



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2000

Volume II

Part II

Additional Information and Analyses

Canada 

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1999-2000

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 each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

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

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

Format of the *Public Accounts of Canada*

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

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

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

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

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

SECTION 1

1999-2000

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Canadian Grain Commission Revolving Fund

MANAGEMENT REPORT

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

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

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

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

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund at March 31, 2000 and the results of operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada. This opinion has been appended to these financial statements. The audit committee of the Fund has approved the issuance of the financial statements.

Approved by:

BARRY SENFT
Chief Commissioner

DENNIS N. KENNEDY
Chief Operating Officer

August 15, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net surplus (deficit) for the year		11,708		(11,149)
Add: items not requiring use of funds				
Amortization	1,700	1,095	2,500	1,496
Termination benefits		637		414
Gain on asset disposal		(67)		(2)
	1,700	1,665	2,500	1,908
Operating (use) of funds	1,700	13,373	2,500	(9,241)
Net capital acquisitions	(2,000)	(1,513)	(2,500)	(674)
Working capital change		(11,406)		6,564
Other items		751		3,146
Authority (used) provided	(300)	1,205		(205)

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

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority	(2,171)	(1,717)
Add: PAYE charges against the appropriation account after March 31	19,781	207
Less: amounts credited to the appropriation account after March 31	20,325	
Net authority provided, end of year	(2,715)	(1,510)
Authority limit	12,000	12,000
Unused authority carried forward	14,715	13,510

1.2 FINANCIAL STATEMENTS OF REVOLVING FUNDS

Canadian Grain Commission Revolving Fund—Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 2000 and the statements of operations, accumulated surplus (deficit) and cash flows for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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 statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers LLP
Chartered Accountants

June 9, 2000

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

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada (Note 4).....	22,354	1,855	Government of Canada.....	16,141	7,751
Outside parties.....	3,547	3,198	Outside parties.....	1,133	407
Prepaid expenses.....	72	40	Salaries payable.....	2,020	1,539
Accountable advances to employees.....	16	10	Vacation payable.....	1,300	1,145
	25,989	5,103	Deferred revenues.....	353	629
Capital assets—at cost (Note 3).....	10,856	9,578		20,947	11,471
Less: accumulated amortization.....	7,734	6,941	Long-term		
	3,122	2,637	Allowance for employee termination benefits....	2,308	1,667
			EQUITY OF CANADA		
			Contributed capital.....	4,941	4,941
			Accumulated net charge against the Fund's		
			authority.....	(2,171)	(1,717)
			Accumulated surplus (deficit).....	3,086	(8,622)
				5,856	(5,398)
	29,111	7,740		29,111	7,740

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

Approved by:

B. SENFT
Commissioner

DOUGLAS STOW
Commissioner

Canadian Grain Commission Revolving Fund—Continued

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

	2000	1999
Revenues		
Service fees	40,432	34,968
Special appropriation (Note 4)	20,139	117
Parliamentary appropriation (Note 4)	6,280	6,280
Japanese certification	958	908
License fees	223	220
	<u>68,032</u>	<u>42,493</u>
Expenses		
Salaries and employee benefits	44,452	43,054
Employee termination benefits	637	414
Rent	3,322	3,314
Repairs, supplies and miscellaneous	2,795	1,607
Travel and removal	1,822	1,332
Amortization	1,095	1,496
Professional and special services	1,024	1,123
Communications	881	1,019
Postage and freight	363	285
Gain on disposal of capital assets	(67)	(2)
	<u>56,324</u>	<u>53,642</u>
Net income (loss) for the year	11,708	(11,149)

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

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

	2000	1999
Accumulated (deficit) surplus at beginning of year ..	(8,622)	2,527
Net income (loss) for the year	11,708	(11,149)
Accumulated surplus (deficit), end of year	<u>3,086</u>	<u>(8,622)</u>

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

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

	2000	1999
Financial resources provided by (used in)		
Operating activities:		
Net income (loss) for the year	11,708	(11,149)
Non-cash items		
Amortization	1,095	1,496
Provision for employee termination benefits	637	414
Gain on disposal of capital assets	(67)	(2)
	<u>13,373</u>	<u>(9,241)</u>
Change in other assets and liabilities	(11,406)	6,564
Net financial resources provided by operating activities	<u>1,967</u>	<u>(2,677)</u>
Investing activities:		
Capital assets purchased	(1,583)	(680)
Proceeds on disposal of capital assets	70	6
	<u>(1,513)</u>	<u>(674)</u>
Net financial resources used in investing activities	<u>(1,513)</u>	<u>(674)</u>
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	454	(3,351)
Accumulated net charge against the Fund's authority, beginning of year	1,717	5,068
Accumulated net charge against the Fund's authority, end of year	<u>2,171</u>	<u>1,717</u>

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

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

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

Effective April 1, 1995, the Treasury Board approved the establishment of the Canadian Grain Commission Revolving Fund. The Fund has a continuing non-lapsing authority for up to \$12 million as a drawdown from the Consolidated Revenue Fund for the provision of regulatory grain services including the market support activity of the Grain Research Laboratory. In addition, the Treasury Board agreed to have the expenditures related to appointments by the Governor in Council of assistant commissioners and the supervisor of the Winnipeg Commodity Exchange and one-half of the expenditures of the Grain Research Laboratory covered by Parliament appropriation. The maximum amount of the parliamentary appropriation is \$6.28 million.

On January 21, 1999, an order in council was passed which approved changing the Canadian Grain Commission status from a Special Operating Agency to that of a separate Government department. This change was operational effective April 1, 1999.

On February 1, 2000, the Grain Futures Act was repealed and the Canadian Grain Commission's role as the Supervisor of the Winnipeg Commodity Exchange was assumed by the Manitoba Securities Commission. The \$0.2 million of parliamentary appropriation relating to this role ceases as of April 1, 2000, although an appropriation will be received in 2001 for actual expenditures incurred in effecting this transition.

In addition to the *Canada Grain Act*, the Canadian Grain Commission also exercises certain responsibilities under the *Financial Administration Act* and associated regulations.

2. Accounting policies

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

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

Parliamentary appropriation

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

Capital assets

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

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

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

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

Employee termination benefits

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

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

estimated to be \$6.1 million at March 31, 2000. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Vacation pay

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

Pension plan

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

Interest on drawdown

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

3. Capital assets and accumulated amortization

Capital assets— at cost	Balance April 1, 1999	Acquisi- tion	Disposals	Balance March 31, 2000
(in thousands of dollars)				
Scientific equipment	3,063	150	28	3,185
Office equipment	775	56	20	811
Operational equipment	332	164	1	495
Computer equipment	3,380	998	256	4,122
Leasehold improvements	2,028	215		2,243
	9,578	1,583	305	10,856
(in thousands of dollars)				
Accumulated amortization	Balance April 1, 1999	Amortiza- tion	Decrease	Balance March 31, 2000
(in thousands of dollars)				
Scientific equipment	2,194	315	28	2,481
Office equipment	566	70	20	616
Operational equipment	128	36		164
Computer equipment	2,782	424	254	2,952
Leasehold improvements	1,271	250		1,521
	6,941	1,095	302	7,734

4. Parliamentary appropriation

Grain Research Laboratory

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

	2000	1999
(in thousands of dollars)		
Salaries and employee benefits	3,766	3,712
Rent	752	611
Repairs, supplies and miscellaneous	803	434
Capital assets	224	107
Professional and special services	83	77
Communications	33	65
Travel and removal	121	55
Postage and freight	39	27
Employee termination benefits	60	39
Total expenditures paid by parliamentary appropriation	5,881	5,127
Less: capital assets charged to the balance sheet	224	107
Grain Research Laboratory parliamentary appropriation revenues	5,657	5,020
Appointments parliamentary appropriation revenue	623	1,260
Total parliamentary appropriation revenue	6,280	6,280

Appointments

The costs associated with the appointments by the Governor in Council of the assistant commissioners and the supervisor of the Winnipeg Commodity Exchange were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2000	1999
(in thousands of dollars)		
Salaries and employee benefits	470	929
Travel and removal	62	85
Professional and special services	6	53
Communications	38	70
Repairs, supplies and miscellaneous	15	47
Rent	24	58
Employee termination benefits	6	11
Postage and freight	2	7
Appointments parliamentary appropriation revenue	623	1,260

Canadian Grain Commission Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

The Federal Government announced changes to the CGC's funding arrangement with additional total interim parliamentary appropriations of \$83 million for the years up to and including the year ending March 31, 2004. The arrangement provides additional appropriations of \$20 million in 2000, \$14 million in 2001, \$15 million in 2002, \$17 million in 2003 and \$17 million in 2004. The \$20 million appropriation for 2000 was approved by the Treasury Board during the year, and was received subsequent to year end. The \$14 million appropriation for 2001 was also approved by the Treasury Board prior to year end. Future years' appropriations will be confirmed in future Federal government budgets.

Also included in special appropriations for the year is \$139,000 relating to the Special Crops Insurance Program.

5. Lease commitments

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

	(in thousands of dollars)
2001	2,873
2002	2,617
2003	187
2004	122
2005	122

6. Contingency

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

7. Insurance

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

8. Income taxes

The Canadian Grain Commission is not subject to income taxes.

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

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

CIPO maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood

throughout the organization. The functional responsibility for integrity and objectivity of these financial statements rests with CIPO which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

At the request of CIPO, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2000 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles. This external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

Approved by:

DAVID TOBIN
Chief Executive Officer

MAUREEN DOUGAN
Chief Operating Officer

ANDRÉ ROUSSEAU, CGA
Manager, Finance and Administration

July 20, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year	(4,022)	9,595	100	(2,813)
Add: items not requiring use of funds	11,014	14,356	13,300	13,339
Operating source of funds	6,992	23,951	13,400	10,526
Net capital acquisitions	(931)	(1,941)	(9,569)	(6,186)
Working capital change (Note 8)	(1,170)	(802)	(8,547)	(8,130)
Other items		(3,717)	(5,820)	4,562
Authority provided (used)	4,891	17,491	(10,536)	772

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

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

	2000	1999
(Debit) balance in the accumulated net charge against the Fund's authority	(27,958)	(12,138)
Transfer from Treasury Board Vote 5	(433)	(237)
	(28,391)	(12,375)
Add: PAYE charges against the appropriation account after March 31	5,143	6,142
Less: amounts credited to the appropriation account after March 31	2,127	1,217
Net authority provided, end of year	(25,375)	(7,450)
Authority limit	15,000	15,000
Unused authority carried forward	40,375	22,450

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

Canadian Intellectual Property Office Revolving Fund—Continued

AUDITORS' REPORT

TO THE DEPUTY MINISTER OF INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2000 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

KPMG LLP
Chartered Accountants

Ottawa, Canada
June 9, 2000

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

	2000	(Restated Note 3) 1999		2000	(Restated Note 3) 1999
ASSETS			LIABILITIES		
Current			Current		
Petty cash	2	2	Deposit accounts	475	381
Accounts receivable			Accounts payable		
Government of Canada	1,450	817	Government of Canada	2,472	1,697
Outside parties	1,200	754	Outside parties	5,201	5,868
Unbilled revenues	5,246	5,781	Deferred revenues	12,827	13,334
Prepaid expenses	23	70		20,975	21,280
	7,921	7,424			
Capital assets (Note 4)	82,218	94,633	Employee termination benefits and vacation pay	2,509	2,050
Unbilled revenues	703	323	Deferred revenues	15,865	14,947
				18,374	16,997
			Deferred capital assistance (Note 5)	46,290	52,675
			Contractual obligations (Note 7)		
			Contingencies (Note 11)		
			EQUITY OF CANADA (Note 6)		
			Accumulated net charge against the Fund's authority	(27,958)	(12,138)
			Accumulated surplus	33,161	23,566
				5,203	11,428
	90,842	102,380		90,842	102,380

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

Canadian Intellectual Property Office Revolving Fund—Continued

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

	2000	(Restated Note 3) 1999
Revenues	70,980	64,298
Expenses		
Salaries and employee benefits	35,897	38,537
Amortization of capital assets	14,356	13,339
Professional services	9,625	14,756
Accommodation	4,084	3,448
Materials and supplies	1,403	1,058
Information	867	596
Communications	530	599
Travel	196	377
Freight and postage	256	250
Repairs and maintenance	249	235
Training	87	140
Rentals	148	161
	67,698	73,496
Profit (loss) before amortization of deferred capital assistance and loss on disposal of capital assets	3,282	(9,198)
Amortization of deferred capital assistance	6,385	6,385
Profit (loss) before disposal of capital assets	9,667	(2,813)
Loss on disposal of capital assets	(72)	
Net profit (loss)	9,595	(2,813)

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

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

	2000	(Restated Note 3) 1999
Balance, beginning of year	23,566	26,379
Net profit (loss) for the year	9,595	(2,813)
Balance, end of year (Note 6)	33,161	23,566

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

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

	2000	(Restated Note 3) 1999
Operating activities:		
Net profit (loss)	9,595	(2,813)
Add: amortization of capital assets	14,356	13,339
Add: loss on disposal of capital assets	72	
Less: amortization of deferred capital assistance	6,385	6,385
	17,638	4,141
Changes in current assets and liabilities (Note 8)	(802)	(8,130)
Changes in other assets and liabilities		
Unbilled revenues	(380)	373
Employee termination benefits and vacation pay	459	512
Deferred revenues	918	3,870
	997	4,755
Net financial resources provided by operating activities	17,833	766
Investing activities:		
Capital assets acquired	(2,013)	(6,186)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	15,820	(5,420)
Accumulated net charge against the Fund's authority account, beginning of year	12,138	17,558
Accumulated net charge against the Fund's authority account, end of year (Note 6)	27,958	12,138

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

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

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

The CIPO Revolving Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and has an authorized limit of \$15,000,000. CIPO has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. CIPO may retain surpluses within the Revolving Fund to continue to automate operations.

2. Significant accounting policies

Revenue recognition

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

Capital assets and amortization

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

Software	3 years
Hardware	3-5 years
Furniture	10-15 years
Equipment	10 years
Leasehold improvements	term of the lease, plus option period
Systems	estimated useful life, beginning in year of deployment

Employee termination benefits and vacation pay

Employees of CIPO are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 2000, the Treasury Board liability for CIPO employees is \$4.7 million. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Vacation pay owing at the time an employee joins the Revolving Fund is payable to the Revolving Fund by the Department from which the employee came. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Pension plan

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

Use of estimates

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

3. Previous year

The 1999 comparative figures have been restated for a prior year error in the calculation of long-term deferred revenue relating to patents. The effect of this restatement is to increase deferred revenue and decrease revenue and accumulated surplus by \$1,030,000.

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

4. Capital assets and accumulated amortization

	Cost March 31, 1999	Net Additions	Cost March 31, 2000	Accumulated amortization	Net carrying value
(in thousands of dollars)					
Leasehold improvements	10,491	502	10,993	4,216	6,777
Software	850	(4)	846	621	225
Hardware	7,223	6	7,229	4,435	2,794
Equipment	143		143	65	78
Furniture	1,709		1,709	433	1,276
Systems					
INTREPID	3,735		3,735	1,505	2,230
TechSource	93,423	187	93,610	28,350	65,260
Other	2,666	1,095	3,761	622	3,139
Systems under development	284	155	439		439
Total	120,524	1,941	122,465	40,247	82,218

5. Deferred capital assistance

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

	(in thousands of dollars)
Deferred capital assistance contribution	63,848
Accumulated amortization	17,558
Net book value	46,290

This amount was recorded as a capital asset (Note 4) and deferred capital assistance in the year received. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the TechSource system.

6. Equity of Canada

Accumulated net charge against the Fund's authority

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

Accumulated surplus

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

7. Contractual obligations

TechSource

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

Leases

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

	(in thousands of dollars)
2001	3,177
2002	3,180
	6,357

8. Changes in current assets and liabilities

Components of the change in current assets and liabilities include:

	2000	1999
(in thousands of dollars)		
Accounts receivable	(1,079)	579
Unbilled revenues (short term)	535	262
Prepaid expenses	47	(47)
Deposit accounts	94	(104)
Accounts payable	108	(6,691)
Deferred revenues (short term)	(507)	(2,129)
	(802)	(8,130)

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

NOTES TO FINANCIAL STATEMENTS—*Concluded*

9. Related party transactions

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

10. Insurance

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

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 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.

12. Income taxes

CIPO is not subject to income taxes.

13. Comparative figures

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

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

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

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

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

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

Approved by:

E. MASSEY
*Executive Director,
Canadian Pari-Mutuel Agency*

D. KAM
A/Senior Financial Officer

June 21, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net loss for the year		(304)		(936)
Add: items not requiring use of funds	150	89	150	168
Operating sources (use) of funds	150	(215)	150	(768)
Net capital acquisitions	(150)	(62)	(150)	(108)
Working capital change		(55)		364
Other items		55		(364)
Authority used		(277)		(876)

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

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

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority.	(1,578)	(1,901)
Add: PAYE charges against the appropriation account after March 31	1,725	1,134
Less: amounts credited to the appropriation account after March 31	670	34
Net authority provided, end of year	(523)	(801)
Authority limit	2,000	2,000
Unused authority carried forward	2,523	2,801

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

Canadian Pari-Mutuel Agency Revolving Fund—Continued

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

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	670	34	Outside parties		
Accountable advance to employees	18	16	Accounts payable	1,725	1,134
	688	50	Vacation pay	108	117
Capital assets, appraisal plus additions				1,833	1,251
at cost (Note 3)	1,519	1,797	Long-term		
Less: accumulated amortization	965	1,166	Allowance for employee termination benefits	400	440
	554	631			
	1,242	681	EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(1,578)	(1,901)
			Accumulated surplus	587	891
				(991)	(1,010)
				1,242	681

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

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

	2000	1999
Revenues		
Pari-mutuel levy	14,099	13,594
Others	2	4
	14,101	13,598
Operating expenses		
Personnel		
Salaries and wages	3,474	3,328
Contribution to employee benefit		
plans	731	680
Allowance for employee termination		
benefits	(49)	28
Information	19	10
Professional and special services		
Drug control	5,105	5,252
Race patrol	3,182	3,125
Photo finish	566	571
Drug research		309
Other professional and special services	428	210
Transportation and communications	512	466
Rentals	156	171
Utilities, materials and supplies	134	222
Amortization	112	130
Loss on disposal of capital assets	26	9
Purchased repairs and maintenance	9	23
Total expenditures	14,405	14,534
Net loss	(304)	(936)

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)

	2000	1999
Balance, beginning of year as previously reported ..	891	1,827
Net loss for the year	(304)	(936)
Balance, end of year	587	891

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

Canadian Pari-Mutuel Agency Revolving Fund—Continued

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

	2000	1999
Operating activities:		
Net loss before extraordinary items	(304)	(936)
Add:		
Amortization	112	130
Loss on disposal of capital assets	26	9
Allowance for employee termination benefits	(49)	28
	(215)	(769)
Change in current assets and liabilities	(55)	364
Change in other assets and liabilities	(40)	6
Payments on and change in allowance for employee termination benefits	49	(28)
Net financial resources provided by operating activities	(261)	(427)
Investing activities:		
Capital assets:		
Purchased	(62)	(108)
Net financial resources used by investing activities	(62)	(108)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(323)	(535)
Accumulated net charge against the Fund's authority account, beginning of year	1,901	2,436
Accumulated net charge against the Fund's authority account, end of year	1,578	1,901

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

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

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

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

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

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

2. Significant accounting policies

(a) Capital assets

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

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

(b) Pension plan

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

(c) Vacation pay

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

Canadian Pari-Mutuel Agency Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

(d) Employee termination benefits

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

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

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	243	3	41	205
Electronic data pro- cessing equipment . . .	832	36	281	587
Automotive	48	23	18	53
Buildings	575			575
Land	99			99
	1,797	62	340	1,519
Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	179	13	38	154
Electronic data pro- cessing equipment . . .	630	75	256	449
Automotive	48	1	19	30
Buildings	309	23		332
	1,166	112	313	965

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

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

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

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

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

Approved by:

J. C. STOBBE
Assistant Deputy Minister
Government Operational Service

C. OUMET
Chief Executive Officer
Consulting and Audit Canada

July 7, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual (Restated Note 3)
Net profit for the year	200	2,882	200	2,454
Add: items not requiring use of funds	1,200	445	1,300	552
Operating source of funds	1,400	3,327	1,500	3,006
Net capital acquisitions	(500)	(11)	(500)	(54)
Working capital change (Note 6)	200	(2,840)	100	232
Other items		2,987		(523)
Authority provided	1,100	3,463	1,100	2,661

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

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

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority	9,637	10,113
Add: PAYE charges against the appropriation account after March 31	16,271	28,262
Less: amounts credited to the appropriation account after March 31	21,901	30,711
Net authority used, end of year	4,007	7,664
Authority limit	25,101	25,101
Unused authority carried forward	21,094	17,437

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

Consulting and Audit Canada Revolving Fund—Continued

AUDITORS' REPORT

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

We have audited the balance sheet of Consulting and Audit Canada Revolving Fund as at March 31, 2000, the statement of operations, accumulated deficit and the statement of cash flows for the year then ended. These financial statements are the responsibility of the management of the Consulting and Audit Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2000, 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.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
May 26, 2000

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

	2000	(Restated Note 3) 1999		2000	(Restated Note 3) 1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	22,043	32,675	Government of Canada	653	11,527
Outside parties	357	197	Outside parties	17,505	19,943
	22,400	32,872		18,158	31,470
Capital assets (Note 4)	62	153	Allowance for employee termination benefits	2,427	2,084
				20,585	33,554
			Contractual commitments (note 5)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	9,637	10,113
			Accumulated deficit	(7,760)	(10,642)
	22,462	33,025		22,462	33,025

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

Consulting and Audit Canada Revolving Fund—Continued

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

	2000	(Restated Note 3) 1999
Revenues		
Consulting and audit services	93,703	76,886
Recovery - Shared systems support centre costs	19,952	23,140
	113,655	100,026
Direct costs	77,894	69,545
Gross operating profit	35,761	30,481
Operating expenses		
Salaries and employee benefits	25,091	21,235
Provision for employee termination benefits	343	464
Professional and special services	2,919	2,651
Repairs, supplies and miscellaneous	1,623	933
Occupancy costs	1,386	1,285
Interest on drawdown	623	535
Communications	442	460
Travel	199	217
Amortization	102	88
Rentals	72	49
Information	43	65
Freight	36	45
	32,879	28,027
Net income	2,882	2,454

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

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

	2000	(Restated Note 3) 1999
Balance, beginning of year	(10,642)	(13,915)
Adjustment to accumulated deficit beginning of year (Note 3)		(1,415)
Accumulated deficit, beginning of year as restated	(10,642)	(15,330)
Net income	2,882	2,454
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		2,234
Balance, end of year	(7,760)	(10,642)

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

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

	2000	(Restated Note 3) 1999
Operating activities:		
Net income for the year	2,882	2,454
Items not affecting use of authority		
Amortization	102	88
Increase in provision for employee termination benefits	343	464
	3,327	3,006
Working capital change (Note 6)	(2,840)	231
Funds provided by operating activities	487	3,237
Investing activities:		
Capital assets acquisitions	(11)	(54)
Financing activities:		
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		2,234
Net decrease in accumulated net charge against the Fund's authority	476	5,417
Accumulated net charge against the Fund's authority, beginning of year	(10,113)	(15,530)
Accumulated net charge against the Fund's authority, end of year	(9,637)	(10,113)

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

Consulting and Audit Canada Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and Purpose

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

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of \$30,000,000 to fund operations. This limit was later adjusted by \$4,899,387 to \$25,100,163 by the Treasury Board (TB decision 826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

2. Significant accounting policies

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

(a) Revenues and expenses

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

(b) Capital assets

Effective April 1, 1999, only assets having a purchase cost of \$10,000 or more are being capitalized. Capital assets consisting of computer equipment and software are stated at cost and are amortized over 3 years commencing the month after acquisition on a straight-line basis.

(c) Pension plan

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

(d) Employee termination benefits

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

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$3,168,000 (1999—\$3,422,000) represent an obligation of CAC and will be funded by the Treasury Board.

(e) Insurance

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

3. Change in accounting policy—Capital assets

During the year, CAC changed its accounting policy to capitalize assets having an initial purchase cost of \$10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of \$1,000 or more. This decision follows the release of Treasury Board (TB) Accounting Standard 3.1—Capital Assets. This policy is being applied retroactively with a restatement of 1998-99 comparative figures. Consequently, the effect of the change in accounting policy on the financial statements is as follows: the capital assets net book value decreased by \$1,406,000 in fiscal 1999-2000 (\$1,013,000 in 1998-99); net profit decreased by \$393,000 in fiscal 1999-2000 (increased by \$402,000 in 1998-99); and accumulated deficit increased by \$1,406,000 in fiscal 1999-2000 (\$1,013,000 in 1998-99).

Consulting and Audit Canada Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

4. Capital assets and accumulated amortization

Capital assets	(Restated Note 3) Balance beginning of year	Acqui- sitions	Disposals	Balance end of year
	(in thousands of dollars)			
Computer equipment and software	1,789	11		1,800
<hr/>				
Accumulated amortization	(Restated Note 3) Balance beginning of year	Amorti- zations	Disposals	Balance end of year
	(in thousands of dollars)			
Computer equipment and software	1,636	102		1,738
Net	153			62

5. Contractual commitments

CAC leases its premises and office equipment under operating leases. The head office lease is being renewed on an annual basis but the exact payments are not yet known. Future payments for the existing leases are as follows:

	(in thousands of dollars)
2000-2001	363
2001-2002	219
2002-2003	67
2003-2004	12
2004-2005	2
	<hr/>
	663

6. Changes in working capital

	2000	1999	Changes
	(in thousands of dollars)		
Current assets	22,400	32,872	10,472
Current liabilities	18,158	31,470	(13,312)
	<hr/>	<hr/>	<hr/>
	(4,242)	(1,402)	(2,840)

7. Comparative figures

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

CORCAN Revolving Fund

MANAGEMENT REPORT

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

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise. The financial data contained in the attached statements have been examined by an

external auditor in preparation for full audit of 2000-2001 statements but no audit opinion was requested. The accounting policies followed in the preparation for the financial statements may differ in some respects to those generally accepted in the private sector.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability for Government funds and the safeguarding of the Fund's assets.

Approved by:

BILL RAVEN
A/Comptroller

SUDIN RAY
Chief executive officer

August 23, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year.....	(2,870)	(4,276)	1,400	(2,820)
Add: items not requiring use of funds	2,690	3,142	3,600	3,465
Operating source of funds.....	(180)	(1,134)	5,000	645
Net capital acquisitions	(2,065)	(1,030)	(3,300)	(1,524)
Working capital change	(1,530)	(5,463)	(700)	1,109
Changes in balance sheet long-term items				
Termination benefits.....	(75)	(71)	(200)	(58)
Deferred charges	(579)	318	(100)	(733)
Cash provided	(4,429)	(7,380)	700	(561)
Net adjustments to convert to modified cash accounting basis ⁽¹⁾		1,971		1,605
Authority (used) provided	(4,429)	(5,409)	700	1,044

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

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

	2000	1999
Credit balance in the accumulated net cash disbursements against the Fund's authority account	44,098	36,718
Add: PAYE charges against the appropriation account after March 31	6,468	11,623
Less:		
Amounts credited to the appropriation after March 31	13,254	16,474
Transfer from TB Vote 5	142	
Other items		(36)
Net authority used, end of year.....	37,170	31,903
Authority limit	45,000	45,000
Unused authority carried forward	7,830	13,097

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

(in thousands of dollars)

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable (Note 5)		
Government of Canada	21,345	16,194	Government of Canada	6,670	5,852
Outside parties	2,928	2,483	Outside parties	7,873	6,052
Less: allowance for doubtful accounts	(383)	201	Deferred revenues		849
	23,890	18,476		14,543	12,753
Inventories (Note 3)	12,694	11,219	Long-term		
Livestock	4,123	3,675	Employee termination benefits	2,056	1,803
Other	19	103		16,599	14,556
	40,726	33,473			
Capital assets (Note 4)			EQUITY OF CANADA		
At cost	28,375	28,735	Contributed capital	10,086	10,086
Less: accumulated amortization	18,387	17,170	Accumulated net charges against the		
	9,988	11,565	Fund's authority	44,098	36,718
Other			Accumulated deficit	(19,429)	(15,153)
Deferred charges less amortization	640	1,169		24,669	21,565
	51,354	46,207		51,354	46,207

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

(in thousands of dollars)

	2000	1999
Revenues		
Manufacturing	18,781	21,770
Training and correctional activities	16,310	16,310
Construction activities	15,347	15,481
Agribusiness (including Forestry)	10,632	10,866
Graphics	4,876	2,465
Textile	4,481	5,952
	70,427	72,844
Expenses		
Cost of goods sold		
Manufacturing	19,970	20,060
Construction activities	15,708	14,565
Agribusiness (including Forestry)	12,075	12,576
Textile	4,666	5,584
Graphics	4,438	2,915
	56,857	55,700
Gross margin	13,570	17,144
Administrative expenses	8,406	5,238
Operating expenses	8,322	9,271
Selling and marketing expenses	4,188	4,212
Cost of capital	1,428	1,369
	22,344	20,090
Net operating loss	(8,774)	(2,946)
Other revenues and expenses (Note 6)	4,498	126
Net loss	(4,276)	(2,820)

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

(in thousands of dollars)

	2000	1999
Balance, beginning of year	(15,153)	(12,333)
Net loss for the year	(4,276)	(2,820)
Balance, end of year	(19,429)	(15,153)

CORCAN Revolving Fund—Continued

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

	2000	1999
Operating activities:		
Net loss for the year	(4,276)	(2,820)
Add:		
Provision for termination benefits	324	433
Amortization	2,606	2,693
Amortization of deferred charges	212	339
	(1,134)	645
Changes in current assets and liabilities	(5,463)	1,109
Changes in other assets and liabilities:		
Deferred charges	318	(733)
Payments on and changes in provision for employee termination benefits	(71)	(58)
Net financial resources provided (used) by operating activities	(6,350)	963
Investing activities:		
Capital assets purchased	(1,030)	(1,524)
Net financial resources provided (used) by investing activities	(1,030)	(1,524)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(7,380)	(561)
Accumulated net charge against the Fund's authority account, beginning of year	(36,718)	(36,157)
Accumulated net charge against the Fund's authority account, end of year	(44,098)	(36,718)

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

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

An additional permanent allocation was approved on June 8, 2000 for payroll shortfall of the current year. The additional amount of \$142,385 was reflected in this current year's calculation of Unused/Used Authority.

2. Significant accounting policies

Capital assets

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

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

Pension plan

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

Employee termination benefits

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

Deferred charges

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

Inventories

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

Recognition of revenues and expenses

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

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

	2000	1999
	(in thousands of dollars)	
Raw materials (based on actual costs)	5,027	5,679
Work in progress (based on standard costs) . . .	388	304
Finished goods (based on standard costs)	8,149	5,236
	13,564	11,219
	(870)	
Provision for obsolete inventory	12,694	11,219

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals and adjustments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment	24,176	290	(1,068)	23,398
Office furniture and equipment	1,079	90	(3)	1,166
Computer equipment	3,313	467	(591)	3,189
Vehicle fleet	167	472	(17)	622
	28,735	1,319	(1,679)	28,375
Accumulated amortization	Balance at beginning of year	Amorti- zation	Adjust- ments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment	13,952	1,960	(1,412)	14,500
Office furniture and equipment	449	119	(292)	276
Computer equipment	2,662	476	5	3,143
Vehicle fleet	107	51	309	467
	17,170	2,606	(1,390)	18,386

5. Current liabilities

The details of the current liabilities are as follows:

	2000	1999
	(in thousands of dollars)	
Accounts payable:		
Government of Canada		
Regular interdepartmental payables	779	527
Employee benefits to transfer to Treasury Board		
Health insurance benefits	819	767
Employee benefit plans	2,981	2,825
	3,800	3,592
Tax collected—Revenue Canada	663	364
Interest payable—Finance	1,428	1,369
	6,670	5,852
Outside parties	7,873	6,052
Deferred revenues		849
	14,543	12,753

6. Other revenues and expenses

	2000	1999
	(in thousands of dollars)	
Included:		
Additional CSC funding	4,349	
Misc. revenues and adjustments	149	126
	4,498	126

Defence Production Revolving Fund

MANAGEMENT REPORT

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

There were no transactions in the Defence Production Revolving Fund during 1999-2000 fiscal year.

Approved by:

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

J.S. BILLINGS
*Assistant Deputy Minister,
Supply Operations Service*

July 7, 2000

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Joint authority limit	100,000 ⁽¹⁾	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

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

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2000	1999
Joint authority limit	100,000 ⁽¹⁾	100,000
Less: authority limit applied to the Defence Production Revolving Fund	100,000	100,000
Unused authority carried forward		

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

Defence Production Revolving Fund— *Concluded*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

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

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

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

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

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

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

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

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and

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

In order to assure maximum objectivity and freedom from bias, external auditors have examined the financial data contained in these financial statements. Their 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:

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

BRUCE HOLDEN
Assistant Deputy Minister,
Corporate Services
(Senior financial officer)

August 24, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net income (loss)	500	(619)	400	(167)
Add: items not requiring use of funds—				
Amortization	300	515	300	424
Operating source of funds	800	(104)	700	257
Net capital acquisitions	(200)	(891)	(300)	(517)
Working capital change	200	380	(1,000)	(742)
Other items	37	(440)	26	870
Authority provided (used)	837	(1,055)	(574)	(132)

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

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority account	2,020	1,426
Add: PAYE charges against the appropriation account after March 31	1,215	1,002
Less: amounts credited to the appropriation account after March 31	517	765
Net authority used, end of year	2,718	1,663
Authority limit	8,000	8,000
Unused authority carried forward	5,282	6,337

Geomatics Canada Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Geomatics Canada Revolving Fund as of March 31, 2000 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

RAYMOND, CHABOT, GRANT, THORNTON
Chartered Accountants

Ottawa, Canada
August 8, 2000

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

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable (Note 3)			Accounts payable and accrued liabilities		
Government of Canada	845	998	Government of Canada	2,912	2,246
Outside parties	2,477	2,662	Outside parties	164	272
Inventory (Note 4)	3,110	2,786	Deferred revenues	405	951
Work in process		111		3,481	3,469
Deferred expenses		242			
Prepaid expenses		1			
	6,432	6,800			
Capital (Note 5)			Long-term		
At cost	4,157	3,266	Termination benefits payable	113	92
Less: accumulated amortization	1,779	1,264			
	2,378	2,002			
	8,810	8,802	EQUITY OF CANADA		
			Contributed capital	1,438	1,438
			Accumulated net charge against the Fund's		
			authority	2,020	1,426
			Reserve for replacement of		
			printing presses (Note 7)	1,600	1,600
			Accumulated surplus	158	777
				5,216	5,241
				8,810	8,802

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

Geomatics Canada Revolving Fund— Continued

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

	2000	1999
Revenues		
Product revenues	10,264	9,845
Services revenues	5,290	4,433
Consulting revenues	537	1,373
	16,091	15,651
Cost of sales (Note 6)	2,848	2,721
Income before direct and indirect expenses	13,243	12,930
Direct expenses		
Salaries	4,785	4,352
Employee benefits	1,169	1,040
Professional and special services	3,126	3,029
Transportation and communication	719	728
Rentals	571	365
Utilities, materials and supplies	518	612
Purchased repair and upkeep	455	380
Information	249	171
Other expenditures	11	25
	11,603	10,702
Indirect expenses		
Sector services	916	964
Occupancy	531	537
Corporate services	452	532
Amortization (Note 5)	384	293
Interest	23	7
Provision for employee termination benefits	11	12
Bad debts	(58)	50
	2,259	2,395
Total expenses	13,862	13,097
Net loss	(619)	(167)

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)

	2000	1999
Surplus, beginning of year	777	1,744
Net loss	(619)	(167)
Transfer to reserve for replacement of printing presses (Note 7)		(800)
Surplus, end of year	158	777

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

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

	2000	1999
Operating activities:		
Net loss	(619)	(167)
Add: amortization	515	424
	(104)	257
Working capital change	380	(742)
Changes in provision for employee termination benefits	21	23
Net financial resources provided (used) by operating activities	297	(462)
Investing activities:		
Capital assets purchased (Note 5)	(891)	(517)
Net financial resources used by investing activities	(891)	(517)
Net financial resources (used) and change in the accumulated net charge against the Fund's authority account, during the year	(594)	(979)
Accumulated net charge against the Fund's authority account, beginning of year	(1,426)	(447)
Accumulated net charge against the Fund's authority account, end of year	(2,020)	(1,426)

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

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and the approval was conditional to specific conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who benefit directly from them. Subsequently, as registered in Treasury Board Minute 822296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met the specific conditions, the permanent continuing authority was obtained and registered in Treasury Board Minute 822393 dated February 9, 1995.

Geomatics Canada Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

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

2. Significant accounting policies

(a) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect 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 those estimates.

(b) Revenue recognition

Revenues are recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. A 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.

(c) Inventory

The inventory of maps is valued at the lower of cost or net realization value, with cost being determined using the weighted average printing cost of each title. An inventory of materials is valued at the lower of cost or replacement value.

(d) 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 life of such assets is as follows:

EDP equipment	2 to 5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	5 years
Office equipment	10 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

(e) 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. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(f) Employee termination benefits

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

(g) Corporate and sector overhead

Corporate and sector 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 sector's components).

(h) Interest

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

Geomatics Canada Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Accounts receivable

The outside parties receivables are as follows:

	2000	1999
	(in thousands of dollars)	
Receivables	2,596	2,839
Allowance for doubtful accounts	(119)	(177)
Total	2,477	2,662

4. Inventory

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

	2000	1999
	(in thousands of dollars)	
Maps		
Topographic maps	2,516	2,061
Aeronautical maps	209	290
Geographic maps	47	124
Other	57	30
	2,829	2,505
Materials		
Paper	219	239
Plate	27	15
Ink	35	27
	281	281
Total	3,110	2,786

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
	(in thousands of dollars)			
EDP				
equipment	1,672	480		2,152
Furniture	191	4		195
Instruments	3			3
Mechanical				
equipment	38	404		442
Office equipment	81	3		84
Vehicles	12			12
Printing				
equipment	988			988
Scientific				
equipment	281			281
Total	3,266	891		4,157
Accumulated amortization	Balance at beginning of year	Amorti- zation ⁽¹⁾	Decrease	Balance at end of year
	(in thousands of dollars)			
EDP				
equipment	707	334		1,041
Furniture	159	5		164
Instruments	3			3
Mechanical				
equipment	33	11		44
Office equipment	69	11		80
Vehicles	12			12
Printing				
equipment	252	126		378
Scientific				
equipment	29	28		57
Total	1,264	515		1,779

⁽¹⁾ Included in cost of sales is \$131,399 for amortization expenses (\$131,000 in 1998-99).

Geomatics Canada Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

6. Information by activity

	2000			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4,458	855	5	5,318
External customers	5,806	4,435	532	10,773
Total revenues	10,264	5,290	537	16,091
Cost of sales	2,267	581		2,848
Income before direct and indirect expenses	7,997	4,709	537	13,243
Direct expenses	6,731	4,288	584	11,603
Indirect expenses	1,781	386	92	2,259
Total expenses	8,512	4,674	676	13,862
Net (loss) income	(515)	35	(139)	(619)
Identifiable assets				
Financial assets	4,597	1,142	693	6,432
Capital assets	944	1,425	9	2,378
Capital expenditures	394	494	3	891
Amortization	293	213	9	515
	1999			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4,355	747	528	5,630
External customers	5,490	3,686	845	10,021
Total revenues	9,845	4,433	1,373	15,651
Cost of product sales	2,252	469		2,721
Income before direct and indirect expenses	7,593	3,964	1,373	12,930
Direct expenses	6,291	3,092	1,319	10,702
Indirect expenses	1,789	400	206	2,395
Total expenses	8,080	3,492	1,525	13,097
Net (loss) income	(487)	472	(152)	(167)
Identifiable assets				
Financial assets	4,318	1,395	1,087	6,800
Capital assets	844	1,144	14	2,002
Capital expenditures	464	45	8	517
Amortization	213	204	7	424

7. Reserve for the replacement of printing presses

In order to ensure the continuity of the printing operations, management of the Fund has decided to establish a reserve for the replacement of the printing presses. An amount of \$800,000 has been reserved in each year since March 31, 1998. However, as this reserve now amounts to \$1,600,000 management has not reserved a current \$800,000 increase in this balance.

8. Fair value of financial instruments

Accounts receivable, accounts payable and accrued liabilities are short-term financial instruments whose fair value given that they will mature shortly, approximates their carrying amount. Unless otherwise noted, it is management's opinion that the GCRF is not exposed to significant interest, currency or credit risk arising from these financial instruments.

9. Related party transactions

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

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

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

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

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

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

Approved by:

J. C. STOBBE

Assistant Deputy Minister,
Government Operational Service

M. TURNER

Assistant Deputy Minister,
Government Telecommunications and
Informatics Services

July 26, 2000

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

	2000		(Restated Note 3) 1999	
	Estimates	Actual	Estimates	Actual
Net loss		(243)	(400)	(10,462)
Add: items not requiring use of funds	2,010	678	2,412	486
Operating source (use) of funds	2,010	435	2,012	(9,976)
Net capital acquisitions	(2,010)	(145)	(2,400)	(972)
Working capital change (Note 7)		14,602		31,096
Other items		(12,770)		(26,750)
Authority provided (used)		2,122	(388)	(6,602)

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

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

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority	14,896	11,239
Add: PAYE charges against the appropriation after March 31	5,509	9,370
Less: amounts credited to the appropriation after March 31	25,143	43,225
Net authority provided, end of year	(4,738)	(22,616)
Authority limit (Note 1)	45,000	64,000
Unused authority carried forward	49,738	86,616

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

Government Telecommunications and Informatics Services Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 2000 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of Government Telecommunications and Informatics Services Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 7, 2000

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

	2000	(Restated Note 3) 1999		2000	(Restated Note 3) 1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	25,415	42,042	Government of Canada	891	2,837
Outside parties	3,553	5,133	Outside parties	5,153	7,300
Inventories	136	624		6,044	10,137
	29,104	47,799	Long-term obligations (Note 5)	2,442	2,905
Capital assets (Note 4)	315	2,762	Contractual commitments (Note 6)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	14,896	11,239
			Accumulated surplus	6,037	26,280
	29,419	50,561		29,419	50,561

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

Government Telecommunications and Informatics Services Revolving Fund— Continued

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

	2000	(Restated Note 3) 1999
Revenues	143,471	164,086
Cost of sales	120,355	139,814
Gross operating profit	23,116	24,272
Operating expenses		
Salaries and employee benefits	12,208	13,891
Provision for employee termination benefits	338	1,185
Provision for compensation		(46)
Professional and special services	7,324	8,206
Occupancy costs	851	1,083
Corporate and administrative services	710	870
Transportation and communications	695	849
Utilities, materials and supplies	396	1,031
Information	223	122
Interest on drawdown	219	1,021
Amortization	108	41
Rentals	89	88
Purchased repair and maintenance	26	221
Loss on disposal of capital assets		58
Year 2000 expenses		6,100
Other expenditures	172	14
	23,359	34,734
Net loss	(243)	(10,462)

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)

	2000	(Restated Note 3) 1999
Balance, beginning of year	26,280	31,246
Adjustment to accumulated surplus, beginning of the year (Note 3)		(2,112)
Accumulated surplus, beginning of the year as restated	26,280	29,134
Net loss	(243)	(10,462)
Reduction in accumulated surplus (Note 1)	(20,000)	
Write-off of employee departure program costs to accumulated net charge against the Fund's authority account		7,608
Balance, end of year	6,037	26,280

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

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

	2000	(Restated Note 3) 1999
Operating activities		
Net loss	(243)	(10,462)
Items not affecting use of authority		
Amortization	108	41
Amortization—Recoverable from OGD's	570	445
	435	(9,976)
Working capital change (Note 7)	14,602	31,096
Changes in long-term obligations	254	916
	15,291	22,036
Investing activities		
Capital assets		
Acquisitions	(145)	(972)
Disposals/adjustments	1,197	58
	1,052	(914)
Financing activities		
Write-off of employee departure program costs to accumulated net charge against the Fund's authority account		7,608
		7,608
Net decrease (increase) in accumulated net charge against the Fund's authority	16,343	28,730
Accumulated net charge against the Fund's authority beginning of year	(11,239)	(39,969)
Reduction in draw down authority (Note 1)	(20,000)	
Accumulated net charge against the Fund's authority end of year	(14,896)	(11,239)

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

Government Telecommunications and Informatics Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 5.2 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for \$34,000,000 which brought the authority to \$64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. As per Treasury Board decision #827175, on April 1, 1999 the draw down authority of the GTIS Revolving Fund was reduced from \$64,000,000 to \$45,000,000 and the accumulated surplus was reduced by \$20,000,000.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the GTIS Revolving Fund to the Vote effective April 1, 1998.

Also, as per Treasury Board decision # 827175, on April 1, 1999, architecture and infrastructure and electronic commerce activities transferred to the Vote.

2. Significant accounting policies

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

(a) Revenues and expenses

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

(b) Inventories

Inventories are valued at the lower of cost or the net realization value and are recorded on a first-in, first-out basis.

(c) Capital assets

Effective April 1, 1999, only assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

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

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

Starting April 1, 1999, the economic life of the Office Equipment and the Telecommunications Equipment was reduced from 5 years to 3 years. The impact of this change was treated prospectively.

(d) Pension plan

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

(e) Employee termination benefits

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

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

Government Telecommunications and Informatics Services Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

(f) Insurance

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

3. Change in accounting policy—Capital assets

During the year, GTIS changed its policy to capitalize assets having an initial purchase cost of \$10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of \$1,000 or more. This decision follows the release of Treasury Board (TB) Accounting Standard 3.1—Capital assets. This policy is being applied retroactively with a restatement of 1998-99 comparative figures. Consequently, the effect of the change in accounting policy on the financial statements is as follows: the capital assets net book value decreased by \$1,750,000 in fiscal 1999-2000 (\$2,201,000 in 1998-99); net loss decreased by \$451,000 in fiscal 1999-2000 (increased by \$89,000 in 1998-99); and accumulated surplus decreased by \$1,750,000 in fiscal 1999-2000 (\$2,201,000 in 1998-99).

4. Capital assets and accumulated amortization

	Balance at beginning of year (Restated Note 3)	Acqui- sitions	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Capital assets				
Office equipment.....	2,267	113	(2,072)	308
Furniture and fixtures.....	75		(75)	
Automobiles.....	90		(90)	
Telecommunications equipment.....	4,477	32	(2,458)	2,051
	<u>6,909</u>	<u>145</u>	<u>(4,695)</u>	<u>2,359</u>
(in thousands of dollars)				
Accumulated amortization				
Office equipment.....	1,113	108	(1,060)	161
Furniture and fixtures.....	15		(15)	
Automobiles.....	90		(90)	
Telecommunications equipment.....	2,929	570	(1,616)	1,883
	<u>4,147</u>	<u>678</u>	<u>(2,781)</u>	<u>2,044</u>
Net	<u>2,762</u>			<u>315</u>

5. Long-term obligations

	2000	1999
(in thousands of dollars)		
Provision for employee termination benefits	<u>2,442</u>	<u>2,905</u>

6. Contractual commitments

The Fund is engaged in contracts with telecommunication suppliers. The future payments are as follows:

	(in thousands of dollars)
2000-2001	16,026
2001-2002	9,503
2002-2003	9,057
2003-2004	1,375
	<u>35,961</u>

7. Changes in working capital

	2000	1999	Changes
(in thousands of dollars)			
Current assets	29,104	47,799	18,695
Current liabilities	6,044	10,137	(4,093)
	<u>23,060</u>	<u>37,662</u>	<u>14,602</u>

8. Comparative figures

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

National Film Board

MANAGEMENT REPORT

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

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

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

	2000		1999	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operation		(61,396)		(60,238)
Less: items not requiring use of funds		3,685		4,870
Operating use of funds	(61,986)	(57,711)	(58,886)	(55,368)
Net capital acquisitions		(1,683)		(1,328)
Adjustment extra account				3
Authority used	(61,986)	(59,394)	(58,886)	(56,693)
Statutory authority				
Working capital change	(375)	274	(375)	(3,416)
Other items		(898)		3,380
Authority used	(375)	(624)	(375)	(36)
Total authority used	(62,361)	(60,018)	(59,261)	(56,729)

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

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

Approved by:

LUISA FRATE
*Financial Analyst and Planning
(Senior full-time financial officer)*

MARYSE CHARBONNEAU
*Director, Administration
(Senior financial officer)*

June 9, 2000

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

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority	5,349	6,609
Add: PAYE charges against the credit account after March 31	5,459	4,660
Less: amounts credited to the credit account after March 31	10	110
Net authority used, end of year	10,798	11,159
Authority limit	25,000	25,000
Unused authority carried forward	14,202	13,841

National Film Board—Continued

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 2000 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

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

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

Ottawa, Canada
June 9, 2000

BALANCE SHEET AS AT MARCH 31

	2000	1999		2000	1999
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Current assets			Current liabilities		
Cash	224,179	207,219	Accounts payable		
Accounts receivable			Government of Canada	2,489,767	854,663
Government of Canada	208,649	85,328	Outside parties	3,883,538	5,080,727
Outside parties	3,327,217	3,357,048	Accrued salaries and vacations	418,946	300,742
Inventories (Note 3)	443,895	330,573	Advances on productions	67,462	52,931
Deposits	256,070	365,944	Obligation for employee termination		
Prepaid expenses	666,348	473,393	benefits	100,000	100,000
	5,126,358	4,819,505		6,959,713	6,389,063
Capital assets (Note 4)			Long-term liabilities		
Cost	36,025,716	39,725,382	Obligation under capital		
Less: accumulated amortization	28,480,995	31,169,315	leases (Note 5)	522,300	523,693
	7,544,721	8,556,067	Provision for employee termination		
			benefits	5,486,966	4,698,020
				6,009,266	5,221,713
				12,968,979	11,610,776
			Commitments and contingencies (Notes 11 and 12)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 6)	5,350,239	6,609,386
			Accumulated deficit (Note 7)	(5,648,139)	(4,844,590)
				(297,900)	1,764,796
	12,671,079	13,375,572		12,671,079	13,375,572

Approved by Management:

MARYSE CHARBONNEAU
Director, Administration

SANDRA MACDONALD
Government Film Commissioner

Approved by the Board:

CHERRY E. KARPYSHIN
Member

PATRICIA O'BRIEN
Member

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

	2000	1999
	\$	\$
Expenses (Note 8)		
English programming		
Production of films and other forms of visual presentations		
Board's program	27,679,353	26,280,978
Sponsored production	394,906	335,366
Marketing of films and other forms of visual presentations	5,063,087	4,551,403
	33,137,346	31,167,747
French programming		
Production of films and other forms of visual presentations		
Board's program	17,229,920	17,293,131
Sponsored production	211,436	451,586
Marketing of films and other forms of visual presentations	2,683,219	2,680,970
	20,124,575	20,425,687
International programming		
Marketing of films and other forms of visual presentations	2,345,629	2,229,109
General services		
Distribution and other services	6,482,970	6,290,343
Research and development	712,876	682,455
	7,195,846	6,972,798
Management and administration	6,979,173	6,878,189
Cost of operations	69,782,569	67,673,530
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	394,906	335,366
French programming	211,436	451,586
Film prints, rentals and royalties		
Canadian distribution	3,516,040	3,079,148
International distribution	3,125,396	2,264,428
Services and miscellaneous	1,140,029	1,305,170
	8,387,807	7,435,698
Net cost of operations for the year before funding from the Government of Canada	61,394,762	60,237,832
Funding from the Government of Canada	60,591,213	59,263,138
Net results of operations for the year	(803,549)	(974,694)
Balance of accumulated deficit, beginning of year	(4,844,590)	(3,869,896)
Balance of accumulated deficit, end of year (Note 7)	(5,648,139)	(4,844,590)

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

	2000	1999
	\$	\$
Operating activities		
Net results of operations for the year	(803,549)	(974,694)
Items not requiring an outlay (inflow) of cash		
Amortization of capital assets	2,920,532	4,003,815
Gain on disposal of capital assets	(40,310)	(109,238)
Payments on and change in the provision for regular employee termination benefits	788,946	955,670
Change in the provision of accrued vacations	14,603	19,024
	2,880,222	3,894,577
Change in the funded components of working capital	273,993	(3,416,409)
	3,154,215	478,168
Financing activities		
Obligation under capital leases	306,310	683,083
Payments on obligations under capital leases	(332,502)	(293,789)
	(26,192)	389,294
Investing activities		
Acquisition of capital assets	(1,703,264)	(1,284,175)
Acquisition under capital leases	(306,310)	(683,083)
Proceeds from disposal of capital assets	140,698	151,480
	(1,868,876)	(1,815,778)
Accumulated net charge against the Revolving Fund's authority		
Change in the year	(1,259,147)	948,316
Balance, beginning of year	6,609,386	5,661,070
Balance, end of year	5,350,239	6,609,386

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purposes

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

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

2. Significant accounting policies

Funding from the Government of Canada

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

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital asset acquisitions, and records the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$25 million.

A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Any unused balance lapses. The annual parliamentary appropriation used is recorded in the Statement of Operations and Accumulated Deficit in the financial year to which it applies.

Production of films and other forms of visual presentations

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

Board's program

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

Sponsored production

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

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

Royalty revenues

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

Inventories

Materials and supplies are carried at the standard cost.

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

Capital assets

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

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

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

Leasehold improvements are charged to operations as incurred.

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

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

Employee termination benefits

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

Pension plan

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

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

3. Inventories

	2000	1999
	\$	\$
Materials and supplies	248,838	207,574
Film prints and other forms of visual presentations	195,057	122,999
	<u>443,895</u>	<u>330,573</u>

4. Capital assets

Cost	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment	25,336,619	1,302,774	3,054,032	23,585,361
Data processing equipment	12,010,542	649,883	2,330,487	10,329,938
Office furniture	1,543,968	56,917	163,895	1,436,990
Office equipment	766,673		159,276	607,397
Rolling stock	67,579		1,550	66,029
Collection	1			1
	<u>39,725,382</u>	<u>2,009,574</u>	<u>5,709,240</u>	<u>36,025,716</u>
Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment	21,591,769	1,672,651	3,013,520	20,250,900
Data processing equipment	7,729,806	1,105,038	2,275,827	6,559,017
Office furniture	1,095,572	122,225	202,628	1,015,169
Office equipment	684,885	20,318	115,327	589,876
Rolling stock	67,283	300	1,550	66,033
	<u>31,169,315</u>	<u>2,920,532</u>	<u>5,608,852</u>	<u>28,480,995</u>

The above assets include equipment under capital leases for a total value of \$1,395,066 (1999—\$1,301,685) less accumulated amortization of \$391,218 (1999—\$205,335).

5. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at \$1,395,066 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-5 year lease term and are divided into short-term and long-term portions in the Balance Sheet. Minimum lease payments totalling \$332,502 for the year ended March 31, 2000, including interest of \$59,170 were charged to operations.

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

The obligation under capital leases include the following:

	\$
Future lease payments:	
2001	331,544
2002	221,880
2003	345,718
2004	28,147
	<u>927,289</u>
Less: interest	139,658
	<u>787,631</u>
Short-term portion	265,331
Long-term portion	522,300

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

	2000	1999
	\$	\$
Net book value of capital assets	7,544,721	8,556,067
Obligation under capital leases	(787,631)	(813,823)
Funded components of working capital	(1,406,851)	(1,132,858)
	<u>5,350,239</u>	<u>6,609,386</u>

7. Accumulated deficit

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

	2000	1999
	\$	\$
Accrued vacations	61,173	46,570
Employee termination benefits		
Provisions for regular benefits:		
Short-term	100,000	100,000
Long-term	5,486,966	4,698,020
	<u>5,648,139</u>	<u>4,844,590</u>

8. Expenses

	2000	1999
	\$	\$
Salaries and benefits	32,930,742	30,232,282
Professional and special services	10,446,259	10,351,888
Rentals	7,587,188	7,255,832
Transportation and communication	4,460,849	4,210,610
Materials and supplies	3,018,149	3,111,950
Amortization of capital assets	2,920,532	4,003,815
Cash financing in coproductions	2,656,979	2,817,495
Contracted film production and laboratory processing	1,922,143	2,390,363
Repairs and upkeep	1,486,575	987,380
Information	1,075,454	1,046,579
Gain on disposal of capital assets	(40,310)	(109,237)
Miscellaneous	1,318,009	1,374,573
	<u>69,782,569</u>	<u>67,673,530</u>

9. Fair value of financial instruments

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

10. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$6,036,000 (1999—\$6,096,000).

11. Commitments

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

	Premises	Equipment	Total
	\$	\$	\$
2001	6,173,000	535,000	6,708,000
2002	5,434,000	286,000	5,720,000
2003	4,685,000	36,000	4,721,000
2004	4,187,000	17,000	4,204,000
2005	4,067,000	11,000	4,078,000
	<u>24,546,000</u>	<u>885,000</u>	<u>25,431,000</u>

National Film Board—Concluded

NOTES TO FINANCIAL STATEMENTS—*Concluded*

From the amount of \$24,546,000 for the lease for premises, agreements have been signed for \$305,000 with outside parties and \$24,241,000 with PWGSC.

12. Contingencies

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

13. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 2000.

Optional Services Revolving Fund

MANAGEMENT REPORT

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

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

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific direc-

tives necessary to maintain standards of accounting and financial management.

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

Approved by:

J. C. STOBBE

*Assistant Deputy Minister,
Government Operational Service*

J.S. BILLINGS

*Assistant Deputy Minister,
Supply Operations Services*

P.G. TREMBLAY

*Executive Director,
Government of Canada
Communications Coordination Services*

M. TURNER

*Assistant Deputy Minister,
Government Telecommunications
and Informatics Services*

August 2, 2000

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

	2000		(Restated Notes 3 and 8) 1999	
	Estimates	Actual	Estimates	Actual
Net (loss) income	(1,049)	1,407	(1,000)	(1,517)
Net loss of transferred operations (Note 8)				(3,206)
Add: items not requiring use of funds	963	71	831	104
Operating (use) source of funds	(86)	1,478	(169)	(4,619)
Net capital acquisitions	(477)	(131)	(400)	
Working capital change (Note 7)		6,569		8,592
Other items		(6,137)		(10,525)
Authority (used) provided	(563)	1,779	(569)	(6,552)

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

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

	2000	1999
Credit balance in the accumulated net charge against the Fund's authority	7,322	15,383
Add: PAYE charges against the appropriation after March 31	11,057	12,538
Less: amounts credited to the appropriation after March 31	3,159	10,922
Net authority used, end of year	15,220	16,999
Authority limit	200,000	200,000
Unused authority carried forward	184,780	183,001

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

Optional Services Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the balance sheet of Optional Services Revolving Fund as at March 31, 2000, the statements of operations, accumulated deficit, and the statement of cash flows or the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Optional Services Revolving Fund as at March 31, 2000, 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.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 14, 2000

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

	2000	(Restated Notes 3 and 8) 1999		2000	(Restated Notes 3 and 8) 1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	3,374	13,846	Government of Canada	4,159	2,135
Outside parties	2,898	1,012	Outside parties	8,211	12,057
Inventories	1,877	1,605		12,370	14,192
Prepaid expenses	27	104	Long-term obligations (Note 5)	1,821	1,676
	8,176	16,567			
Capital assets (Note 4)	474	414			
	8,650	16,981			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	7,322	15,383
			Accumulated deficit	(12,863)	(14,270)
				8,650	16,981

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

Optional Services Revolving Fund— Continued

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

	2000	(Restated Notes 3 and 8) 1999
Revenues (Note 6).....	82,995	80,324
Cost of sales	65,926	63,921
Gross operating profit.....	17,069	16,403
Operating expenses		
Salaries and employee benefits.....	7,334	7,015
Provision for employee termination benefits.....	183	(232)
Provision for compensation		1,008
Professional and special services	2,909	2,071
Corporate and administrative services	1,880	2,474
Occupancy costs	1,863	3,350
Interest on drawdown	871	653
Transportation and communications	284	198
Amortization	71	104
Utilities, materials and supplies	67	650
Information	57	318
Purchased repair and maintenance	42	120
Rentals	28	90
Loss on disposal of capital assets.....		36
Other expenditures	73	65
	15,662	17,920
Net income (loss)	1,407	(1,517)

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

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

	2000	(Restated Notes 3 and 8) 1999
Balance, beginning of year.....	(14,270)	(12,000)
Adjustment to accumulated deficit, beginning of year (Note 3)		(205)
Accumulated deficit, beginning of year as restated.....	(14,270)	(12,205)
Net income (loss)	1,407	(1,517)
Net loss of transferred operations (Note 8)		(3,206)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account.....		2,658
Balance, end of year	(12,863)	(14,270)

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

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

	2000	(Restated Notes 3 and 8) 1999
Operating activities:		
Net income (loss)	1,407	(1,517)
Net loss of transferred operations (Note 8)		(3,206)
Item not affecting use of authority		
Amortization	71	104
	1,478	(4,619)
Working capital change (Note 7)	6,569	8,592
Changes in long-term obligations	145	(241)
	8,192	3,732
Investing activities:		
Capital assets		
Acquisitions	(131)	
Disposals/adjustments		25
	(131)	25
Financing activities:		
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		2,658
		2,658
Net decrease in accumulated net charge against the Fund's authority	8,061	6,415
Accumulated net charge against the Fund's authority beginning of year	(15,383)	(21,798)
Accumulated net charge against the Fund's authority end of year.....	(7,322)	(15,383)

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

Optional Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materiel; and section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' Benchmarking and Software Brokerage Programs; the Vaccine Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The operation of the Fund is also for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

Effective April 1, 1999, certain activities of the Communication Coordination Services Branch (CCSB) were transferred to the Vote (Note 8).

2. Significant accounting policies

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

(a) Revenues and expenses

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

(b) Inventories

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

(c) Capital assets

Effective April 1, 1999, only assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Leasehold improvements	10 years
Furniture and equipment	10 years
Electronic data processing (EDP) equipment	3 years
Automotive	5 years
Warehouse equipment	10 years

Assets are amortized commencing the year after acquisition.

(d) Pension plan

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

(e) Employee termination benefits

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

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

(f) Insurance

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

Optional Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Change in accounting policy—capital assets

During the year, the Fund changed its accounting policy to capitalize assets having an initial purchase cost of \$10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of \$1,000 or more. This decision follows the release of Treasury Board (TB) Accounting Standard 3.1—Capital Assets. This policy is being applied retroactively with a restatement of 1998-99 comparative figures. Consequently, the effect of the change in accounting policy on the financial statements is as follows: the capital assets net book value decreased by \$339,000 in fiscal year 1999-2000 (\$483,000 in 1998-99); net profit increased by \$144,000 in fiscal year 1999-2000 (net loss increased by \$278,000 in 1998-99); and accumulated deficit increased by \$339,000 in fiscal year 1999-2000 (\$483,000 in 1998-99).

4. Capital assets and accumulated amortization

	(Restated Notes 3 and 8) Balance at beginning of year	Acqui- sitions	Disposals/ adjust- ments	Balance at end of year
Capital assets				
(in thousands of dollars)				
Leasehold improvements	375			375
Furniture and equipment	37	101		138
EDP equipment	250	30		280
Automotive	214			214
Warehouse equipment	156			156
	1,032	131		1,163
(Restated Notes 3 and 8)				
Accumulated amortization	Balance at beginning of year	Current year amor- tization	Disposals/ adjust- ments	Balance at end of year
(in thousands of dollars)				
Leasehold improvements	71	37		108
Furniture and equipment	21	4		25
EDP equipment	174	18		192
Automotive	210	4		214
Warehouse equipment	142	8		150
	618	71		689
Net	414	60		474

5. Long-term obligations

	2000	1999
	(in thousands of dollars)	
Provision for employee termination benefits	1,821	1,676

6. Revenues

	2000	1999
	(in thousands of dollars)	
Locally shared support services centres (LSSSC) sales	6,453	7,148
Crown assets distribution centres (CADC) sales	11,997	9,548
Communications coordination services (CCSB) sales	11,074	12,903
Traffic management recoveries	41,958	36,762
Vaccine program recoveries	9,530	8,199
Software brokerage program recoveries	1,983	5,764
	82,995	80,324

7. Changes in working capital

	2000	1999	Changes
	(in thousands of dollars)		
Current assets	8,176	16,567	8,391
Current liabilities	12,370	14,192	(1,822)
	(4,194)	2,375	6,569

Optional Services Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

8. Transfer of operations

Effective April 1, 1999, certain activities of the Communications Coordination Service Branch (CCSB) were transferred to the Vote. The 1998-99 figures have been restated and the resulting impact on the Balance sheet and the statement of operations is as follows:

	(Restated Note 3) 1999	Transferred operations	Restated 1999 results
Balance sheet			
(in thousands of dollars)			
Assets			
Current assets	16,846	279	16,567
Capital assets	1,305	891	414
	18,151	1,170	16,981
Liabilities and Equity of Canada			
Current liabilities	14,348	156	14,192
Long-term obligations	2,411	735	1,676
Accumulated net charge against the Fund's authority	15,383		15,383
Accumulated deficit	(13,991)	279	(14,270)
	18,151	1,170	16,981
Statement of operations	(Restated Note 3) 1999	Transferred operations	Restated 1999 results
(in thousands of dollars)			
Revenues	88,783	8,459	80,324
Cost of sales	71,184	7,263	63,921
Gross operating profit	17,599	1,196	16,403
Operating expenses	22,322	4,402	17,920
Net loss	(4,723)	(3,206)	(1,517)

9. Comparative figures

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

Parks Canada Agency Enterprise Units Revolving Fund

MANAGEMENT REPORT

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

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Finance Directorate of the Parks Canada Agency. 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.

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

Approved by:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

July 18, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	484	(119)	200	(57)
Add: items not requiring use of funds	911	1,018	1,100	983
Operating source of funds	1,395	899	1,300	926
Net capital acquisitions	(922)	(917)	(1,000)	(1,136)
Working capital change		(221)		275
Other items		275		(252)
Authority provided (used) during the year	473	36	300	(187)

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

	2000	1999
Credit balance in the accumulated charge against the Fund's authority	6,096	5,857
Add: charges against the appropriation account after March 31	93	472
Less: amounts credited to the appropriation account after March 31	56	160
Net authority used, end of year	6,133	6,169
Authority limit	8,000	8,000
Unused authority carried forward	1,867	1,831

Parks Canada Agency Enterprise Units Revolving Fund—Continued

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

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	56	160	Government of Canada	71	325
			Outside parties	73	150
Capital assets (Note 3)			Benefits payable		3
Plant and equipment at cost	14,663	13,746	Allowance for employee termination		
Less: accumulated amortization	4,763	3,782	benefits	4	12
			Salaries payable (contract revisions)		15
	9,900	9,964		148	505
			Long-term		
			Allowance for employee termination benefits	210	165
			EQUITY OF CANADA		
			Contributed capital	5,134	5,110
			Accumulated net charge against the Fund's		
			authority	6,096	5,857
			Accumulated deficit	(1,632)	(1,513)
				9,598	9,454
	9,956	10,124		9,956	10,124

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

Parks Canada Agency Enterprise Units Revolving Fund—Continued

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

	2000	1999
Revenues		
Admissions	3,418	3,105
Green fees	801	898
Rentals	637	367
Concession rents	354	207
Other	61	39
Total revenues	5,271	4,616
Direct costs		
Salaries and employee benefits	2,504	1,905
Provision for employee termination benefits	34	40
Salaries payable (contract revision)		15
Amortization	970	926
Utilities, materials and supplies	545	484
Purchased repairs and upkeep	192	134
Interest	101	87
Information	80	96
Professional and special services	79	113
Transportation and communication	73	104
Services purchased from Parks	49	44
Parks administrative costs	48	80
Miscellaneous expenditures	80	27
Total direct costs	4,755	4,055
Contribution margin	516	561
Overhead costs		
Other	270	275
Salaries and employee benefits	206	197
Interest on drawdown	145	128
Amortization	11	11
Provision for employee termination benefits	3	7
Total overhead costs	635	618
Net loss	(119)	(57)

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

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

	2000	1999
Balance at beginning of year	(1,513)	(1,456)
Net loss for the year	(119)	(57)
Balance, end of year	(1,632)	(1,513)

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

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

	2000	1999
Operating activities:		
Net loss	(119)	(57)
Add:		
Provision for termination benefits	37	47
Amortization	981	937
	899	927
Changes in current assets and liabilities	(221)	275
Net financial resources provided by operating activities	678	1,202
Investing activities:		
Capital assets purchased	(917)	(1,136)
Net financial resources used by investing activities	(917)	(1,136)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(239)	66
Accumulated net charge against the Fund's authority account, beginning of year	(5,857)	(5,923)
Accumulated net charge against the Fund's authority account, end of year	(6,096)	(5,857)

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

Parks Canada Agency Enterprise Units Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

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

2. Significant accounting policies

Capital assets

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

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

Pension plan

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

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned by the Hot Springs Enterprise Unit prior to April 1, 1994, and estimated at \$113,500 as at March 31, 1994, and benefits earned by the Highland Links Golf Course prior to April 1, 1996 and estimated at \$32,500 are a liability of Treasury Board and accordingly have not been recorded.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
(in thousands of dollars)				
Buildings	11,466	808		12,274
Irrigation system and minor buildings	615			615
Machinery and equipment	633	47		680
Tees and loader	341			341
Greens and bridges	284			284
Furniture and fixtures	242			242
Vehicles	135	62		197
Computers	30			30
	13,746	917		14,663

Accumulated amortization	Balance at beginning of year	Amortization	Decrease*	Balance at end of year
(in thousands of dollars)				
Buildings	3,161	781		3,942
Furniture and fixtures	162	33		195
Machinery and equipment	262	98		360
Vehicles	84	30		114
Irrigation system and minor buildings	53	25		78
Computers	27	3		30
Greens and bridges	30	10		40
Tees and loader	3	1		4
	3,782	981		4,763

4. Early retirement incentive

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

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

5. Subsequent event

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

Passport Office Revolving Fund

MANAGEMENT REPORT

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

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

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

Approved by:

D. STEIDLE
*Director General,
Corporate Finance
Planning and Systems Bureau*

K. McCALLION
*Assistant Deputy Minister,
Corporate Services
Passport and Consular Affairs*

June 16, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year	(5,693)	(2,938)	2,388	2,941
Add: items not requiring use of funds	4,091	4,527	3,415	2,301
Operating source (use) of funds	(1,602)	1,589	5,803	5,242
Net capital acquisitions	(13,375)	(10,743)	(20,922)	(12,422)
Working capital change	426	2,332		(1,512)
Other items		(1,377)		1,208
Authority (used)	(14,551)	(8,199)	(15,119)	(7,484)

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

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

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority account	(15,676)	(23,067)
Add: PAYE charges against the appropriation account after March 31	7,416	6,684
Less: amounts credited to the appropriation account after March 31	762	838
Net authority provided, end of year	(9,022)	(17,221)
Authority limit	4,000	4,000
Unused authority carried forward	13,022	21,221

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

Passport Office Revolving Fund— Continued

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

ASSETS	2000	1999	LIABILITIES	2000	1999
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	971	931	Government of Canada	4,071	3,181
Outside parties	185	67	Outside parties		
Inventories, at cost and average cost (Note 3)	2,224	2,253	Accounts payable	3,350	3,541
Prepaid expenses	71	156	Vacation pay	931	894
	3,451	3,407	Retroactive salaries	797	
			Contractors' holdbacks	204	50
Long-term			Current portion of the provision for employee		
Capital assets (Note 4)			termination benefits	625	227
At cost	13,971	13,396	Deferred revenues	1,044	753
Less: accumulated amortization	10,981	10,256		11,022	8,646
	2,990	3,140			
Other capital assets (Note 4)			Long-term		
Technology Enhancement Plan project	30,879	25,218	Provision for employee termination benefits	5,239	4,769
Other capital projects	11,185	6,891			
	42,064	32,109			
Less: accumulated amortization	3,410	860			
	38,654	31,249			
	45,095	37,796			

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

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

	2000	1999
Revenues		
Fees earned	64,308	57,922
Miscellaneous revenues	238	583
	64,546	58,505
Operating expenses		
Salaries and employee benefits	35,213	29,985
Provision for employee termination benefits	1,039	456
Passport materials and application		
forms	5,556	5,375
Professional and special services	4,902	3,093
Passport operations at missions		
abroad	4,447	4,447
Accommodation	3,920	3,670
Amortization	3,471	1,814
Freight, express and cartage	2,323	2,104
Repair and maintenance	1,561	389
Telecommunications	1,547	1,242
Printing, stationery and supplies	1,420	1,363
Travel and removal	976	765
Information	490	448
Postal services and postage	336	156
Rentals	181	197
Loss on disposal of capital assets	17	31
Miscellaneous expenses	85	29
	67,484	55,564
Net (loss) profit	(2,938)	2,941

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)

	2000	1999
Balance, beginning of year as previously reported	47,448	44,507
Net (loss) profit for the year	(2,938)	2,941
Balance, end of year	44,510	47,448

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

Passport Office Revolving Fund— Continued

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

	2000	1999
Operating activities:		
Net profit (loss) for the year	(2,938)	2,941
Add:		
Provision for termination benefits	1,039	456
Amortization	3,471	1,814
Loss on disposal of capital assets	17	31
	1,589	5,242
Changes in current assets and liabilities	2,332	(1,512)
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(569)	(154)
Net financial resources provided by operating activities	3,352	3,576
Investing activities:		
Capital		
Purchased	(10,743)	(12,422)
Net financial resources used by investing activities	(10,743)	(12,422)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(7,391)	(8,846)
Accumulated net charge against the Fund's authority account, beginning of year	23,067	31,913
Accumulated net charge against the Fund's authority account, end of year	15,676	23,067

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

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

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

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

2. Significant accounting policies

(a) Inventories

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

(b) Capital

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

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

(c) Other capital

Effective April 1, 1994 all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs have been separated in four categories which are amortized on a straight-line basis over the useful life of each category.

Machine and equipment	10 years
System	10 years
Furniture	16 years
Electronic data processing (EDP) equipment	4 years

Furthermore, since the IRIS system was not implemented in all of the offices in 1999-2000, the depreciation was calculated based on the useful life and prorated by the number of passports issued with IRIS over the total number of passports issued in 1999-2000.

All project costs for other capital projects are amortized on a straight-line basis over the useful life of the project.

(d) Employee termination benefits

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

(e) Revenue recognition

Revenues from passport fees are prepaid on application and accounted for on an accrual basis. Deferred revenues represent fees received for which the services have not yet been provided as of March 31, 2000.

Passport Office Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

3. Inventories

	2000	1999
	(in thousands of dollars)	
Materials and supplies	1,978	2,072
Work in process	246	181
	<u>2,224</u>	<u>2,253</u>

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	3,298			3,298
Furniture	2,373	3	57	2,319
EDP equipment	5,276	692	142	5,826
Other machine and equipment	2,449	93	14	2,528
	<u>13,396</u>	<u>788</u>	<u>213</u>	<u>13,971</u>
Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	3,286	12		3,298
Furniture	988	135	44	1,079
EDP equipment	4,114	622	142	4,594
Other machine and equipment	1,868	152	10	2,010
	<u>10,256</u>	<u>921</u>	<u>196</u>	<u>10,981</u>
Other capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Technology Enhancement Plan project	25,218	5,661		30,879
Other capital projects	6,891	4,294		11,185
	<u>32,109</u>	<u>9,955</u>		<u>42,064</u>
Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
	(in thousands of dollars)			
Technology Enhancement Plan project		533		533
Other capital projects	860	2,017		2,877
	<u>860</u>	<u>2,550</u>		<u>3,410</u>

5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 2000 and March 31, 2007.

Accommodation expenses and tenant services consisted of:

	2000	1999
	(in thousands of dollars)	
Rentals	3,920	3,670
Tenant services	197	273
	<u>4,117</u>	<u>3,943</u>

Real Property Disposition Revolving Fund

MANAGEMENT REPORT

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

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

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

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

Approved by:

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

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

August 1, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net revenue	18,460	19,855	20,900	20,957
Working capital change (Note 3)		(2,312)		2,192
Other items		(14)		644
Authority provided	18,460	17,529	20,900	23,793

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

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

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority	(2,794)	(5,106)
Add: PAYE charges against the appropriation after March 31	837	854
Less: amounts credited to the appropriation after March 31		31
Net authority provided, end of year	(1,957)	(4,283)
Authority limit	5,000	5,000
Unused authority carried forward	6,957	9,283

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

Real Property Disposition Revolving Fund—Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Real Property Disposition Revolving Fund as at March 31, 2000 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 2000 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.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
June 30, 2000

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

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada		31	Government of Canada	838	854
Work in process	4,660	3,948	Deposits on disposals	1,616	3,231
				2,454	4,085
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,794)	(5,106)
			Accumulated surplus	5,000	5,000
	4,660	3,979		4,660	3,979

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

Real Property Disposition Revolving Fund—Continued

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

	2000	1999
Revenues	23,396	24,753
Operating expenses		
Fees	1,580	1,779
Disbursements	1,961	2,017
	3,541	3,796
Net revenue	19,855	20,957

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)

	2000	1999
Balance, beginning of year	5,000	5,000
Net revenue	19,855	20,957
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(19,855)	(20,957)
Balance, end of year	5,000	5,000

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

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

	2000	1999
Operating activities		
Net revenue	19,855	20,957
Working capital change (Note 3)	(2,312)	2,192
	17,543	23,149
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(19,855)	(20,957)
Net (increase) decrease in accumulated net charge against the Fund's authority	(2,312)	2,192
Accumulated net charge against the Fund's authority, beginning of year	5,106	2,914
Accumulated net charge against the Fund's authority, end of year	2,794	5,106

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

Real Property Disposition Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year-end accumulated surplus in the Real Property Disposition Revolving Fund in excess of \$5,000,000 is deposited to the Consolidated Revenue Fund, and the Department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

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

2. Significant accounting policies

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

(a) Revenues and expenses

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

(b) 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 year-end.

(c) Deposits on disposals

These amounts represent deposits on disposals for which the revenues have not yet been recognized.

(d) Insurance

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

3. Changes in working capital

	2000	1999	Changes
Current assets	4,660	3,979	(681)
Current liabilities	2,454	4,085	(1,631)
	2,206	(106)	(2,312)

4. Unrecognized disposals

In accordance with the Fund's revenue recognition policy, proceeds of disposition are only recognized when full payment has been received and the title has been transferred. As at March 31, 2000, proceeds from the disposal of two properties in the amount of \$2,500,000 were in the form of promissory notes. The revenue will be recognized by the Crown upon receipt of payment of the promissory notes.

5. Comparative figures

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

Real Property Services Revolving Fund

MANAGEMENT REPORT

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

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

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

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

Approved by:

J. C. STOBBE

Assistant Deputy Minister,
Government Operational Service

M.G. NURSE

Assistant Deputy Minister,
Real Property Services

August 1, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual (Restated Note 9)
Net loss	(427)	(2,189)	(3,700)	(2,514)
Net loss of transferred operations (Note 9)				(20,997)
Add: items not requiring use of funds	(5,817)	252	8,500	5,119
Operating source (use) of funds	(6,244)	(1,937)	4,800	(18,392)
Net capital acquisitions	6,244	(201)	(4,300)	(7,045)
Working capital change (Note 7)		56,963	2,400	(146,622)
Other items		(54,872)	(5,000)	140,294
Authority used	0	(47)	(2,100)	(31,765)

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

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

	2000	1999 (Restated Note 9)
Credit balance in the accumulated net charge against the Fund's authority	276,619	331,576
Transferred liabilities (net of assets)		(18,829)
Add: PAYE charges against the appropriation after March 31	168,688	139,022
Less: amounts credited to the appropriation after March 31	346,225	371,563
Net authority used, end of year	99,082	80,206
Authority limit	450,000	450,000
Unused authority carried forward	350,918	369,794

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

Real Property Services Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 2000 and the statements of operations, accumulated deficit and cash flows for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 2000 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.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
July 21, 2000

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

	2000	1999 (Restated Note 9)		2000	1999 (Restated Note 9)
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	342,224	373,567	Government of Canada	17,901	18,771
Outside parties	10,616	11,641	Outside parties	154,570	129,995
Inventories	903	891	Professional liability fund	1,729	910
Work in process		83	Long-term obligations due within one year (Note 4)	1,360	1,360
	353,743	386,182		175,560	151,036
Capital assets (Note 3)	2,778	2,829	Long-term obligations (Note 4)	11,964	11,832
				187,524	162,868
			Contractual commitments (Note 5)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	276,619	331,576
			Accumulated deficit	(107,622)	(105,433)
	356,521	389,011		356,521	389,011

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

Real Property Services Revolving Fund— Continued

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

	2000	1999 (Restated Note 9)
Revenues (Note 6)	120,048	106,154
Operating expenses		
Salaries and employee benefits	80,372	64,403
Provision for employee termination benefits	1,030	4,403
Provision for compensation		1,454
Occupancy costs	2,657	3,128
Amortization	252	356
Overhead chargeback	22,193	21,655
Corporate and administrative services	13,582	13,269
Provision for claims and other expenditures	2,151	
	122,237	108,668
Net loss	(2,189)	(2,514)

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

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

	2000	1999 (Restated Note 9)
Balance, beginning of year	(105,433)	(146,299)
Net loss	(2,189)	(2,514)
Net loss of transferred operations (Note 9)		(20,997)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account		64,377
Balance, end of year	(107,622)	(105,433)

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

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

	2000	1999 (Restated Note 9)
Operating activities:		
Net loss	(2,189)	(2,514)
Net loss of transferred operations (Note 9)		(20,997)
Item not affecting use of authority		
Amortization	252	5,119
	(1,937)	(18,392)
Working capital change (Note 7)	56,963	(146,622)
Changes in other assets and liabilities (Note 8)	132	2,796
	55,158	(162,218)
Investing activities:		
Capital assets		
Acquisitions	(201)	(7,045)
Disposals/adjustments		(366)
	(201)	(7,411)
Financing activities:		
Transferred net liabilities (Note 9)		(142,914)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority		64,377
		(78,537)
Net decrease (increase) in accumulated net charge against the Fund's authority	54,957	(248,166)
Accumulated net charge against the Fund's authority beginning of year	(331,576)	(83,410)
Accumulated net charge against the Fund's authority end of year	(276,619)	(331,576)

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

Real Property Services Revolving Fund— *Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

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

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

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

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

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

Finally, through the 2000-2001 Annual Reference Level Update (ARLU) exercise, which was approved on December 9, 1999 (TB Minute #827730), the Revolving Fund presented a revision to its Financial Framework whereby it will no longer be used as a business tool to manage the costs related to the appropriated funding of the Federal Accommodation and Holding Service Line. Effective April 1, 1999, RPSRF is used exclusively for providing services to Other Government Departments and third parties (Note 9).

2. Significant accounting policies

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

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting. Overhead chargeback and Corporate and administrative services are based on budgeted expenditures calculated as a percentage of Budgeted Revenue for 1999-2000 and Actual Revenue for 1998-1999. Revenues are net of recoverable disbursements made on behalf of clients.

(b) Inventories

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

(c) Capital assets

Only assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Real Property Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Category	Estimated economic life
Dredges and fixed shore based facilities	35 years
Scows, tugs and large survey launches	30 years
All other dredging assets	15 years
Current year acquisitions are amortized from the month the asset becomes operational.	

(d) Work in process

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

(e) Pension plan

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

(f) Employee termination benefits

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

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

(g) Insurance

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

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year (Restated Note 9)	Acqui- sitions	Disposals/ adjustments	Balance at end of year
Dredges and fixed shore based facilities . . .	2,564			2,564
Scows, tugs and large survey launches	2,324			2,324
All other dredging assets	1,453	201		1,654
	6,341	201		6,542
Accumulated amortization	Balance at beginning of year (Restated Note 9)	Current year amorti- zation	Disposals/ adjust- ments	Balance at end of year
Dredges and fixed shore based facilities . . .	1,784	6		1,790
Scows, tugs and large survey launches	1,118	4		1,122
All other dredging assets	610	242		852
	3,512	252		3,764
Net	2,829			2,778

4. Long-term obligations

	2000	1999
	(in thousands of dollars)	
Provision for employee termination benefits	13,324	13,192
Total long-term obligations	13,324	13,192
Less: portion due within one year	1,360	1,360
	11,964	11,832

5. Contractual commitments

The Fund is engaged in contractual commitments in the amount of \$440,000,000 over the next 5 years.

Real Property Services Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

6. Revenues

	2000	1999
	(in thousands of dollars)	
Inventory management fees	4,982	11,807
Project revenues	90,524	68,446
Payroll recoveries at direct cost	20,887	15,794
Other income	3,655	10,107
	<u>120,048</u>	<u>106,154</u>

7. Changes in working capital

	2000	1999	Changes
	(in thousands of dollars)		
Current assets	353,743	386,182	32,439
Current liabilities	175,560	151,036	24,524
	<u>178,183</u>	<u>235,146</u>	<u>56,963</u>

8. Changes in other assets and liabilities

	2000	1999	Changes
	(in thousands of dollars)		
Other liabilities	(11,964)	(11,832)	132

9. Transfer of operations

Effective April 1, 1999, a portion of the current Real Property Services activities was transferred to the Real Property Business Line and is being funded through a Net Vote rather than the RPS Revolving Fund. The 1998-99 figures have been restated based on the percentage of the activities transferred to the Vote as set out in the ARLU for 1998-99. The resulting impact on the balance sheet and the Statement of Operations is as follows:

Balance sheet	1999	Transferred operations	Restated 1999 results
	(in thousands of dollars)		
Assets			
Current assets	386,185	3	386,182
Capital assets	18,021	15,192	2,829
	<u>404,206</u>	<u>15,195</u>	<u>389,011</u>
Liabilities and Equity of Canada			
Current liabilities	286,177	135,141	151,036
Long-term obligations	34,800	22,968	11,832
Accumulated net charge against the Fund's authority	188,662	(142,914)	331,576
Accumulated deficit	(105,433)		(105,433)
	<u>404,206</u>	<u>15,195</u>	<u>389,011</u>
Statement of operations	1999	Transferred operations	Restated 1999 results
	(in thousands of dollars)		
Revenues	290,937	184,783	106,154
Operating expenses	314,448	205,780	108,668
Net loss	(23,511)	(20,997)	(2,514)

10. Comparative figures

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

Staff Development and Training Revolving Fund

MANAGEMENT REPORT

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

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

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

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

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

Approved by:

GILLES J. CHARRON

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

MICHAEL NELSON

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

July 21, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year . .	(319)	432		22
Add: items not requiring use of funds	358	372	200	415
Operating source of funds	39	804	200	437
Net capital acquisitions	(126)	(231)	(50)	(26)
Working capital change		830	(150)	(1,174)
Other items		(763)		968
Authority (used) provided	(87)	640		205

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

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

	2000	1999
Debit balance in the accumulated net charge against the Fund's authority account	(3,476)	(2,041)
Add: PAYE charges against the appropriation account after March 31	1,769	1,898
Less: amounts credited to the appropriation account after March 31	1,470	2,394
Net authority provided, end of year	(3,177)	(2,537)
Authority limit	4,500	4,500
Unused authority carried forward	7,677	7,037

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

Staff Development and Training Revolving Fund—Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Staff Development and Training Revolving Fund as at March 31, 2000 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Staff Development and Training Revolving Fund as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young L.L.P.
Chartered Accountants

Ottawa, Canada
August 20, 2000

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

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	1,930	2,779	Government of Canada	791	1,065
Outside parties	181	208	Outside parties		
Prepaid expenses	90	93	Accounts payable	1,036	772
	2,201	3,080	Accrued vacation pay	217	224
Fixed assets (Note 4)			Current portion of provision for employee		
At cost	1,795	1,940	termination benefits (Note 5)	8	40
Less: accumulated amortization	1,220	1,355		2,052	2,101
	575	585	Long-term		
			Provision for employee termination		
			benefits (Note 5)	1,140	977
				3,192	3,078
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(3,476)	(2,041)
			Accumulated surplus	2,794	2,362
			Contributed capital (Note 4)	266	266
				(416)	587
	2,776	3,665		2,776	3,665

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

Staff Development and Training Revolving Fund—Continued

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

	2000	1999
Revenues		
Course fees and services	7,757	5,818
Subsidies (Note 3)	2,771	3,443
	10,528	9,261
Operating expenses		
Salaries and employee benefits	4,764	3,974
Provision for employee termination benefits (Note 5)	131	246
Professional and special services	2,960	2,778
Rentals	735	742
Travel and communications	362	408
Material and supplies	291	351
Administration and financial services	219	219
Information	176	244
Loss on disposal of assets	147	62
Amortization	94	107
Other	217	108
	10,096	9,239
Net profit for the year	432	22

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)

	2000	1999
Balance, beginning of year	2,362	2,340
Net profit of the year	432	22
Accumulated surplus end of year	2,794	2,362

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

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

	2000	1999
Operating activities:		
Net profit of the year	432	22
Add:		
Provision for employee termination benefits	131	246
Amortization	94	107
Loss on disposal of capital assets	147	62
	804	437
Net change in working capital	830	(1,174)
Change in provision for employee termination benefits	32	(12)
Net financial resources provided by (used in) operating activities	1,666	(749)
Investing activities:		
Capital assets acquisitions	(231)	(26)
Net financial resources used by investing activities	(231)	(26)
Net financial resources provided by (used in) and change in the accumulated net charge against the Fund's authority, during the year	1,435	(775)
Accumulated net charge against the Fund's authority account, beginning of year	2,041	2,816
Accumulated net charge against the Fund's authority account, end of year	3,476	2,041

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

Staff Development and Training Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

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

The Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

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

(a) Pension plan

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

(b) Employee termination benefits

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

(c) Capital assets and amortization

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

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

(d) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies.

3. Subsidized operations

In 1999-2000, appropriation funds in the amount of \$2,771,000 (\$3,443,000 in 1998-99) were recorded in the Staff Development and Training Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposal	Balance at end of year
(in thousands of dollars)				
Furniture	862		269	593
Equipment	437	79	4	512
EDP equipment	641	152	103	690
	1,940	231	376	1,795
<hr/>				
Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture	546	19	146	419
Equipment	361	25	4	382
EDP equipment	448	50	79	419
	1,355	94	229	1,220

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

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

NOTES TO FINANCIAL STATEMENTS—*Concluded*

5. Employee termination benefits payable

Employee termination benefits payable have been adjusted to reflect a provision for future years. For fiscal year 1999-2000, an amount of \$131,831 (\$246,023 for 1998-99) is shown in the financial statements as an expense for this provision.

6. Contingent liabilities

There are two pending cases in the Staff Development and Training Fund. The chance of the occurrence or non-occurrences of the future events cannot be determined.

Townsites Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying 1999-2000 financial statements of the Townsites Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The financial statements reflect the fourth year of operation of the Townsites Revolving Fund. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

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

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

Approved by:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

June 20, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual
Net income for the year	1,549	47	831	593
Add: items not requiring use of funds	2,837	2,950	2,821	2,383
Operating source of funds	4,386	2,997	3,652	2,976
Net capital acquisitions	(4,802)	(3,777)	(7,821)	(5,470)
Working capital change		1,534		(143)
Other items		(1,534)		143
Authority used	(416)	(780)	(4,169)	(2,494)
Less : Parks Canada advance		368		
Revolving Fund authority used	(416)	(412)	(4,169)	(2,494)

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

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

	2000	1999
Credit balance in the accumulated charge against the Fund's authority	2,747	3,501
Parks Canada advance	368	
Less: amounts credited to the appropriation account after March 31	(1,249)	285
Net authority used, end of year	3,628	3,216
Authority limit	10,000	10,000
Unused authority carried forward	6,372	6,784

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

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

	2000	1999		2000	1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	373	285	Government of Canada	1,258	
			Outside parties	364	
				1,622	
Capital (Note 3)			Long-term		
Cost	64,799	61,022	Allowance for employee termination		
Less: accumulated amortization	10,018	7,129	benefits	226	164
	54,781	53,893		226	164
			EQUITY OF CANADA		
			Contributed capital (Note 4)	50,808	50,808
			Accumulated net charge against the Fund's		
			authority	2,747	3,502
			Accumulated deficit	(249)	(296)
				53,306	54,014
	55,154	54,178		55,154	54,178

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

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

	2000	1999
Revenues		
Municipal equivalent and general municipal		
capital subsidy—From Parks Canada		
Agency	2,738	2,623
Transition subsidies—From Parks		
Canada Agency	2,388	2,282
Water, sewer and garbage services	2,136	2,032
Business licenses and		
administration fees	380	305
Parks facilities service fees	306	292
Portable cabins	268	296
Streetworks	102	103
Miscellaneous (includes interest)	50	
	8,368	7,933
Expenses		
Salaries and employee benefits	3,189	2,821
Provision for employee termination benefits	61	54
Amortization	2,889	2,329
Utilities, materials and		
supplies	962	939
Professional and special services	831	908
Interest	115	27
Transportation and communications	106	120
Purchased repair and maintenance	97	99
Rentals	71	43
	8,321	7,340
Net income	47	593

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

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

	2000	1999
Balance, beginning of year, unadjusted	(296)	(889)
Net income for the year	47	593
Balance, end of year	(249)	(296)

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

Townsites Revolving Fund—Continued

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

	2000	1999
Operating activities:		
Net income (loss) before extraordinary items	47	593
Add:		
Provision for termination benefits	61	54
Amortization	2,889	2,329
	2,997	2,976
Changes in current assets and liabilities	1,534	(143)
Net financial resources provided by operating activities	4,531	2,833
Investing activities:		
Less capital assets:		
Purchased	(3,777)	(5,470)
Net financial resources used by investing activities	(3,777)	(5,470)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	754	(2,637)
Accumulated net charge against the Fund's authority account, beginning of year	(3,501)	(864)
Total accumulated charges, end of year	(2,747)	(3,501)

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

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

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

2. Significant accounting policies

Capital assets

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

Water	20 to 50 years
Sewer	10 to 50 years
Garbage	6 to 50 years
General municipal	10 to 60 years

Pension plan

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

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees based on actual salary expenses charged to the Revolving Fund. No accrual is made for severance entitlements on service prior to April 1, 1996. Benefits earned prior to April 1, 1996 and estimated at \$708,000 as at March 31, 1996 are a liability of Treasury Board and accordingly have not been recorded.

Townsites Revolving Fund—Concluded**NOTES TO FINANCIAL STATEMENTS—Concluded****3. Capital assets and accumulated amortization**

Capital assets	Balance at April 1, 1999	Acqui- sitions	Disposals	Balance at March 31, 2000
(in thousands of dollars)				
Water	6,826	425		7,251
Sewer	19,353	1,131		20,484
Garbage	546	25		571
General municipal	34,297	2,196		36,493
	61,022	3,777		64,799

Accumulated amortization	Balance at April 1, 1999	Amorti- zation	Decrease	Balance at March 31, 2000
(in thousands of dollars)				
Water	759	378		1,136
Sewer	1,961	814		2,775
Garbage	180	52		232
General municipal	4,229	1,645		5,875
	7,129	2,889		10,018

4. Contributed capital book value

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

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

5. Authority used

The Townsites Revolving Fund has a drawdown limit of \$10 million and as at March 31, 2000 the Accumulated Net Charge Against the Fund's Authority (ANCAFA, or "drawdown") was \$3.6 million.

Translation Bureau Revolving Fund

MANAGEMENT REPORT

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

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

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2000 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

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

Approved by:

J. C. STOBBE

*Assistant Deputy Minister,
Government Operational Service*

D. MONNET

*Chief Executive Officer,
Translation Bureau*

July 18, 2000

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

	2000		1999	
	Estimates	Actual	Estimates	Actual (Restated Note 3)
Net (loss) profit	(6,487)	4,324	(10,400)	(3,854)
Add: items not requiring use of funds	2,289	115	2,500	221
Operating use of funds	(4,198)	4,439	(7,900)	(3,633)
Net capital acquisitions	(1,215)	(107)	(1,200)	(180)
Working capital change (Note 8)	63	12,150	900	(3,800)
Other items	(1,000)	(9,277)	(988)	5,017
Authority (used) provided	(6,350)	7,205	(9,188)	(2,596)

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

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

	2000	1999
Credit (debit) balance in the accumulated net charge against the Fund's authority	(9,401)	9,125
Add: PAYE charges against the appropriation after March 31	11,242	5,921
Less: amounts credited to the appropriation after March 31	12,802	18,538
Net authority provided, end of year	(10,961)	(3,492)
Authority limit	75,000	75,000
Unused authority carried forward	85,961	78,492

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

Translation Bureau Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 2000 and the statements of operations, accumulated (surplus) deficit and cash flows for the year then ended. These financial statements are the responsibility of the management of Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 2000, 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.

Ernest and Young, LLP
Chartered Accountants

Ottawa, Canada
June 16, 2000

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

	2000	(Restated Note 3) 1999		2000	(Restated Note 3) 1999
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	12,802	18,410	Government of Canada	1,595	1,207
Outside parties	848	1,113	Outside parties	13,127	7,238
	13,650	19,523		14,722	8,445
Capital assets (Note 4)	202	210	Long-term obligations (Note 5)	22,337	20,293
Deferred employee benefits	15,865	15,865	Contractual commitments (Note 6)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(9,401)	9,125
			Accumulated surplus (deficit)	2,059	(2,265)
	29,717	35,598		29,717	35,598

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

Translation Bureau Revolving Fund— Continued

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

	2000	(Restated Note 3) 1999
Revenues (Note 7).....	144,455	126,428
Operating expenses		
Salaries and employee benefits.....	86,580	78,622
Provision for employee termination benefits.....	2,375	1,729
Professional and special services.....	34,118	32,023
Occupancy costs.....	5,082	5,121
Corporate and administrative services.....	4,522	4,655
Transportation and communications.....	3,536	3,448
Utilities, materials and supplies.....	2,609	2,928
Purchased repair and maintenance.....	408	390
Information.....	143	395
Rentals.....	134	149
Amortization.....	115	221
Provision for compensation.....		238
Other expenditures.....	509	363
	140,131	130,282
Net profit (loss).....	4,324	(3,854)

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

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

	2000	(Restated Note 3) 1999
Balance, beginning of year.....	(2,265)	(2,777)
Adjustment to accumulated deficit, beginning of year (Note 3).....		(1,956)
Accumulated deficit, beginning of year as restated.....	(2,265)	(4,733)
Net profit (loss).....	4,324	(3,854)
Write-off of net loss to accumulated net charge against the Fund's authority account (Note 1).....		3,307
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account.....		3,015
Balance, end of year.....	2,059	(2,265)

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

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

	2000	(Restated Note 3) 1999
Operating activities:		
Net profit (loss).....	4,324	(3,854)
Item not affecting use of authority		
Amortization.....	115	221
	4,439	(3,633)
Working capital change (Note 8).....	12,150	(3,800)
Changes in other assets and liabilities (Note 9).....	2,044	1,747
	18,633	(5,686)
Investing activities:		
Capital assets		
Acquisitions.....	(107)	(180)
Financing activities:		
Write-off of net loss to accumulated net charge against the Fund's authority account.....		3,307
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account.....		3,015
		6,322
Net decrease in accumulated net charge against the Fund's authority.....	18,526	456
Accumulated net charge against the Fund's authority beginning of year.....	(9,125)	(9,581)
Accumulated net charge against the Fund's authority end of year.....	9,401	(9,125)

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

Translation Bureau Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

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

The Revolving Fund was created on April 1, 1995 and accounts for the following services: translation, interpretation and terminology to clients. Pursuant to section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, and TB decision #824299 dated July 10, 1996 gave the Translation Bureau the authority to delete operating losses for the first five years of operating under the Revolving Fund. The Bureau is expected to break-even in the fiscal-year 2001-2002. No amount was deleted in 1999-2000 since the Revolving Fund is showing a surplus (\$3,306,767 deleted in 1998-99).

2. Significant accounting policies

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

(a) Revenues and expenses

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

(b) Capital assets

Effective April 1, 1999, only assets having a purchase cost of \$10,000 or more are capitalized. Capital assets consisting of computer equipment and furniture and fixtures are stated at cost and are amortized on a straight-line basis over their estimated economic life of 3 years. Current year acquisitions are amortized at half the current rate.

(c) Pension plan

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

(d) Employee termination benefits

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

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

(e) Insurance

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

3. Change in accounting policy—Capital assets

During the year, the Translation Bureau Revolving Fund changed its accounting policy to capitalize assets having an initial purchase cost of \$10,000 or more. Previously, the policy was to capitalize assets having an initial purchase cost of \$1,000 or more. This decision follows the release of Treasury Board (TB) Accounting Standards 3.1—Capital Assets. This policy is being applied retroactively with a restatement of 1998-99 comparative figures. Consequently, the effect of the change in accounting policy on the financial statements is as follows: the capital assets net book value decreased by \$2,152,000 in fiscal 1999-2000 (\$2,265,000 in 1998-99); net profit increased by \$113,000 in fiscal 1999-2000 (net loss increased by \$309,000 in 1998-99); and accumulated surplus decreased by \$2,152,000 in fiscal 1999-2000 (accumulated deficit increased by \$2,265,000 in 1998-99).

Translation Bureau Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

4. Capital assets and accumulated amortization

	(Restated Note 3) Balance at beginning of year	Acqui- sitions	Balance at end of year
Capital assets	(in thousands of dollars)		
Computer equipment	1,167	107	1,274
Furniture and fixtures	17		17
	1,184	107	1,291
Accumulated amortization	(Restated Note 3) Balance at beginning of year	Current year amortization	Balance at end of year
	(in thousands of dollars)		
Computer equipment	957	115	1,072
Furniture and fixtures	17		17
	974	115	1,089
Net	210		202

5. Long-term obligations

	2000	1999
	(in thousands of dollars)	
Provision for employee termination benefits	22,337	20,293

6. Contractual commitments

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

	(in thousands of dollars)
2000-2001	4,577
2001-2002	524
2002-2003	382
2003-2004	281
2004-2005	64
	5,828

7. Revenues

	2000	1999
	(in thousands of dollars)	
Translation services	140,581	124,135
Interpretation services	2,749	1,856
Termium sales	1,000	302
Other	125	135
	144,455	126,428

8. Changes in working capital

	2000	1999	Changes
	(in thousands of dollars)		
Current assets	13,650	19,523	5,873
Current liabilities	14,722	8,445	6,277
	1,072	(11,078)	12,150

9. Changes in other assets and liabilities

	2000	1999	Changes
	(in thousands of dollars)		
Other assets	15,865	15,865	
Other liabilities	22,337	20,293	2,044
	6,472	4,428	2,044

10. Comparative figures

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

SECTION 2

1999-2000

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

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Atomic Energy Control Board

MANAGEMENT REPORT

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

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

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

Approved by:

A.J. BISHOP, M.D.

President

DENYS VERMETTE

Director General of Corporate Services

June 2, 2000

AUDITOR'S REPORT

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

I have audited the Statement of Operations of the Atomic Energy Control Board for the year ended March 31, 2000. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 2, 2000

Atomic Energy Control Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

	2000	1999
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits.....	35,557,875	34,338,373
Professional and special services.....	9,907,932	7,576,176
Accommodation.....	4,153,444	4,380,196
Travel and relocation.....	3,129,619	2,508,376
Furniture and equipment.....	2,703,446	1,683,382
Communication.....	670,741	669,088
Utilities, materials and supplies.....	586,619	972,054
Information.....	583,053	500,001
Repairs.....	398,592	231,455
Board Members' expenses.....	391,658	381,064
Equipment rentals.....	110,257	99,018
Miscellaneous.....	7,680	17,747
	58,200,916	53,356,930
Grants and contributions		
Safeguards Support Program.....	598,307	589,138
Other.....	69,960	45,000
	668,267	634,138
Total expenditures.....	58,869,183	53,991,068
Non-tax revenues		
Licence fees.....	37,642,199	36,486,929
Foreign training (Note 9).....	1,985,028	712,506
Capital assets disposal.....	50,529	6,845
Miscellaneous.....	38,170	2,377
Refunds of previous years' expenditures.....	28,243	72,644
Total non-tax revenues.....	39,744,169	37,281,301
Net cost of operations (Note 3).....	19,125,014	16,709,767

The accompanying notes are an integral part of this statement.

Approved by:

A.J. BISHOP, M.D.

President

DENYS VERMETTE

Director General of Corporate Services

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority, objective and operations

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

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

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

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

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

Atomic Energy Control Board—Continued**NOTES TO THE STATEMENT OF OPERATIONS—Continued**

Fees for each licence type have been established based on the AECB's expenditures for carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. Revised fees based on expenditures for 1992-93 regulatory activities were implemented on August 21, 1996.

On March 20, 1997, the federal *Nuclear Safety and Control Act* received Royal Assent. It was proclaimed by order of the Governor in Council, and came into force on May 31, 2000, at which time the AECB became known as the Canadian Nuclear Safety Commission (CNSC).

The *Nuclear Safety and Control Act* mandates the CNSC to establish and enforce national standards in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. Enactment also provides CNSC compliance inspectors with clearer, fuller powers and brings penalties for infractions in line with current legislative practices. The CNSC is empowered to require financial guarantees, and order remedial action in hazardous situations. Responsible parties are required to bear the costs of decontamination and other remedial measures. As well, the *Nuclear Safety and Control Act* provides for the recovery of costs of regulation from persons licensed under the Act.

2. Significant accounting policies

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

(a) Expenditure recognition

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

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

(b) Revenue recognition

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

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

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

(c) Capital purchases

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

(d) Contributions to superannuation plan

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

3. Use of parliamentary appropriations

	2000	1999
	\$	\$
Vote 20—Atomic Energy Control Board.	48,277,133	46,163,233
Less:		
Frozen allotment *	141,986	1,463,267
Lapsed.	736,394	1,321,987
	47,398,753	43,377,979
Add: statutory contributions to employee benefit plans	6,347,000	5,386,000
Total appropriations used.	53,745,753	48,763,979
Add: services provided without charge by other Government departments:		
Accommodation	3,420,651	3,393,974
Employee benefits	1,537,414	1,752,790
Other	165,364	80,325
	5,123,429	5,227,089
Total expenditures	58,869,182	53,991,068
Less: non-tax revenues.	39,744,169	37,281,301
Net cost of operations	19,125,013	16,709,767

* Funds not available for use in the year.

4. Accounts receivable

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

	2000	1999
	\$	\$
Licence fees	1,008,283	1,454,730
Foreign training	720	
Total accounts receivable.	1,009,003	1,454,730

Atomic Energy Control Board—Continued**NOTES TO THE STATEMENT OF OPERATIONS—
Concluded****5. Deferred revenues**

As of March 31, 2000, there are unearned licence fees received in the amount of \$15,251,462 (1999—\$22,402,729). As at March 31, 2000, there are unearned foreign training fees received in the amount of \$nil (1999—\$484,661).

6. Liabilities

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

	2000	1999
	\$	\$
Accounts payable and accrued liabilities . . .	5,171,194	4,888,874
Salaries payable	1,712,170	543,053
Contractors' holdbacks	77,805	48,138
	6,961,169	5,480,065
Vacation pay	2,444,815	2,243,165
Employee termination benefits	2,691,129	2,455,473
	5,135,944	4,698,638
Total	12,097,113	10,178,703

7. Licences provided free of charge

The value of licences provided free of charge to educational institutions, publicly funded non-profit health care institutions and federal Government departments for the year ended March 31, 2000, amounted to \$2,568,156 (1999—\$2,423,663).

8. Contingent liabilities

The AECB is involved in a number of judicial actions that have arisen in the normal course of operations. One of these claims is for \$55,000,000. However, the final outcome with respect to claims and legal proceedings pending at March 31, 2000 is not determinable and no estimate of the amount can be made. Accordingly, no provision has been made in the accounts for these contingent liabilities. Payment of any settlement or judgement resulting from the resolution of any of these cases is governed by Government policy. Payment would be from funds appropriated to the AECB and charged to expenditures when payable.

9. Related party transactions

The AECB enters into transactions with other Government departments, agencies and Crown corporations, including Atomic Energy of Canada Limited (AECL), in the normal course of business.

On behalf of AECL, the AECB continues to develop, deliver and administer regulatory services for Chinese and Korean regulatory staff over a period of five years ending March 31, 2001. In accordance with the terms of the contract, the cost of the service is recovered from AECL. For 2000, the AECB recognized revenues of \$1,466,922 from this project (1999—\$580,705).

10. Nuclear liability reinsurance account

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the account. There have been no claims against or payments out of the account since its creation. The balance of the account as at March 31, 2000, is \$550,321 (1999—\$548,821).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 2000, is \$590,000,000 (1999—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

Atomic Energy Control Board—Concluded**REVENUES AND COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31**

	2000				1999
	Revenues	Licences provided free of charge	Total value of licences and other revenues	Cost of operations	Cost of operations
	\$	\$	\$	\$	\$
Regulatory activities					
Nuclear reactors and heavy water plants	26,509,783		26,509,783	29,325,654	29,058,936
Research reactors	16,200	145,789	161,989	617,421	538,099
Nuclear research and test establishments	3,409,541		3,409,541	4,619,380	4,129,296
Uranium mines	2,243,496		2,243,496	3,714,769	3,417,106
Nuclear fuel facilities	875,717		875,717	1,088,356	1,125,905
Prescribed substances	69,612	11,845	81,457	145,368	187,435
Accelerators	139,143	444,512	583,655	1,206,081	756,047
Radioisotopes	3,358,195	1,818,192	5,176,387	10,404,355	9,297,772
Transportation	153,785	4,399	158,184	278,584	369,475
Waste management and decommissioning	796,614	114,507	911,121	2,524,773	1,774,795
Dosimetry	70,113	28,912	99,025	210,099	185,364
Import/export				489,196	497,430
	37,642,199	2,568,156	40,210,355	54,624,036	51,337,660
Non-regulatory activities					
Foreign training	1,985,028		1,985,028	1,186,094	849,113
Other	116,941		116,941	3,059,053	1,804,295
	2,101,969		2,101,969	4,245,147	2,653,408
Total	39,744,168	2,568,156	42,312,324	58,869,183	53,991,068

Canada Customs and Revenue Agency

STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying Statements of Operations of the Canada Customs and Revenue Agency in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada and with the reporting requirements and standards of the Receiver General for Canada for departmental corporations. Significant accounting policies are set out in Note 2 in each of the statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Agency. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been approved by the Agency's Audit Committee on behalf of the Board of Management. The audit committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis, and the auditors have full and free access to the audit committee.

Some of the information, such as accruals and services provided without charge by other Government departments, included in the Statements of Operations are based on management's best estimates and judgements with due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts which provides a record of the Agency's financial transactions. Financial information contained in the *Public Accounts of Canada* is consistent with these Statements of Operations.

The Agency 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 recorded so as to maintain accountability of Government funds and safeguarding of its assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency also seeks to assure the objectivity and integrity of data in its financial systems by the careful selection, training and development of qualified staff, by organisational 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 organisation.

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

Approved by:

ROB WRIGHT
Commissioner

D.G.J. TUCKER
*Chief Financial Officer and Assistant
Commissioner, Finance and Administration*

July 24, 2000

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA
CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Agency Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2000. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's operations of its Agency Activities for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 24, 2000

Canada Customs and Revenue Agency— Continued

STATEMENT OF OPERATIONS— AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2000	(unaudited— Note 3) 1999
Operating and Administration Expenditures		
Services		
Personnel	2,419,186	2,295,310
Accommodation	196,317	201,250
Transportation and communications	160,377	159,419
Professional and special services	148,354	153,743
Transfer payment to the province of Quebec (GST joint administration)	94,901	95,000
Purchased repair and maintenance	58,647	50,054
Rentals	11,656	10,338
Information	2,478	6,776
Utilities	587	552
Other services	57,690	46,409
	3,150,193	3,018,851
Goods		
Equipment	97,748	79,230
Materials and supplies	61,736	72,256
Land, building and works	15,323	9,425
	174,807	160,911
Other expenditures		
Subsidies and other	3,103	5,677
Total operating and administration expenditures	3,328,103	3,185,439
Non-tax revenue (Note 5)	201,035	194,456
Net cost of operations	3,127,068	2,990,983

Contingent liabilities (Note 9)

The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the “Agency”) was established effective November 1, 1999 under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency’s expenditures are funded by the Government of Canada through appropriations.

The Agency’s mandate is to provide support, advice and services when:

- supporting the administration and enforcement of the program legislation;
- implementing agreements between the Government of Canada or the Agency and the Government of a province or other public body performing a function of Government in Canada to carry out an activity or administer a tax or program;
- implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
- implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal government, for certain provinces and territories and others including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Agency Activities and Administered Activities. The Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilised in running the organisation. The separate Statement of Operations—Administered Activities has been divided into two components: Administered revenues and Administered expenditures. It includes those reve-

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

nues and expenditures which are controlled by someone other than the Agency, such as the federal Government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Department of National Revenue Act*, *Excise Act*, *Excise Tax Act* (includes GST/HST), *Income Tax Act*, and others. The Agency administers, on behalf of others, income tax and sales tax acts, CPP contributions, EI deductions, as well as amounts collected for other groups or organisations.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax programs' legislation.

2. Significant accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act* the Statement of Operations—Agency Activities has been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. In addition, the Statement of Operations—Agency Activities has been prepared following the reporting requirements and standards established for departmental corporations by the Receiver General for Canada. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of termination benefits, accumulated vacation pay and compensatory leave which are recorded on the cash basis.

(b) Non-tax revenue recognition

All non-tax revenue is recorded on the accrual basis. Non-tax revenue reported in this statement excludes Administered revenues collected under the authority of the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation.

(c) Capital asset purchases

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

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as non-tax revenue and are not deducted from expenditures.

(e) Services provided without charge by other Government departments

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

- accommodation provided by Public Works and Government Services Canada,
- accommodation provided by Transport Canada,
- employer's contributions to the health insurance plan provided by Treasury Board,
- workers' compensation benefits provided by Human Resources Development Canada
- audit services provided by the Office of the Auditor General of Canada, and
- legal services provided by Justice Canada

(f) Contribution to Public Service Superannuation Plan

The Agency's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute equally to the cost of the Plan. Contributions by the Agency are charged to expenditures in the period incurred and represent the total pension obligation of the Agency to the Plan. The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

(g) Pay equity

The Treasury Board Secretariat and the Public Service Alliance of Canada reached an agreement on the implementation of the Canadian Human Rights Tribunal pay equity ruling of July 29, 1998. The Agency employs persons from the groups included in the pay equity ruling. Any amounts paid or owing to employees of the Agency as a result of their employment as a member of the public service are the responsibility of Treasury Board. As a result, no amounts have been included in expenditures nor accrued as an obligation to the Agency in respect of the recent pay equity agreement. The liability associated with the settlement is included as a liability in the financial statements of the Government of Canada.

The Government of Canada has announced that beginning with the 2001-2002 fiscal year, it intends to move its accounting policies to an appropriate form of full accrual accounting. The Agency intends to conform to these new accounting policies at that time and, in addition, will prepare a full set of financial statements pertaining to Agency Activities, i.e. Statement of Financial Position, Statement of Operations, and Statement of Cash Flow.

3. Comparative figures

The Agency, in the prior year, was a Government department for the purposes of inclusion in the overall Government of Canada reporting entity. The comparative figures for the year ended March 31, 1999 were therefore not previously subject to audit for the purposes of preparing a separate Statement of Operations—Agency Activities. Accordingly, these comparative figures are unaudited and the opinion expressed in the accompanying auditor's report does not extend to them.

4. Parliamentary appropriations

	2000	(unaudited— Note 3) 1999
	(in thousands of dollars)	
Vote 1—CCRA		
(Operating expenditures)	2,409,874	2,263,961
Less: amounts lapsed	69,264	33,215
	2,340,610	2,230,746
Vote 5—CCRA		
(Capital expenditures)	15,727	9,510
Less: amounts lapsed	6	216
	15,721	9,294
Vote 10—CCRA		
(Transfer payments)	95,000	95,000
Less: amounts lapsed	99	
	94,901	95,000
Add: Statutory contributions to employee benefit plans	394,479	351,936
Other statutory expenditures	922	925
Spending of proceeds from disposal of surplus Crown assets	310	309
	395,711	353,170
Total appropriations used	2,846,943	2,688,210
Less: Non-tax revenue other than revenue netted against expenditures (Note 5)	65,611	56,747
Prior year expenditure charged to current year appropriation	9,900	(9,900)
	75,511	46,847
Add: Services provided without charge by other Government departments		
Accommodation	196,317	201,250
Employer's contribution to the health insurance plan	105,415	105,300
Legal services	46,886	35,200
Audit services	4,358	4,270
Workers' compensation benefits	2,660	3,600
	355,636	349,620
Net cost of operations	3,127,068	2,990,983

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

5. Non-tax revenue

The following table presents details of non-tax revenue as reported on the Statement of Operations:

	2000	(unaudited— Note 3) 1999
	(in thousands of dollars)	
Non-tax revenue credited to vote 1— CCRA (operating expenditures)		
Fees for collecting Employment Insurance contributions	77,748	77,394
Fees for collecting Canada Pension Plan premiums	57,676	60,315
	135,424	137,709
Other non-tax revenue		
Recovery of employee benefit costs costs for collecting activities	22,406	22,778
Administration fees—Provinces and Municipalities	20,652	13,814
Duty free shops	5,168	5,011
Refunds of previous years' expenditures	4,894	1,852
Adjustment to accrued accounts payable. .	2,271	3,881
Ruling fees.	1,166	1,144
Service fees	2,975	2,282
Lease and use of public property	644	1,255
Other non-tax revenue	5,435	4,730
	65,611	56,747
Total non-tax revenue	201,035	194,456

6. Accounts receivable

At year end, accounts receivable resulting from transactions with outside parties, are as follows:

	2000	(unaudited— Note 3) 1999
	(in thousands of dollars)	
Accounts receivable—From other Government departments	7,101	3,303
Accounts receivable—External to the Government	1,349	199
	8,450	3,502

Revenues associated with these accounts receivable are reflected in the Statement of Operations.

All receivables from other Government departments are collectable. No allowance for doubtful accounts is required.

Receivables external to the Government are not considered to be material for financial statement purposes and therefore no allowance for doubtful accounts has been recorded.

7. Liabilities

At year end, the Agency has liabilities of the following amounts:

	2000	(unaudited— Note 3) 1999
Employee termination benefits	322,124	294,258
Accounts payable—External to the Government	120,489	97,905
Vacation pay and compensatory leave.	95,348	85,220
Accounts payable—To other Government departments	75,586	11,569
Accrued employee salary and benefits	71,916	22,962
Accounts payable—Employees	2,693	
Other liabilities	270	9
	688,426	511,923

Expenditures associated with these liabilities are reflected in the Statement of Operations with the exception of the liability for vacation pay, compensatory leave and employee termination benefits.

8. Capital assets purchases

Current accounting principles of the Government of Canada do not require the capitalization of assets. The capital expenditures have been charged to operating and administrative expenditures. For information purposes, the following table presents those acquisitions during the year that could otherwise have been capitalized under a full accrual accounting principal for physical capital assets. For the purpose of this table, we have recorded only assets with an original individual value of \$10,000 or more.

	2000
	(in thousands of dollars)
Buildings under construction	12,438
Information technology equipment	4,622
Equipment	2,927
Motor vehicles	2,060
Land	35
Buildings	34
	22,116

9. Contingent liabilities

In connection with its operations, the Canada Customs and Revenue Agency is a defendant in certain cases of litigation. It is estimated at March 31, 2000, there are \$12 million (\$18 million in 1998-99 (unaudited)) in claims and pending and threatened litigation. A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—*Concluded*

occur. A contingent liability is recorded as an actual liability when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

10. Deposit and trust accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, 2000 are as follows:

	2000	(unaudited— Note 3) 1999
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	11,398	10,622
Add: receipts	2,179	1,904
Less: disbursements	1,399	1,128
Balance, end of year	12,178	11,398
Temporary, deposits received from importers		
Balance, beginning of year	745	932
Net transactions during the year	(45)	(187)
Balance, end of year	700	745

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various Agency (Customs and Excise) regulations regarding temporary entry of goods.

11. Board of Management

Pursuant to the *Canada Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenditures relating to the Board's activities during the year total \$846,000 and are included in the Statement of Operations. Of this amount, \$315,000 is for secretariat staff personnel expenditures, \$149,000 for travel and \$108,000 for furniture and fixtures (initial set up).

12. Related party transactions

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

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA
CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Administered Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2000. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's operations of its Administered Activities for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 24, 2000

Canada Customs and Revenue Agency— Continued

STATEMENT OF OPERATIONS—ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

Administered Revenues	2000	1999		2000	1999
Tax revenues (Note 3)			Nova Scotia Worker's		
Income tax			Compensation	29,746	
Personal	154,151,820	146,560,375	Transfers to others (Note 4)	(56,572)	(9,181)
Transfers to others (Note 4)	(69,327,944)	(68,852,992)	Total other	0	0
Total personal	84,823,876	77,707,383	Total tax revenues	147,164,130	136,217,834
Corporation	25,321,506	23,273,602	Non-tax revenues (Note 6)		
Transfers to others (Note 4)	(2,131,298)	(1,698,931)	Penalties	85,128	76,867
Total corporation	23,190,208	21,574,671	Net interest	(15,382)	(16,290)
Non-resident and other	3,499,284	2,901,277	Other	14,828	20,565
Total non-resident and other	3,499,284	2,901,277	Total non-tax revenues	84,574	81,142
Total income tax	111,513,368	102,183,331	Total revenues administered on		
GST and HST, Excise and Customs			behalf of the Government of Canada	147,248,704	136,298,976
Goods and Services Tax (GST)/			Administered expenditures		
Harmonized Sales Tax (HST) (Note 5)	27,376,527	25,194,581	Federal expenditures		
Transfers to others (Note 4)	(1,799,367)	(1,662,202)	Child tax benefits	5,999,542	5,715,307
Total GST and HST	25,577,160	23,532,379	GST credit	2,846,993	2,849,817
Excise duties and taxes			Children's special allowance	88,227	68,973
Energy taxes	4,757,133	4,716,223	OAS Benefits Repaid	(553,575)	(495,837)
Other	3,214,211	3,721,331	Total federal expenditures	8,381,187	8,138,260
Transfer to others (Note 4)	(2,859)	(294,793)	Other expenditures		
Total excise duties and taxes	7,968,485	8,142,761	Provincial/territorial Family Benefit		
Customs import duties	2,105,117	2,359,363	Programs (Note 7)	510,592	540,512
Total customs import duties	2,105,117	2,359,363	Recoveries from provinces/ territories	(510,592)	(540,512)
Total GST and HST, Excise and Customs	35,650,762	34,034,503	Total other expenditures	0	0
Other			Total expenditures administered on		
Provincial sales, tobacco			behalf of the Government of Canada	8,381,187	8,138,260
and alcohol taxes	26,826	9,181			

Contingent significant refunds (Note 8)

The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT

Commissioner

MICHAEL L. TURCOTTE

Chair, Board of Management

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency ("Agency") was established effective November 1, 1999 under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

- (a) supporting the administration and enforcement of the program legislation;
- (b) implementing agreements between the Government of Canada or the Agency and the Government of a province or other public body performing a function of Government in Canada to carry out an activity or administer a tax or program;
- (c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
- (d) implementing agreements between the Government of Canada and aboriginal Governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal government, for certain provinces and territories and others including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Administered Activities and Agency Activities. This Statement of Operations—Administered Activities has been divided into two components: Administered revenues and Administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal Government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The separate Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the Agency in achieving its mandate.

The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Department of National Revenue Act*, *Excise Act*, *Excise Tax Act* (includes

GST/HST), *Income Tax Act*, and others. The Agency administers, on behalf of others, income tax and sales tax acts, CPP contributions, EI deductions, as well as amounts collected for other groups or organizations.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax programs' legislation.

2. Significant accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act* the Statement of Operations—Administered Activities has been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. The most significant accounting policies are as follows:

(a) Tax revenue recognition

The Agency generally reports tax revenues in the period in which they are received. Tax revenues are reported net of refunds. Transfers to others are recorded on a cash basis. Refunds of tax revenues are generally allocated to the year in which the processing cycle for the assessment of the related tax return has been started. However, cases of tax refunds that are significant and for which a decision has been rendered in favour of the taxpayer, and where appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued, are reported on an accrual basis.

(b) Non-tax revenue recognition

Non-tax revenues on the Statement of Operations—Administered Activities are generally reported in the period in which they are received. Penalties include amounts collected on late payment of GST and excise taxes and duties. Interest includes amounts paid out on GST and Excise refunds and rebates net of amounts collected. Income tax penalties and interest are recorded as tax revenue.

(c) Expenditures

The Goods and Services Tax Credit (GST) quarterly tax credits and payments under the Child Tax Benefit Program and the Children's Special Allowance are charged in the period to which they relate. OAS Benefits Repaid are recognised as tax returns are assessed. Provincial/territorial family benefit programs expenditures and recoveries are recognized on a cash basis.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

The Government has announced that beginning with the 2001-2002 fiscal year, it intends to move its accounting policies to an appropriate form of full accrual accounting. The Agency intends to conform to these new accounting policies at that time and, in addition, will prepare a full set of financial statements pertaining to Administered Activities, i.e. Statement of Financial Position, Statement of Operations, and Statement of Cash Flow.

3. Tax revenues

CCRA, in the normal course of operations, collects and then refunds certain amounts to taxpayers. The following table represents details of gross cash receipts and refunds reported on the Statement of Operations—Administered Activities:

	2000		1999	
	GrossCash Receipts	Refunds	Net	Net
	(in thousands of dollars)			
Income tax				
Personal	171,522,793	17,370,973	154,151,820	146,560,375
Corporation	32,063,426	6,741,920	25,321,506	23,273,602
Non-resident and other	3,636,465	137,181	3,499,284	2,901,277
Total income tax	207,222,684	24,250,074	182,972,610	172,735,254
GST and HST, Customs and Excise Goods and Services Tax (GST)/Harmo- nized Sales Tax (HST)	56,323,068	28,946,541	27,376,527	25,194,581
Excise duties and taxes —Energy	4,787,390	30,257	4,757,133	4,716,223
Excise duties and taxes —Other	3,458,817	244,606	3,214,211	3,721,331
Customs import duties	2,314,872	209,755	2,105,117	2,359,363
Total GST and HTS, Excise and Customs	66,884,147	29,431,159	37,452,988	35,991,498
Other				
Provincial sales, tobacco and alcohol taxes	26,826		26,826	9,181
Nova Scotia Worker's Compensation	29,746		29,746	
Total other	56,572		56,572	9,181
Total tax revenues before transfers . . .	274,163,403	53,681,233	220,482,170	208,735,933

4. Transfers/revenues collected on behalf of others

Transfers are made by CCRA to others for whom CCRA administers taxes. The transfers are either made directly to the party on whose behalf CCRA collects the taxes, such as to Human Resources Development Canada for the Canada Pension Plan, the Employment Insurance Account, and the Employment Insurance Benefits Repaid, or to a liability account of the Government from which the federal Department of Finance makes transfers to the party for whom the tax is administered. Transfers to the provinces/territories and First Nations are handled in this latter manner.

Transfers made in any one year typically are comprised of two (2) components:

- (1) Transfers relating to a current time period such as a tax year. These amounts are generally determined using best estimates, and
- (2) a final adjustment period for a prior time period. This adjustment, which may result in either an increase or decrease to reported federal revenues, brings previously estimated and recorded transfers for the prior time period, into agreement with actual information, such as assessed amounts.

Therefore, any differences between actual amounts owing to others or whom CCRA administers taxes and best estimates are only known in subsequent periods when actual amounts become known. These differences are reflected in the financial statement in the year they are determined.

The following table presents details of transfers reported on the Statement of Operations—Administered Activities.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

	2000	1999
	(in thousands of dollars)	
Personal		
Provincial/territorial/First Nations income taxes	33,473,467	34,271,076
CPP		
contributions	16,871,726	14,799,701
EI benefits repaid	144,611	78,154
EI deductions	18,838,140	19,704,061
Total personal transfers	69,327,944	68,852,992
Corporation		
Provincial/territorial income taxes	2,131,298	1,698,931
Total Corporation transfers	2,131,298	1,698,931
Goods and Services Tax (GST)/ Harmonized Sales Tax (HST)		
Harmonized Sales Tax	1,798,099	1,661,510
First Nations Tax	1,268	692
Total GST/HST transfers	1,799,367	1,662,202
Excise		
Air Transportation Tax	2,859	294,793
Total excise transfers	2,859	294,793
Other		
Provincial sales, tobacco and alcohol taxes	26,826	9,181
Nova Scotia Workers Compensation	29,746	
Total other transfers	56,572	9,181
Total transfers	73,318,040	72,518,099

5. Goods and services tax/Harmonized sales tax

GST collected on the sale of goods and services by other federal government organizations is currently deposited directly in the Consolidated Revenue Fund and is thus not included in this statement. As federal government organizations change their accounting systems over the next few years, these amounts will be provided to the Agency and included in this statement.

GST collected on goods and services in the province of Quebec on behalf of the federal Government is transferred by the Ministère du Revenu du Québec to the Agency and is thus included in this statement.

Amounts reported include Harmonized Sales Tax (HST) where applicable. GST and HST received are reported net of offsetting refunds and rebates claimed by registrants. Transfers of HST to provinces are calculated in accordance with applicable Sales Tax Harmonization Agreements.

6. Non-tax revenues

The following table presents details of non-tax revenues reported on the Statement of Operations—Administered Activities:

	2000	1999
	(in thousands of dollars)	
Non-tax revenues		
GST penalty	85,128	76,867
GST and other interest	61,300	53,399
Interest paid	(76,682)	(69,689)
Net interest	(15,382)	(16,290)
Other:		
Seizures	8,974	13,074
Fines and forfeitures	4,676	7,426
Sale of unclaimed goods, etc.	1,178	65
	14,828	20,565
Total administered non-tax revenues	84,574	81,142

7. Provincial/territorial family benefit programs

The provincial/territorial family benefits programs are comprised of the following: Newfoundland harmonised sales tax credit, Newfoundland child tax benefit, Nova Scotia child tax benefit, New Brunswick child tax benefit, Saskatchewan child tax benefit, Alberta family employment tax credit, British Columbia family bonus, Yukon child tax benefit, Northwest Territories child tax benefit, and the Nunavut child tax benefit. These amounts represent payments made by the Agency to individual taxpayers on behalf of the applicable province/territory. These amounts are subsequently recovered from the province/territory.

8. Contingent significant refunds

Contingent significant refunds represent potential amounts, which may become actual refunds when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, a reasonable estimate of the amount to be refunded can be made and it is significant, the amount is accrued. The amount accrued is limited to the amount paid in by the taxpayer. If the likelihood is not determinable but the amount can be reasonably estimated and it is significant, the contingency is disclosed in the notes to the financial statements.

**Canada Customs and Revenue Agency—
Concluded****NOTES TO THE STATEMENT OF OPERATIONS—
ADMINISTERED ACTIVITIES—Concluded**

Claims for significant tax refunds are reported in the notes to the financial statements until such time as a decision is made and all appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued. After this time the refund is either accrued or no longer reported, as appropriate. There are \$802 million (\$574 million in 1998-99) in claims or litigation relating to tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada at March 31, 2000.

9. Accounts receivable

Accounts receivable for tax revenues are unaudited and are reported on a memorandum basis in the accounts of Canada. Details of the unaudited balances are included in Section 4 of Volume II (Part II) of the *Public Accounts of Canada*.

Canada Employment Insurance Commission

MANAGEMENT REPORT

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

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

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

Approved by:

JIM LAHEY

Associate Deputy Minister

ALAN WINBERG

Senior financial officer

July 25, 2000

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

	2000	1999
Expenditures		
Human Resources Investment and Insurance Program		
Human resources investment	2,351,771	2,755,329
Employment insurance	583,220	615,590
HRCC management and joint services	354,937	247,906
	3,289,928	3,618,825
Corporate Services Program		
Corporate services	490,211	408,117
Total of expenditures	3,780,139	4,026,942
Revenues		
Revenues netted against expenditures		
Recovery of Employment Insurance		
Account administrative costs	1,290,963	1,115,070
Non-tax revenues		
Refunds of previous years' expenditures	90,145	168,194
Proceeds from the disposal of surplus		
Crown assets	557	406
Privileges, licences and permits	151	
Services and service fees	31	22
Proceeds from sales	7	25
Other revenues		
Recovery of employee benefit cost E.I.	111,900	85,066
Government annuities surplus	5,822	7,609
Employment Insurance fines	510	607
Other	154,859	68,815
	363,982	330,744
Total of revenues	1,654,945	1,445,814
Net cost of operations	2,125,194	2,581,128

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act, 1977* and, continued as a body corporate under the name Canada Employment Insurance Commission as per the *Human Resources Development Act* enacted in 1996, is a departmental corporation named in Schedule II to the *Financial Administration Act*. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into two program areas and their objectives are as follows:

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

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

2. Significant accounting policies

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

(a) Expenditure recognition

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

(b) Revenue recognition

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

(c) Capital purchases

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

(d) Amounts estimated

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

(e) Refunds of previous year's expenditures

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

3. Parliamentary appropriations

CANADA EMPLOYMENT INSURANCE COMMISSION (in thousands of dollars)

	2000	1999
Human Resources Investment and Insurance Program		
Vote 5	224,523	224,845
Lapsed	5,352	3,795
	219,171	221,050
Vote 10	981,350	1,439,940
Lapsed	97,313	70,804
	884,037	1,369,136
Statutory contributions to employee benefit plans	113,035	107,731
Statutory contributions to private collection agencies		24,936
Statutory civil service insurance actuarial liability adjustment	238	313
Statutory retirement benefits to annuities agents' pensions	28	29
	113,301	133,009
Total program	1,216,509	1,723,195
Corporate Services Program		
Vote 1	132,640	90,181
Lapsed	9,538	5,015
	123,102	85,166
Statutory contributions to employee benefit plans	30,199	27,491
Statutory spending of proceeds from the disposal of surplus Crown assets	538	361
Statutory refunds of amounts credited to revenues in previous years	(2,158)	(80)
	28,579	27,772
Total program	151,681	112,938
Total use of appropriations	1,368,190	1,836,133

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

4. Accounts receivable

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

	2000	1999
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Services Program		
Miscellaneous	2,147	138
Secondments	300	62
	2,447	200
Outside parties		
Employment and insurance		
Default Canada student loans subrogated to the Crown ⁽¹⁾		2,095,312
Employment Insurance benefit overpayments	368,756	370,817
Employment Insurance—Section 38 penalties	227,877	215,758
Employment benefit repayments	238,015	156,782
Other programs	8,563	7,945
Employment Insurance Benefit overpayments—Part II	6,574	
CJS developmental use of		
E.I. funds	10,034	6,936
Employment Insurance fines	5,835	5,866
Development assistance benefit		4,530
E.I. employer penalties	3,689	3,526
The Atlantic Groundfish Strategy—TAGS	3,996	2,009
E.I. chargeback	607	551
Social assistance recipients	557	455
Labour adjustment benefits	344	385
Transfer to provinces—EI Part II—		
Over contribution		358
Youth training option program	571	319
Fisheries Restructuring and Adjustment Measures—FRAM	535	289
Outreach program ⁽²⁾		124
Post-secondary education - Establish Program ⁽¹⁾		97
Administration expenses—EI Part II—		
Over contribution		90
Community futures	134	68
	876,087	2,872,217
Corporate Services Program		
Miscellaneous	78	588
Secondments	334	392
Outreach Program ⁽²⁾	122	
Salary overpayments	81	88
	615	1,068
Total	879,149	2,873,485

5. Specified purpose accounts

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

(a) Employment Insurance Account

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

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

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

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT

(in millions of dollars)

	2000	1999
Receipts and other credits		
Premiums—Employers and employees	18,839	19,704
Penalties	41	52
Interest earned	1,068	764
	19,948	20,520
Payments and other charges		
Benefits	11,443	11,952
Administration costs	1,406	1,360
	12,849	13,312
Net increase or (decrease)	7,099	7,208
Add: balance at beginning of year	20,076	12,868
Balance at end of year	27,175	20,076

⁽¹⁾ This account does not belong to Employment and Insurance

⁽²⁾ This account has been moved from E.I. to Corporate Services

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

(b) Government Annuities Account

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

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

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

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

	2000	1999
Balance as at April 1	585,813	623,876
Receipts and other credits		
Interest from Canada	38,210	40,756
Premiums	150	98
Other	63	98
	38,423	40,952
Payments and other charges		
Annuity payments	71,374	75,056
Unclaimed annuities	555	564
Premium refunds	426	409
	72,355	76,029
Net increase or (decrease)	(33,932)	(35,077)
Actuarial surplus (deficit), excess of recorded unpaid annuities at the end of the year over calculated unpaid	(5,822)	(2,986)
Balance as at March 31	546,059	585,813

(c) Annuities Agents' Pension Account

This pension plan provides pension benefits to former eligible government employees who were engaged in selling government annuities to the public. During the year no interest was credited to the Account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to \$0 and payments from the Account amounted to \$6,643.

TRANSACTIONS IN THE ANNUITIES AGENTS' PENSION ACCOUNT

	2000	1999
	\$	\$
Balance as at April 1	24,727	21,947
Receipts and other credits		2,780
Payments and other charges	6,643	
Net increase or (decrease)	(6,643)	2,780
Balance as at March 31	18,084	24,727

(d) Civil service insurance fund

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

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

During the year, receipts and other credits consisted of premiums of \$5,530 and, an amount of \$238,291 (charged to expenditures) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1999. Payments and other charges consisted of death benefits, \$555,565; cash surrender value, \$0; annuities, \$20,289; and premium refunds, \$52.

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

TRANSACTIONS IN THE CIVIL SERVICE INSURANCE FUND

	2000	1999
	\$	\$
Balance at beginning of the exercise	8,672,348	8,914,669
Receipts and other credits		
Premiums	5,530	6,414
Payments and other charges		
Death benefits	555,565	531,613
Cash surrender value		8,068
Annuities	20,289	21,798
Premiums refunds	52	74
	575,906	561,553
Net increase or (decrease)	(570,376)	(555,139)
Adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1999	238,291	312,818
Balance at end of year	8,340,263	8,672,348

6. Contingent liabilities

Thirty-two claims totalling \$34,170,936 have been brought against the Canada Employment Insurance Commission: seven for general damages (six by private citizens and one by an employee, two for entitlement damages (one by private citizen and one by a private organization), five for Charter of Rights violation (four by private organizations and one by a former employee), six for breach of contract (three by private organizations and three by private citizens), one for harassment damages (by a former employee), two for defamation damages (two by private citizens), three for negligence damages (one by an employee, one by a former employee and one by a private citizen), four for unjust dismissal (all by former employees), one for physical and mental injury damages (by a private citizen), and one miscellaneous case by a private organizations.

7. Consolidated statement of receipts and disbursements

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

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

	2000	1999
Disbursements		
Human Resources Investment and Insurance Program		
Employment Insurance benefits	11,443,068	11,951,546
Human resources investment	2,351,771	2,755,329
Employment Insurance	583,220	615,590
Annuities payments and charges	72,355	76,029
HRCC management and joint services	354,937	247,906
Adjustment to the Employment Insurance administration cost	55,365	124,551
Civil service insurance - Payments and other charges	576	561
Corporate Services Program		
Corporate services	547,024	456,142
	15,408,316	16,227,654
Receipts		
Employment Insurance premiums	18,880,087	19,756,263
Employment Insurance interest - Revenues	1,067,726	764,094
Refunds of previous years' expenditures	90,145	168,194
Annuity interest, etc.	38,423	40,955
Net adjustment to the Employment Insurance administration cost	5,332	6,295
Proceeds from the disposal of surplus Crown assets	557	406
Civil service insurance - Receipts and other credits	244	319
Proceeds from sales	7	25
Services fees	31	22
Privileges, licences and permits	151	
Other revenues		
E.I. EBP recovery	111,900	85,066
Other	154,859	68,815
Government annuities surplus	5,822	7,609
Employment Insurance fines	510	607
	20,355,794	20,898,670
Net cost of operations	(4,947,478)	(4,671,016)

Canada Employment Insurance Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS— *Concluded*

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

	2000	1999
Net of operations	(4,947,478)	(4,671,016)
Increase in Employment Insurance surplus	7,098,856	7,208,365
Revenues credited to non-tax revenues related to appropriations	363,982	330,744
Annuities Account—Actuarial surplus (deficit)	(5,822)	(2,986)
Increase (Decrease) in the annuities pension agents	(7)	3
Decrease in the civil service insurance fund	(570)	(555)
Net adjustment of EBP	31,334	32,773
Decrease in unpaid annuities	(33,932)	32,091
Use of appropriations	2,506,363	2,929,419

Canadian Centre for Management Development

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Management Development in accordance with the reporting requirements and standards of the Receiver General for Canada. The responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

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

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

Approved by:

JOHANNE BERNARD

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

June 16, 2000

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

	2000	1999
Expenditures		
Salaries and employee benefits	7,286	6,269
Professional and special services	6,861	6,433
Furniture and equipment	1,182	837
Transportation and communications	935	681
Information	645	252
Utilities, materials and supplies	504	367
Transfer payments	175	175
Repairs and maintenance	114	164
Rentals	96	87
Other subsidies and payments	2	5
	17,800	15,270
Less: recovery of costs (subsection 29.1(1) of the <i>FAA</i>)	5,392	4,474
Net cost of operations (Note 3)	12,408	10,796

The accompanying notes are an integral part of this statement.

Canadian Centre for Management Development—Concluded

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental Corporation named in Schedule II to the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in learning and in research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal government. The Centre has a budgetary lapsing authority to fund its operating and contribution expenses. Also, the Centre has the authority to respond its revenues pursuant to subsection 29.1(1) of the *Financial Administration Act*.

2. Significant accounting policies

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

(a) Expenditure recognition

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

(b) Revenue recognition

Revenue is recorded on the cash receipts basis.

(c) Capital purchases

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

3. Parliamentary appropriation

	2000	1999
	(in thousands of dollars)	
Canadian Centre for Management Development Vote 5	9,725	9,388
Supplementary Estimates (A, B and C)	933	916
TB Vote 10	370	
TB Vote 15	184	
	11,212	10,304
Lapsed	114	711
	11,098	9,593
Expenditures pursuant to subsection 29.1(1) of the <i>FAA</i>	5,392	4,474
Equivalent revenues pursuant to subsection 29.1(1) of the <i>FAA</i>	(5,392)	(4,474)
Spending of proceeds from the disposal of surplus Crown assets	16	
Contributions to employee benefit plans	1,294	1,203
Net cost of operations	12,408	10,796

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

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

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

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

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

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

Approved by:

S. LEN HONG

President and Chief Executive Officer

BONNIE EASTERBROOK, CGA

Manager, Finance/Senior Financial Officer

June 6, 2000

AUDITOR'S REPORT

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

AND
THE MINISTER OF LABOUR

I have audited the Statement of Operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 2000. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 6, 2000

Canadian Centre for Occupational Health and Safety—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits	4,329,212	4,192,238
Employee termination benefits	750	162,181
Professional and special services	1,379,502	879,778
Utilities, materials and supplies	331,505	299,177
Accommodation	320,160	320,160
Information	264,075	273,978
Capital assets	207,559	225,819
Transportation and communications	185,138	192,923
Purchased repair and upkeep	62,317	69,538
Rentals	28,727	40,299
	7,108,945	6,656,091
Administration		
Salaries and employee benefits	203,350	199,541
Travel	27,610	26,364
Governors and committees	19,943	10,980
Professional and special services	3,682	4,494
Utilities, materials and supplies	838	702
	255,423	242,081
Total expenditures	7,364,368	6,898,172
Non-tax revenue		
Revenues netted against expenditures (Notes 3 and 8)		
Proceeds from sales	2,746,070	3,066,438
Cost recoveries	1,340,045	1,172,868
	4,086,115	4,239,306
Proceeds from disposal of surplus Crown assets	476	448
Total non-tax revenue	4,086,591	4,239,754
Net cost of operations (Note 4)	3,277,777	2,658,418

The accompanying notes are an integral part of this statement.

Approved by:

WARREN EDMONDSON

Chairperson

BONNIE EASTERBROOK, CGA

Manager, Finance/Senior Financial Officer

S. LEN HONG

President and Chief Executive Officer

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

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

2. Significant accounting policies

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

(a) Expenditure recognition

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

(b) Revenue recognition

Revenue is recorded on the cash receipts basis.

(c) Capital purchases

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

(d) Refunds of previous years' expenditures

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

(e) Foreign currency translation

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

(f) Services provided without charge

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

(g) Pension plan

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

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

3. Revenues netted against expenditures

	2000	1999
	\$	\$
Proceeds from sales:		
Subscription—CCINFO disc	1,469,393	1,994,009
Subscription—Specialty discs	696,166	682,058
CCINFOWeb	421,317	260,759
Single copy publications	107,725	84,049
Diskette based products	25,111	27,808
Products for resale	15,250	9,025
Other	7,508	3,324
Memberships	3,600	5,406
	<u>2,746,070</u>	<u>3,066,438</u>
Cost recoveries:		
Collaborative projects	871,589	691,953
Contributions to Inquiries service	454,000	454,000
Travel expenses	14,456	26,915
	<u>1,340,045</u>	<u>1,172,868</u>
	<u>4,086,115</u>	<u>4,239,306</u>

4. Parliamentary appropriations

	2000	1999
	\$	\$
Human Resources Development—Vote 35	1,728,000	1,022,000
Human Resources Development—Vote 35A	569,911	
Human Resources Development—Vote 35B	500,000	874,505
Human Resources Development—Vote 35C		462,758
Treasury Board—Vote 15A—Collective agreements	92,688	
Treasury Board—Vote 15B—Collective agreements	152,744	
	<u>3,043,343</u>	<u>2,359,263</u>
Amount lapsed	85,726	21,955
	<u>2,957,617</u>	<u>2,337,308</u>
Collection agency fees		579
Spending of proceeds from the disposal of surplus Crown assets	476	819
	<u>2,958,093</u>	<u>2,338,706</u>
Add:		
Services provided without charge by other Government departments—Accommodation	320,160	320,160
Less: non-tax revenue other than revenue netted against expenditures	476	448
	<u>3,277,777</u>	<u>2,658,418</u>
Net cost of operations		

5. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and the following supplemental information reflects historical cost and amortization if the assets were amortized over their useful lives. Capital assets are amortized using the straight-line method over 5 years.

Capital assets at cost	March 31, 1999	Acquisitions	Disposal	March 31, 2000
	\$	\$	\$	\$
Computer equipment	1,929,921	149,072	126,149	1,952,844
Furniture and equipment	871,630	58,487	37,625	892,492
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	<u>3,436,943</u>	<u>207,559</u>	<u>163,774</u>	<u>3,480,728</u>

Accumulated amortization	March 31, 1999	Amortization	Disposal	March 31, 2000
	\$	\$	\$	\$
Computer equipment	1,628,869	99,889	126,072	1,602,686
Furniture and equipment	765,970	26,069	37,625	754,414
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	<u>3,030,231</u>	<u>125,958</u>	<u>163,697</u>	<u>2,992,492</u>

6. Accounts receivable

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

	2000	1999
	\$	\$
Outside parties	268,143	359,508
Government of Canada	108,346	13,049
	<u>376,489</u>	<u>372,557</u>

The revenues associated with the accounts receivable are not reflected in the Statement of Operations.

Canadian Centre for Occupational Health and Safety—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

7. Liabilities

	2000	1999
	\$	\$
(a) Recorded liabilities		
Accounts payables and accrued charges .	948,311	760,312
Accrued salaries and employee benefits .	31,742	24,725
	980,053	785,037
(b) Other liabilities		
Vacation pay	251,165	234,925
Employee termination benefits	458,566	393,594
	709,731	628,519
(c) Prepayment on products		
Outside parties	149,683	143,032
Government of Canada	3,840	5,500
	153,523	148,532

The costs associated with the recorded liabilities are reflected in the Statement of Operations.

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

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

The liability for employee termination benefits represents what the employees would receive upon their resignation from CCOHS. In those circumstances, only employees with 10 or more years of continuous employment are entitled to such benefits, which are calculated on the basis of one half-week's pay for each complete year of continuous employment, up to a maximum of 26 years. In the event of a lay off, there are significant additional costs as the termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week pay for each additional complete year of continuous employment.

The prepayments on products represent cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods. These prepayments are recorded as revenue netted against expenditures in the Statement of Operations.

8. Related party transactions

The revenue netted against expenditures include \$393,197 (1999—\$234,914) from transactions with various Canadian Government departments. The transactions with related parties are carried out on similar terms and conditions with those applicable to transactions with outside parties.

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

CCOHS is administering the Pan Asia Research and Development Grants Program on behalf of the International Development Research Centre. CCOHS will distribute various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The projects will address the region's economic, social and environmental problems.

The administration fee collected by CCOHS to administer the funds is recorded as cost recoveries.

	2000	1999
	\$	\$
Balance of funds, beginning of year	230,274	
Project funds received during the year	484,727	300,000
Grants made to recipients	(135,665)	(64,700)
Travel expenses and other costs	(39,263)	(26)
CCOHS' administration fee	(15,000)	(5,000)
Balance of fund, end of year	525,073	230,274

10. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. The Centre did not receive donations in 1999-2000 nor in 1998-99 leaving donations on hand at the end of March 2000 at \$81,021. These funds are recorded in a special account in the Consolidated Revenue Fund.

11. Comparative figures

Certain 1999 comparative data presented in the notes to the Statement of Operations have been reclassified to conform to the presentation adopted in 2000.

Canadian Food Inspection Agency

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2000
WERE NOT AVAILABLE AT DATE OF PRINTING.

Canadian Polar Commission

MANAGEMENT REPORT

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

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

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

The Board of Directors is responsible for the management of the Commission's activities. In particular, it is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

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

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

Approved by:

MICHAEL ROBINSON
Chairperson

STEVEN C. BIGRAS
Executive Director

June 20, 2000

AUDITOR'S REPORT

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

I have audited the Statement of Operations of the Canadian Polar Commission for the year ended March 31, 2000. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement of operations presents fairly, in all material respects, the results of the Commission for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 20, 2000

Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

	2000	1999
	\$	\$
Operating expenditures		
Salaries and employee benefits	486,444	408,259
Professional and special services	147,342	133,499
Travel and relocation	114,180	104,561
Accommodation	85,837	80,867
Honoraria to board members	58,200	16,350
Office expenses and equipment	43,278	61,501
Printing and publishing	27,864	31,992
Telephone and telecommunications	19,303	14,527
Contributions	17,250	19,730
Materials and supplies	10,146	12,667
Postage and courier service	10,481	8,450
Settlement of Canadian Human Rights Commission complaint		60,000
Advertising		3,944
Cost of operations	1,020,325	956,347
Non-tax revenue		
Refund of previous years' expenditures	1,676	
Net cost of operations (Note 3)	1,018,649	956,347

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENT

1. Authority and purpose

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

2. Significant accounting policies

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

(a) Expenditure recognition

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

(b) Capital purchases

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

3. Parliamentary appropriations

	2000	1999
	\$	\$
Indian Affairs and Northern Development—Vote 50	882,000	858,000
Treasury Board—Vote 5	25,687	
Supplementary Estimates (A)	42,000	42,100
	949,687	900,100
Lapsed	16,362	30,753
	933,325	869,347
Statutory contributions to employee benefit plans	87,000	87,000
Total use of appropriations	1,020,325	956,347
Less: non-tax revenue	1,676	
Net cost of operations	1,018,649	956,347

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the CTAISB. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil its accounting and reporting responsibilities, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent in all material respects with this financial statement, unless indicated otherwise.

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

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion on the fairness of the financial statement. This opinion is appended to the financial statement.

Approved by:

KEN JOHNSON

*Executive Director
Senior Financial Officer*

JEAN L. LAPORTE, CGA

*Chief, Finance, Planning and Administration
Senior Full-Time Financial Officer*

July 5, 2000

AUDITOR'S REPORT

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

I have audited the Statement of Operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 2000. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
July 7, 2000

Canadian Transportation Accident Investigation and Safety Board—Continued

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

	2000	1999
Expenditures (Note 8)		
Investigation operations		
Salaries and employee benefits	18,276	25,263
Employee termination benefits	311	39
Professional and special services	7,211	8,425
Transportation and communications	2,549	3,544
Rentals	1,345	6,899
Accommodation	1,306	1,365
Construction and/or acquisition of machinery and equipment	531	2,304
Utilities, materials and supplies	292	3,606
Purchased repair and upkeep	253	1,040
Construction and/or acquisition of land, buildings and works		18
Information	115	10
Other	21	7
	32,210	52,520
Corporate services		
Salaries and employee benefits	3,624	3,429
Employee termination benefits		53
Professional and special services	1,622	1,427
Construction and/or acquisition of machinery and equipment	790	690
Transportation and communications	556	604
Purchased repair and upkeep	322	368
Accommodation	298	271
Information	254	445
Utilities, materials and supplies	118	240
Rentals	18	109
Construction and/or acquisition of land, buildings and works		167
	7,602	7,803
Total expenditures	39,812	60,323
Non-tax revenue		
Proceeds from sales	32	15
Refunds of previous years' expenditures	24	10
Service fees	8	1
	64	26
Net cost of operations	39,748	60,297
Ex gratia payment to province of Nova Scotia (Note 9)	1,500	
Net cost to Government (Note 4)	41,248	60,297

The accompanying notes are an integral part of this statement.

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

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

2. Significant accounting policies

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

(a) Expenditure recognition

All expenditures are recorded on an accrual basis, except normal termination benefits, vacation pay and compensatory leave. Termination benefits are recorded in the year of the signing of the termination agreement with the employee. Vacation pay and compensatory leave are recorded on a cash basis.

(b) Revenue recognition

Revenues are recorded on a cash basis.

(c) Refunds of previous years' expenditures

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

(d) Capital purchases

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

(e) Services provided without charge by other Government departments

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

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

3. Comparative figures

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

4. Parliamentary appropriations

	2000	1999
	(in thousands of dollars)	
Privy Council—Vote 15	20,294	18,917
Supplementary—Vote 15a	15,372	
Supplementary—Vote 15b		8,173
Supplementary—Vote 15c		28,736
Transfer from TB—Vote 10	100	
Transfer from TB—Vote 15	1,166	
	36,932	55,826
Lapsed	1,260	1,746
	35,672	54,080
Spending of proceeds from the disposal of surplus Crown assets	12	17
Statutory contributions to employee benefit plans	3,444	3,243
Use of appropriations	39,128	57,340
Adjustment for new collective agreements	(316)	316
Add: services provided without charge by other Government departments (Note 5) ..	2,500	2,667
Deduct: non-tax revenue	(64)	(26)
Net cost to Government	41,248	60,297

5. Contractual obligations

In 1998, the CTAISB entered into a two-year lease with the Department of National Defence for the use of an aircraft hangar at CFB Shearwater. The remaining value of the lease at March 31, 2000 was \$167,200. This amount will be paid in 2000-01.

6. Services provided without charge by other departments

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

	2000	1999
	(in thousands of dollars)	
Public Works and Government Services Canada (accommodation, accommodation alteration and other services)	1,604	1,636
Treasury Board (employer's contributions to the health insurance plan)	821	970
Human Resources Development Canada (administration of workers' compensation)	33	40
Auditor General of Canada (audit services)	42	21
Total	2,500	2,667

7. Specified purpose account

The Flight Recorder Software Systems Account was established in 1997 to record cash contributions and expenditures related to a cost sharing agreement with foreign government safety organizations. Those organizations have acquired under licence a software system developed by the CTAISB for use in aircraft accident investigations and are now contributing financially to its on-going enhancement. These receipts and disbursements are not included in the Statement of Operations of the CTAISB.

	2000	1999
	(in thousands of dollars)	
Opening balance	156	189
Receipts	240	134
Disbursements	(195)	(167)
Closing balance	201	156

8. Expenditures related to the Swissair Flight 111 accident investigation

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

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

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

Canadian Transportation Accident Investigation and Safety Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

TABLE 1

	2000	1999
	(in thousands of dollars)	

Expenditures relating to the investigation of the Swissair accident (including services provided by other Government departments and agencies)		
Professional and special services	6,006	7,357
Salaries and employee benefits	2,757	10,767
Transportation and communications	1,349	2,436
Rentals	1,313	6,920
Construction and/or acquisition of machinery and equipment	160	1,774
Information	100	247
Purchased repair and upkeep	44	987
Utilities, materials and supplies	130	3,333
Construction and/or acquisition of land, buildings and works		167
Other	20	4
Total	11,879	33,992

TABLE 2

	2000	1999
	(in thousands of dollars)	

Amounts reimbursed for services provided by other Government departments and agencies relating to the investigation		
National Defence	1,866	10,777
Fisheries and Oceans		8,506
Royal Canadian Mounted Police	2,186	5,252
Others	470	1,787
Total	4,522	26,322

9. Ex gratia payment to the province of Nova Scotia

At the request of the Nova Scotia government, the CTAISB made an ex gratia payment of \$1,500,000 to offset the costs incurred by the province as a result of the Swissair Flight 111 accident. Although there were no legal obligations to compensate the province, it was decided that such a payment was in the public interest due to the exceptional circumstances of this accident.

Director of Soldier Settlement

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

Director, Veterans' Land Act

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

Fisheries Prices Support Board

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

Medical Research Council

MANAGEMENT REPORT

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

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

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

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

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

ROBERT ZELLER
Acting Manager, Finance and Administration

GUY D'ALOISIO
Director, Corporate Services

July 12, 2000

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND
THE MINISTER OF HEALTH

I have audited the Statement of Operations of the Medical Research Council for the year ended March 31, 2000. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
July 12, 2000

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

	2000	1999
Expenditures		
Grants and scholarships (see Schedule)		
Grants	195,627	174,006
Multi-disciplinary	28,239	23,931
Research training	25,837	23,373
Salary support	22,716	22,234
Networks of centres of excellence	21,075	13,655
Travel and exchange	295	287
Other activities	2,496	1,701
	<u>296,285</u>	<u>259,187</u>
Operations and Administration		
Salaries and employee benefits	6,774	5,522
Employee termination benefits	17	30
Professional and special services	3,419	2,840
Travel	2,241	1,999
Accommodation	580	443
Publications	570	588
Furniture and equipment	466	388
Communications	415	435
Materials and supplies	337	431
Equipment repair and maintenance	201	160
Interest and other	13	3
	<u>15,033</u>	<u>12,839</u>
	<u>311,318</u>	<u>272,026</u>
Non-tax revenues		
Refunds of previous years' expenditures	606	550
Adjustment to prior years' PAYE		107
Net cost of operations (Note 4)	310,712	271,369

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

Approved by the Council:

HENRY G. FRIESEN, M.D.
President

Approved by Management:

K. MOSHER
Executive Director

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

	2000	1999
Grants		
Operating	164,842	149,444
Clinical trials	7,113	4,465
Maintenance and equipment	6,526	5,646
Health services research	2,000	2,000
Regional partnerships	1,183	854
Breast cancer research initiative	2,000	2,000
MRC genome	3,537	334
Special projects	1,649	2,325
University-industry grants	4,404	5,338
General research grants		1,600
Opportunities fund	2,373	
	<u>195,627</u>	<u>174,006</u>
Multi-disciplinary		
MRC groups	27,649	22,090
Program grants	590	1,810
Development grants		31
	<u>28,239</u>	<u>23,931</u>
Salary support		
MRC groups	714	1,625
Development grants	886	1,628
Career investigators	359	498
MRC scientists	5,428	4,502
Senior scientists	1,778	1,150
Distinguished scientists	1,158	958
Scholarships	9,772	9,021
Clinician scientists 2	1,047	1,190
Regional partnerships	281	643
University-industry	1,293	1,019
	<u>22,716</u>	<u>22,234</u>
Research training		
Clinician scientists 1	1,019	1,008
Centennial fellowships	580	741
Fellowships	11,576	9,218
Dental fellowships		50
Studentships	11,097	9,176
Undergraduate scholarships	508	533
Regional partnerships training awards	14	18
University-industry training awards	1,043	936
Partnerships challenge fund		1,693
	<u>25,837</u>	<u>23,373</u>
Travel and exchange		
Visiting scientists and professorships	140	150
Travel grants, symposia and workshops	155	137
	<u>295</u>	<u>287</u>
Other activities		
President's fund	504	524
Other grants	1,992	1,177
	<u>2,496</u>	<u>1,701</u>
All core programs	275,210	245,532
Networks of centres of excellence	21,075	13,655
	<u>296,285</u>	<u>259,187</u>

Medical Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

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

In the February 1999 Federal Budget the Minister of Finance announced the creation of a departmental corporation known as the Canadian Institutes of Health Research which is intended to provide an integrated framework for Canadian health science funders, researchers and users of research results. The *Canadian Institutes of Health Research Act* became effective June 7, 2000, except for a few sections including the section repealing the *Medical Research Council Act*, which is expected to become effective in the early autumn of 2000. The Canadian Institutes of Health Research has now taken over all of the activities, rights, properties and obligations of the Medical Research Council, including all financial commitments in grants and scholarships. All employees of the Medical Research Council are deemed to have received an offer of employment from the Canadian Institutes of Health Research, and a large majority of the employees have accepted the offer.

2. Significant accounting policies

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

(a) Expenditure recognition

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

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

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

(d) Services provided without charge from Government departments

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

(e) Refunds of previous years' expenditures

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

(f) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

3. Changes in financial statement presentation

The presentation of operating and administration expenditures has been consolidated. Previously, these expenditures were segregated between distinct operating and administration expenditure classifications. Some previous year's figures have been reclassified to conform with the current year's presentation.

Medical Research Council—Concluded**NOTES TO THE STATEMENT OF OPERATIONS—
Concluded****4. Parliamentary appropriations**

	2000	1999
	(in thousands of dollars)	
Department of Health		
Vote 20—Grants.....	263,475	218,212
Add:		
Supplementary Estimates (A and B; A, B and C in 1999).....	32,850	41,055
Lapsed.....	40	80
	296,285	259,187
Vote 15—Operating expenditures.....	10,650	8,239
Add:		
Supplementary Estimates (A and B; A, B and C in 1999).....	2,256	3,142
Treasury Board—Vote 5.....	103	
Treasury Board—Vote 10.....	20	
Treasury Board—Vote 15.....	160	
Lapsed.....	1	97
	13,188	11,284
Statutory contributions to employee benefit plans.....	1,031	894
Spending of proceeds from the disposal of surplus Crown assets.....		2
Total use of appropriations.....	310,504	271,367
Add:		
Services provided without charge by Government departments.....	814	659
Less: non-tax revenues.....	606	657
Net cost of operations.....	310,712	271,369

5. Trust funds

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

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

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

The transactions relating to these two funds are as follows:

	Dyskinesia and torticollis		Donations for biomedical research	
	2000	1999	2000	1999
	(in thousands of dollars)			
Balance, beginning of year.....	81	78	1,342	1,643
Add:				
Donations received			2,740	1,855
Interest received.....	4	3	57	76
Less:				
Grants paid.....			2,663	2,232
Balance, end of year.....	85	81	1,476	1,342

6. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

Year of payment	2000	1999
	(in thousands of dollars)	
1999-2000.....		245,331
2000-2001.....	289,795	188,551
2001-2002.....	214,358	117,494
2002-2003.....	125,227	46,969
2003-2004.....	59,179	27,230
2004-2005.....	27,124	5,021
2005-2006.....	3,574	898
2006-2007.....	251	
	719,508	631,494

The National Battlefields Commission

MANAGEMENT REPORT

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

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, management maintains a system of internal control to assure, to a reasonable extent, that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and to safeguard the assets of the Commission. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement, unless indicated otherwise. The Commission also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducted an independent audit of the financial statement of the National Battlefields Commission.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU
Chairman

MICHEL LEULLIER
Secretary

June 23, 2000

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the Statement of Operations of the National Battlefields Commission for the year ended March 31, 2000. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the Statement of Operations.

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

Ottawa, Canada
June 23, 2000

The National Battlefields Commission— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999
	\$	\$
Expenditures		
Grants in lieu of taxes	3,635,807	3,637,158
Operations		
Salaries and benefits	1,387,079	1,106,605
Employee termination benefits	13,232	5,922
Maintenance	1,720,022	946,528
Capital assets (Note 4)	1,591,005	122,946
Professional services	782,155	502,979
Utilities, materials and supplies	327,389	196,723
Information	81,081	58,862
Rentals	18,988	8,947
Transportation and communication	4,496	10,765
	5,925,447	2,960,277
Administration		
Salaries and benefits	534,804	488,481
Transportation and communication	45,900	31,577
Professional services	40,973	31,874
Services provided without charge by a Government department	26,399	27,030
Office supplies	5,570	6,353
	653,646	585,315
Total expenditures	10,214,900	7,182,750
Non-tax revenues		
Parking	731,192	559,398
Rent	161,938	137,591
Fees for visits, services and the use of facilities	100,698	90,936
Fines and penalties	20,175	45,967
	1,014,003	833,892
Net cost of operations (Note 3)	9,200,897	6,348,858

The accompanying notes are an integral part of this statement.

Approved by management:

MICHEL LEULLIER

Secretary

Approved by the Commission:

ANDRÉ JUNEAU

Chairman

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

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

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

2. Significant accounting policies

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

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

The National Battlefields Commission— Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

3. Parliamentary appropriations

	2000	1999
	\$	\$
Canadian Heritage		
Vote 70 (Vote 85 in 1999)	7,578,347	5,228,000
Vote 70a (Vote 85b in 1999)	1,932,000	870,000
Vote 85c		41,969
	9,510,347	6,139,969
Lapsed	578,138	1,065
	8,932,209	6,138,904
Statutory—Contributions to employee benefit plans	263,000	229,000
Spending of revenues in accordance with section 29.1(1) of the FAA	993,292	787,816
Total use of appropriations	10,188,501	7,155,720
Add: services provided without charge by a Government department	26,399	27,030
Less: non-tax revenues	1,014,003	833,892
Net cost of operations	9,200,897	6,348,858

4. Capital assets

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

	March 31, 1999	Additions	Disposals	March 31, 2000
	\$	\$	\$	\$
Land	724,710			724,710
Roadways, driveways and landscaping	1,539,118	10,882		1,550,000
Parking lots	372,715	40,084		412,799
Buildings	1,161,573			1,161,573
Martello Towers	2,074,470			2,074,470
Discovery Pavilion of the Plains of Abraham	3,409,327	1,020,915		4,430,242
Interpretation Centre at the Musée du Québec	974,829			974,829
Equipment	1,634,864	348,313	(129,601)	1,853,576
Work in process		196,210		196,210
	11,891,606	1,616,404	(129,601)	13,378,409
Financed by parliamentary appropriation	9,799,919	1,591,005	(129,601)	11,261,323
Financed by revenues in accordance with section 29.1(1) of the FAA	224,584			224,584
Financed by Trust Fund (Note 5)	1,867,103	25,399		1,892,502
	11,891,606	1,616,404	(129,601)	13,378,409

5. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund has been governed by subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission.

	2000	1999
	\$	\$
Receipts		
Donations and sponsorships	61,164	50,756
Interest	12,777	23,591
	73,941	74,347
Disbursements		
Professional services	68,443	210,737
Capital assets (Note 4)	25,399	163,455
Grants in lieu of taxes		98,639
	93,842	472,831
Excess of disbursements over receipts	(19,901)	(398,484)
Balance at beginning of the year	380,767	779,251
Balance at end of year, deposited with the Receiver General for Canada	360,866	380,767

6. Contractual obligations

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is \$87,522. The lease is for 15 years, beginning on April 1, 1991.

As at March 31, 2000, the amount of commitments for the Commission's normal operations is \$160,000 (1999—\$130,600).

7. Comparative figures

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

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies as set out in the Notes to the Statement of Operations on a basis consistent with that of the preceding year.

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

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

The Corporation's finance directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of government funds and safeguard the Corporation's assets.

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

In April of 1998, NRC undertook the implementation of the suite of SAP software products. The major system and interface problems encountered during the first year of implementation, FY 1998-99, have been regularised and the financial reconciliation of accounts in year two required less time and was significantly easier to perform. There were no known year 2000 system problems encountered in FY 1999-00. In 1999, the NRC Finance Branch commenced preparation for the implementation of FIS in the department; the effective start date is April 1, 2001. Various teams, committees and action plans are underway. In the interim, a freeze has been put on all non-FIS related system enhancements and modifications as all our financial system efforts must be focused on the development of FIS.

Approved by:

J-G. SÉGUIN
Senior Financial Officer

PETER W. PEACOCK
Senior full-time Financial Officer

June 22, 2000

National Research Council of Canada— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999		2000	1999
	\$	\$		\$	\$
Expenditures			Other	560,699	219,083
Grants and contributions				279,862,281	267,273,019
Grants			Administration		
Grants to municipalities in accordance with the <i>Municipal Grants Act</i>		4,240,000	Salaries and employee benefits	34,813,134	28,603,028
International affiliations	965,022	958,460	Employee termination benefits	311,564	584,047
	965,022	5,198,460	Utilities, materials and supplies	14,452,320	12,537,819
Contributions			Professional and special services	11,129,993	8,199,667
Assistance to industry	97,193,053	104,522,135	Grants in lieu of taxes - PWGSC	10,596,999	6,357,000
TRIUMF project	34,318,000	35,000,000	Transportation and communications	3,842,903	3,832,261
Canada-France-Hawaii Telescope Corporation	4,049,638	4,091,836	Information	638,699	799,014
Gemini Space Program	3,295,161	2,377,069	Rentals	370,708	133,528
James Clerk Maxwell Telescope	1,135,036	1,213,027	Other	151,757	158,010
	140,955,910	152,402,527		76,308,077	61,204,374
Capital			Total Expenditures	554,904,605	534,292,440
Minor capital expenditures	8,031,958	27,170,648	Revenue		
Major capital replacement program	14,473,157	8,578,580	Non-tax revenue		
Other	34,308,200	17,663,292	Revenue from operations		
	56,813,315	53,412,520	Service fees	44,235,102	37,409,000
Operations			Sales of publications	11,420,501	10,329,960
Salaries and employee benefits	186,952,938	176,908,878	Other	2,511,517	1,558,391
Employee termination benefits	2,230,648	3,357,086		58,167,120	49,297,351
Utilities, materials and supplies	45,882,855	42,019,702	Other revenue		
Professional and special services	19,376,685	19,099,609	Refund of previous years expenditures	460,584	189,298
Transportation and communications	13,322,208	13,151,314	Sale of surplus crown assets	124,093	64,915
Rentals	5,998,098	7,182,659	Other	19,774	26,715
Information	5,538,150	5,334,688		58,771,571	49,578,279
			Net cost of operations	496,133,034	484,714,161

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

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

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

2. 48 FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

2. Significant accounting policies

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

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

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

(c) Capital purchases

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

National Research Council of Canada— Continued

NOTES TO THE STATEMENT OF OPERATIONS— Continued

(d) Services provided without charge

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

(e) Refunds of previous years' expenditures

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

3. Parliamentary appropriations

	2000	1999
	\$	\$
Vote 70		
Available for use in the current year	270,397,650	244,467,709
Lapsed	4,629,267	5,157,602
Used in the current year	265,768,383	239,310,107
Vote 75		
Available for use in the current year	43,997,200	51,356,000
Lapsed	68,649	16,004
Used in the current year	43,928,551	51,339,996
Vote 80		
Available for use in the current year	141,030,000	153,220,517
Lapsed	74,090	817,990
Used in the current year	140,955,910	152,402,527
Statutory expenditures—Paragraph 5 (1)(e) of the <i>NRC Act</i>	73,361,478	63,586,062
Available for use in subsequent year	16,014,279	15,194,368
(A)	57,347,199	48,391,694
Statutory contributions to Employee Benefit Plans		
(B)	35,402,000	32,511,000
Other Statutory Expenditures		
Spending of proceeds from Crown assets surplus	149,093	89,915
Lapsed	5,553	27,797
Available for use in subsequent year	25,000	25,000
(C)	118,540	37,118
Total Statutory (A+B+C)	92,867,739	80,939,812
Total use of appropriations	543,520,583	523,992,442
Add: services provided without charge by the Council and other government departments	10,419,000	10,300,000
Less: non-tax revenue		
Statutory revenue fund	58,167,120	49,297,351
Other non-tax revenue	604,451	280,928
Total non-tax revenue	58,771,571	49,578,279
Net cost of operations	495,168,012	484,714,163

4. Accounts receivable

Accounts receivable at year-end from sales and the provision of services are as follows:

	2000	1999
	\$	\$
Non-government accounts	12,365,698	12,544,911

5. Trust Accounts

The Council keeps in trust monies received from organizations to recover incurred on their behalf.

	2000	1999
	\$	\$
Balance, beginning of year	11,324,442	10,606,788
Payments made	13,266,921	13,628,150
Monies received	18,086,276	14,345,804
Balance, end of year	16,143,797	11,324,442

6. Contractual obligations

The Corporation has commenced major capital expenditure initiatives for the modernization and expansion of its laboratories and upgrading of its equipment. In 1999-2000, it has spent \$23,233,615 toward this objective and has committed the following resources for future years: \$15,728,000 for 2000-01; \$4,045,000 for 2001-02; and \$2,000,000 for 2002-03.

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

- (a) James Maxwell Telescope— this is a collaboration agreement with the United Kingdom and the Netherlands to maintain and operate a telescope in Mauna Kea, Hawaii, USA. The Corporation is committed to \$1,153,000 annually for the next five years for the James Maxwell Telescope project. As at March 31, 2000, it has spent to date \$26,053,000 on this initiative.
- (b) Gemini Twin Telescope Project— this is also a collaboration agreement with the United States and the United Kingdom to build and operate twin 8-metre telescopes in Mauna Kea, Hawaii, USA and in Cerro Pachon, Chile. The Corporation is committed to spending \$3,781,000 on Gemini in 2000-01; \$3,625,000 in 2001-02; \$3,565,000 in 2002-03 and an estimated \$3,500,000 in each of the following two years: 2003-04 and 2004-05. As at March 31, 2000, the Corporation has spent \$28,938,000 on this project.

**National Research Council of Canada—
Concluded**

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

- (c) Tri-University Meson Facility— this facility, located in Vancouver, British Columbia, is managed as a joint venture by a consortium of three Canadian universities. The Corporation is committed to spending \$19,277,000 for this facility in each of 2000-01 and 2001-02. To date it has spent \$136,590,000 on this venture.
 - (d) Canada-France-Hawaii Telescope Corporation— Canada jointly owns and operates with France and Hawaii a 3.6 meter optical telescope located in Mauna Kea, Hawaii, USA. As at March 31, 2000, the Corporation has spent \$68,486,000 on this project and is committed to spending \$4,050,000 in each of the next two years.
-

National Round Table on the Environment and the Economy

MANAGEMENT REPORT

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

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

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

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

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

Approved by:

DAVID McGUINITY
Executive Director and Chief Executive Officer

EUGENE NYBERG
Corporate Secretary and Director of Operations

July 7, 2000

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT
AND THE ECONOMY
AND THE PRIME MINISTER

I have audited the Statement of Operations of the National Round Table on the Environment and the Economy for the year ended March 31, 2000. This financial statement is the responsibility of the Round Table's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Round Table for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
July 7, 2000

National Round Table on the Environment and the Economy—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2000	1999
	\$	\$
Expenditures		
Operating		
Salaries and employee benefits	1,487,063	1,424,954
Professional and special services	740,769	876,305
Transportation and communications	383,527	258,019
Publications	247,243	328,285
Rentals	215,268	219,109
Furniture and equipment	111,124	45,620
Repairs and maintenance	39,803	21,921
Utilities, materials and supplies	32,548	85,780
Other subsidies and payments	107	142
	3,257,452	3,260,135
Executive committee		
Honoraria	25,036	33,240
Travel and living expenses	15,461	16,508
	40,497	49,748
Other committees		
Travel and living expenses	164,171	121,531
Honoraria	106,914	90,694
	271,085	212,225
	3,569,034	3,522,108
Non-tax revenue		
Sale of publications	15,576	16,035
Sale of conference materials	3,380	
Refunds of previous years' expenditures		315
Sale of surplus Crown assets	369	291
	19,325	16,641
Net cost of operations (Note 3)	3,549,709	3,505,467

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

Approved by:

STUART SMITH
Chair

DAVID McGUINTY
*Executive Director and
Chief Executive Officer*

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Round Table fulfills its objective of promoting sustainable development, and the integration of environment and economy in decision-making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a budgetary lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

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

(a) Expenditure recognition

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

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

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

(d) Services provided without charge by Government departments

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

(e) Refunds of previous years' expenditures

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

(f) Public Service Superannuation Plan

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

National Round Table on the Environment and the Economy—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

3. Parliamentary appropriations

	2000	1999
	\$	\$
Privy Council—Vote 40	3,114,138	3,018,000
Supplementary Vote 40b	98,600	121,509
	3,212,738	3,139,509
Lapsed	178,342	86,327
	3,034,396	3,053,182
Statutory contributions to employee benefit plans	266,000	237,000
Spending of revenues from the sale of publications and conference materials in accordance with section 29.1(1) of the FAA	18,956	16,035
Spending of proceeds from the disposal of surplus Crown assets	369	291
Total use of appropriations	3,319,721	3,306,508
Add:		
Accommodations and other services provided without charge by other Government departments	182,280	190,500
Funds received from other Government departments	67,033	25,100
Less: non-tax revenue	19,325	16,641
Net cost of operations	3,549,709	3,505,467

4. Specified purpose account

When the Round Table was created, a specified purpose account was established pursuant to section 21 of the *Financial Administration Act*, to record grants and donations received from third parties, and expenses incurred to do various studies related to the principles of sustainable development in Canada and internationally. This account is also used to reflect financial transactions of the Canadian chapter of the LEAD (Leadership for Environment and Development) International training program which will sunset in December 2001. These receipts and expenses are not included in the Statement of Operations of the Round Table. The unspent balance in this account is carried forward for future use.

	2000	1999
	\$	\$
Balance at beginning of year	21,065	246,199
Receipts	597,024	304,225
	618,089	550,424
Expenses	420,237	529,359
Balance at end of year	197,852	21,065

5. Inventory of publications intended for sale

Effective May 28, 1996, the Round Table began a cost-recovery program for its publications. Canadian distribution is done through a distributor who is entitled to a 50 percent commission fee on the sale price of each publication sold. Inventory of publications intended for sale is valued at net realizable value.

	2000	1999
	\$	\$
Inventory at beginning of year	246,984	251,366
Add: new publications produced	38,488	60,446
Less: sales	15,576	16,035
written-off		37,665
adjustments	9,400	11,128
allowance for obsolescence	109,762	
Inventory at end of year	150,734	246,984

6. Capital assets and accumulated amortization

Internal controls are maintained to safeguard capital assets costing over \$1,000. The following supplemental information reflects historical cost and amortization if the assets were amortized on a straight-line basis over their useful lives of five years.

Capital assets at cost	March 31, 1999	Acquisitions	Disposal	March 31, 2000
	\$	\$	\$	\$
Informatics equipment	257,420	48,933		306,353
Office furniture and equipment	129,479	12,640	1,100	141,019
	386,899	61,573	1,100	447,372
Accumulated amortization	March 31, 1999	Amortization	Disposal	March 31, 2000
	\$	\$	\$	\$
Informatics equipment	172,703	37,188		209,891
Office furniture and equipment	50,821	23,524	971	73,374
	223,524	60,712	971	283,265

National Round Table on the Environment and the Economy—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

7. Liabilities

As of March 31, liabilities are as follows:

	2000	1999
	\$	\$
(a) Accounts payable and accrued charges		
Accounts payable	500,014	274,074
Accrued salaries	60,712	13,058
	<u>560,726</u>	<u>287,132</u>
(b) Other liabilities		
Accrued vacation pay	58,646	45,579
Compensatory time-off	2,968	6,658
	<u>61,614</u>	<u>52,237</u>

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

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

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

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

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

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

DANIEL GOSSELIN

*Director of Finance
(Senior Full-time Financial Officer)*

LAURENT NADON

*Director General
Common Administrative Services Directorate
(Senior Financial Officer)*

June 15, 2000

Natural Sciences and Engineering Research Council—Continued

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the Statement of Operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 2000. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 15, 2000

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

	2000	1999
Expenditures		
Grants and scholarships		
Research grants.....	307,562	286,352
Research partnerships.....	135,733	122,678
Training scholarships and fellowships	81,456	67,081
General support	2,145	1,875
	<u>526,896</u>	<u>477,986</u>
Operations		
Salaries and employee benefits	14,197	12,051
Employee termination benefits	69	163
Professional and special services.....	3,499	2,990
Transportation and communications	2,902	2,592
Rentals.....	1,673	1,401
Information	1,443	1,184
Acquisition of furniture and equipment	503	991
Repair and maintenance.....	363	407
Utilities, materials and supplies	339	622
	<u>24,988</u>	<u>22,401</u>
	551,884	500,387
Non-tax revenues		
Refunds of previous years' expenditures	(313)	(115)
Net cost of operations (Note 3)	551,571	500,272

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

Approved by the Council:

THOMAS A. BRZUSTOWSKI
President

LAURENT NADON
Director General
Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council's grants and scholarships and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

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

(a) Expenditure recognition

Grants and scholarships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. All operating expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of purchase.

(c) Services provided without charge by other Government departments and agencies

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

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

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

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

3. Parliamentary appropriations

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

	2000	1999
	(in thousands of dollars)	
Industry Canada		
Grants and scholarships		
Main Estimates Vote 90	484,780	404,790
Add:		
Supplementary Estimates (A)	37,941	71,000
Supplementary Estimates (B)	4,175	1,196
Supplementary Estimates (C)		1,000
Grants and scholarships expenditures	526,896	477,986
Operating expenditures		
Main Estimates Vote 85	18,228	15,992
Add:		
Supplementary Estimates (A)	1,924	
Supplementary Estimates (B)		2,281
Supplementary Estimates (C)		784
Treasury Board of Canada Secretariat—		
Salary increment, FIS implementation,		
Eligible costs	826	
Less:		
Operating lapse	274	519
Operating expenditures	20,704	18,538
Statutory contributions to employee		
benefit plans	2,248	1,968
Total use of appropriations	549,848	498,492
Add: services provided without charge		
by other Government departments		
and agencies	2,036	1,895
Less: non-tax revenues	313	115
Net cost of operations	551,571	500,272

Natural Sciences and Engineering Research Council—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

4. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

- a) Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the Statement of Operations, amounted to \$11,671,064 (\$11,501,000 in 1999). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies.
- b) As of March 31, the Council held grant and scholarship funds in trust for the North Atlantic Treaty Organisation (NATO). The operations of this fund, which are not included in the Statement of Operations, were as follows:

	2000	1999
	(in thousands of dollars)	
Balance, beginning of year	1,285	984
Add:		
Funds received	514	659
Interest received	59	51
	1,858	1,694
Less: disbursements	473	409
Balance, end of year, represented by deposit in the Consolidated Revenue Fund, in the name of the Council	1,385	1,285

5. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2000 are payable as follows:

	(in thousands of dollars)
2001	380,085
2002	309,769
Subsequent years	236,755
	926,609

Parks Canada Agency

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2000
WERE NOT AVAILABLE AT DATE OF PRINTING.

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

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

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

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

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

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

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions and to give improved reporting and control of expenditures.

Approved by:

DANIEL GOSSELIN

*Director of Finance
(Senior Full-Time Financial Officer)*

LAURENT NADON

*Director General
Common Administrative Services Directorate
(Senior Financial Officer)*

June 15, 2000

Social Sciences and Humanities Research Council—Continued

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND
HUMANITIES RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the Statement of Operations of the Social Sciences and Humanities Research Council for the year ended March 31, 2000. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 2000 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 15, 2000

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

	2000	1999
Expenditures		
Grants and fellowships		
Research grant.....	48,573	42,911
Strategic.....	30,389	12,325
Research training	30,385	31,493
Research communications	5,649	5,860
	114,996	92,589
Operations		
Salaries and employee benefits	7,961	6,738
Employee termination benefits	155	157
Professional and special services.....	1,379	1,409
Rentals.....	1,267	1,263
Transportation and communications	895	819
Information	356	251
Acquisition of furniture and equipment	200	576
Utilities, material and supplies	114	203
Repair and maintenance	74	91
	12,401	11,507
	127,397	104,096
Non-tax revenues		
Refunds of previous years' expenditures and other	(243)	(802)
Net cost of operations (Note 3)	127,154	103,294

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

Approved by the Council:

MARC RENAUD
President

LAURENT NADON
Director General
Common Administrative Services Directorate

Social Sciences and Humanities Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

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

The grants and fellowships and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

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

(a) Expenditure recognition

Grants and fellowships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. Operating expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of purchase.

(c) Services provided without charge by other government departments and agencies

Estimates of amounts for services provided without charge by other government departments and agencies are included in operating expenditures.

(d) Refunds of previous years' expenditures and other

Refunds of previous years' expenditures and other are recorded as revenue when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

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

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

3. Parliamentary appropriations

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

	2000	1999
	(in thousands of dollars)	
Industry Canada		
Grants and fellowships		
Main Estimates Vote 100	97,956	84,201
Add:		
Supplementary Estimates (A)	15,125	8,300
Supplementary Estimates (B)	1,915	3,817
Less:		
Supplementary Estimates (C)		437
Grants and fellowships lapse		3,292
Grants and fellowships expenditures	114,996	92,589
Operating expenditures		
Main Estimates Vote 95	7,765	6,409
Add:		
Supplementary Estimates (A)	1,486	625
Supplementary Estimates (B)	160	1,557
Supplementary Estimates (C)		437
Treasury Board of Canada Secretariat— salary increment, FIS implementation, recoverables	549	
Less:		
Operating lapse	290	83
Operating expenditures	9,670	8,945
Statutory contributions to employee benefit plans	1,159	963
Total use of appropriations	125,825	102,497
Add: services provided without charge by other government departments and agencies ..	1,572	1,599
Less: non-tax revenue	243	802
Net cost of operations	127,154	103,294

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

4. Trust funds

(a) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of \$250,000 which has been deposited in an interest bearing trust account. The interest received is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the Statement of Operations, were as follows:

	2000	1999
	(in thousands of dollars)	
Balance, beginning of year	261	250
Interest received	11	11
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	272	261

(b) Special Trust Fund

This Trust Fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this Special Trust Fund, which are not included in the Statement of Operations, were as follows:

	2000	1999
	(in thousands of dollars)	
Balance, beginning of year	240	230
Donations and interest received	40	15
Fellowships paid	(30)	(5)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	250	240

5. Commitments

Payment of grants and fellowships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2000 are payable as follows:

	(in thousands of dollars)
2001	112,658
2002	73,941
Subsequent years	34,909
	221,508

SECTION 3

1999-2000

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

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Losses of public money and property	3.16

Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means *Duties Relief Act*.

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

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Canada Customs and Revenue Agency ⁽¹⁾	1,548,170,503
Foreign Affairs and International Trade	
Canadian International Development Agency	1,718,547
Justice—	
Department	7,662,834
National Defence	584,166
	<i>1,558,136,050</i>
CUSTOMS TARIFF (SECTION 76)—	
Canada Customs and Revenue Agency ⁽¹⁾	20,266
CUSTOMS TARIFF (SECTION 115)—	
Canada Customs and Revenue Agency ⁽¹⁾	130,498,654
Total	1,688,654,970

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

⁽¹⁾ Formerly National Revenue.

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 23 OF THE FAA			
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾			
PC 1945-88/2969, April 25, 1945, Governor General (Excise taxes) Remission Order, provides for the remission of Excise taxes payable by the Governor General on some purchases and importations	4,207	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	730,497
PC 1967-489, March 16, 1967, remission of Customs duties and GST on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses	5,037,372	PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples for negligible value	719,245
PC 1970-1913, October 21, 1970, remission of Customs duties and GST on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	212,289	PC 1978-763, March 16, 1978, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited	9,287
PC 1972-215, February 10, 1972, remission of Customs duties and GST on off-highway vehicles, parts and accessories and parts thereof	877,888	PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers	235,844
PC 1973-2529, August 21, 1973, remission of GST and Excise taxes on goods for use in cases of emergency	45,942	PC 1978-3762, December 14, 1978, partial remission of Customs duties, GST 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	855,570
PC 1974-2522, November 19, 1974, remission of GST and Excise taxes on certain kinds of advertising material	182	PC 1979-395, February 15, 1979, remission of Customs duties and Excise taxes in respect of non-commercial importation with warranty adjustments	13
PC 1975-885, April 22, 1975, remission of GST and Excise taxes on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada	2,044	PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	55,292,466
PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	51,342,690	PC 1982-2635, September 3, 1982, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated	15,822,735
PC 1976-325, February 17, 1976, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof	7,488	PC 1983-1439, May 12, 1983, remission of Customs duties and GST on buses, parts and accessories and parts thereof of A. Girardin Inc.	8,684
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit	204,645	PC 1983-1499, May 19, 1983, remission of Customs duties and sales tax on automobiles of Volkswagen Canada Limited	205,144
PC 1976-1026, 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	6,356,632	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	330,021,022
PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape	5,730	PC 1984-867, March 15, 1984, remission of GST and Excise tax on goods imported for meetings in Canada of foreign organizations	583,929
		PC 1984-1159, April 5, 1984, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited	2,800

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1984-1559, May 10, 1984, remission of Customs duties and GST on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of Navistar International Corporation Canada	21,738	PC 1988-2918, December 30, 1988, remission of Customs duties and GST on buses, parts and accessories and parts thereof of NovaBus Corporation	491,213
PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media	1,543	PC 1988-2920, December 30, 1988, remission of Customs duties and GST on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	122
PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated	197,525	PC 1988-2921, December 30, 1988, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Kamloops Allweld Aluminum Service Ltd	1,373
PC 1985-1757, May 30, 1985, remission of Customs duties and GST on goods imported for the Canadian Patrol Frigate Project.	23,566	PC 1988-2926, December 30, 1988, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd	702
PC 1985-2071, June 27, 1985, Visiting Forces and Personnel Alcoholic Beverages Remission Order, provides for a remission of Customs duties, Excise duties, the goods and services tax (GST), harmonized sales tax (HST) and Excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	86,846	PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	27,458
PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail.	105	PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United State Government projects	35,165
PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services	140,570	PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services tax on passover foods and products of a class not available in Canada	59,886
PC 1987-947, May 7, 1987, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	787	PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST/HST 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/HST ultimately retained by the government	999,094,193
PC 1987-1044, May 21, 1987, remission of GST and Excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization.	182,540	PC 1991-264, February 14, 1991, amended the Indian Remission Order, made by Order in Council PC 1985-2446 of August 7, 1985 extending the application of the Remission Order to the 1988, 1989 and 1990 taxation years	65,591
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption	346,603	PC 1992-658, April 2, 1992 remission of income tax refunds payable by certain taxpayers in respect to taxation years 1980 to 1984.	265
PC 1987-1600, July 30, 1987, remission of Customs duties and GST on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated.	36	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 designated certain Indian settlements that are not yet designated as reserves.	2,530,146
PC 1988-1203, June 17, 1988, remission of Customs duties and GST on pasta	36		
PC 1988-2902, December 30, 1988, remission of Customs duties on vehicles of Honda and parts thereof	320,000		
PC 1988-2910, December 30, 1988, remission of Customs duties and GST on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc	53,944,996		

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

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the Excise Tax Act on machinery and equipment imported into Canada for use in servicing foreign aircraft . . .	32,055	PC 1994-800, May 12, 1994, Indians and Webequie Band on the Webequie Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Webequie Indian Settlement, from January 1, 1992, as though this settlement were a reserve	578,380
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	6,626,286	PC 1994-801, May 12, 1994, Indians and the War Lake First Nation Band on the Ilford Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Ilford Indian Settlement, from January 1, 1992, as though this settlement were a reserve	122,234
PC 1992-2415, November 26, 1992, remission of Customs duties and GST on defence supplies	2,520,460	PC 1995-201, February 7, 1995, remission of income tax payable by a taxpayer that would not be payable if the part of any amount received by the taxpayer after 1987 and before 1996 by reason of Section 63.1 of the Canada Pension Plan that was payable for a month in a year preceding the year in which it was received had been received in that preceding year, and all relevant penalties and interest	1,101
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the <i>Excise Tax Act</i> , for use or consumption in Canada solely in the production of goods for export	1,892,139	PC 1997-610, April 15, 1997, remission order providing tax relief to the ex-Singer employees who received a lump-sum payment as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986	9,157
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	230,715	PC 1997-1371, September 25, 1997, remission of income tax and all relevant interest, payable by certain taxpayers for the taxation years 1982 to 1984 and 1991 to 1996	55
PC 1994-568, April 14, 1994, Remission of Customs duties and GST on certain goods	73	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)	1,208,403
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	2,642,965	PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III for 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	5,694
PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993, extending the application of section 3 of the Remission Order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994	52,206		

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1998-396, March 19, 1998, amended the Income earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation's years.	129,702	PC 2000-213, February 24, 2000, Marnie Williamson-Collin Remission Order, remits tax payable in respect of certain services provided by Marnie's Dance'n'Kids during the period March 31, 1994 to June 30, 1997 on the basis of incorrect advice provided by CCRA officials	4,837
PC 1988-2092, November 26, 1998, remission of income tax and all relevant interest and penalties, payable by certain taxpayers for the 1991 to the 1997 taxation years	11,568	PC 2000-354, March 23, 2000, Nova Scotia Public Service Long Term Disability Plan Trust Fund Remission Order, remits an amount representing one half of the tax paid during the period July 21, 1993 to March 26, 1998 on the basis on incorrect advice provided by the Department of Finance officials	98,000
PC 1999-234, February 18, 1999, remission of income tax and all relevant interest, payable by certain taxpayers for the 1976 to 1980, 1995 and 1997 taxation years	1,254	Total	1,548,170,503
PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services rendered through, the operation of a mechanical coin-operated device designed to accept only a single coin of 25 cents or less, for periods before April 24, 1996	5,069,319	FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
PC 1999-634, April 28, 1999, Andrés Wines Remission Order, grants a remission of an amount of Ontario provincial sales tax mistakenly remitted as GST	371,267	Canadian International Development Agency	
PC 1999-1332, July 28, 1999, Commission for Environmental Cooperation Remission Order (Part IX of the <i>Excise Tax Act</i>), remits the GST paid by the Commission during the period September 4, 1994 to September 23, 1997	254,016	PC 1997-1534, October 23, 1997, Remission Order for interest on late or missed payments on Official Development Assistance concessionary loans; and interest not collected due to delay in implementing the Interest and Administrative Charges Regulations	1,718,547
PC 1999-1336, July 28, 1999, remission of income tax payable by John Doucette, plus a relevant penalty and interest, and all other relevant interest payable by Lawrence O'Coin for the taxation years 1984 and 1994	69,314	JUSTICE Department	
PC 1999-1337, July 28, 1999, Carl Rideout Remission Order, remits the amount of a GST New Housing Rebate filed past statutory time limits	7,959	PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted	7,662,834
PC 1999-1338, July 28, 1999, Sharon Waldron Remission Order, remits the amount of a GST New Housing Rebate filed past statutory time limits	2,701	NATIONAL DEFENCE	
PC 1999-1855, October 21, 1999, remission of income tax and all relevant interest, payable by certain taxpayers for the 1991 to 1997 taxation years	51,319	PC 1999-961, May 27, 1999; approval by the Governor in Council granting the remission of unused leave cash-outs paid under the Canadian Forces Reduction Program	6,200
PC 1999-1857, October 21, 1999, H.E. Brown Supply Co. Ltd. Remission Order, remits an amount or a Federal Sales Tax (FST) refund that was originally denied, on the basis of departmental error.	19,974	PC 1999-1519, August 26, 1999, approval by the Governor in Council granting the remission or overpayments to certain members of the Canadian Forces	577,966
		Total	584,166

3.6 SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF		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.	
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾			15,116,679
Remissions of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:		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 imported into Canada by distillers for the purpose of bottling in bond	78,919,995
DRA 1995-2, February 9, 1995	18,022	PC 1997-1668, November 20, 1997, remission of Customs duties and GST on textile products imported into Canada by Les Collections Shan Inc.	90,443
DRA 1997-1, February 26, 1997	2,244	PC 1997-2001, December 29, 1997, remission of a portion of the Customs duties, GST and Exise taxes on certain goods originating in Commonwealth developing countries.	268,328
Total	20,266	PC 1997-2002, December 29, 1997, remission of a portion of the Customs duties, GST and Excise taxes on imports of certain woolen fabrics	6,970
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF		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	403,687
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾		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	2,542,058
PC 1988-1242, June 23, 1988, remission of Customs duties and GST on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	213,265	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	16,236,071
PC 1988-1243, June 23, 1988, remission of Customs duties and GST on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997	225,252	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	14,402
PC 1988-1244, June 23, 1988, remission of Customs duties and GST on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997	95,088	PC 1998-904, May 28, 1998, remission of Customs duties and GST under the Customs Tariff on specified fabrics.	5,739
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997	814,124	PC 1998-905, May 28, 1998, remission of Customs duties and GST on cathode blocks for use in the manufacture of aluminum.	408,907
PC 1994-2103, December 14, 1994, remission of Customs duties and GST on manufactured tobacco imported into Canada for further manufacture	12,174,050	PC 1998-906, May 28, 1998, remission of Customs duties on the 1/120th basis and GST for the temporary importation of the crane vessel «S7000» during the period beginning on March 1, 1998 and ending on December 31, 1999	1,704,544
PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions	63,073		
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.	450,709		
PC 1996-1089, July 10, 1996, remission of Customs duties and GST on certain knitting yarns.	2,892		
PC 1997-780, May 20, 1997, remission of anti-dumping duties on certain prime-quality corrosion-resistant steel sheet for use in the manufacture of motor vehicle parts	66,044		

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1998-1118, June 18, 1998, remission of Customs duties and GST to Alpine Joe Sportswear on specified fabrics imported during the period beginning of January 1, 1997 and ending on December 31, 2002	10,666	PC 1998-1757, October 1, 1998, remission of Customs duties and GST on polyurethane rear trunk spoilers or wings of tariff item No. 8708.29.99 imported into Canada as after-market automotive accessories	6,264
PC 1998-1142, June 18, 1998, remission of Customs duties on fish meal imported into Canada during the period beginning June 6, 1991 and ending on June 30, 2000	113,510	PC 1999-1103, June 17, 1999, remission of Customs duties, Excise taxes and GST on goods imported temporarily into Canada by a games family member	182,611
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	363,283	Total	130,498,654

⁽¹⁾ Formerly National Revenue.

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, from memorandum departmental accounts receivable, of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment related allowances.
 - (b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.
 - (c) Other Acts of Parliament (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 allows a Minister, with specific Treasury Board approval, to write-off from memorandum departmental accounts receivable any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances.
- (iii) Governor in Council and Parliamentary authority—
 - (a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.
 - (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.
 - (c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities is to be written off, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code

A	Memorandum accounts receivable	Write-off
B	Memorandum accounts receivable	Forgiveness
C	Memorandum accounts receivable	Remission (section 23 of the FAA)
D	Memorandum accounts receivable	Waivers
E	Asset accounts	Write-off
F	Asset accounts	Forgiveness

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department.	A	3,637	25,575,204						3,637	25,575,204
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾										
	A/D	92,916	678,265,985						92,916	678,265,985
CANADIAN HERITAGE										
Public Service Commission—										
Staff Development and Training										
Revolving Fund	A	2	75						2	75
CITIZENSHIP AND IMMIGRATION										
Department.	A	180	265,965						180	265,965
Transportation and assistance loans . . .	E					2b	3,861	2,441,943	3,861	2,441,943
ENVIRONMENT										
Department.	A/D	422	19,838						422	19,838
FISHERIES AND OCEANS										
	A/D	895	1,246,425						895	1,246,425
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department.	A/D	16	62,714						16	62,714
Development of export trade	F					11a	6	41,015,331	6	41,015,331
Canadian International Development										
Agency	A	2	19,890						2	19,890
International development assistance—										
Loans	F					21b	1	13,626,969	1	13,626,969
HUMAN RESOURCES DEVELOPMENT										
Department.	A	40,834	296,126,821						40,834	296,126,821
Canadian Centre for Occupational										
Health and Safety	A	13	3,368						13	3,368
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department.	A	49	2,509,815	18	1,172,425				67	3,682,240
Indian Economic Development										
Fund—Loans	E					7b	13	1,114,936	13	1,114,936
Indian Housing Assistance Fund—										
Loans	E					7b	1	950	1	950
Inuit Loan Fund—Loans	E					36b	4	14,626	4	14,626
INDUSTRY										
Department.	A	170	2,464,954						170	2,464,954
Atlantic Canada Opportunities Agency . .	A	248	44,526,096						248	44,526,096
Economic Development Agency of										
Canada for the Regions of Quebec. . . .	A	58	13,454,158						58	13,454,158
National Research Council of Canada . .	A	429	4,121,261						429	4,121,261
Natural Sciences and Engineering										
Research Council.	A	1	2,016						1	2,016
Social Sciences and Humanities										
Research Council.	A	1	1,203						1	1,203
Western Economic										
Diversification	A	99	22,926,318						99	22,926,318
JUSTICE										
Department.	C					*	25,679	7,662,834	25,679	7,662,834
Federal Court of Canada	A	7	12,176						7	12,176
NATIONAL DEFENCE										
	A	106	243,684						106	243,684

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

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
NATURAL RESOURCES										
Department.....	A/D	660	249,608						660	249,608
Geomatics Canada Revolving Fund.....	A/D	184	38,061						184	38,061
PRIVY COUNCIL										
Department.....	A	2	111,648						2	111,648
Canadian Transportation Accident Investigation and Safety Board.....	A	1	476						1	476
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department.....	A	240	96,344						240	96,344
Real Property Revolving Fund.....	A	1	11,682						1	11,682
SOLICITOR GENERAL										
Canadian Security Intelligence Service.....	D	11	10						11	10
Correctional Service.....	A	124	2,488						124	2,488
CORCAN Revolving Fund.....	A	1	52,366						1	52,366
Royal Canadian Mounted Police.....	A/D	3	284,458						3	284,458
TRANSPORT										
Department.....	A	499	131,571						499	131,571
VETERANS AFFAIRS.....										
	A	65	19,021						65	19,021
		141,876	1,092,845,699	18	1,172,425		29,565	65,877,589	171,459	1,159,895,713
BANKRUPTCY AND INSOLVENCY ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾										
	A	29,340	233,644,110						29,340	233,644,110
FISHERIES AND OCEANS.....										
	A	3	1,985						3	1,985
TRANSPORT.....										
	A	16	176,277						16	176,277
		29,359	233,822,372						29,359	233,822,372
CANADA GRAINS ACT—										
AGRICULTURE AND AGRI-FOOD										
Department—										
Canadian Grain Commission Revolving Fund.....	A	1	210						1	210
CUSTOMS ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾⁽³⁾										
	B	220	1,078,801						220	1,078,801
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department.....	A	41,418	45,364,918						41,418	45,364,918
EXCISE TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾⁽³⁾										
	B	7,400	17,226,059						7,400	17,226,059
INCOME TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾⁽³⁾										
	B	25,023	47,022,814						25,023	47,022,814

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

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	B	1,096	3,240,621						1,096	3,240,621
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	31	103,856						31	103,856
OTHER—										
SOLICITOR GENERAL										
Correctional Service—										
Parolee loans ⁽⁴⁾	E	293	10,963						293	10,963
		246,717	1,440,716,313	18	1,172,425		29,565	65,877,589	276,300	1,507,766,327
SUMMARY—										
Write-offs	A/E	197,693	1,348,586,849	18	1,172,425		3,875	3,557,829	201,586	1,353,317,103
Remissions (section 23 of the FAA)	C						25,679	7,662,834	25,679	7,662,834
Forgiveness	B/F	33,770	68,672,151				11	54,656,926	33,781	123,329,077
Waivers	D	15,254	23,457,313						15,254	23,457,313
		246,717	1,440,716,313	18	1,172,425		29,565	65,877,589	276,300	1,507,766,327

* Order in Council remissions of other debts as defined in section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

(1) See introduction above.

(2) Formerly National Revenue.

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

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

Accountable advances

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

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2000		Advances settled in April 2000		Advances outstanding as at April 30, 2000	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD						
Department	675	179,460	59	40,754	616	138,706
CANADA CUSTOMS AND REVENUE AGENCY ⁽¹⁾	3,266	3,322,385	3,202	3,249,246	64	73,139
CANADIAN HERITAGE						
Department	109	160,290	105	158,594	4	1,696
Canadian Radio-television and Telecommunications Commission	24	17,652	18	9,463	6	8,189
National Archives of Canada	53	24,727	24	17,827	29	6,900
National Film Board	131	66,581	38	27,359	93	39,222
National Library	25	18,940	18	15,825	7	3,115
Parks Canada Agency	231	124,284	188	110,756	43	13,528
Public Service Commission	106	95,213	102	93,954	4	1,259
Status of Women—Office of the Co-ordinator	71	93,898	71	93,898		
	750	601,585	564	527,676	186	73,909
CITIZENSHIP AND IMMIGRATION						
Department	506	573,501	422	442,871	84	130,630
Immigration and Refugee Board of Canada	65	36,801	65	36,801		
	571	610,302	487	479,672	84	130,630
ENVIRONMENT						
Department	305	351,397	217	250,917	88	100,480
Canadian Environmental Assessment Agency	2	1,500	2	1,500		
	307	352,897	219	252,417	88	100,480
FINANCE						
Department	22	44,238	22	44,238		
Auditor General	101	195,597	101	195,597		
Canadian International Trade Tribunal	1	300	1	300		
	124	240,135	124	240,135		
FISHERIES AND OCEANS	320	334,527	299	312,034	21	22,493
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	1,276	2,780,790	684	1,735,275	592	1,045,515
Canadian International Development Agency	336	669,752	276	599,112	60	70,640
International Joint Commission	5	8,100	5	8,100		
Northern Pipeline Agency	1	75	1	75		
	1,618	3,458,717	966	2,342,562	652	1,116,155
GOVERNOR GENERAL	22	17,100	22	17,100		
HEALTH						
Department	284	205,130	256	177,338	28	27,792
Medical Research Council	19	85,600	19	85,600		
Patented Medicine Prices Review Board	1	500	1	500		
	304	291,230	276	263,438	28	27,792
HUMAN RESOURCES DEVELOPMENT						
Department	1,574	1,025,436	1,196	881,726	378	143,710
Canada Industrial Relations Board	2	2,575	2	2,575		
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	1,577	1,028,811	1,199	885,101	378	143,710

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 13**

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 2000		Advances settled in April 2000		Advances outstanding as at April 30, 2000	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	321	304,674	196	160,195	125	144,479
INDUSTRY						
Department	563	56,370	546	51,940	17	4,430
Atlantic Canada Opportunities Agency	6	3,520	6	3,520		
Canadian Space Agency	155	211,888	81	82,810	74	129,078
Competition Tribunal	1	500	1	500		
Economic Development Agency of Canada for the Regions of Quebec	46	12,291	46	12,291		
National Research Council of Canada	43	60,218	43	60,218		
Natural Sciences and Engineering Research Council	1	5,000			1	5,000
Social Sciences and Humanities Research Council	3	3,600			3	3,600
Statistics Canada	334	153,445	321	142,220	13	11,225
Western Economic Diversification	25	12,295	25	12,295		
	1,177	519,127	1,069	365,794	108	153,333
JUSTICE						
Department	41	21,472,865	38	21,467,928	3	4,937
Canadian Human Rights Commission	9	3,225	9	3,225		
Commissioner for Federal Judicial Affairs	52	568,241	19	498,011	33	70,230
Federal Court of Canada	59	19,712	59	19,712		
Law Commission of Canada	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada	4	600	4	600		
Tax Court of Canada	9	950	9	950		
	175	22,066,593	139	21,991,426	36	75,167
NATIONAL DEFENCE	13,016	23,296,742	4,718	7,781,970	8,298	15,514,772
NATURAL RESOURCES						
Department	439	546,028	436	540,168	3	5,860
Atomic Energy Control Board	70	71,918	70	71,918		
National Energy Board	16	18,132	13	15,122	3	3,010
	525	636,078	519	627,208	6	8,870
PARLIAMENT						
The Senate	13	36,630	13	36,630		
Library of Parliament	3	3,541	3	3,541		
	16	40,171	16	40,171		
PRIVY COUNCIL						
Department	149	114,657	149	114,657		
Canadian Centre for Management Development	1	1,500	1	1,500		
Canadian Intergovernmental Conference Secretariat	8	5,258	8	5,258		
Canadian Transportation Accident Investigation and Safety Board	16	8,050			16	8,050
Chief Electoral Officer	15	16,310			15	16,310
Commissioner of Official Languages	10	1,975			10	1,975
	199	147,750	158	121,415	41	26,335
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	358	845,346	353	837,510	5	7,836
Canada Information Office	6	9,450	6	9,450		
	364	854,796	359	846,960	5	7,836

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2000		Advances settled in April 2000		Advances outstanding as at April 30, 2000	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
SOLICITOR GENERAL						
Department	38	11,750	38	11,750		
Canadian Security Intelligence Service	1	1,200,000	1	1,200,000		
Correctional Service	599	477,779	561	433,643	38	44,136
National Parole Board	20	9,313	20	9,313		
Royal Canadian Mounted Police	1,478	5,745,711	1,478	5,745,711		
	2,136	7,444,553	2,098	7,400,417	38	44,136
TRANSPORT						
Department	657	749,331	465	565,723	192	183,608
Canadian Transportation Agency	9	11,555	9	11,555		
	666	760,886	474	577,278	192	183,608
TREASURY BOARD	33	37,741	33	37,741		
VETERANS AFFAIRS	60	39,778	50	29,878	10	9,900
Total	28,222	66,586,038	17,246	48,590,588	10,976	17,995,450

⁽¹⁾ Formerly National Revenue.

Losses of public money and property

Information on losses of public money and property is required by section 79 of the *Financial Administration Act*.

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 1999-2000

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾					
Theft of revenues by employee.....	3	8,521	6,115		2,406

⁽¹⁾ Formerly National Revenue.

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1999-2000

Brief description of loss	Charged to 1999-2000 Vote	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾					
Personal use of telephones (3 cases)	1	8,675	4,175	4,500	
Fraudulent salary payments	1	4,761	4,761		
Net cashier shortages (gross shortages \$9,971, written off against the appropriation and recorded as revenue; gross overage \$7,297, recorded as revenue)	1	2,674		2,674	
Theft of receipts		150	150		
Loss of change float	1	89		89	
CANADIAN HERITAGE					
Canadian Radio-television and Telecommunications Commission					
Misappropriation of travellers cheques		10,600	3,850		6,750
Canadian Film Development Corporation					
Theft of petty cash	1	687			687
Parks Canada Agency					
Cashier shortage		39		39	
Permit loss		452		452	
Theft of cash		215		215	
CITIZENSHIP AND IMMIGRATION					
Department					
Cashier shortage	1	3,092		2,715	377
Theft of revenue	1	4,994		4,994	
Loss of revenues	1	2,475		2,475	
Loss on note counterfeit bill	1	50		50	
ENVIRONMENT					
Department					
Fraudulent use of ARI card	1	2,702			2,702
Petty cash losses	1	100		100	
FISHERIES AND OCEANS					
Fraudulent use of credit card	1	14,630	13,000		1,630
Petty cash shortage	1	350			350
Theft of monies from Tofino office	1	180		180	
Unauthorized use of telephone	1	1,834	1,834		
Unauthorized use of individual travel card	1	1,806	130		1,676
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Fraudulent claim for payment by an employee		104,264	48,970		55,294
Theft of mission funds		65,000			65,000
Loss of mission's proceeds from disposal of assets		3,176			3,176
Theft of immigration funds		300			300
Theft of consular revenue		200			200
Loss of change floats at the Edmonton Regional Office	1	50			50
Net cashier shortages/overages	1	4,862			4,862
HUMAN RESOURCES DEVELOPMENT					
Department					
Fraudulent claims for benefits:					
Old Age Security	(S)	517,463	24,271		493,192
Canada Pension Plan	(S)	1,166,820	14,972		1,151,848
Employment Insurance Benefits	(S)	120,404,240	34,937,325	4,375,347	81,091,568

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Charged to 1999-2000 Vote	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Unexplained loss of petty cash:					
Fraudulent travel claim at Newfoundland	5	2,600			2,600
Loss incurred with a satellite at downtown Quebec HRCC	1	105		105	
Accounting error in the amount received from recipient, Quebec HRCC	1	20		20	
Promotor having not met his/her requirements of the T.J.F. program, Quebec	1	165,984			165,984
Theft of petty cash at Hull NHQ	5	394		394	
Cash lost in mail at Trenton Ontario HRCC	5	25		25	
Cash missing from deposit at Toronto North HRCC	5	30		30	
Cash missing from deposit at Oshawa Ontario HRCC	5	50		50	
Theft or loss of change fund at Saskatoon Saskatchewan HRCC	5	14		14	
Theft or petty cash in transit HRC Meadow Lake to HRC Prince Albert Saskatchewan	5	8		8	
Deposit shortage at Sinclair Centre BC, HRCC		90		90	
Cashier shortage at Sinclair Centre BC, HRCC		60	60		
Cashier shortage at Nanaimo, BC, HRCC		10		10	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Cashier shortage, Ontario	5	174		174	
Uncollectible travel advance, Ontario	5	281		281	
Reconciliation discrepancies in treaty funds, Ontario	5	200		200	
Stolen calling card, Saskatchewan	5	383		383	
Education funding fraud, Saskatchewan		2,710	100		2,610
Travel advance fraud, HQ	1	3,800	3,029		771
Loss of petty cash, HQ	1	65		65	
INDUSTRY					
Department					
Fraud— Misuse of departmental purchase card	1	23,396	12,869	10,527	
Theft of petty cash (25 cases)		1,466		1,466	
JUSTICE					
Federal Court of Canada					
Theft of petty cash		272		272	
NATIONAL DEFENCE					
Unauthorized payment of damage to private property by a standing advance holder at CCSFOR Velika Kladusa		1,096			1,096
Theft of an accountable advance from a member's hotel room at CCSFOR Velika Kladusa	1	722		722	
Theft of cash from a standing advance, break and enter at CFB Valcartier		968			968
Theft of cash from a standing advance at USS Saint Jean	1	1,500		1,500	
Misappropriation of funds by an advance holder at CTCHQ Gagetown		656	656		
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater		5,130			5,130
Discrepancy in an accountable advance for search and rescue, at 14 Wing Greenwood		790	790		
Discrepancy in a petty cash standing advance at CFB Edmonton		499	499		
Theft of funds from a locked barrack box in a hotel room at 8 Wing Trenton	1	617		617	
Theft of funds from the ship's pay office safe at HMCS Montreal		31,300			31,300
Discrepancy in a standing advance at CFSU Ottawa		523			523

**LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE
OR DISCOVERY IN 1999-2000 — Continued**

Brief description of loss	Charged to 1999-2000 Vote	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Cash from the Working Capital Fund was deposited by error to the Receiver General for Canada	1	4,000		4,000	
Theft of funds from a standing advance at 3 Wing Bagotville		300	300		
Discrepancy in a standing advance at CTCHQ Gagetown	1	1,050		1,050	
Theft of rations and quarters revenue by a member at CFB Kingston		1,049			1,049
Discrepancy in a standing advance at Communications Regiment in Toronto		964			964
Cash shortage in an advance returned to the cashier at 14 Wing Greenwood		1,689			1,689
Misuse of a departmental acquisition card formation at Halifax		12,142			12,142
Fraudulent travel duty allowances held by the cashier at 22 Wing North Bay		19,950			19,950
Adjustments to reconcile «FMAS» with Cashier Automated System following «FMAS» implementation	1	20,810		20,810	
Cashier shortages (cause unknown)		4,225		4,225	
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa		28,305			28,305
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Theft of petty cash float—C.A.D.C. Regina, Saskatchewan		225		225	
Receiver General—Cheque Redemption Control					
Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (8,445 cases)		3,369,395 ⁽²⁾	3,306,000	63,395	
Irregular endorsements (259 cases)		109,044 ⁽²⁾	103,941	5,103	
Not endorsed (1,147 cases)		576,232 ⁽²⁾	540,172	36,060	
Others (833 cases)		4,005,478 ⁽²⁾	3,993,447	12,031	
Ministerial Bank Accounts—					
Forged endorsements		561	561		
Others		800		800	
SOLICITOR GENERAL					
Correctional Service					
Cheque issued with an incorrect amount to an inmate who was released		45		45	
Counterfeit money		10		10	
Fraudulent cheque		2,500		2,500	
Fraudulent inmate time sheets for					
salary		6,645	4,615	621	1,409
Theft of petty cash (6 cases)		681		681	
Royal Canadian Mounted Police					
Theft of monies		1,002		1,002	
TRANSPORT					
Department					
Losses of money due to a breakdown of a change machine	1	1,026		1,026	
Misappropriation of cash collected from parking meters	1	22,594	6,200		16,394
Theft from petty cash	1	2,538		2,538	
Loss of standing travel advance	1	3,000		3,000	
TREASURY BOARD					
Theft of taxi chits		200		200	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Concluded*

Brief description of loss	Charged to 1999-2000 Vote	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
VETERANS AFFAIRS					
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)		18,518			18,518
Misrepresentation of marital status to qualify for pension		58,451			58,451
False or fraudulent claim for War Veterans Allowance (WVA) benefits (3 cases)		107,828	12,423		95,405
Loss of petty cash		245	245		
Misappropriation of administered account by an employee		22,013	11,468		10,545
		130,976,383	43,050,813	4,570,105	83,355,465

(S) Statutory authority.

⁽¹⁾ Formerly National Revenue.⁽²⁾ Amount to be recovered from financial institutions.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Three panels of glass in greenhouse broken upon illegal entry and two light fixtures and seven replacement bulbs were stolen	1,350		1,350	
Electrical meter stolen from electrician's tool cart	250		250	
Theft of a Hi-Note laptop	2,000		2,000	
Mettler balance stolen from Chatham office	1,000		1,000	
Theft of computer monitor	450		450	
Theft of tandem axle trailer	4,000		4,000	
Theft of electronic balances (4 cases)	8,568	2,334	6,234	
Theft of palmtop computer	600		600	
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾				
Theft/loss of laptop computers (30 cases)	98,592		98,592	
Theft/loss of desktop computers and other informatic equipment (9 cases)	39,524		39,524	
Theft/loss of office equipment (5 cases)	11,506		11,506	
Theft/damage to Agency vehicle	10,000		10,000	
CANADIAN HERITAGE				
Department				
Theft of computer equipment	3,712	2,000	1,712	
National Film Board				
Theft of a camera	5,700		5,700	
Theft of a laptop	3,500		3,500	
Parks Canada Agency				
Theft of a camera	1,500		1,500	
Theft of a computer	9,200		9,200	
Theft of computer equipment	5,765		5,765	
Theft of power tools	5,163		5,163	
Theft of a vehicle	5,020		5,020	
Theft of equipment	10,859		10,859	
Theft of outboard motor	1,900		1,900	
Theft of music items	1,856		1,856	
Theft of a generator	2,779		2,779	
Theft of life saving rings	150		150	
Vandalism to buildings	39,095		39,095	
Vandalism to boardwalk	150		150	
Vandalism to a post	150		150	
Public Service Commission				
Theft of a CD-Rom backpack	289		289	
Theft of a laptop computer	4,930		4,930	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of laptop computers (7 cases)	28,039		28,039	
Theft of computer	3,000		3,000	
Theft of VCR's (2 cases)	600		600	
Theft of Polycom soundstation	1,002		1,002	
Theft of CD burners (2 cases)	4,175		4,175	
Theft of palmtop computer	500		500	
Unauthorized use of taxi chits	1,367		1,367	
Theft of computer equipment	306		306	
Theft of cellular phones (2 cases)	720		720	
Wall and doors repairs due to vandalism	6,724		6,724	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
ENVIRONMENT				
Department				
Theft of microcomputers and related equipment	55,324		21,210	34,114
Theft of tools	2,850		2,000	850
Theft of office equipment	700		150	550
Theft of optical equipment	100			100
Theft of electronic equipment	20,635		20,635	
Theft of vehicles	13,838		13,838	
Vandalism of equipment	6,220		6,145	75
Vandalism of Government vehicle	2,187		1,800	387
FINANCE				
Department				
Theft of microcomputers	1,075		1,075	
Theft of technical equipment	828		828	
Auditor General				
Theft of laptop computer (2 cases)	6,138	3,069	3,069	
FISHERIES AND OCEANS				
Theft of computer and computer equipment (9 cases)	44,070	1,000	29,070	14,000
Theft of night vision binoculars	3,186		3,186	
Theft of telephone and telephone equipment (4 cases)	570		570	
Theft of office equipment and supplies (2 cases)	450		450	
Theft and damage to fuel and tanks	5,500		5,500	
Theft of TV/VCR equipment	300		300	
Theft of a boat and boating equipment	800			800
Theft of vehicle and vehicle parts (3 cases)	4,300		2,000	2,300
Damage to a boat	1,500			1,500
Damage to vehicle and vehicle parts	5,000			5,000
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of laptop computers (3 cases)	15,851		15,851	
Theft of a computer monitor	777		777	
Theft of cellular phones (6 cases)	2,059		2,059	
HEALTH				
Department				
Theft of a digital camera from an office	1,400		1,400	
Theft of laptop computers (3 cases)	15,625		15,625	
Theft of a computer	1,500		1,500	
Theft of computer parts (6 cases)	15,400		15,400	
Theft of telephones	472		472	
Theft of a video telephone	1,600		1,600	
Theft of office equipment and keys	120		120	
Theft of a Government vehicle	24,000		24,000	
HUMAN RESOURCES DEVELOPMENT				
Department				
NOVA SCOTIA				
Theft of Government vehicle	15,876		15,876	
Theft of computers (2 cases)	25,000		25,000	
Theft of cell phones (3 cases)	1,300		1,300	
Damage to Government vehicles (11 cases)	6,923		6,923	
NEW BRUNSWICK				
Theft of a computer in employee's home	4,500	1,000	3,500	
Theft of a cellular phone	250		250	
QUEBEC				
Theft of laptop computers (8 cases)	29,379		20,379	9,000
Theft of miscellaneous computer equipment	1,985		1,985	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
ONTARIO				
Theft of computers	11,000		11,000	
Theft of laptop computers	5,000		5,000	
Theft of Palm Pilots	1,000		1,000	
Theft of scanner	750		750	
Theft of cell phone	200		200	
SASKATCHEWAN				
Theft of a notebook from an office	4,175		4,175	
Theft of a computer from residence	2,000		2,000	
Theft of a printer from residence	500		500	
ALBERTA/NORTHWEST TERRITORIES/NUNAVUT				
Vandalism to Government vehicles	4,652		4,652	
Theft of laptop computers (4 cases)	20,000		20,000	
Vandalism to an office	100		100	
Theft of credit card «GE»	100		100	
Vandalism to a monitor	500		500	
Theft of a VCR (2 cases)	1,200		1,200	
BRITISH COLUMBIA/YUKON				
Vehicle damage due to vandalism (4 cases)	12,157		12,157	
Theft of computers, printers and accessories (24 cases)	62,475		62,475	
Theft of a cell phone	150		150	
Theft of a gift certificate	25		25	
NATIONAL HEADQUARTERS				
Theft of computers and equipment	11,269		11,269	
Theft of laptops	13,715		13,715	
Theft of RAM memory card-office	50		50	
Theft of telephone and equipment	1,183		1,183	
Theft of IT material	136,111	21,111	115,000	
Canada Industrial Relations Board				
Theft of laptops from employees	9,000		9,000	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of an award, Saskatchewan	150		150	
Theft of a cellular phone, Saskatchewan (2 cases)	657		657	
Theft of laptops, Saskatchewan (4 cases)	33,130	1,000	32,130	
Theft of a safe, Saskatchewan	160		160	
Theft of cameras, Saskatchewan	284		284	
Theft of a vehicle, Yukon	1,610			1,610
Theft of snowmobiles, Yukon	13,200		6,600	6,600
Theft of equipment, BC	26,204		26,204	
Theft of a hard drive, HQ	260		260	
Theft of office telephones, HQ	1,800		1,800	
Theft of a video, Alberta	1,084		1,084	
Theft of a projector, Alberta	8,000		8,000	
Theft of a video camera, Alberta	2,500		2,500	
Theft of airfare tickets, NWT	1,200		1,200	
Theft of computer equipment, HQ	5,300			5,300
Theft of a credit card and taxi chits, HQ	100			100
Theft of laptops, HQ (7 cases)	40,528	10,974		29,554
INDUSTRY				
Department				
Theft of a cell phone (2 cases)	550		550	
Theft of computer parts (2 cases)	2,282		2,282	
Theft of a generator	1,069		1,069	
Theft of a laptop computer	5,000		5,000	
Theft of a regulator (2 cases)	1,730		1,730	
Theft of UPS (uninterrupted power supply) (2 cases)	1,400		1,400	
Theft of a video cassette recorder	1,039		1,039	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian Space Agency				
Loss of earphones (2 cases)	70		70	
Loss of a cellular phone	400		400	
Loss of pins (130 cases)	800		800	
Loss of a micro-processor	500		500	
Theft of laptop computers (2 cases)	11,452		11,452	
Copyright Board				
Theft of computer as a result of break-in	3,779		3,779	
Economic Development Agency of Canada for the Regions of Quebec				
Theft of a laptop computer	4,926		4,926	
National Research Council of Canada				
Theft of microcomputers and related accessories	22,046		22,046	
Theft of laptop computers	17,648		17,648	
Theft of a scanner	7,408		7,408	
Theft of computer monitors	2,946		2,946	
Theft of technical equipment	600		600	
Theft of an audio speaker	225		225	
Natural Sciences and Engineering Research Council				
Theft of a laptop	5,500		5,500	
Western Economic Diversification				
Theft of laptops	24,737		24,737	
Theft of a cellular telephone	616		616	
JUSTICE				
Department				
Theft of portable microcomputers (2 cases)	8,254		8,254	
Theft of a processor & RAM for computer	600		600	
NATIONAL DEFENCE				
Damage of «Iltis» armoured doors (2 cases)	747		747	
Damage to buildings	20,435		20,435	
Damage to a television	488		488	
Damage to a weigh scale	2,549		2,549	
Damaged dryer ductwork	100		100	
Damaged floor boards	300		300	
Damaged foot valve	50		50	
Damaged goggles	26		26	
Damaged hot water tank	350		350	
Damaged hot water tank headers	150		150	
Damaged laundry tubs	40		40	
Damaged night vision goggles	4,840		4,840	
Damaged oscilloscope	4,981		4,981	
Damaged shower matting	700		700	
Damaged sinks	2,600		2,600	
Damaged stainless steel mirrors (4 cases)	300		300	
Damaged suction line	60		60	
Damaged water pump	900		900	
Loss of spikes	20		20	
Loss of a generator battery	100		100	
Loss of 22 caliber rifles and telescopes (5 cases)	632		632	
Loss of a poly pipe	200		200	
Loss of arch frame assembly	3,017		3,017	
Loss of baseboard heater	50		50	
Loss of bicycle	131		131	
Loss of binoculars	988		988	
Loss of canoe	475		475	
Loss of drainage pumps	800		800	
Loss of effluent pump	500		500	
Loss of five ammunition magazines and one bayonet	136	136		
Loss of gas mask	95		95	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of gas stoves (4 cases)	317		317	
Loss of headset	277		277	
Loss of hitch pins	40		40	
Loss of hunting knives (3 cases)	81		81	
Loss of individual equipment	85,593		85,593	
Loss of inflatable boat	8,510		8,510	
Loss of life jacket	165		165	
Loss of «NBC» mask carrier	11		11	
Loss of outboard motor	2,073		2,073	
Loss of parts, tool kits, auto test equipment and jacks	16,174		16,174	
Loss of piping	150		150	
Loss of plumbing spare parts	2,400		2,400	
Loss of a projector	348		348	
Loss of a roof vent	10		10	
Loss of a Sabre radio (search and rescue)	8,451		8,451	
Loss of sleeping bags and sleeping bag liners (2 cases)	352		352	
Loss of a snow blower	2,145		2,145	
Loss of thermal image camera	21,000		21,000	
Loss of a test set and a generator	2,075		2,075	
Loss of flags (2 cases)	61		61	
Loss of weapon service equipment	125		125	
Loss of a «Weatherhaven» shelter	14,000		14,000	
Theft of 10 ceremonial buckles and 30 hat badges	202		202	
Theft of 5 compasses and 17 ceremonial buckles	443		443	
Theft of a bag, box and a knife	72		72	
Theft of a battery	238		238	
Theft of a bayonet and two ammunition magazines	60		60	
Theft of a camouflage net	527		527	
Theft of a carrying case	22		22	
Theft of a centrifugal pump	9,200		9,200	
Theft of a chain saw	349		349	
Theft of a compressed air gun	246		246	
Theft of a gas mask	106		106	
Theft of a gas stove	85		85	
Theft of a sleeping bag shell	351		351	
Theft of tarpaulin	75		75	
Theft of a video	279		279	
Theft of artic glasses and coveralls	47		47	
Theft of camp cots (4 cases)	306		306	
Theft of combat boots (4 cases)	250		250	
Theft of an electronic labeller	215		215	
Theft of fire extinguishers (3 cases)	556		556	
Theft of a four man tent	257	257		
Theft of individual equipment	351	119	232	
Theft of kevlar helmets (3 cases)	223		223	
Theft of military materiel	3,140	50	3,090	
Theft of pilots helmet bag	17		17	
Theft of sirens (4 cases)	3,412		3,412	
Theft of snow shoes and harness	139		139	
Theft of observation viewers (2 cases)	23,663		23,663	
Theft of snowmobiles (2 cases)	14,297		14,297	
Theft of water bladder	350		350	
Theft of clothing (12 cases)	32,231	426	31,805	
Loss of combat clothing (8 cases)	131,743		131,743	
Loss of computers (12 cases)	128,798		128,798	
Loss of personal kit (6 cases)	78,250	26,249	52,001	
Loss of rifles (2 cases)	1,800		1,800	
Loss of tools (6 cases)	414		414	
Loss of light fixtures (2 cases)	650		650	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATURAL RESOURCES				
Department				
Theft of computers and computer equipment (16 cases)	57,309		57,309	
Theft of cellular phone (5 cases)	1,250		1,250	
Theft of telephone (3 cases)	330		330	
Theft of agendas (2 cases)	660		660	
Theft of cameras and video equipment (3 cases)	4,186		4,186	
Vandalism to building	3,300		3,300	
Theft of Government issue boots	150		150	
Theft of digital scale	90		90	
Atomic Energy Control Board				
Theft of computer (2 cases)	2,706		2,706	
Theft of laptop computer (2 cases)	7,950		7,950	
PRIVY COUNCIL				
Department				
Theft of cellular phones (5 cases)	699		699	
Loss of cellular phones (3 cases)	400		400	
Theft of technical equipment (2 cases)	750		750	
Loss of printer	200		200	
Theft of computers	4,000	892	3,108	
Canadian Centre for Management Development				
Theft of a laptop	4,500		4,500	
Theft of a laptop, a modem card and a network card	4,200		4,200	
Chief Electoral Officer				
Theft of cellular phone and attachments (3 cases)	1,359		1,359	
Theft of CD player	425		425	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Theft of computer components (11 cases)	36,505	7,400	29,105	
Theft of laptops, cameras and computers	114,135	82,490	31,645	
Theft of phones and related items (7 cases)	11,232		11,232	
Theft of printers (4 cases)	1,425		1,425	
Vandalism to buildings (10 cases)	1,350		1,350	
Damage to buildings as a result of break-in (3 cases)	700		700	
Theft of electrical circuits	14,695		14,695	
Theft of various office supplies (9 cases)	2,385		2,385	
Other item (stolen departmental credit card charge)	41		41	
SOLICITOR GENERAL				
Department				
Theft of CD ROM encyclopedia	1,125		1,125	
Correctional Service				
Damage and towing for a stolen car (2 cases)	1,852		1,852	
Damage due to fire (78 cases)	133,899		133,769	130
Damage due to inmate riot (10 cases)	440,656		440,256	400
Damage following motor vehicle accident (6 cases)	22,843		22,843	
Loss of asset inventories (65 cases)	137,430		137,430	
Theft of canteen inventories (6 cases)	16,710	2,500	7,288	6,922
Theft of computer equipment (9 cases)	41,434		41,434	
Theft of supplies (4 cases)	3,585		3,585	
Vandalism of property and equipment (241 cases)	56,317	4,904	49,938	1,475

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Royal Canadian Mounted Police				
Vandalism to Government vehicle (2 cases)	7,911		7,911	
Property damage	7,506	1,413	3,690	2,403
Willful damage to police vehicles	121,289	8,251	39,752	73,286
Damage to police transport	256,329	49,891	179,621	26,817
Damage/loss of equipment (2 cases)	27,089	541	26,048	500
Theft of Government property	21,688		19,523	2,165
TRANSPORT				
Department				
Theft of laptop computers (6 cases)	21,600		21,600	
Theft of televisions (2 cases)	1,600		1,600	
Theft of cellular telephone	299		299	
Theft of portable printer	400		400	
Theft of cameras (2 cases)	3,883		3,883	
Theft of binoculars	820		820	
Theft of CD-ROMS with clip art (3 cases)	675		675	
Theft of PCI car reader	1,500		1,500	
Theft of tape recorder	218		218	
Vehicle damage due to vandalism	287		287	
Canadian Transportation Agency				
Theft of laptop computers and microcomputers (2 cases)	8,032		8,032	
TREASURY BOARD				
Theft of microcomputers	20,506		20,506	
Theft of technical equipment	3,020		3,020	
VETERANS AFFAIRS				
Loss of computer back-up tape	80			80
Loss of laptop computers (9 cases)	3,600	200	3,400	
Loss of computers (2 cases)	3,800	100	3,700	
Loss of printer	100		100	
Theft of Palm Pilot	219		219	
Theft of printer	385		385	
Theft of digital camera	350		350	
Theft of laptop computers (2 cases)	6,375		6,375	
Theft of VCR	250		250	
Theft of computer hard drive	300		300	
Theft of computer monitor	100		100	
Theft of cellular phone and batteries	320		320	
	3,522,431	228,307	3,068,106	226,018

⁽¹⁾ Formerly National Revenue.

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Accident between a farm animal and truck during a farm building move.	443		443	
Damage caused by a small fire.	2,500		2,500	
Damage to Government vehicle resulting from accidents.	35,782	500	35,282	
Hydro pole and guide wire damaged by Government vehicle at Lethbridge Research Centre.	300		300	
CANADA CUSTOMS AND REVENUE AGENCY⁽¹⁾				
Damage to Crown-owned vehicles due to accidents (48 cases).	46,105	12,667	33,438	
Vandalism to Crown-owned vehicles (4 cases).	1,337		1,337	
CANADIAN HERITAGE				
Parks Canada Agency				
Damage to bridge and guard rail.	250		250	
Damage to building.	1,372		1,372	
Damage to canal wall.	10,000		10,000	
Damage to directional light.	1,740	1,740		
Damage to electronic card reader and post.	470		470	
Damage to Government vehicles.	15,005	5,948	9,057	
Damage to hydro pole and fence.	337		337	
Damage to gateway parking system.	1,510		1,510	
Damage to roof line.	455		455	
Loss of machinery due to a fire.	4,300		4,300	
Loss of a picnic shelter due to a fire.	18,000		18,000	
Loss of equipment.	150		150	
Loss of jetboat.	50,000		50,000	
CITIZENSHIP AND IMMIGRATION				
Damage to vehicles due to accidents.	19,002		19,002	
ENVIRONMENT				
Department				
Damage to microcomputers and related equipment.	525,568		525,568	
Damage to vehicles due to accidents.	18,735		18,335	400
Damage to technical equipment.	962,517		948,692	13,825
Damage to garages.	850			850
FISHERIES AND OCEANS				
Damage to a Government vehicle (25 cases).	35,630		26,130	9,500
Damage to a boat (3 cases).	14,400		14,400	
Damage to lock/hasps (2 cases).	430		430	
Damage to building due to vandalism (2 cases).	18,030		18,030	
Damage to a raft.	540		540	
Damage to a garden shed.	1,070		1,070	
Damage to a trailer mobile home (2 cases).	13,610		13,610	
Items lost at sea (15 cases).	122,212		106,912	15,300
HEALTH				
Department				
Damage to Government vehicles following accident (5 cases).	33,517		7,879	25,638
Destruction of medical vaccines due to refrigeration failure.	47,841			47,841
Vandalism to hostel.	5,700		5,700	
Vandalism to nursing station (4 cases).	3,800		3,800	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT				
Department				
Damage to Government vehicle, Nova Scotia	2,252		2,252	
Damage to Government vehicle due to accidents, Nova Scotia (3 cases)	2,271		2,271	
Employee lost cell phone, Nova Scotia	800		800	
Damage to office supplies, furniture, computers and vehicles due to the flood at Moncton, New Brunswick HRCC	360,000		360,000	
Damage to Government vehicles due to accidents, Saskatchewan (5 cases)	9,210		9,210	
Loss of laptop computer, Alberta and NWT	5,000		5,000	
Loss of cell phones, Alberta and NWT	600		600	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Damage due to accidents, Saskatchewan (8 cases)	17,842		17,842	
Warehouse fire, NWT	17,914		17,914	
Damaged phone and fibre optic cables, NWT	1,610		1,610	
INDUSTRY				
Department				
Damage to Government vehicle following accident (2 cases)	2,736		2,736	
National Research Council of Canada				
Loss of technical equipment and furniture due to a fire in the laboratory of the Plant Biology Institute in Saskatoon, Saskatchewan ...	3,929		3,929	
Social Sciences and Humanities Research Council				
Damage to Government vehicle	800		800	
NATIONAL DEFENCE				
Loss of two burner stoves (20 cases)	1,588		1,588	
Loss of four man tent (6 cases)	2,070		2,070	
Loss of acoustic indicator	12,917		12,917	
Loss of aircraft maintenance fixture	2,670		2,670	
Loss of alcohol	821		821	
Loss of ammunition items	24,639		24,639	
Loss of answering machine	114		114	
Loss of anti-FOD coveralls	41		41	
Loss of arch frames (12 cases)	1,727		1,727	
Loss of articulator	1,209		1,209	
Loss of aviator pistol holsters	90		90	
Loss of ballistic goggles (2 cases)	23		23	
Loss of barbed wire gloves	48		48	
Loss of barrack boxes (6 cases)	624		624	
Loss of bath towels (20 cases)	112		112	
Loss of batteries	101		101	
Loss of battery cartridge	410		410	
Loss of battery charger	317		317	
Loss of bayonet (2 cases)	48		48	
Loss of beam sling	431		431	
Loss of binoculars	988		988	
Loss of boat ensign	10		10	
Loss of bolt (3 cases)	24		24	
Loss of bottles of rum due to breaking	83		83	
Loss of breech block/bolt C7 rifle (3 cases)	178		178	
Loss of B-Suits (pants and or jackets) (4 cases)	556		556	
Loss of cable assembly	125		125	
Loss of card reader (2 cases)	570		570	
Loss of carrying case	107		107	
Loss of «ccd» camera (2 cases)	1,450		1,450	

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 29**

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of cell phones (2 cases)	1,100		1,100	
Loss of centrifugal pump (2 cases)	2,629		2,629	
Loss of ceremonial buckles	467		467	
Loss of chain hoist	199		199	
Loss of chain saw	698		698	
Loss of chalkboard organizers	5,540		5,540	
Loss of chemical smock and coveralls (2 cases)	140		140	
Loss of coffee percolator	121		121	
Loss of coffee urns and foodbox	2,058		2,058	
Loss of coleman stoves (4 cases)	151		151	
Loss of communion set	86		86	
Loss of control unit	16,000		16,000	
Loss of cooking pots set	96		96	
Loss of curtain	180		180	
Loss of cylinder assemblies	573		573	
Loss of data signal	850		850	
Loss of decontaminating apparatus	125		125	
Loss of dental equipment (7 cases)	3,589		3,589	
Loss of depth gauge (3 cases)	334		334	
Loss of dictaphone (2 cases)	340		340	
Loss of diesel engine	17,234		17,234	
Loss of digital track reader	9,000		9,000	
Loss of disc drive	179		179	
Loss of distress light (2 cases)	137		137	
Loss of dive fins and dry suit	90		90	
Loss of drug test kit	134		134	
Loss of dry suit	120		120	
Loss of duffle bags	46		46	
Loss of electric heater (2 cases)	655		655	
Loss of electrical gloves	120		120	
Loss of equipment destroyed during training	299		299	
Loss of field cook sets (23 cases)	869		869	
Loss of field stretcher	27		27	
Loss of fittings	4		4	
Loss of flack jacket	1,032		1,032	
Loss of flashlight	8		8	
Loss of flight clothing (21 cases)	2,100	60	2,040	
Loss of folding cots (13 cases)	1,058		1,058	
Loss of folding litters (3 cases)	144		144	
Loss of food storage lockers	106,915		106,915	
Loss of forms	270		270	
Loss of fridge	800		800	
Loss of fuel hose	1,258		1,258	
Loss of fuel pump	114		114	
Loss of fuse box	300		300	
Loss of garage tire assembly	205		205	
Loss of gaskets	26		26	
Loss of generator	1,619		1,619	
Loss of Gerber multi-tool	1,040		1,040	
Loss of global positioning system	250		250	
Loss of goggles	26		26	
Loss of hand operated siren	646		646	
Loss of hand truck	1,692		1,692	
Loss of headset microphones (10 cases)	2,160		2,160	
Loss of helicopter sling	7,594		7,594	
Loss of humidifier (2 cases)	288		288	
Loss of hunting knives (12 cases)	326		326	
Loss of ice auger bit	125		125	
Loss of inflatable boat	10,267		10,267	
Loss of jump knife	27		27	
Loss of kit bag	23		23	
Loss of kit (243 cases)	62,094	256	61,838	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of kitchen equipment	1,384		1,384	
Loss of knife sharpeners (4 cases)	400		400	
Loss of knives (6 cases)	548		548	
Loss of Labrador crash	111,477		111,477	
Loss of ladder	63		63	
Loss of lanterns (15 cases)	5,799		5,799	
Loss of large net assembly	100		100	
Loss of life preserver vest	309		309	
Loss of lights (10 cases)	51		51	
Loss of litter supports (2 cases)	739		739	
Loss of load bearing vests	130		130	
Loss of magazines C7 rifles (38 cases)	235		235	
Loss of maglite and batteries (8 cases)	336		336	
Loss of maintenance stand (2 cases)	1,710		1,710	
Loss of materiel in vehicle accident	4,693		4,693	
Loss of medical kit	832		832	
Loss of microphone (2 cases)	264		264	
Loss of mopping outfit	1,395		1,395	
Loss of motor	860		860	
Loss of naval boarding party equipment (5 cases)	3,592		3,592	
Loss of navigation set (2 cases)	4,564		4,564	
Loss of «NBCW» bags (17 cases)	381		381	
Loss of nuts	39		39	
Loss of one burner stove (19 cases)	1,621		1,621	
Loss of packing materials	25		25	
Loss of paint	484		484	
Loss of pocket knives (24 cases)	1,440		1,440	
Loss of police club	95		95	
Loss of power supply	512		512	
Loss of probe, radiac	1,220		1,220	
Loss of projection screen	468		468	
Loss of propane rings (60 cases)	8,499		8,499	
Loss of radio and speakers	2,980		2,980	
Loss of radio battery	355		355	
Loss of radio beacon	4,500		4,500	
Loss of radio receiver/transmitter case	1,990	500	1,490	
Loss of radio (3 cases)	3,750		3,750	
Loss of ranger blanket	28		28	
Loss of rations gone bad / time expired	20,768		20,768	
Loss of resuscitator	331		331	
Loss of rifles (reservists) (6 cases)	662		662	
Loss of rotary pump	365		365	
Loss of roto panel (6 cases)	788		788	
Loss of row boat during an exercise	945		945	
Loss of «SAR» equipment (7 cases)	6,354		6,354	
Loss of screw extractor	289		289	
Loss of screws (29 cases)	76		76	
Loss of self inflating mattresses (5 cases)	218		218	
Loss of sextant port and antenna	942		942	
Loss of Sharp organizers (3 cases)	919		919	
Loss of ship abandonment suit (fire in locker)	190		190	
Loss of Silva compass	19		19	
Loss of sleeping bag hood	18		18	
Loss of small arms case (23 cases)	134		134	
Loss of small camouflage nets (3 cases)	882		882	
Loss of Sony camcorder	982		982	
Loss of sound blasters (6 cases)	1,770		1,770	
Loss of spectrum	1,075		1,075	
Loss of spring pin kit	214		214	
Loss of springs	63		63	
Loss of steam pressure cleaner	18,065		18,065	
Loss of strapping cutters (2 cases)	130		130	

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 31**

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1999-2000 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of strobe light	68		68	
Loss of sun goggles	11		11	
Loss of telephone sets	1,527		1,527	
Loss of telescope mounting	1,983		1,983	
Loss of tent	350		350	
Loss of test equipment	6,742		6,742	
Loss of tire chains (6 cases)	200		200	
Loss of towbar and storage bin	3,403		3,403	
Loss of traffic vests (6 cases)	102		102	
Loss of trailer platform	3,069		3,069	
Loss of trampoline	1,000		1,000	
Loss of transformers (7 cases)	872		872	
Loss of transportation cradle	3,703		3,703	
Loss of trip flares (1,402 cases)	45,593		45,593	
Loss of trunks	312		312	
Loss of utility sheet	60		60	
Loss of vacuum	120		120	
Loss of vehicle tent	676		676	
Loss of vehicles due to damage (35 cases)	48,633		48,633	
Loss of vests	102		102	
Loss of visual display units (2 cases)	11,450		11,450	
Loss of washing machines and dryers (15 cases)	7,040		7,040	
Loss of watt meter	1,357		1,357	
Loss of weapon servicing equipment	125		125	
Loss of weight belt	179		179	
Loss of wheel barrel	153		153	
Loss of whip antenna (2 cases)	1,155		1,155	
Loss of windows	13		13	
Loss of wrist watches (12 cases)	477		477	
Loss of Yukon stove (10 cases)	2,655		2,655	
Personal kit lost in residential fire	2,437		2,437	
Theft of dan buoy	75		75	
Theft of depth gauge divers wrist type	80		80	
Theft of diving equipment	890		890	
Loss of naval combat / work clothes / miscellaneous personal kit (9 cases)	10,036		10,036	
Loss of clothing (29 cases)	13,019	138	12,881	
Loss of fire extinguishers (4 cases)	3,582		3,582	
Loss of flags (3 cases)	670		670	
Loss of helmets (2 cases)	6,863		6,863	
Loss of furniture (2 cases)	1,310		1,310	
Loss of computers (4 cases)	28,776		28,776	
Loss of compass (3 cases)	93		93	
Loss of combat clothing (15 cases)	12,564	327	12,237	
Loss of camera equipment (3 cases)	13,599		13,599	
Loss of antennas (2 cases)	1,609		1,609	
Loss of magnetic compasses (2 cases)	455		455	
Loss of nets (4 cases)	2,040		2,040	
Loss of personal kit (4 cases)	13,947	170	13,777	
Loss of a poncho (2 cases)	85		85	
Loss of pressure cookers (2 cases)	1,332		1,332	
Loss of tools (7 cases)	12,034		12,034	
Loss of footwear (3 cases)	323		323	
Loss of meters (4 cases)	4,966		4,966	
Loss of miscellaneous items under \$10 (10 cases)	53		53	
NATURAL RESOURCES				
Department				
Loss of global positioning system	500		500	
Loss of a laptop computer	3,000		3,000	
Atomic Energy Control Board				
Damage to Government vehicle (4 cases)	1,650		1,650	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE
OR DISCOVERY IN 1999-2000 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
PRIVY COUNCIL				
Canadian Transportation Accident Investigation and Safety Board				
Vandalism to Government vehicle	112		112	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Water damage (3 cases)	5,720		5,720	
Damage caused by a power failure (2 cases)	11,700		11,700	
Motor vehicle accident	719		719	
Damage caused by a Glycol spill	3,700		3,700	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (15 cases)	18,815		18,815	
Damage due to water pipe break	2,450		2,450	
Damage following motor vehicle accident (48 cases)	176,299	1,473	174,826	
Damage to computer equipment	200		200	
Loss of asset inventories	4,175		4,175	
Loss of bus tickets	39		39	
Royal Canadian Mounted Police				
Damage to RCMP vehicles due to accidents	901,108	121,287	486,873	292,948
Damage to RCMP vehicles (other)	10,750	5,050	5,700	
Damage/loss of Government equipment	83,633		83,633	
Damage to property/equipment	14,859		14,859	
Damage to aircraft	298,598		298,598	
TRANSPORT				
Department				
Damage to a computer monitor	1,200		1,200	
	4,796,422	150,116	4,240,004	406,302

⁽¹⁾ Formerly National Revenue.

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 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department						
Damage following vehicle accidents	1996-97	116,835	29,312		87,523	
Fire at 700 Croisetière Street, Iberville, Quebec	1996-97	19,382			19,382	
Theft of petty cash fund	1998-99	50			50	
Petty cash shortage (2 cases)	1998-99	110			110	
Theft of printer laser jet (2 cases)	1998-99	2,730			2,730	
Theft of gas from Government vehicle	1998-99	50			50	
Damage to Government vehicles (3 cases)	1998-99	1,838			1,838	
Damage to Government vehicles (2 cases)	1998-99	33,187	8,305		24,882	
Theft of printer, screwdriver kit and garbage bags	1998-99	1,529			1,529	
CANADA CUSTOMS AND REVENUE CANADA⁽¹⁾						
Recoverable fraudulent leave	1989-90	8,160	4,347	962		2,851
Embezzlement on the part of an employee	1994-95	2,821,012	1,300,794	707,400	812,818	
Theft of receipts	1994-95	89,918	8,381	13,419	68,118	
Employee falsified payment	1996-97	1,827		1,457	370	
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds	1996-97	40,323	15,976	23,126		1,221
Fraudulent overtime claims	1996-97	8,592	5,185		15	3,392
Fraudulent overtime claims (2 cases)	1997-98	133,792	62,477	19,097	45,000	7,218
Fraudulent expense claims (2 cases)	1997-98	15,710			12,274	3,436
Theft of revenues by employee	1998-99	6,240			2,628	3,612
Damage to Crown-owned vehicles due to accidents (49 cases)	1998-99	129,090	32,645	10,545	85,900	
CANADIAN HERITAGE						
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	59,849			49,854
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	7,527			649
Theft of television/video-cassette recorder	1997-98	1,021				1,021
Parks Canada Agency						
Damage to highway structures due to motor vehicle offenses	1996-97	1,641	1,346		295	
Theft of computers and computer equipment	1996-97	26,591			26,591	
Theft of laptop computer and modem	1996-97	14,758			14,758	
One laptop missing from stores building	1996-97	3,000			3,000	
Two wooden toboggans missing from a truck en route from Nahanni to Ft. Simpson (2 cases)	1996-97	3,000			3,000	
Damage to animal fence	1997-98	8,000			8,000	
Theft of computers	1997-98	21,475		750	20,725	
Loss of equipment	1998-99	4,071			4,071	
CITIZENSHIP AND IMMIGRATION						
Department						
Theft of revenues	1997-98	80,022		8,000	72,022	
Theft of computer components	1998-99	300			300	
ENVIRONMENT						
Department						
Misuse of Government mastercard and authorized use of ARI card	1997-98	7,400				7,400
Theft of microcomputers and related equipment	1998-99	53,707			53,707	

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 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
FINANCE						
Canadian International Trade Tribunal						
Theft of microcomputer	1998-99	4,000			4,000	
FISHERIES AND OCEANS						
Theft of revenue by employee	1996-97	63,643	644		20,999	42,000
Damage to Government vehicles (25 cases)	1998-99	396,711	2,022		379,502	15,187
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of immigration, mission visa/consular funds	1992-93	41,116	2,505			38,611
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration, mission visa/consular funds	1994-95	10,542	4,182			6,360
Misappropriation of public funds	1993-94	24,068	22,201	225		1,642
Loss of money, mission funds	1993-94	3,557			2,558	999
Theft of mission funds	1995-96	46,004			3,114	42,890
Theft of mission funds	1996-97	55,728	5,393		18,835	31,500
Theft of mission funds	1997-98	454,824	1,451		373	453,000
Theft of mission funds	1998-99	1,982				1,982
Loss of mission funds	1996-97	279,465	205,584		61,326	12,555
Loss of mission funds	1997-98	112,491	778		103,576	8,137
Loss of mission funds	1998-99	2,190	1,434			756
Fire in Canadian Embassy, Caracas, Venezuela	1997-98	4,000,000			3,000,000	1,000,000
Fraudulent claim for salary-related benefits	1998-99	18,084	13,084			5,000
Fraudulent claim for payment by a contractor	1998-99	16,000				16,000
International Joint Commission						
Theft of microcomputers	1998-99	10,544		5,200 ⁽²⁾	5,344 ⁽²⁾	
HEALTH						
Department						
Damage to Government vehicle following accident (10 cases)	1997-98	52,537	16,190	2,107	34,240	
Theft of computers (3 cases)	1998-99	15,363			2,100	13,263
Theft of cellular phone	1998-99	955				955
HUMAN RESOURCES DEVELOPMENT						
Department						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1994-95	11,960	1,050			10,910
Misappropriation of receipts for the replacement of social insurance number cards—Longueuil Employee Centre	1993-94	260	230		30	
Receipt books had not been recorded and deposited—Toronto East CEC	1993-94	12,910	4,193			8,717
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190	11,690	6,500		35,000
Falsification of trainee documents to obtain funds on Subsidized Jobs (ISJ) Program Agreements—Job Opportunities—Social Assistance Recipients Ont	1993-94	145,590			145,590	
Employment Insurance Benefits	1993-94	148,255,302	137,018,838		11,236,464	

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 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Employment Insurance Benefits	1994-95	155,339,711	116,465,392	4,622,654	34,251,665	
Employment Insurance Benefits	1995-96	168,374,825	118,905,144	7,600,957	8,100,187	33,768,537
Employment Insurance Benefits	1996-97	143,199,640	93,124,484	8,505,887	6,347,103	35,222,166
Employment Insurance Benefits	1997-98	139,711,649	78,937,225	12,910,655	5,702,260	42,161,509
Employment Insurance Benefits	1998-99	156,186,404	53,351,596	29,289,298	7,989,436	65,556,074
Fraudulent claims for benefits:						
Family Allowances	1985-86	53,146	21,551 ⁽²⁾		31,595	
Family Allowances	1986-87	43,256	21,583 ⁽²⁾		21,673	
Family Allowances	1987-88	90,058	61,886		24,771	3,401
Family Allowances	1988-89	120,284	55,090	500	47,432	17,262
Family Allowances	1989-90	95,663	49,060		32,525	14,078
Family Allowances	1990-91	32,464	14,472		7,786	10,206
Family Allowances	1991-92	73,703	25,689		35,535	12,479
Family Allowances	1992-93	46,804	20,359	225	11,336	14,884
Family Allowances	1993-94	156,746	33,557	125	73,772	49,292
Family Allowances	1994-95	3,690	2,039			1,651
Old Age Security	1987-88	339,615	230,399	6,328	35,501	67,387
Old Age Security	1988-89	1,044,068	503,885	17,163	167,784	355,236
Old Age Security	1989-90	721,089	246,277	907	115,963	357,942
Old Age Security	1990-91	639,880	298,977	4,987	101,715	234,201
Old Age Security	1991-92	617,627	153,304	8,067	293,055	163,201
Old Age Security	1992-93	1,060,663	272,533	1,216	147,773	639,141
Old Age Security	1993-94	353,743 ⁽²⁾	141,262	10,534	36,607	165,340
Old Age Security	1994-95	1,370,736 ⁽²⁾	247,654	16,951	771,570	334,561
Old Age Security	1995-96	839,522 ⁽²⁾	142,160	42,469	22,785	632,108
Old Age Security	1996-97	516,106 ⁽²⁾	65,219	6,584	1,836	442,467
Old Age Security	1997-98	659,829 ⁽²⁾	36,539	16,148	16,941	590,201
Old Age Security	1998-99	725,548 ⁽²⁾	1,120	26,089		698,339
Canada Pension Plan	1986-87	7,040	6,656	300		84
Canada Pension Plan	1987-88	8,978	5,383			3,595
Canada Pension Plan	1989-90	240,552	145,896		71,507	23,149
Canada Pension Plan	1990-91	1,105,864 ⁽²⁾	538,593	41,089	124,760	401,422
Canada Pension Plan	1991-92	437,179 ⁽²⁾	64,645	67,474		305,060
Canada Pension Plan	1992-93	1,362,623 ⁽²⁾	453,879	83,583	98,411	726,750
Canada Pension Plan	1993-94	765,586 ⁽²⁾	166,630	56,925	44,436	497,595
Canada Pension Plan	1994-95	552,709 ⁽²⁾	109,120	23,855	36,666	383,068
Canada Pension Plan	1995-96	798,814 ⁽²⁾	199,488	78,319	1,968	519,039
Canada Pension Plan	1996-97	283,263 ⁽²⁾	17,206	26,693		239,364
Canada Pension Plan	1997-98	1,846,500 ⁽²⁾	115,661	116,702	16,941	1,597,196
Canada Pension Plan	1998-99	868,580 ⁽²⁾	13,000	49,159		806,421
Unexplained loss of petty cash:						
Theft of receipts, Nova Scotia region	1997-98	1,762	1,762			
An employee obtained Canada Pension Plan benefits by fraud, Nova Scotia region	1997-98	4,756	4,756			
Fraudulent travel claim, Nova Scotia region	1997-98	204	204			
Fraudulent cheques issued by an employee, Nova Scotia region	1997-98	186,158		17,260		168,898
Theft of cellular phones, British Columbia/ Yukon (7 cases)	1997-98	4,955			1,995	2,960
Fraudulent employment insurance claim, Newfoundland region	1997-98	1,420	287	550		583
Loss of negotiable cheques at Hull Que HRCC	1998-99	590			590	
Cashier shortages at New Westminster BC HRCC	1998-99	120				120

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 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Fraudulent claims for social assistance payment, Saskatchewan region ⁽²⁾	1987-88	20,784	12,116	1,044		7,624
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Yukon region (2 cases)	1992-93	2,812	900		1,912	
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	19,196 ⁽²⁾	5,175		2,581	11,440
Fraudulent claims for social assistance payment, Saskatchewan region (7 cases)	1993-94	27,752 ⁽²⁾	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
Theft of computer equipment, Headquarters and British Columbia regions	1995-96	9,066			9,066	
Theft of credit card and taxi chits, HQ	1995-96	100				100 ⁽²⁾
Alteration of payments, Manitoba region	1996-97	27,545				27,545
Government vehicle burned, Atlantic region	1997-98	17,930				17,930
Vehicle accidents, Saskatchewan region (4 cases)	1997-98	32,149			32,149	
Theft of cellular phone, Saskatchewan ⁽²⁾	1997-98	501 ⁽²⁾			301	200
INDUSTRY						
Department						
Theft of laptop computer, projector, case and a cellular phone	1997-98	18,630	13,033			5,597
Theft of petty cash (4 cases)	1998-99	925			800	125
Theft of laptop computers (36 cases)	1998-99	175,833		5,000	170,833	
Damage to Government vehicle following accident	1998-99	700				700
Atlantic Canada Opportunities Agency						
False or fraudulent claims for grants and contributions	1994-95	57,496			57,496	
False or fraudulent claims for grants and contributions	1997-98	56,826			56,826	
National Research Council of Canada						
Theft of microcomputers	1998-99	70,536				70,536
Theft of cameras	1998-99	13,515				13,515
Theft of technical equipment	1998-99	6,392				6,392
Natural Sciences and Engineering Research Council						
Theft of modular table	1997-98	300				300
JUSTICE						
Department						
Discrepancy in project funds held by sector	1995-96	9,292	8,577	715		
Supreme Court of Canada						
Theft of money from change machine	1998-99	22			22	
NATIONAL DEFENCE						
Fraudulent acquittance rolls, Régiment de la Chaudière (HQ LFQA)	1993-94	29,266				29,266
Theft of personal equipment	1995-96	16,893	3,802		11,948	1,143
Theft of ammunition, rifles and related equipment	1995-96	6,929			6,879	50
Theft of personal equipment	1996-97	11,664	7,345		77	4,242
Misappropriation of funds from a standing advance at CFB Det. Sydney	1996-97	17,074				17,074
Misappropriation of funds from a standing advance at GSU Toronto	1996-97	1,728				1,728

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 37

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'
PUBLIC ACCOUNTS OF CANADA — *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 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)	1997-98	22,757				22,757
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw	1997-98	29,109				29,109
Altered receipts in a petty cash advance at CFS St John's	1997-98	114		114		
Theft of cash from a standing advance at RCSE St Jean	1997-98	7,000				7,000
Theft of funds in an accountable advance at CFB Montreal	1997-98	39,129				39,129
Fraudulent claims for temporary duty at CDLS Washington	1998-99	2,226		2,226		
Fraudulent claim for entitlement and allowances at CDLS Washington	1998-99	19,827 ⁽²⁾		19,827		
Loss in a standing advance at 14 Wing Greenwood	1998-99	790				790
Loss of funds from a standing advance at 19 Wing Comox	1998-99	949		949		
Discrepancy in money held by a cashier at 17 Wing Winnipeg	1998-99	1,520		1,520		
Theft of revenue from clothing sales at CFB Edmonton	1998-99	278				278
Theft of funds from a standing advance at 8 Wing Trenton (2 cases)	1998-99	1,452				1,452
Discrepancy in an accountable advance at CFSU Ottawa (3 cases)	1998-99	761		599		162
Discrepancy in a cash deposit at CFSU Ottawa	1998-99	50		50		
Erroneous payment for goods and services at CCSFOR Velika Kladusa	1998-99	2,171		2,171		
Loss of dental equipment (11 cases)	1998-99	8,763			8,463	300
NATURAL RESOURCES						
Department						
Loss due to unauthorized use of Government acquisition cards (2 cases)	1996-97	12,745	4,164	95		8,486
PARLIAMENT						
The Senate						
Theft of petty cash	1998-99	420				420
PRIVY COUNCIL						
Department						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee	1992-93	108,267	8,446		99,821	
Canadian Transportation Accident Investigation and Safety Board						
Theft of laptop (2 cases)	1998-99	13,400	8,000	5,400		
Chief Electoral Officer						
Theft of microcomputer and peripherals in the Electoral District of Ottawa Centre	1995-96	3,189	2,700		489	
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Theft of VCRs	1998-99	1,724				1,724
Theft of various office supplies	1998-99	3,495			3,147	348
Receiver General — Cheque Redemption Control Directorate						
Foreign Accounts — False endorsements	1996-97	167,797	134,924			32,873

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 1999-2000	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
SOLICITOR GENERAL						
Correctional Service						
Damage due to inmate riot	1996-97	1,496,873	22,062	813	1,473,545	453
Vandalism of property and equipment by inmates (315 cases)	1997-98	229,813	7,054	127	220,442	2,190
Damage due to inmate riot (28 cases)	1998-99	169,373	1,042	259	168,072	
Theft of canteen stock (3 cases)	1998-99	3,816			3,316	500
Vandalism of property and equipment (285 cases)	1998-99	59,050	9,499 ⁽²⁾	10,641	38,910	
Damage following motor vehicle accident (47 cases)	1998-99	153,932	4,202	3,744	145,986 ⁽²⁾	
Loss of asset inventories (10 cases)	1998-99	29,399		500	28,899 ⁽²⁾	
Loss of asset inventories (341 cases)	1998-99	1,170,935		17,399	1,153,536 ⁽²⁾	
Royal Canadian Mounted Police						
Loss of fine money (2 cases)	1995-96	638			138	500
Vandalism to police vehicles	1995-96	31,945	5,702		23,635	2,608
Loss of monies (fine, advance)	1996-97	5,400				5,400
Theft of monies (fine, certificate)	1996-97	4,595	4,264			331
Damage to vehicles	1996-97	86,537	15,117	925	43,680	26,815
Damage to vehicles (police car and snowmobile)	1996-97	1,374,921	274,958		896,292	203,671
Damage to Government vehicle following accident (491 cases)	1997-98	1,241,898	422,110	19,299	687,275	113,214
Wilful damage to Government property	1997-98	2,674	194	1,549	931	
Wilful damage to police vehicles	1997-98	352,708	57,300	691	175,295	119,422
Theft of computers	1998-99	8,000				8,000
Wilful damage to Government property	1998-99	1,501		901	600	
Wilful damage to Government equipment	1998-99	12,248	490		858	10,900
Wilful damage to police vehicles	1998-99	169,929	6,490	39,494	17,829	106,116
Loss of equipment	1998-99	5,500	2,500		2,500	500
Damage to police vehicles due to accidents ⁽³⁾	1998-99	360,420	103,897	2,950	253,573	
Damage to police vehicles due to accident ⁽⁴⁾	1998-99	1,062,783	145,662	39,421	798,627	79,073
Damage to police vehicles	1998-99	13,234	1,349		8,229	3,656
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	20,073	650		22,083
VETERANS AFFAIRS						
Misappropriation of public funds by an employee	1988-89	69,414	24,564	21,019		23,831
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	4,050	600		35,262
False or fraudulent claims for War Veterans Allowance benefits	1990-91	28,657	7,994	20,663		
False or fraudulent claims for War Veterans Allowance benefits (2 cases) ⁽¹⁾	1991-92	27,133 ⁽²⁾	14,300 ⁽²⁾	2,300		10,533
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,218	6,413	1,767		89,038
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890	7,011			18,879
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1994-95	43,885	24,700	4,700		14,485
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	1997-98	60,456				60,456
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1998-99	74,145			9,971	64,174

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 1999-2000	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	1993-94	102,991				102,991
Fraudulent endorsement of disability pension cheques cashed following death of payee (3 cases)	1995-96	61,784	19,289			42,495
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases)	1996-97	39,116	6,240	2,590		30,286
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1997-98	111,877		2,222		109,655
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee	1998-99	622	350			272
		948,982,047	605,554,856	64,683,375	87,796,758	190,947,058

⁽¹⁾ Formerly National Revenue.

⁽²⁾ Amends previous year's *Public Accounts of Canada*.

⁽³⁾ This item was reported as a loss of public property due to an offence or other illegal act.

⁽⁴⁾ This item was reported as a loss of public property due to accidental destruction or damage.

SECTION 4

1999-2000

PUBLIC ACCOUNTS OF CANADA

Accounts Receivable

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Statement of accounts receivable for tax revenues	4.2

Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful

accounts based on the best estimate of amounts which may not be collected. The column Internal accounts receivable represents tax revenues receivable from Government bodies. Since these amounts do not represent cash to be received they are not included in the total net accounts receivable. A Government body is an organization which is part of the Government of Canada as a reporting entity.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues netted against expenditures are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume I.

STATEMENT OF ACCOUNTS RECEIVABLE FOR TAX REVENUES AS AT MARCH 31 (in thousands of dollars)

Categories of accounts receivable for tax revenues	2000			1999	
	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Internal accounts receivable	Net accounts receivable
Tax revenues receivable—					
Income tax—					
Personal	7,044,000	555,928	6,488,072		5,653,292
Corporation ⁽¹⁾	1,798,317	90,134	1,708,183		1,415,425
Scientific Research Tax Credit ⁽²⁾	1,585	1,268	317		493
Non-resident	324,775	37,674	287,101		219,357
Other income tax revenues	63,247	17,709	45,538		75,225
	9,231,924	702,713	8,529,211		7,363,792
Employment insurance premiums	169,592	19,673	149,919		145,345
Excise taxes and duties—					
Goods and services tax	3,362,394	562,801	2,799,593		2,197,767
Customs import duties	99,246	9,925	89,321		106,471
Other excise taxes and duties	113,998	50,908	63,090		113,191
Energy taxes	70	19	51		708
	3,575,708	623,653	2,952,055		2,418,137
Total tax revenues receivable	12,977,224	1,346,039	11,631,185		9,927,274

⁽¹⁾ Included in the statement is corporate Part VII tax of \$168 net which is refundable when investment tax credits are earned by the corporations.

⁽²⁾ Scientific Research Tax Credit (SRTC) information:
The amounts under SRTC represent "returns assessed" (\$317 net) and reassessments of Part VIII tax returns relating to scientific research expenditures that have not been accepted as tax credits under SRTC legislation.

SECTION 5

1999-2000

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

CONTENTS

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Professional and special services	5.2

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department	516,635	2,094,587	91,665	3,892,388	770,062	18,651,282
Canadian Food Inspection Agency	386,517	486,731	45,779	2,464,887	289,334	2,711,081
	903,152	2,581,318	137,444	6,357,275	1,059,396	21,362,363
CANADA CUSTOMS AND REVENUE AGENCY						
	2,653,813	11,338	1,611,229	22,811,174	9,922,692	21,386,989
CANADIAN HERITAGE						
Department	40,106	47,213		8,014,971	605,533	7,611,575
Canadian Radio-television and Telecommunications Commission				512,734	38,024	389,032
National Archives of Canada	23,055	31,953		407,743		386,472
National Battlefields Commission		82,280		825	39,589	
National Film Board	132,253	1,121		1,254,437	20,296	94,616
National Library	63,707					491,073
Parks Canada Agency	87,046	18,614,206		353,843	408,520	5,870,216
Public Service Commission				2,362,456	12,620	974,610
Status of Women—Office of the Co-ordinator				109,815	610	149,384
	346,167	18,776,773		13,016,824	1,125,192	15,966,978
CITIZENSHIP AND IMMIGRATION						
Department	175,045		78,350,878	20,603,482	576,255	4,075,880
Immigration and Refugee Board of Canada				830,409	113,529	193,844
	175,045		78,350,878	21,433,891	689,784	4,269,724

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.pwgsc.gc.ca/text/pubacc-e.html> or can be obtained on request by completing the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing, for each main classification of services, of the aggregate of all payments (i.e. cash payments and accrued charges) to one individual or one organization that totals \$100,000 or more. This detail includes the name and location of the payee, together with the total amount paid.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,033,234	1,859,362	1,969,389	3,731,280	10,885,230	31,133,733	5,399,904	82,028,751
156,546	2,423,584	822,299	1,169,608	3,913,626	6,677,143		21,547,135
1,189,780	4,282,946	2,791,688	4,900,888	14,798,856	37,810,876	5,399,904	103,575,886
9,384,330	3,541,369	4,162,103	11,835,513	32,141,318	35,339,273		154,801,141
12,354	209,801	1,206,558	1,094,879	502,917	35,619,127	332,503	55,297,537
138,453		249,691	273,423	15,205	1,389,424	70,583	3,076,569
1,300,607		166,318	357,823	1,363,374	1,863,723	56,431	5,957,499
202,764	483,192		21		19,262	191,406	1,019,339
353,322		239,429	284,356	1,035,098	3,314,071		6,728,999
		145,281	120,563	864,242	1,315,112	3,032	3,003,010
1,486,001	2,486,688	839,783	1,935,579	6,849,130	22,276,140	72,670	61,279,822
173,137		339,559	3,956,769	62,449	8,782,727	674,864	17,339,191
18,222		47,361	112,114	16,760	1,778,876	4,200	2,237,342
3,684,860	3,179,681	3,233,980	8,135,527	10,709,175	76,358,462	1,405,689	155,939,308
1,139,053		899,086	3,153,920	2,989,236	19,281,501	989,950	132,234,286
262,104		225,103	393,013	1,701,179	4,813,125		8,532,306
1,401,157		1,124,189	3,546,933	4,690,415	24,094,626	989,950	140,766,592

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
ENVIRONMENT						
Department	16,022	2,249,184	16,845	2,659,905	1,045,621	11,265,698
Canadian Environmental Assessment Agency			80	30,750	34,378	511,805
	16,022	2,249,184	16,925	2,690,655	1,079,999	11,777,503
FINANCE						
Department						
Economic, Social and Financial Policies Program	10,626				659,098	2,001,118
Public Debt Program	37,133				202,078	530,048
	47,759				861,176	2,531,166
Auditor General	882,542			302,245	5,270	138,847
Canadian International Trade Tribunal				46,336	72	52,274
Office of the Superintendent of Financial Institutions	1,358,529			711,956	64,060	231,557
	2,288,830			1,060,537	930,578	2,953,844
FISHERIES AND OCEANS.....	735,356	18,904,246	122,189	20,636,010	3,101,475	19,495,484
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	85,607	11,781,526	113,992	23,076,015	5,698,727	18,148,421
Canadian International Development Agency	36,802	133,464	675	18,931,990	798	1,669,251
International Joint Commission				23,942	11,711	68,863
NAFTA Secretariat, Canadian Section	4,570			69,259	347,572	8,606
Northern Pipeline Agency	14,900					
	141,879	11,914,990	114,667	42,101,206	6,058,808	19,895,141
GOVERNOR GENERAL.....				35,971		734,878
HEALTH						
Department	667,479	17,226	138,466,198	9,200,489	2,699,775	10,752,250
Hazardous Materials Information Review Commission						17,680
Medical Research Council				2,169,540		54,423
Patented Medicine Prices Review Board				4,440	279,261	35,539
	667,479	17,226	138,466,198	11,374,469	2,979,036	10,859,892

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,179,584	27,768,248	1,492,513	3,178,408	14,866,133	44,073,611	1,900,324	111,712,096
		82,177	50,496	235,638	1,844,820	104,236	2,894,380
1,179,584	27,768,248	1,574,690	3,228,904	15,101,771	45,918,431	2,004,560	114,606,476
833,878		589,637	1,666,711	52,396	5,313,889		11,127,353
714		20,660	21,890		1,247,754	3,169,343	5,229,620
834,592		610,297	1,688,601	52,396	6,561,643	3,169,343	16,356,973
		525,435	191,848	258,297	4,261,215	6,984	6,572,683
		24,761	37,581		450,259	8,351	619,634
50,071		464,194	665,547		6,662,108	5,267	10,213,289
884,663		1,624,687	2,583,577	310,693	17,935,225	3,189,945	33,762,579
4,237,592	16,729,362	1,606,030	7,124,079	52,448,156	24,036,197	287,897	169,464,073
14,760,657		21,527,042	8,791,811	18,719,132	42,479,125	13,870	165,195,925
309,576		716,406	2,268,952	1,133,780	5,473,725	18,124	30,693,543
		26,828	8,530	1,508,260	347,492		1,995,626
		24,451	15,250	538	134,955		605,201
					32,263	8,075	55,238
15,070,233		22,294,727	11,084,543	21,361,710	48,467,560	40,069	198,545,533
		33,782	56,945	224,892	152,500	708,477	1,947,445
1,457,512	6,373,404	34,605,661	3,955,397	3,753,265	91,563,757	4,942,781	308,455,194
521		6,610	11,971	242	221,378	1,346	259,748
		73,462	25,365	370,822	707,871	13,000	3,414,483
	32,300	33,384	44,051	5,781	137,434	2,737	574,927
1,458,033	6,405,704	34,719,117	4,036,784	4,130,110	92,630,440	4,959,864	312,704,352

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT						
Department						
Corporate Services Program.	5,638,895	103,006	461,145	27,599,360	3,056,546	5,529,974
Human Resources Investment and Insurance Program	104,538,473	218,478	94,467	30,583,016	626,445	24,279,810
Labour Program	10	6,712	29,761	244,250	347,702	243,139
Income Security Program	209,812		10,408,893	4,015,946	52,198	2,874,910
	110,387,190	328,196	10,994,266	62,442,572	4,082,891	32,927,833
Canada Industrial Relations Board				2,289	4,141	99,198
Canadian Artists and Producers Professional Relations Tribunal					25,160	42,345
Canadian Centre for Occupational Health and Safety						15,303
	110,387,190	328,196	10,994,266	62,444,861	4,112,192	33,084,679
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Administration Program	443,481	3,069,348		822,588	500	1,058,962
Indian and Inuit Affairs Program	1,324,772	12,908,989	90,278	5,907,544	4,803,011	3,198,085
Northern Affairs Program	242,307	4,589,770	28,659	231,494	205,002	7,655,119
	2,010,560	20,568,107	118,937	6,961,626	5,008,513	11,912,166
Canadian Polar Commission	30,000			3,020		24,090
	2,040,560	20,568,107	118,937	6,964,646	5,008,513	11,936,256
INDUSTRY						
Department	1,183,076	1,222,367	6,478	15,071,589	1,916,589	30,840,668
Atlantic Canada Opportunities Agency	1,529,896			1,207,689	63,802	880,670
Canadian Space Agency	661,285	43,258,943	53,437	2,804,680	19,017	815,668
Competition Tribunal					3,130	5,641
Copyright Board	78,800				148,207	86,633
Economic Development Agency of Canada for the Regions of Quebec	3,790	41,809		109,060	4,834	680,799
National Research Council of Canada	322,744	4,899,410	126,347	4,016,226	1,443,552	3,691,742
Natural Sciences and Engineering Research Council	1,000	5,935		1,675,778	3,213	289,988
Social Sciences and Humanities Research Council				569,665	8,566	167,250

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
514,974		1,896,002	4,235,398	379,335	11,804,083	49,027	61,267,745
1,000,512		1,960,830	5,232,815	88,794,290	68,136,696	21,268	325,487,100
342		259,257	269,779	17,312,413	3,753,730	11,695	22,478,790
294,691		571,155	1,606,833	63,216	11,030,114	10,037	31,137,805
1,810,519		4,687,244	11,344,825	106,549,254	94,724,623	92,027	440,371,440
		23,960	100,537	1,281,800	6,392		1,518,317
		15,908	9,150	11,740	249,139		353,442
1,831		74,212	39,676	372,195	889,944		1,393,161
1,812,350		4,801,324	11,494,188	108,214,989	95,870,098	92,027	443,636,360
191,105		263,511	902,786	89,880	10,190,194	13,578	17,045,933
284,865	69,307	691,121	1,315,446	956,355	25,631,291	2,404,142	59,585,206
132,831	1,008,423	350,996	634,200	587,151	13,162,097	7,078	28,835,127
608,801	1,077,730	1,305,628	2,852,432	1,633,386	48,983,582	2,424,798	105,466,266
		33,985	6,216	1,566	48,465		147,342
608,801	1,077,730	1,339,613	2,858,648	1,634,952	49,032,047	2,424,798	105,613,608
1,434,903	6,635	3,540,469	4,905,400	9,502,144	77,723,128	554,141	147,907,587
712,384		227,875	417,566	520,840	4,784,975		10,345,697
581,894	17,907,905	356,429	2,711,192	3,258,848	34,683,450		107,112,748
		2,478	17,662	87,677	300,753		417,341
		7,830	27,566	45,873	208,419		603,328
359,834		227,605	316,712	40,415	3,552,661	820	5,338,339
1,933,804	4,452,405	2,623,039	2,678,200	3,172,915	4,360,219		33,720,603
12,149	328,315	77,426	143,404	74,412	803,007	15,153	3,429,780
	15,962	31,327	38,446	168	491,552	9,000	1,331,936

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
Statistics Canada	5,000			3,181,212	20,420	2,452,166
Western Economic Diversification	1,291,627			1,085,388	233,354	1,073,791
	5,077,218	49,428,464	186,262	29,721,287	3,864,684	40,985,016
JUSTICE						
Department	95,668		55,381	7,389,879	22,030,610	56,222,055
Canadian Human Rights Commission	11,885		6,224	426,435	487,947	161,743
Canadian Human Rights Tribunal						4,126
Commissioner for Federal Judicial Affairs				238,553	193,901	243,843
Federal Court of Canada	500	59,040		67,426	9,531	318,051
Law Commission of Canada				8,861		72,933
Offices of the Information and Privacy Commissioners of Canada				25,945	157,514	75,604
Supreme Court of Canada	38,290	7,929	327	169,810	14,680	96,928
Tax Court of Canada				602,080		182,574
	146,343	66,969	61,932	8,928,989	22,894,183	57,377,857
NATIONAL DEFENCE		526,755,752	54,527,141	136,327,681	10,736,620	48,791,668
NATURAL RESOURCES						
Department	728,409	3,654,344	6,458	10,644,758	369,350	16,890,303
Atomic Energy Control Board			2,877	951,051	7,277	733,497
National Energy Board				1,310,176	7,486	191,070
	728,409	3,654,344	9,335	12,905,985	384,113	17,814,870
PARLIAMENT						
The Senate		5,302	3,575	58,413	192,528	498,556
House of Commons	1,710		45,840	2,697,587	391,201	
Library of Parliament	36,755			577,539	31,031	251,881
	38,465	5,302	49,415	3,333,539	614,760	750,437
PRIVY COUNCIL						
Department	21,050			3,171,530	617,058	1,046,347
Canadian Centre for Management Development	5,669	14,310		79,434		124,015
Canadian Intergovernmental Conference Secretariat						16,430

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,067,596		685,498	2,970,059	3,782,710	9,442,304		23,606,965
135,125		248,096	415,046	1,316,378	1,971,869	336,083	8,106,757
6,237,689	22,711,222	8,028,072	14,641,253	21,802,380	138,322,337	915,197	341,921,081
1,118,926		3,095,211	1,785,054	3,224,272	11,363,922		106,380,978
		70,875	149,807	45,300	958,315		2,318,531
		12,295	24,099	217,731	795,659		1,053,910
1,394		47,214	644,555	383,505	725,359		2,478,324
930,499		112,481	175,037	798,847	1,577,900		4,049,312
		39,227	2,739	47,755	1,062,719		1,234,234
5,925		38,458	59,892	11,237	761,529	1,672	1,137,776
31,671		149,189	94,925	104,687	614,584		1,323,020
121,854		32,491	61,875	894,927	1,443,765	28,505	3,368,071
2,210,269		3,597,441	2,997,983	5,728,261	19,303,752	30,177	123,344,156
28,046,274	1,268,388	5,439,440	48,666,750	73,172,683	350,442,516	35,007,635	1,319,182,548
1,873,990	4,569,788	1,989,883	4,468,267	13,666,174	38,163,802	27,801	97,053,327
51,865	888,967	103,145	998,767	575,658	5,412,536	34,454	9,760,094
		199,018	296,887	270,430	1,085,880	4,291	3,365,238
1,925,855	5,458,755	2,292,046	5,763,921	14,512,262	44,662,218	66,546	110,178,659
125,280		343,586	257,940	205,967	3,427,782	8,595	5,002,244
			1,261,980		5,365,221	2,288,511	12,177,330
		80,888	25,530	132,575	382,080		1,518,279
125,280		424,474	1,545,450	338,542	9,175,083	2,297,106	18,697,853
780,018		613,471	503,896	745,729	2,787,344	45,906	10,332,349
7,332		131,895	2,282,183	573,918	3,640,998	683	6,860,437
20,048		1,911	1,067	347,126	26,871		413,453

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
Canadian Transportation Accident Investigation and Safety Board	16,800	93,184	42,828	680,004	97,112	185,758
Chief Electoral Officer	35,929	695		7,123,760	291,004	534,697
Commissioner of Official Languages				196,680	79,252	65,438
Millennium Bureau of Canada				1,043	273	285,731
National Round Table on the Environment and the Economy				40,377	37	30,727
Public Service Staff Relations Board		52,289		63,999	8,619	9,615
Security Intelligence Review Committee				33,774		
The Leadership Network	35,305			368,585		
	114,753	160,478	42,828	11,759,186	1,093,355	2,298,758
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department Government Services Program	9,380,570	79,013,022	11,545	9,733,648	1,599,406	181,632,867
Canada Information Office				308,357		586,807
	9,380,570	79,013,022	11,545	10,042,005	1,599,406	182,219,674
SOLICITOR GENERAL						
Department	141,907			22,424		311,422
Correctional Service	270,380	1,510,233	74,180,028	26,676,519	1,106,028	6,878,490
National Parole Board			10,048	741,668	669	103,840
Office of the Correctional Investigator						62,155
Royal Canadian Mounted Police	630,974		19,704,099	9,069,701	3,804,095	17,974,622
Royal Canadian Mounted Police External Review Committee				350		26,739
Royal Canadian Mounted Police Public Complaints Commission				124,380	1,690,517	120,838
	1,043,261	1,510,233	93,894,175	36,635,042	6,601,309	25,478,106
TRANSPORT						
Department	695,994	31,769,198	647,204	10,329,049	1,444,433	10,277,597
Canadian Transportation Agency	58,613		16,964	319,644	26,083	259,813
Civil Aviation Tribunal				15,726	41,836	3,028
	754,607	31,769,198	664,168	10,664,419	1,512,352	10,540,438

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
159,305	25,926	68,836	356,981	582,491	6,050,983	430,400	8,790,608
204,095		101,203	107,632	658,482	1,519,968	362	10,577,827
17,329		52,630	49,349	15,374	535,335		1,011,387
		14,374	16,099	533,955	3,250,566		4,102,041
		48,994	4,123	25,525	700,609	328	850,720
		27,404	29,895	9,037	436,461		637,319
98,180			3,464		171,825	63,903	371,146
12,921			90,126		1,488,391	366,274	2,361,602
1,299,228	25,926	1,060,718	3,444,815	3,491,637	20,609,351	907,856	46,308,889
17,939,990	192,860	1,567,351	11,398,873	109,281,000	237,422,949	267,096,034	926,270,115
		53,114	47,125		1,820,411		2,815,814
17,939,990	192,860	1,620,465	11,445,998	109,281,000	239,243,360	267,096,034	929,085,929
302,715		268,814	232,233	13,839,596	2,343,880	7,918	17,470,909
4,256,954		1,242,343	16,829,108	6,334,920	54,329,379	24,546,442	218,160,824
275,948		131,533	102,366	386,862	378,667	20,835	2,152,436
2,000		10,108	4,414	3,657	14,503		96,837
16,184,001	138,616	1,434,702	6,151,252	43,496,305	11,932,261	7,785,598	138,306,226
		10,574	6,613	91,484	20,896	528	157,184
68,650		27,001	31,062	558,746	605,087	724	3,227,005
21,090,268	138,616	3,125,075	23,357,048	64,711,570	69,624,673	32,362,045	379,571,421
4,186,191	13,377,663	1,714,097	7,213,377	9,059,261	45,855,289	527,658	137,097,011
		135,643	250,590	58,587	574,162		1,700,099
		4,174	3,378		165,619		233,761
4,186,191	13,377,663	1,853,914	7,467,345	9,117,848	46,595,070	527,658	139,030,871

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
TREASURY BOARD						
Secretariat						
Central Administration of the Public Service Program	13,150				698,202	7,188,536
VETERANS AFFAIRS						
Department						
Veterans Affairs Program	23,297	552,295	178,622,371	4,048,506	30,555	8,014,982
Veterans Review and Appeal Board Program			2,054		2,419	10,395
	23,297	552,295	178,624,425	4,048,506	32,974	8,025,377
Total	137,675,566	768,267,435	558,003,959	475,294,158	86,099,623	575,194,468

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
156,793		989,370	1,899,063	393,405	30,781,961		42,120,480
1,146,453		315,536	1,345,685	3,644,147	22,102,122		219,845,949
		19,124	46,179	83,113	22,982		186,266
1,146,453		334,660	1,391,864	3,727,260	22,125,104		220,032,215
125,275,673	106,158,470	108,071,605	193,508,019	572,043,885	1,538,531,160	360,713,434	5,604,837,455

SECTION 6

1999-2000

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

CONTENTS

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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.pwgsc.gc.ca/text/pubacc-e.html>, or can be obtained on request by completing the

Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year; 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
	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department		481,333	23,667,336	360,526	24,509,195
Canadian Food Inspection Agency		134,074	485,729		619,803
		615,407	24,153,065	360,526	25,128,998
CANADA CUSTOMS AND REVENUE AGENCY	35,423		15,287,457		15,322,880
CANADIAN HERITAGE					
National Battlefields Commission		1,054,727			1,054,727
Parks Canada Agency	201,048	3,237,860	11,144,613	975,802	15,559,323
	201,048	4,292,587	11,144,613	975,802	16,614,050
ENVIRONMENT					
Department		210,562	870,263		1,080,825
FISHERIES AND OCEANS					
Department		3,943,987	30,113,436	104,845	34,162,268
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department	7,461,264	3,927,585	17,931,468	7,091,468	36,411,785
HEALTH					
Department			4,141,739	36,350	4,178,089

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
	\$	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT					
Department					
Corporate Services Program			301,675		301,675
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Indian and Inuit Affairs Program	172,245	65,487	2,805,765	50,000	3,093,497
Northern Affairs Program		5,158	353,859		359,017
	172,245	70,645	3,159,624	50,000	3,452,514
INDUSTRY					
Department		34,598	5,528,929		5,563,527
Canadian Space Agency		25,781	440,213		465,994
National Research Council of Canada		2,836,111	13,325,905		16,162,016
		2,896,490	19,295,047		22,191,537
NATIONAL DEFENCE	82,500	24,314,140	226,891,769	9,607,821	260,896,230
NATURAL RESOURCES					
Department		27,134	6,671,630	158,706	6,857,470
PRIVY COUNCIL					
Chief Electoral Officer		8,319	77,922		86,241
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Government Services Program	17,555,710	268,936,909	202,964,477	228,907	489,686,003
SOLICITOR GENERAL					
Correctional Service		1,476,791	70,746,566		72,223,357
Royal Canadian Mounted Police	222,313	1,908,680	40,795,087	1,262,113	44,188,193
	222,313	3,385,471	111,541,653	1,262,113	116,411,550
TRANSPORT					
Department	67,601	5,120,029	6,369,099		11,556,729
VETERANS AFFAIRS					
Department					
Veterans Affairs Program			1,475,537		1,475,537
Total	25,798,104	317,749,265	682,390,474	19,876,538	1,045,814,381

SECTION 7

1999-2000

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

CONTENTS

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Acquisition of machinery and equipment	7.2

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 ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD			
Department.....	3,170,698		607,870
Canadian Food Inspection Agency.....	1,803,331		
	4,974,029		607,870
CANADA CUSTOMS AND REVENUE AGENCY.....	2,085,259		6,739,270
CANADIAN HERITAGE			
Department.....	63,631		3,609
Canadian Radio-television and Telecommunications Commission.....	177		
National Archives of Canada.....	89,807		308,773
National Battlefields Commission.....	376,634		23,414
National Film Board.....			
National Library.....			6,027
Parks Canada Agency.....	3,731,153		139,249
Public Service Commission.....	17,398		291,746
Status of Women—Office of the Co-ordinator.....			
	4,278,800		772,818
CITIZENSHIP AND IMMIGRATION			
Department.....	578,114		1,719,197
Immigration and Refugee Board of Canada.....			59,300
	578,114		1,778,497
ENVIRONMENT			
Department.....	3,386,631	36,332	1,603,438
Canadian Environmental Assessment Agency.....	159		5,078
	3,386,790	36,332	1,608,516

7.2 ACQUISITION OF MACHINERY AND EQUIPMENT

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
14,683,137	11,449,928	1,241,254	1,782,685	719,289	13,131,609	46,786,470
5,443,748	3,827,346	581,923		187,185	1,464,413	13,307,946
20,126,885	15,277,274	1,823,177	1,782,685	906,474	14,596,022	60,094,416
68,885,598	2,397,395	12,204,642		2,190,420	3,245,316	97,747,900
4,245,292	363,057	834,156	23,546	327,993	83,292	5,944,576
151,321		178,248		17,674		347,420
1,475,271		179,777		33,582	259,290	2,346,500
13,967		16,243	20	37,143	42,871	510,292
847,509		763,797			1,189,954	2,801,260
1,313,339	838	102,820		28,583	21,843	1,473,450
4,647,669	493,137	537,773	248,000	277,560	5,582,213	15,656,754
5,727,019		236,685		54,804	552,951	6,880,603
743,007		93,290		462	1,871	838,630
19,164,394	857,032	2,942,789	271,566	777,801	7,734,285	36,799,485
9,413,203	34,623	3,525,332		2,067,883	1,707,862	19,046,214
2,002,871		162,208		11,252	12,300	2,247,931
11,416,074	34,623	3,687,540		2,079,135	1,720,162	21,294,145
22,333,709	19,903,610	2,109,691		1,717,503	3,524,023	54,614,937
104,680	24	19		769	4,963	115,692
22,438,389	19,903,634	2,109,710		1,718,272	3,528,986	54,730,629

ACQUISITION OF MACHINERY AND EQUIPMENT —Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
FINANCE			
Department			
Economic, Social and Financial Policies			
Program	26,699		10,844
Public Debt Program			
	26,699		10,844
Auditor General			22,316
Canadian International Trade Tribunal			
Office of the Superintendent of Financial Institutions			
	26,699		33,160
FISHERIES AND OCEANS	22,922,451	212,074	3,249,081
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	4,846,825		8,262,775
Canadian International Development Agency	28,810		21,449
International Joint Commission			
NAFTA Secretariat, Canadian Section			
Northern Pipeline Agency			
	4,875,635		8,284,224
GOVERNOR GENERAL	70,382		
HEALTH			
Department	963,083		476,720
Hazardous Materials Information Review			
Commission			
Medical Research Council			8,777
Patented Medicine Prices Review Board			
	963,083		485,497
HUMAN RESOURCES DEVELOPMENT			
Department			
Corporate Services Program	1,128,223		3,558,079
Human Resources Investment and			
Insurance Program	428,957		2,473,264
Labour Program	27,765		87,872
Income Security Program	123,491		630,236
	1,708,436		6,749,451

7.4 ACQUISITION OF MACHINERY
AND EQUIPMENT

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
4,190,166		1,051,608		48,653	148,205	5,476,175
115,967		43,827			564	160,358
4,306,133		1,095,435		48,653	148,769	5,636,533
867,537		107,807		19,776	16,297	1,033,733
163,556		17,420			14,424	195,400
1,421,839		537,414		59,438	29,368	2,048,059
6,759,065		1,758,076		127,867	208,858	8,913,725
32,672,622	8,172,437	3,095,656	501,471	871,493	11,484,221	83,181,506
28,466,312	852,414	15,445,096		1,661,308	9,841,522	69,376,252
600,601		1,092,270			118,656	1,861,786
247,758		30,996		59,617	644	339,015
90,120		2,682				92,802
4,750					625	5,375
29,409,541	852,414	16,571,044		1,720,925	9,961,447	71,675,230
361,145		31,307		9,449		472,283
18,424,375	5,189,642	4,848,356	177,403	6,339,851	2,914,321	39,333,751
42,759		13,271		22,211	5,035	83,276
326,542		129,998		180	482	465,979
199,935		30,158		22,559	181	252,833
18,993,611	5,189,642	5,021,783	177,403	6,384,801	2,920,019	40,135,839
30,109,034	34,172	4,723,716		370,630	592,143	40,515,997
115,715,912	144,805	4,947,464		1,809,508	1,168,411	126,688,321
964,667	6,581	159,872		47,134	72,811	1,366,702
5,498,620	15,406	1,670,338		516,010	294,636	8,748,737
152,288,233	200,964	11,501,390		2,743,282	2,128,001	177,319,757

ACQUISITION OF MACHINERY AND EQUIPMENT —Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Canada Industrial Relations Board			
Canadian Artists and Producers Professional Relations Tribunal			
Canadian Centre for Occupational Health and Safety			
	1,708,436		6,749,451
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	52,763		138,565
Indian and Inuit Affairs Program	198,440		630,996
Northern Affairs Program	698,614		614,877
	949,817		1,384,438
Canadian Polar Commission			13,272
	949,817		1,397,710
INDUSTRY			
Department	807,735		1,728,132
Atlantic Canada Opportunities Agency	116,964		1,746,375
Canadian Space Agency			714,547
Competition Tribunal			995
Copyright Board			
Economic Development Agency of Canada for the Regions of Quebec	56,238		15,747
National Research Council of Canada	760,708		
Natural Sciences and Engineering Research Council			18,645
Social Sciences and Humanities Research Council			8,366
Statistics Canada	40,838		259,587
Western Economic Diversification	25,886		224,108
	1,808,369		4,716,502
JUSTICE			
Department			85,784
Canadian Human Rights Commission	49		14,447
Canadian Human Rights Tribunal			
Commissioner for Federal Judicial Affairs			
Federal Court of Canada	16,472		86,593
Law Commission of Canada			
Offices of the Information and Privacy Commissioners of Canada			63,534
Supreme Court of Canada	80,556		
Tax Court of Canada			945
	97,077		251,303

7.6 ACQUISITION OF MACHINERY
AND EQUIPMENT

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
217,818		270,046		32,958		520,822
40,643		6,159				46,802
356,562		48,787		9,700		415,049
152,903,256	200,964	11,826,382		2,785,940	2,128,001	178,302,430
3,120,135		1,124,466		150,126	142,107	4,728,162
14,328,626	3,496	1,495,974		385,842	103,635	17,147,009
1,968,451	103,615	416,806		234,059	2,440,714	6,477,136
19,417,212	107,111	3,037,246		770,027	2,686,456	28,352,307
22,358						35,630
19,439,570	107,111	3,037,246		770,027	2,686,456	28,387,937
21,900,593	2,218,395	2,739,366		537,900	2,109,283	32,041,404
612,428		374,681		29,553	39,061	2,919,062
7,496,838	146,215,402	760,632		53,073	769,545	156,010,037
25,563		8,811		9,828	5,314	49,516
31,341		1,238			364	33,938
481,864		137,224		6,434	4,944	702,451
17,967,794	3,837,136	1,792,523	23,336,389	605,134	843,371	49,143,055
435,548		37,437			11,113	502,743
175,000		12,677			4,078	200,121
2,806,496		180,795		10,346,344	1,713,125	15,347,185
2,258,122		222,271		134,961	30,096	2,895,444
54,191,587	152,270,933	6,267,655	23,336,389	11,723,227	5,530,294	259,844,956
10,593,611		2,560,029		869,785	304,145	14,413,354
598,192		194,816		41,529		849,033
63,824		111,101		31,357	65,292	271,574
108,101		19,423		9,482	2,330	139,336
1,438,966		310,847		7,990	5,561	1,866,429
15,009						15,009
363,564		681,734		28,895	1,277	1,139,004
693,415	28,137	226,616		37,903	6,277	1,072,904
355,781		22,966		38,190	59,488	477,370
14,230,463	28,137	4,127,532		1,065,131	444,370	20,244,013

ACQUISITION OF MACHINERY AND EQUIPMENT —*Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
NATIONAL DEFENCE	727,805,501	858,802,284	185,150,169
NATURAL RESOURCES			
Department	1,085,201		692,482
Atomic Energy Control Board	117,306		203,762
National Energy Board			9,525
	1,202,507		905,769
PARLIAMENT			
The Senate			
House of Commons	4,911	1,580	611,234
Library of Parliament			38,548
	4,911	1,580	649,782
PRIVY COUNCIL			
Department	56,612		418,924
Canadian Centre for Management Development	24,101		444
Canadian Intergovernmental Conference Secretariat			5,861
Canadian Transportation Accident Investigation and Safety Board	24,123		65,861
Chief Electoral Officer	233		1,500
Commissioner of Official Languages	23,929		26,318
Millennium Bureau of Canada			
National Round Table on the Environment and the Economy			8,966
Public Service Staff Relations Board			42,135
Security Intelligence Review Committee			
The Leadership Network			23,807
	128,998		593,816
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program	1,284,180		1,788,175
Canada Information Office			80,897
	1,284,180		1,869,072

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
363,588,472	201,450,892	19,486,327	1,788,637	5,223,561	81,331,777	2,444,627,620
15,823,031	4,257,238	1,526,049	231,384	277,966	4,447,049	28,340,400
1,684,250	92,240	514,163		51,113	45,768	2,708,602
358,341		200,019		33,388	10,150	611,423
17,865,622	4,349,478	2,240,231	231,384	362,467	4,502,967	31,660,425
891,164		198,523		344,395		1,434,082
5,569,679		1,246,779		157,484	1,160,179	8,751,846
637,019		541,737		8,547	396,278	1,622,129
7,097,862		1,987,039		510,426	1,556,457	11,808,057
3,094,327	24,909	528,857		1,883	475,750	4,601,262
774,139		258,618		65,784	59,294	1,182,380
98,410					14	104,285
851,116	14,554	122,105		53,021	190,652	1,321,432
1,501,090		180,176	49	28,535	41,099	1,752,682
630,125		80,661			254	761,287
113,251		31,278		10,172	128,148	282,849
91,176		6,104		150	4,728	111,124
119,372		1,793				163,300
141,859		17,922		13,151	83	173,015
239,924	720	37,797		700	8,825	311,773
7,654,789	40,183	1,265,311	49	173,396	908,847	10,765,389
30,796,150	1,107,862	5,743,352	128,398	27,608,436	19,775,457	88,232,010
942,646		96,019		95,403	4,484	1,219,449
31,738,796	1,107,862	5,839,371	128,398	27,703,839	19,779,941	89,451,459

ACQUISITION OF MACHINERY AND EQUIPMENT —*Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
SOLICITOR GENERAL			
Department			18,095
Correctional Service	9,598,847		8,736,630
National Parole Board	23,314		20,348
Office of the Correctional Investigator			
Royal Canadian Mounted Police	50,584,889		20,114,937
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			
	60,207,050		28,890,010
TRANSPORT			
Department	10,095,746	14,279	425,248
Canadian Transportation Agency			28,844
Civil Aviation Tribunal			
	10,095,746	14,279	454,092
TREASURY BOARD			
Secretariat			
Central Administration of the Public Service Program			3,521
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	360,024		138,793
Veterans Review and Appeal Board Program			
	360,024		138,793
Total	849,813,858	859,066,549	255,328,923

⁽¹⁾ Cette catégorie comprend navires et bateaux, \$267,230,510; aéronefs, \$308,819,527; véhicules militaires et non-militaires, \$235,512,831; et, véhicules divers, \$38,250,990.

⁽²⁾ Cette catégorie comprend les articles tels que des instruments, appareils et accessoires de mesure, de contrôle, de laboratoire, de médecine et d'optique; équipement radar; matériel de sécurité et d'assainissement, système d'alarme et de signalisation; etc.

⁽³⁾ Cette catégorie comprend les articles tels que matériel élévatoire, transporteur pneumatique, équipement de manutention du matériel et autres.

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
698,025		45,093		25,655	54,769	841,637
17,097,572	21,998	1,335,404	200,505	370,658	14,132,435	51,494,049
500,063		131,931		19,328	16,118	711,102
75,434		3,300		887	6,664	86,285
44,415,689	4,065,746	4,235,506	116,465	1,704,566	3,606,861	128,844,659
11,453					890	12,343
81,235		47,860		3,231	38,386	170,712
62,879,471	4,087,744	5,799,094	316,970	2,124,325	17,856,123	182,160,787
11,404,353	490,062	1,878,652	377,196	97,866	3,831,786	28,615,188
598,581		61,079		14,539	2,197	705,240
689		41		483	324	1,537
12,003,623	490,062	1,939,772	377,196	112,888	3,834,307	29,321,965
2,108,155		1,743,376		114,710	100,537	4,070,299
9,406,582	6,797	526,419		533,464	334,905	11,306,984
87,864		16,930		11,774	290	116,858
9,494,446	6,797	543,349		545,238	335,195	11,423,842
985,423,436	416,824,614	115,348,409	28,912,148	70,001,812	196,394,588	3,777,114,337

SECTION 8

1999-2000

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

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Transfer payments.	8.2

TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and

outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: <http://www.pwgsc.gc.ca/text/pubacc-e.html>, or can be obtained on request by completing

TRANSFER PAYMENTS

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD			
Department	11,420,963	884,584,733	528,479,101
Canadian Food Inspection Agency	3,993,081		11,691
	15,414,044	884,584,733	528,490,792
CANADA CUSTOMS AND REVENUE AGENCY	88,226,780		94,900,627
CANADIAN HERITAGE			
Department	9,880,904	93,891,207	223,883,094
National Archives of Canada			
National Film Board			
National Library			
Parks Canada Agency			4,188,120
Status of Women—Office of the Co-ordinator			
	9,880,904	93,891,207	228,071,214
CITIZENSHIP AND IMMIGRATION			
Department	59,283,916		154,307,128
ENVIRONMENT			
Department	146,942	2,799,490	2,698,417
Canadian Environmental Assessment Agency	101,331		
	248,273	2,799,490	2,698,417
FINANCE			
Department			
Economic, Social and Financial Policies			
Program			
Federal-Provincial Transfers Program			24,264,016,119
			<i>24,264,016,119</i>
Auditor General			
			24,264,016,119

the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year;

- the total amount 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 between Programs or Departments	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$	\$
3,275,445	75,371,349	15,660,070			1,518,791,661 4,004,772
3,275,445	75,371,349	15,660,070			1,522,796,433
					183,127,407
700	374,304,097 1,764,779 329,837 36,059 364,605 8,225,000	538,324			702,498,326 1,764,779 329,837 36,059 4,552,725 8,250,000
700	385,024,377	538,324	25,000		717,431,726
1,108,525	151,833,332				366,532,901
8,758,936	153,326,953 353,621			57,153	167,787,891 454,952
8,758,936	153,680,574			57,153	168,242,843
749,652,598					749,652,598 24,264,016,119
749,652,598	376,958				25,013,668,717 376,958
749,652,598	376,958				25,014,045,675

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
FISHERIES AND OCEANS.....	229,681,837	605,031	876,359
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	23,112,371		
Canadian International Development Agency			
	23,112,371		
GOVERNOR GENERAL.....	254,751		
HEALTH			
Department	526,266,241		(18,540)
Medical Research Council	287,330,144		
	813,596,385		(18,540)
HUMAN RESOURCES DEVELOPMENT			
Department			
Human Resources Investment and			
Insurance Program.....	564,485,703	435,966,111	752,748,582
Labour Program.....	5,725		
Income Security Program.....	23,414,439,072		
	23,978,930,500	435,966,111	752,748,582
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program.....	458,000		
Indian and Inuit Affairs Program.....	31,560,845	217,795,731	347,407,662
Northern Affairs Program.....	8,406,713	676,251	54,571,273
	40,425,558	218,471,982	401,978,935
Canadian Polar Commission			
	40,425,558	218,471,982	401,978,935

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 between Programs or Departments	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$	\$
1,079,070	20,210,987			171,000	252,624,284
234,741,375	145,244,817			5,771,058	408,869,621
1,646,155,831				58,610,630	1,704,766,461
1,880,897,206	145,244,817			64,381,688	2,113,636,082
					254,751
37,968,450	300,222,726				864,438,877
	8,545,745			408,750	296,284,639
37,968,450	308,768,471			408,750	1,160,723,516
	167,020,780	46,715,734			1,966,936,910
	2,175,931				2,181,656
					23,414,439,072
	169,196,711	46,715,734			25,383,557,638
	3,505,853,619	4,630,309			458,000
	13,474,153				4,107,248,166
	3,519,327,772	4,630,309			77,128,390
2,000	15,250				4,184,834,556
					17,250
2,000	3,519,343,022	4,630,309			4,184,851,806

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
INDUSTRY			
Department	29,125,640	332,119,079	28,378,656
Atlantic Canada Opportunities Agency	8,999,608	87,208,125	78,661,846
Canadian Space Agency	108,200		
Economic Development Agency of Canada for the Regions of Quebec		127,255,043	
National Research Council of Canada		69,742,044	
Natural Sciences and Engineering Research Council	526,895,998		
Social Sciences and Humanities Research Council	114,996,000		
Statistics Canada			
Western Economic Diversification		80,376,559	19,004,129
	680,125,446	696,700,850	126,044,631
JUSTICE			
Department	4,989,300		285,319,791
Commissioner for Federal Judicial Affairs	49,688,054		
Supreme Court of Canada	1,176,521		
	55,853,875		285,319,791
NATIONAL DEFENCE	14,902,163	5,231,182	216,107,285
NATURAL RESOURCES			
Department	101,400	19,109,255	13,182,249
Atomic Energy Control Board			
	101,400	19,109,255	13,182,249
PARLIAMENT			
The Senate	187,461		
House of Commons			
	187,461		
PRIVY COUNCIL			
Department			
Canadian Centre for Management Development			
Chief Electoral Officer			
Millennium Bureau of Canada	17,750		
	17,750		

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 between Programs or Departments	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$	\$
6,008,495	1,121,808,174				1,517,440,044
	60,271,868	6,166,192		8,615,358	249,922,997
23,077,630	1,684,371			85,865	24,956,066
	80,577,547	15,563,169			223,395,759
9,444,856	60,929,354			839,656	140,955,910
					526,895,998
					114,996,000
	560,800				560,800
	45,779,535			26,495,555	171,655,778
38,530,981	1,371,611,649	21,729,361		36,036,434	2,970,779,352
345,730	32,321,795				322,976,616
					49,688,054
					1,176,521
345,730	32,321,795				373,841,191
138,877,185	15,004,447				390,122,262
1,233,947	46,033,758	62,512,000		5,589,919	147,762,528
	668,267				668,267
1,233,947	46,702,025	62,512,000		5,589,919	148,430,795
152,892					340,353
835,364					835,364
988,256					1,175,717
	4,027,581				4,027,581
	175,000				175,000
	274,427				274,427
	33,709,451				33,727,201
	38,186,459				38,204,209

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program		2,220,773	1,719,275
Canada Information Office		1,591,500	
		3,812,273	1,719,275
SOLICITOR GENERAL			
Department			161,650
Correctional Service	310,308		30,000
National Parole Board			
Royal Canadian Mounted Police	40,837,159		
	41,147,467		191,650
TRANSPORT			
Department	1,144,578	91,454,490	171,908,250
Canadian Transportation Agency			
	1,144,578	91,454,490	171,908,250
TREASURY BOARD			
Secretariat			
Central Administration of the Public Service			
Program			
Employer Contributions to Insurance Plans			
Program	183,902		
	183,902		
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	1,380,052,565		1,359,975
Total	27,432,771,926	2,452,626,604	27,243,902,739

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 between Programs or Departments	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$	\$
	12,000	399,237,742	(390,081,070)		13,108,720
	615,000			95,000	2,301,500
	627,000	399,237,742	(390,081,070)	95,000	15,410,220
	39,839,663	4,676,890			44,678,203
382,540	3,057,650			14,318	3,794,816
	36,000				36,000
1,900	299,580				41,138,639
384,440	43,232,893	4,676,890		14,318	89,647,658
192,019	39,465,533	29,081,116			333,245,986
	4,000				4,000
192,019	39,469,533	29,081,116			333,249,986
	36,339,454				36,339,454
					183,902
	36,339,454				36,523,356
6,989,451	13,640,295				1,402,042,286
2,870,284,939	6,566,186,148	584,781,546	(390,056,070)	106,754,262	66,867,252,094

SECTION 9

1999-2000

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

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Public debt charges	9.2

PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the servicing costs and costs of issuing new borrowings.
- the amortization of premiums, discounts and commissions on unmatured debt; and,

The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
J 2—1976/78-2001	9.5	987,387,000	112,763,695
J 7—1977-2002	8.75	213,000,000	18,155,774
J 13—1977-99 (matured October 15, 1999)	9		25,087,562
J 18—1978-2003	9.5	558,907,000	52,064,207
J 22—1978-2000	9.75	500,000,000	48,883,562
J 24—1979-2004	10.25	1,976,867,000	202,583,238
J 25—1979-2002	10	1,842,675,000	185,621,146
J 30—1979/87-2004	10.5	710,892,000	75,748,093
J 34—1979/80/83-2002	11.25	1,316,764,000	161,747,770
J 35—1980/83-2003	11.75	2,402,300,000	304,640,119
J 39—1980/81/82-2000 (matured March 15, 2000)	13.75		138,046,233
J 42—1980/81-2001	13	1,325,000,000	172,686,168
J 53—1980-99 (matured December 1, 1999)	13.5		36,170,300
J 66—1981-2001	15.75	425,000,000	67,120,890
J 70—1981-2000	15	175,000,000	26,321,918
J 79—1982-2002	15.5	350,000,000	54,250,000
H 6—1983/85-2005	12.25	1,080,355,000	145,223,874
H 9—1983/84-2005	12	1,312,925,000	188,078,752
H 18—1984/85-2006	12.5	975,000,000	122,112,334
H 22—1984-2004	13.5	541,000,000	62,179,307
H 26—1984-2006	14	985,000,000	141,395,610
H 30—1984-2007	13.75	325,000,000	44,687,500
H 36—1984-2007	13	700,000,000	91,098,789
H 41—1984-2008	12.75	750,000,000	98,036,194
H 52—1985-2008	11.75	644,753,000	75,515,527
H 58—1985-2009	11.5	400,000,000	46,507,454
H 63—1985/88-2009	10.75	1,077,311,000	124,568,940
H 68—1985/87-2009	11	672,831,000	82,206,453
H 74—1985/87/88/89-2008	10	3,257,854,000	326,677,963
H 79—1986-2010	9.75	300,000,000	30,064,768
H 81—1986/87/89/90-2010	9.5	2,474,254,000	263,707,830
H 85—1986-2010	8.75	251,543,000	25,498,601
H 87—1986/87/88-2011	9	1,792,314,000	167,695,609
H 98—1987-2011	8.5	679,140,000	60,701,182
A 23—1989/90/91-2014	10.25	3,150,000,000	322,875,000
A 27—1989-99 (matured December 1, 1999)	9.25		175,401,541
A 30—1990-2000	9.75	1,575,000,000	153,983,219
A 32—1990-2000	10.5	2,900,000,000	305,334,247
A 33—1990-2000	11.5	1,200,000,000	138,000,000
A 34—1990-2015	11.25	2,350,000,000	265,099,315
A 37—1990/91-2001	10.5	3,175,000,000	333,375,000
A 39—1990/91-2021	10.5	1,800,000,000	189,000,000
A 40—1991-2001	9.75	3,550,000,000	333,930,581
A 43—1991-2021	9.75	4,650,000,000	454,617,123
A 45—1991-2001	9.75	3,850,000,000	376,403,425
A 47—1991/92-2002	8.5	5,450,000,000	465,079,359
A 49—1991/92-2022	9.25	2,550,000,000	236,521,233

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	\$	\$
A 55—1992/93/94-2023	8	8,200,000,000	657,797,260
A 57—1992/93-2003	7.25	6,900,000,000	501,258,926
A 61—1993-2003	7.5	8,800,000,000	656,414,921
A 72—1994-2004	6.5	7,900,000,000	515,070,687
A 73—1994-99 (matured September 1, 1999)	7.75		273,316,288
A 75—1994/95-2004	9	7,700,000,000	694,898,630
A 76—1994/95-2025	9	8,900,000,000	803,194,521
A 77—1994/95-2000 (matured March 1, 2000)	8.5		495,636,586
A 79—1995-2005	8.75	8,000,000,000	697,277,953
A 81—1995-2000	7.5	7,600,000,000	570,000,000
L 25—1991/92/93/94/95-2021	4.25	5,903,256,377	247,688,648
L 26—1995/96/97-2026	4.25	5,665,005,918	237,691,322
L 27—1999-2031	4	1,711,132,831	38,271,003
M 1—1990-2019	10.186	8,436,324	2,086,156
VR 22—1995/96-2001	7.5	9,400,000,000	705,000,000
VU 50—1996-2006	7	9,100,000,000	638,420,500
VV 34—1996-99 (matured August 1, 1999)	6.5		124,158,904
VW 17—1996/97-2027	8	9,600,000,000	770,104,110
VX 99—1996-2001	7	10,600,000,000	713,366,398
WB 60—1996/97-2007	7.25	9,500,000,000	687,873,748
WC 44—1996/97-2000 (matured February 1, 2000)	5.5		254,431,507
WE 00—1997-2002	5.5	10,200,000,000	558,633,816
WF 74—1997-99 (matured September 15, 1999)	4.75		151,674,658
WH 31—1997-2008	6	9,200,000,000	552,105,516
WK 69—1997/98-2000 (matured March 15, 2000)	5		334,657,534
WL 43—1998-2029	5.75	8,200,000,000	404,020,205
WN 09—1998-2003	5.25	9,700,000,000	506,386,838
WP 56—1998-2000	5	7,000,000,000	350,958,904
WR 13—1998/99-2009	5.5	9,400,000,000	501,130,487
WT 78—1998/99-2001	4.5	7,000,000,000	309,390,411
WU 42—1999-2004	5	10,850,000,000	395,288,598
WW 08—1999-2001	5.25	7,000,000,000	245,671,233
WX 80—1999-2010	5.5	10,400,000,000	181,002,740
WY 63—1999/2000-2005	6	5,600,000,000	83,769,863
XA 78—1999-2002	5.75	7,200,000,000	77,695,890
		294,440,903,450	22,463,812,166
Less: Government's holdings		514,260,000	
		293,926,643,450	22,463,812,166
Payable in foreign currencies—			
1995-2000	6.5	2,174,100,000	118,697,395
1995-2005	6.375	2,174,100,000	185,056,607
1996-2001	6.5	1,449,400,000	79,131,596
1996-2006	6.75	1,449,400,000	116,753,983
1997-2002	6.125	1,449,400,000	92,905,316
1997-2007	6.625	462,358,600	18,405,798
1998-2003	5.625	2,898,800,000	135,336,565
1998-2008	4.875	2,832,800,000	131,818,250
1998-2008	5.25	3,623,500,000	153,969,574
1999-2004	6.375	2,898,800,000	32,059,876
		21,412,658,600	1,064,134,960
		315,339,302,050	23,527,947,126
Interest on Canada savings bonds—			
S 44—1989-2001	4.25-5.25	1,941,961,812	105,954,767
S 45—1990-2002	4.25-5.25	1,771,096,610	98,294,928
S 46—1991-2003	4.25-5.25	2,525,724,740	135,318,761
S 47—1992-2004	4.25-5.25	2,931,005,556	151,278,129
S 48—1993-2005	4.25-5.25	1,785,795,865	96,303,270
S 49—1994-2006	4.25-5.25	2,673,183,388	142,556,227
S 50—1995-2007	4-4.4	1,751,732,795	50,027,250
S 51—1996-2008	5-6	2,811,228,898	135,309,651
S 52—1997-2009	4-5	2,928,182,934	120,813,864
S 53—1997-2009	4-5	15,854,797	1,852,226

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	\$	\$
S 54—1998-2008	4-4.4	1,300,802,741	85,195,454
S 55—1998-2008	3.75-4.4	85,578,216	4,804,255
S 56—1999-2009	3.75-4.4	17,310,506	891,142
S 57—1999-2009	3.5-4.4	10,635,623	452,708
S 58—1999-2009	3.65-4.6	21,042,472	729,776
S 59—1999-2009	3.85	16,841,264	648,389
S 60—1999-2009	4.4	1,116,419,946	20,467,699
S 61—1999-2009	4.4	85,442,471	1,253,156
S 62—1999-2010	4.4	31,644,902	348,094
S 63—1999-2010	4.4	21,558,530	158,096
S 64—1999-2010	4.6	32,215,613	118,124
S 65—1999-2010	4.6	70,000	
P 1—1997-2007	5-6	82,430,066	4,942,168
P 2—1998-2008	4.25-4.75	23,475,683	1,197,435
P 3—1998-2008	4.5-4.75	1,645,491,673	125,591,066
P 4—1998-2008	4-4.25	136,195,055	8,040,370
P 5—1999-2009	4-4.25	28,214,701	1,595,182
P 6—1999-2009	4-4.25	24,662,258	1,397,582
P 7—1999-2009	4.25-4.5	79,444,541	4,233,677
P 8—1999-2009	4.5	91,541,370	4,119,362
P 9—1999-2009	5	582,080,064	12,126,668
P 10—1999-2009	5	160,553,787	2,675,897
P 11—1999-2010	5	48,350,250	604,378
P 12—1999-2010	5	39,030,158	325,251
P 13—1999-2010	5.25	81,928,187	341,368
P 14—1999-2010	5.25	188,600	
		26,898,916,072	1,319,966,370
Less: Government's holdings		409,906,171	
		26,489,009,901	1,319,966,370
Interest on bonds for Canada Pension Plan	various	3,426,508,000⁽¹⁾	400,153,242
Interest on promissory notes - TD Trust Company	various	125,748,979	20,024,477
Interest on Canada notes	various	1,052,856,000	41,077,604
Interest on Euro medium term notes	various	4,115,168,312	289,105,736
Total interest on unmatured debt		350,548,593,242	25,598,274,555
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1998-99 issues			1,731,107,978
Amortization of discounts on 1999-2000 issues		99,850,000,000	2,644,371,604
		99,850,000,000	4,375,479,582
Amortization of discounts and premiums on marketable bonds			465,235,071
Amortization of discounts on Canada bills—			
Amortization of discounts on 1998-99 issues			50,098,740
Amortization of discounts on 1999-2000 issues		6,007,777,494	290,209,833
		6,007,777,494	340,308,573
Amortization of commissions and remunerations on Canada savings bonds			38,240,374
Total amortization of premiums, discounts and commissions on unmatured debt		105,857,777,494	5,219,263,600
Servicing costs and costs of issuing new borrowings			119,021,814
Total public debt charges related to unmatured debt		456,406,370,736	30,936,559,969
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	86,494,731,024	7,403,896,171
Canadian Forces Superannuation Account	various	48,410,185,315	4,167,307,018
Royal Canadian Mounted Police Superannuation Account	various	10,712,336,493	912,699,998
Members of Parliament Retiring Allowances Account	various	303,149,382	29,409,145
Members of Parliament Retirement Compensation Arrangements Account	various	45,498,686	4,458,146
Retirement Compensation Arrangements Account	various	1,066,142,805	71,998,655

9.4 PUBLIC DEBT CHARGES

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	\$	\$
Supplementary Retirement Benefits Account	various	77,678,594	3,546,210
		147,109,722,299	12,593,315,343
Allowance for pension adjustments		18,764,000,000	
		128,345,722,299	12,593,315,343
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	6,217,506,584	266,275,242
Government Annuities Account	various	545,891,115	38,210,251
Confederation Bridge		785,613,204	
Pilot Training Program—MILIT-AIR Inc.		703,000,000	
Deposit accounts—			
General security deposit	various	415,147	
St. Lawrence Seaway Authority	various	8,000,000	667,350
Petro-Canada Limited—Cash reserve	various	3,243,288	202,821
Contractors' security deposits	various	9,466,658	431,842
Non-interest bearing accounts		133,488,947	
		154,614,040	1,302,013
Trust accounts—			
Halifax 1917 explosion pension account	various	93,228	2,753
Indian band funds	various	947,686,727	51,169,595
Indian estate accounts	various	9,278,725	509,589
Indian savings accounts	various	84,243,996	5,413,116
Sir William Stephenson Academy—			
Scholastic awards	various	32,648	1,400
Royal Canadian Mounted Police—Benefit trust fund	various	2,120,211	91,720
Inmates' trust fund	various	8,604,975	10,045
Administered trust accounts	various	3,886,916	180,102
Estates fund	various	2,508,671	316,209
Veterans administration and welfare trust fund	various	729,344	29,089
Non-interest bearing accounts		556,148	
		1,059,741,589	57,723,618
Insurance and death benefit accounts—			
Insurance company liquidation	various	88,147	
Regular forces death benefit account	various	185,193,953	16,452,859
Public Service death benefit account	various	1,707,010,592	147,342,497
Non-interest bearing accounts		20,795,107	
		1,913,087,799	163,795,356
Pension accounts—			
Annuities agents' pension account	various	18,084	606
Royal Canadian Mounted Police—			
Dependants' pension fund	various	30,380,815	2,471,858
		30,398,899	2,472,464
Other specified purpose accounts—			
Commodity Industry Development Fund—Province	various	1,320,091	119,445
Net Income Stabilization Account	various	1,546,170,060	59,118,473
Shared-cost agreements—Research—Agriculture	various	23,752,762	1,000,000
Mackenzie King trust account	various	284,202	13,927
Common school funds—Ontario and Quebec	5	2,677,771	133,889 ⁽²⁾
Dyskinesia and torticollis research	various	84,606	61,250
Labour standards suspense account	various	1,334,143	7,654
Indian moneys suspense account	various	29,266,051	1,512,479
Natural Sciences and Engineering Research Council—			
Trust fund	various	1,385,662	59,695
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	272,387	11,336
Trust fund	various	250,510	10,190

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 1999-2000
	%	\$	\$
Federal Court special account	various	16,035,529	574,695
Non-interest bearing accounts		147,785,722	
		1,770,619,496	62,623,033
		141,526,195,025	13,185,717,320
Other accounts—			
Interest on currency swap transactions	floating	(3)	47,520,722
Special drawing rights allocations	various		56,440,552
			103,961,274
Total public debt charges related to pension and other accounts		141,526,195,025	13,289,678,594
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	19,682,889,112	1,067,726,172
Agricultural Commodities Stabilization Accounts (net)	various	7,682,680	83,839
National Battlefields Commission—Trust fund	various	380,766	14,143
Donations for Research	various	1,342,229	
Claudia de Hueck trust fund	various	383,565	10,894
Ship-Source Oil Pollution Fund	various	280,466,054	16,252,811
Non-interest bearing accounts		(791,208,300)	
		19,181,936,107	1,084,087,859
Consolidation adjustment (transactions shown with the revenues and expenditures of the Government)		(19,181,936,107)	
Total public debt charges related to consolidated specified purpose accounts			1,084,087,859
TOTAL PUBLIC DEBT CHARGES		597,932,565,761	45,310,326,422

(1) 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.

(2) Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

(3) No amount of principal is shown since the closing balance of this liability account is reclassified to the Foreign Exchange Accounts.

SECTION 10

1999-2000

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

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Payments of claims against the Crown	10.2
Ex gratia payments.....	10.15
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PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are

reported as one amount at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADA CUSTOMS AND REVENUE AGENCY	
Department		Accidental damage to motor vehicles—	
Accident involving a Crown vehicle—		Aessie M—Manitoba Public Insurance	2,025
Garagan G \$ 1,000		Belec J—General Assurance	1,011
ING/Western Union Insurance Company for		Bosse R—AXA Insurance Compagny	1,328
Wilmhurst J 1,600		Courtney B	1,100
CIBC Insurance Co for Jankowski W	1,656	Griffiths E—Wawanesa Insurance	6,526
Dr Hawk for Streiling L	1,121	Hudec A—Insurance Commission of BC	3,287
Halifax Insurance Co for Jankowski W	1,981	Iven J—Manitoba Public Insurance	2,329
ING/Western Union Insurance Company		Mott T—The Dominion of Canada General	
for Yakey D 1,123		Insurance Company	2,474
Security National Insurance Company for		Reimbursement for damaged goods—	
Romaniszyn E 2,716		Lantorno B	3,249
The Wawanesa Mutuel Insurance Company		Taylor P	2,272
for Armstrong K 1,115	12,312	Vena P	33,000
Claim for breach of duty—		Reimbursement for the theft of goods—	
Name withheld ⁽¹⁾	600,000	Budgy D	9,784
Crop damage—		Sabe B	3,310
Brehm Farms Ltd \$ 6,741		Settlement of claims protected by a privacy	
Ward C B 5,563	12,304	clause—	
Employment-related settlement—		23 settlements	126,972
Name withheld ⁽¹⁾	8,000	Settlement of a defamation suit—	
Mediated settlement for grievance—		Borenstein S	35,000
Fortin M 2,000		Settlement of a Canadian International Trade	
Out-of-court settlement reached for severance		Tribunal determination—	
pay claim—		Corel Corporation	9,891,820
Williams, Mc Enery & Davis in trust		Settlement of loss of benefits suit—	
for name withheld ⁽¹⁾ \$ 71,182		122 former employees of Abitibi-Consolidated Inc	
Biljan A 23,852	95,034	and Corner Brook Pulp and Paper Ltd	1,342,000
Settlement of commuting assistance—		Claims under \$1,000 (77)	14,302
Name withheld ⁽¹⁾	1,219		11,481,789
Settlement on damaged livestock—		CANADIAN HERITAGE	
Scott C 2,000		Department	
Settlements paid as a result of		Claim for legal services—	
improperly identified potato		Morow B	2,000
samples—		Claim under \$1,000 (1)	22
Docherty A \$ 7,000			2,022
Hendricken J 55,000		National Archives of Canada	
MacEwen D 10,000		Out-of-court settlement for copyright—	
PEI Produce Company Limited 8,000		Mr Henri Simon in trust for Desmarais G	37,000
Younker B 2,000	82,000	National Film Board	
Termination agreements—		Demand letter for breach of contract—	
Names withheld ⁽¹⁾ 40,937		Riva I	5,625
Claims under \$1,000 (18) 6,376		Parks Canada Agency	
	862,182	Removal of asbestos—Old pool site building—	
		The Lodge at Waterton Lakes	28,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Damage to personal property—		ENVIRONMENT	
Bouchard Y	3,557	Department	
Club nautique de Havre St-Pierre	6,000	Accident involving a Crown vehicle—	
Banford Cory	6,482	Canadian Direct Insurance for Merizzi N.	6,549
JA Clifford Kemp Prof Corp in trust	10,468	Crawford Adjusters Canada for Campbell C	
CGU Insurance Company of Canada	1,079	and Campbell E.	7,000
Valens, Fotty & Torok	152,000	Crawford Adjusters Canada for Hirvonen E	10,000
Motor vehicle accidents—		Insurance Corporation of British Columbia for	
Helm—In trust Allan Francis Pringle Shaeffer & Dvorik	13,000	Campbell C	5,755
Missisquoi Insurance	5,161	Insurance Corporation of British Columbia	\$ 834
Shumka Craig & Moor	4,091	Sherlock K	210
Polack, Meindersma Smith & Liddell	3,533		1,044
Westcan Bulk Transport	3,116	Manitoba Public Insurance	1,083
Manitoba Public Insurance	1,715	Mark A Radke Professional Corporation in trust	
Bernice Marrs	1,113	for McCracken P.	28,955
Accident involving Crown vehicle—		Mark A Radke Professional Corporation in trust	
Lamboo W	1,836	for Roske J	27,581
Belanger R and Royal & Sun Alliance	2,787	McNeney and McNeney in trust for Eryvine K	125,000
Rose S and Allen St Auto Body	2,381	Accident involving personal injury from fall	
Milec Peter	1,904	from tower—	
Helm—In trust Allan Francis Pringle Shaefer & Dvorik	13,000	Jeffrey and Calder in trust for Demore K	20,000
Westcan Bulk Transport	3,116	Compensation for damages suffered by an employee—	
Construction contract dispute		Name withheld ⁽¹⁾	7,500
claim—		Out-of-court settlement with Interra Ltd for contract	
McInnes, Cooper & Robertson in trust Tri-Gil		cancellation—	
Construction	27,500	Peacock, Linder & Halt in trust	2,450,000
Claim for personal injuries—		Claims under \$1,000 (2)	862
Cloutier S.	3,500		2,691,329
Morrissey E.	3,780	Canadian Environmental Assessment Agency	
Settlement of dispute over title to land—Rideau		Claim under \$1,000 (1)	903
Canal—			2,692,232
Moxon, Dr Richard	125,000	FISHERIES AND OCEANS	
Discrimination grievance—		Department	
Kochems M.	15,000	Accidents involving a Crown vehicle—	
Damages paid for unsuccessful employee		Insurance Corporation of Newfoundland for	
takeovers—		Paul & Karen Penny	3,516
Proven, Riding Mtn Holidays Inc	14,329	Unifund Insurance for Shirley White	1,113
Schuler D.	12,703	ASL Holdings Ltd.	2,538
Claims under \$ 1,000 (25)	14,137	CGU/Cabot Insurance Company Ltd. for Blair Snow	3,590
	480,288	The Insurance company of PEI for	
	524,935	Wayne Trainor	\$ 3,982
CITIZENSHIP AND IMMIGRATION		Wayne Trainor	706
Department			4,688
Out-of-court settlement as a result of		JJ Barrington Limited and Robert Jackson	1,234
damages for injuries to the client. Cost		Royal Insurance	3,691
is to cover pain and suffering, special		O'Regan's Collision Centre and Debbie Tibbo	2,999
damages, pre-judgement interest, cost		Martin R	1,642
of future care and settlement tariff under		Robichaud, Godin, Williamson in trust for	
rule of court—		Rousel/Tang	45,000
Name withheld ⁽¹⁾	45,000	Maurice Richard Body Shop and Therese Lavoie	1,423
Claim under \$ 1,000 (1)	20	Pierre Turbide & Doucette Auto Body	\$ 3,158
	45,020	Robichaud J	2,978
Immigration and Refugee Board			6,136
of Canada		Blais B	1,566
Settlement of claim resulting from termination of		C Ronald Kennedy & CGU Insurance	1,092
employment—		Dr Paul Sonier	\$ 40
Name withheld ⁽¹⁾	4,800	Zurich Canada	9,185
	49,820		9,225

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation resulting from mediation—		HUMAN RESOURCES DEVELOPMENT	
MacDonald I	7,000	Department	
Moszynski P	32,000	CORPORATE SERVICES PROGRAM	
Danno Schut— Human Rights Commission		Breach of contract—	
Ruling	105,000	Hotel Newfoundland	2,500
Damage to personal property during an ice		Resignation settlement—	
breaking and towing operation—		Polchies D	96,906
Richard and Melvin Roberts	4,825	Severance pay settlement—	
Damage to property—		Sri Skandharajah C	31,511
Imperial Oil Ltd.	4,045	Claims under \$1,000 (7)	2,729
Damage to pier—			133,646
Imperial Oil Ltd.	15,351	HUMAN RESOURCES INVESTMENT AND	
Damage to fishing nets—		INSURANCE PROGRAM	
Crouse Enterprises	18,494	Accidents involving a Crown vehicle—	
Patterson, Palmer, Hunt for Rick & Jabez Wells	3,138	Brushett's Auto	1,791
Damage to mussel culture site—		Caissie L	1,404
Delpha Belanger in trustee & Mariculture		Knowlton C	1,514
Site Gaspé Bay	310,000	Oneil Motors	3,232
Loss of property—		Provincial Treasurer	2,355
O'Brien, Furey, Smith for Professional Diving		Breach of contract—	
Contractors Ltd	47,500	Applebaum S	8,000
D'Entremont, Jason and Hood & Associate	11,488	Reimbursement for a stolen car destroyed by fire—	
Hood's & Associates for Stacey Merrit	2,000	Chrysler Canada Credit	15,876
Vernon, Malone and Hood & Associate	17,675	Out-of-court settlement for psychological and	
Out-of-court settlement—Loss of wages—		professionnal damages—	
Joann Downey \$ 17,525		Coderre M.	15,000
Human Resources Development		Settlement for complaint to the official	
Canada 227		language commissioner—	
Canada Customs and Revenue		Dupuis A.	4,000
Agency 2,724	20,476	Salary lost due to information error on maternity	
Out-of-court settlement—Ashby/Casselman		leave—	
Contingent liability—		Fontaine L	2,166
Kelly, Howard, Santini in trust	695,000	Legal fees for harassment claim—	
Physical injury—		Hamilton L	1,400
McInnes, Cooper and Robertson & Paul Sentner	240,000	Charter cancellation fee—	
Claims under \$1,000 (24)	10,556	Seair Services Limited	1,485
	1,634,001	Accident involving motorcycle—	
		Spurrell T	3,678
FOREIGN AFFAIRS AND INTERNATIONAL		Out-of-court settlement for a dismissal—	
TRADE		Tremblay R.	69,765
Department		Authority—Assistant Deputy Minister	
Settlement for flood damage at the		Damage claim—	
Chancery—		Details not to be disclosed as per agreement ⁽¹⁾	60,000
Federal Insurance Company	11,560	Crown Liability and Proceedings Act between Canada	
Arbitration expenses SD Myers Inc v Canada—		Customs and Revenue Agency (CCRA), Human	
Grief D A	201,125	Resources Development Canada (HRDC), Abitibi-	
Settlement of contract/agreement—		consolidated and Corner Brook Pulp & Paper, and	
Boudreault M.	26,000	Communications, Energy and Paperworks' Union—	
Claims under \$1,000 (135)	9,919	\$22, 000 x 122 employees \$ 2,684,000	
	248,604	Refund from CCRA 1,342,000	1,342,000
		Claims under \$1,000 (5)	1,530
HEALTH			1,535,196
Department		LABOUR PROGRAM	
Claims under \$1,000 (3)	1,028	Claim under \$1,000 (1)	72

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
INCOME SECURITY PROGRAM			
Machine disposed of by Crown Assets in error—		was not met. Up to \$50,000 was approved at the	
Xerox Canada	2,995	HQ level by an A.D.M. for out of court settlement—	
Claim under \$1,000 (1)	500	William Henderson in trust for Gail Cowie et al	50,000
	3,495	Settlement out-of-court re: an action Mr Bressette	
	1,672,409	had brought against the Crown (DIAND) re a	
		leasing issue—	
		Mr Thomas Bressette	3,000
		Hydro Quebec/ Marchand Lemieux in trust	
		The name of the band is confidential ⁽¹⁾	120,000
		Out-of-court settlement regarding Ta'an seeking	
		financial compensation on their amalgamation	
		in 1956 and separation in 1998 from the Kwanlin	
		Dun Indian Band—	
		Ta'an Kwach'an Council Whitehorse, Yukon Territory	2,500,000
		Reimbursement of expert fees and solicitors' fees	
		incurred to have name entered on Saddle Lake	
		Band List—	
		McBean Becker in trust for Steinhauer Anderson K	7,000
			5,814,859
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		NORTHERN AFFAIRS PROGRAM	
Department			
INDIAN AND INUIT AFFAIRS PROGRAM			
Indemnification for costs incurred by a public servant		Five-year delay for the passage of the <i>Mackenzie</i>	
in defending criminal charges arising out of the		<i>Valley Resource Management Act</i> —	
exercise of his duties as a Minister of the Crown		Gwich'in Tribal Council	257,806
and costs associated with his judicial review		Reimbursement of legal costs re: Yukon Outfitters	
application in the Federal Court—		Association and Blackstone Safaris Inc—	
BDO Dunwoody Limited in trust for John Munro	900,000	Russel and Dumoulin in trust	19,532
Compensation for costs incurred as a result of			277,338
wrongful enfranchisement and exclusion from			6,092,197
reserve—			
Woloshyn & Company in trust for FWJ Gordon	45,000		
Reimbursement of legal fees and disbursements			
as a result of a contract dispute—			
Raven, Allen, Cameron & Ballantyne in trust for			
D Vader	35,000		
Compensation for non-payment of treaty annuities			
as a result of the Registrar's decision—			
Bennet Jones in trust for Merle Davis Goodeye	100,000		
Compensation for legal costs incurred in regards			
to an application for declaration that 50 (2) of the			
<i>Indian Act</i> was unconstitutional—			
Woodward and Company in trust for Songhees			
Indian Band	4,000		
Payment of legal costs in dispute over annual			
treaty annuity payments to reinstated members—			
Royal, McCrum, Duckett & Glancy in trust for			
Cold Lake First Nation	15,000		
Settlement of claims—			
John A Tamming in trust			
40 names withheld ⁽¹⁾	13,950		
Kanuka Thuringer in trust			
Name withheld ⁽¹⁾	35,000		
Harper Grey Easton in trust			
14 names withheld ⁽¹⁾	1,875,987		
Scurfield Tapper Cuddy in trust			
Name withheld ⁽¹⁾	6,420		
Missed Rent Review Settlement—			
Revenue Account held in trust within Consolidated			
Revenue Fund for Little Shuswap Lake Indian			
Band	34,096		
Grant, Kovacs, Norell in trust for Little Shuswap			
Lake Indian Band	1,700		
Correction of minor's payment to wrong			
party—			
Walkus M M	3,706		
Babineau N	65,000		
Cowie et al brought an action against the Crown			
(DIAND) re: the loss of a (estate) house (burned			
down)—Claimed that the Crown fiduciary			

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATIONAL DEFENCE			
Settlement of a claim as a result of an accident involving a department vehicle—		Manitoba Public Insurance	4,646
Ace Auto Leasing Ltd.	10,525	Manitoba Public Insurance re: Lundrigan J.	3,263
Allianz Canada re: Groarke C.	2,264	Manitoba Public Insurance re: Nagamor I.	4,406
Allianz Canada re: Rawluk S L.	1,630	Manitoba Public Insurance re: Pettapiece R K.	1,145
Athey, Gregory & Dickson Barristers & Solicitors in trust for Ross S.	2,000	Manitoba Public Insurance re: Shenderevich A M.	27,475
Banting D.	1,232	Manitoba Public Insurance re: Thomas P.	1,514
Belleville Truck Centre Rental.	1,071	Manitoba Public Insurance re: Wiebe P.	1,427
Bennett H.	1,109	McDonald C.	2,661
Blanchett A.	11,425	Miller J.	1,226
Boucher P.	2,140	Miller Thompson in trust for Gazloff D.	33,500
Bowen L.	8,838	Murdock Group Insurance.	30,718
Brown Motors (Barrie) Ltd.	3,777	National Car & Truck Rental.	1,602
Budget Car & Truck Rentals of Canada.	6,895	National Tilden.	1,408
Budget Car & Truck Rentals re: Bacchus W.	2,704	Naumann S.	2,724
Budget Car & Truck Rentals of Canada re: Deatcher W S. .	4,764	Ontario Hydro Services Company.	1,552
Budget Sports Rentals (1991) Ltd.	3,519	Ozirny E M.	1,126
Cantin P.	2,000	Pinsonneault J.	23,333
Casualty Lift Insurance re : MacDonald M.	3,012	1831 Quebec Inc.	1,596
CGU Insurance Company re: S&G Transport.	10,451	Radford B.	3,397
Champion W.	2,581	Ralph W Ripley Barristers & Solicitors in trust for R Salsman.	50,000
Chapman Auto Ltd re: Sooley D.	2,850	R&D Truculer Rentals Ltd.	2,382
C M Smith Ltd.	1,317	Rentway Inc.	1,982
Christiansen F.	1,595	Royal & Sun Alliance Insurance re: Buckley B.	1,139
College Car Wash.	1,000	Saskatchewan Government Insurance.	1,940
Courtesy Chrysler Ltd re: Parkinson S.	2,369	Savage F.	35,000
Dechamplain D.	104,000	Security National Insurance Company re: Anderson J.	1,470
Delmar Livestock.	2,113	Skelton L.	13,010
Department of Transportation.	1,009	Sorensen Pontiac Buick.	5,393
Discount Car & Truck Rental.	28,048	Staggs W.	2,298
Discount Car & Truck Rentals re: MacDonald K S.	9,744	St Onge Recreation.	1,052
Discount Car & Truck Rentals re: Pyefinch J W.	7,443	Super Carstar Collision.	1,865
Discount Car & Truck Rentals re: Simmons R A J.	15,307	Tanaya Opoku-Otoo.	5,431
Dollar Rent A Car.	2,820	Ted's Auto Body (1978) Ktd.	1,175
Downy Ford Sales Ltd.	2,981	The Personal Insurance Company of Canada re: Spence J.	1,726
Dupuis J.	2,407	Thrifty Car rental re: Evershed P.	19,700
Elm City Leasing.	1,360	Underwriters Adjustment Bureau.	1,305
Enterprise Rent-a-car.	16,134	Wambolt C.	1,883
Enterprise Rental re: Croft E.	1,802	Wawanessa Mutal Insurance Co re: W&S Boklaschuk.	4,908
Fairview Carster Collision.	1,521	Yuile D.	2,940
Fortier J J.	1,299	Out-of-court settlement for injuries sustained in an accident—	
1 st Guaranty Collison & Frame.	3,579	Boyne Clarke in trust for Marsden C.	35,000
Goldberg Thompson Barristers & Solicitors in trust for Scott M.	16,000	Scurfield Tapper Cuddy Barristers & Solicitors in trust re: Clowes B.	55,000
Halifax Insurance Company re: Lefebvre P.	1,013	Wagner & Associates Barristers Solicitors & Notaries in trust re: Giles C G.	60,000
Ham M.	1,601	Settlement of claim as a result of personal injuries—	
Harris Middleton Rentals.	3,366	Bertrand G.	22,500
Hertz/Dallas Investment Inc.	5,457	Baxter Structures Inc in trust re: Bjerring P A.	64,323
Hertz Truck & Car Rentals.	2,571	Illson R.	\$ 1,698
Hopkinson A.	11,492	Budget Rent A Car re: Illson R.	397
Hugh R McLeod Barristers & Solicitors in trust for MacIsaac B.	45,000	Burchell MacDougall Barristers & Solicitors in trust for Kline W.	40,000
Illson R.	2,095	Ches Crosbie Barristers in trust for Manning K.	30,000
Insurance Company of BC re: Lachance J.	3,418	Cunningham, Swan, Carty, Little & Bonham in trust for Juneau P.	74,360
Koven W.	1,347	Kimball Brogan in trust for Elliot H F.	18,000
Lions Gate Trailer Rentals.	1,048		
Lloyd D J.	2,906		
Marborough Auto Source.	2,695		
Martino Brothers Ltd.	1,277		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Lacroix Forest Del Frate in trust for Martineau N	30,572	The Personal Insurance Company of Canada	
Laxton, Glass & Swartz Barristers & Solicitors		re: Hatch B	2,126
in trust for Innis A	1,097	The Personal Insurance Company of Canada	
Lobay HG	22,170	re: Taylor D	1,500
McLean J	3,479	The Township of Bromley	7,860
Moffat W	39,000	Zurich Insurance Company re: Martineau N	43,073
R A Murtha & Associates Barristers & Solicitors		Damage due to flooding—	
in trust for Oickle N	10,000	Moroz D	1,916
Ronadl W Burton Barrister & Solicitors in trust		Morrison J L	2,063
for Broeyden W	1,125	Settlement of as a result of overflight by	
White Ottenheimer & Baker Barristers & Solicitors		Canadian Forces Aircraft—	
in trust for Lavers C M	8,500	Cinq-Mars R	7,422
Settlement of claims for loss and/or damage		Cote A	5,401
to personal effects—		Franchuk M	2,077
Christensen S D	1,021	Goulet S	24,825
Dorward D E	1,000	Miscellaneous Disbursements—	
Gemme P	1,472	AON Consulting	5,174
Harley R	2,948	AON Reed Stenhouse Inc	5,207
Kauker E U	1,394	Atlantic Funeral Home	1,660
Publicover R	1,000	Beament Green Barristers & Solicitors in trust	
Weaver R D	1,328	for Behnke Logging & Trucking	375,000
Webb J E	1,181	Borden Elliot Scott & Aylen Barristers & Solicitors	
Damage to personal property—		in trust for Anstie W	325,000
Arnold B T	1,003	Bourassa S L	1,100
Battlefield Equipment Rentals	21,658	Boyne Clarke in trust for Hamelin N	25,000
Birch Hill Construction Ltd	1,322	Columbia West Holdings	65,000
Borden R A	1,850	Cook W R	\$ 950
CATP Museum	1,908	Cook W R re: loss wages	50,822
Colombe J	3,500	Canada Customs and Revenue Agency	27,475
Cook B	2,760		
Dawe P	2,541	Cooper G	1,218
Decker J	1,509	Cunningham J	\$ 2,500
Dennys M	1,908	Cunningham J re: loss wages	53,240
Discount Car & Truck Rental	2,957	Canada Customs and Revenue Agency	28,694
Downey Ford Sales Limited	2,693		
Hertz Car & Truck Rentals	1,721	Dartmouth Investments Ltd	72,868
Kissman P A	2,069	Dillon P	\$ 9,027
Levy J	2,019	Canada Customs and Revenue Agency	
McBurney D	3,427	re: Dillon P	4,083
McFaul B	1,216		
McRury P	1,000	Diotte A	\$ 157,514
Meaford J B	2,937	Canada Customs and Revenue Agency	
Mitchell G	1,577	re: Diotte A	35,369
Mount-Batten Properties Ltd	1,385		
Pate J	4,153	Fobert D	1,850
Powell Equipment	35,260	GIJON Bergun Industries & Fishing Corp	43,886
QE II Health Science Centre	1,405	Goldberg Thompson Barristers & Solicitors in trust	
Region of Ottawa-Carleton	1,822	for McGrath C T	12,500
Rentway Truck Fleet Management	1,172	G W Fence Ltd	1,604
Rowandale Baptist Church	1,661	Izquierdo V	40,000
Rossell H	5,217	Jacques J R M D	15,000
Schnare A	8,650	Harney S R	4,000
Sherbeth K	3,244	Kelsey P	1,475
Somers L	1,407	Johannson R C	8,860
Stanley Airport	2,580	Laitres J S Y	1,859
Telus	2,098	Lauzer C	\$ 3,826
The Co-operators Insurance Co Canada	1,903	Canada Customs and Revenue Agency	
The Personal Insurance Company of Canada		re: Lauzer C	425
re: Brake B	13,976		
The Personal Insurance Company of Canada		Lemer & Associates Barristers & Solicitors	
re: Grundy G	2,523	in trust for Anagoustou J	175,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Lescelleurs M S H. \$ 6,625		NATURAL RESOURCES	
Canada Customs and Revenue Agency		Department	
re: Lescelleurs M S H. 5,375	12,000	Early termination penalty to cancel satellite network services—	
Lewis & Associates barristers & Solicitors re: Lee R J. 30,000		Telesat Canada	12,640
Lordly D 116,000		Out-of-court settlement—	
Marin J V G. 1,944		Hajto E	22,500
McPherson Leslie & Tyermanb in trust		Out-of-court settlement—	
for Whiteman D. 50,000		Name withheld ⁽¹⁾	200,000
McPherson O'Brien Barristers & Solicitors		Accidents involving a Crown vehicle—	
in trust for Gray W 20,000		Bernard N	2,415
Mes Gagne Letarte in trust for Parent M. 25,664		Claim under \$1,000 (1)	952
M Martha Coady Barristor & Solicitor in trust			238,507
for Brule A 110,000			
Mykle K. 2,112		Atomic Energy Control Board	
Newborn-Cook C 1,328		Claims under \$1,000 (2)	194
O'Connor R. 6,000			238,701
OHSC Quebec. 90,157			
Parent R 11,687		PARLIAMENT	
Patriarcki M. 5,000		House of Commons	
Patterson Palmer Hunt Murphy in trust		Claims under \$1,000 (3)	553
for Goldie D M 21,500			
Pelletier R 7,160			
Perley-Robertson, Hill & McDougal in trust			
for Cook J. 8,000		PRIVY COUNCIL	
Pollock & Company Barristers & Solicitors in trust		Chief Electoral Officer	
for Genaille T. 45,000		Accident involving injury in the course of work in the	
Reid W. 50,000		Office of the Returning Officer for Mount Royal	
RM of Rosedale No 283 1,650		during a by-election in November 1999—	
Sheppard B 18,689		Rubinstein D.	6,874
Shields & Hunt in trust for Aldridge D & Purdy W. 168,503		Claim under \$1,000 (1)	63
Stokoe M W in trust for Collins R P 19,855			6,937
The Sovereign General Insurance Company			
re: Logan Ironworks 18,027		PUBLIC WORKS AND GOVERNMENT SERVICES	
Thompson, Dorfman Sweatman Barristers & Solicitors		Department	
in trust for Genaille T—Children 128,000		GOVERNMENT SERVICES PROGRAM	
Tulk A 49,132		Settlement of claim—	
Waugh M 5,000		Matheson Construction	23,531
Williams M G 2,568		Mitchell B.	138,500
Claims pursuant to the <i>Canadian Human Rights Act</i> —		Payment of costs associated with claims in the	
Barnet B. 12,512		Professional Liability Fund—	
Bernard F. 66,376		Alva Construction Claim—Error	
Lodge H. 3,000		in quantity \$ 23,050	
Loyie D 18,202		Boyne Clarke Barristers for Discovery.	3,752
Merrick M 2,500		Boyne Clarke Barristers—Legal services.	14,047
Moulton C 3,000		B & P Enterprises Ltd—Contractor delayed	7,500
Preston C 22,893		Chalker, Green & Row—Legal services.	162
Tremblay A 55,019		Hilchey B— Legal services.	66
Reimbursement of Canada's share with		Learmonth, Dunne & Clark damage	
respect to damage claims paid through		claim	16,167
the British Claims Agency, on behalf of		McInnis Cooper— Legal Services	5,801
Canada, under the terms of Article VIII		O'Brien, Furey, Smith, Dredging—Legal	
of the NATO Status of Forces Agreement		services	625
signed April 4, 1949—		Settlement with Patterson, Palmer, Hunt,	
Government of Germany		Murphy—Repairs to crib	1,079,312
claims \$ 797,448		Wentzell and Associates— Legal services	12,342
Government of Belgium			
claims 32,000	829,448		
Claims under \$1,000 (657)	334,580		
	5,405,790		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
White, Ottenheimer & Baker— Legal services	3,206	1,166,030	
Indemnification due to a termination of a lease— Carrefour 30 SENC	20,051		
Claim due to translation error on call for offers— Douglas, Barlett Associés	16,408		
Claim for work accident. Indemnification for trouble and disadvantages— Bergeron G	8,350		
Claim from a contractor due to a breach of contract by PWGSC— Guy Pettigrew in trust	8,754		
Interest to pay in accordance with section 5.03 of appendix C of contribution agreement (loss of revenues in interests on investment)— Mallette, Maheu	531,740		
Claim due to a fall in the exterior stairs of the building located at the 100 rue Lafontaine in Chicoutimi— Masson et Associés	1,750		
Claim due to a fall at the exit of the Taxation Data Centre as a result of ice slabs— Simard, Simard, Thibeault Avocats	11,500		
Roof with deficiencies (improvement)— Roome, Léger & Associés Ltée	1,120		
Indemnification/ Penalty for early termination of a lease— 5100 Sherbrooke Commercial in trust	133,000		
Settlement for damages to a concrete duct and cabling— Shibley Righton in trust	1,500		
Professional fees rendered to contract dispute— Perley-Robertson, Panet, Hill & McDougall	29,246		
Settlement of contract dispute— Farley Electric Ltd	50,000		
Settlement of contract dispute— Houser, Henry & Syron in trust Montgomery Kone Elevators Co Ltd	407,500		
Professional fees rendered to contract dispute— Padam Management Ltd	7,478		
Settlement of vehicle damage— Chouinard D	1,434		
Settlement of vehicle damage— Grenier J-L	2,131		
Professional fees rendered to contract dispute— Roy Lumby Inc	42,872		
Professional fees rendered to contract dispute— Coughlan Inc	18,735		
Professional fees rendered to assess liability—Gymnasium floor deficiency at RCMP HQ change room & shower Ottawa— Consult Hanscomb Projects Inc	11,800		
Settlement of contract dispute— Doucet, McBride in trust	102,608		
		Claims for repair to RCMP Riding Arena Ottawa— We'll Roof You	\$ 1,650
		Burchell Lighting Protection Limited	7,283
		JD Paterson	9,848
		Kelly, Howard, Santini in trust	3,200
			21,981
		Claims for repair CPIC Building waterproofing lower level roof Ottawa— L Nicolini Construction	20,981
		Breach of contracts— Ellis-Don Construction Ltd	\$ 1,550,000
		Frasken Campbell Godre Marshall Macklin Monaghan	430,000
		Stevenson & Associates Barristers Trevor Nicholas Construction Ltd	117,000
			2,097,000
		Damage to tenants' personal property due to mold— Gary & Pam Crosby	4,594
		Personal injury caused by accident— GJ Abols in trust c/o Mark H Fonesca Dutton, Brock, MacIntyre & Collier	\$ 5,000
		Steve I Kovacs	2,650
			7,650
		CITT cost award order, compensation that it lost ability to profit therefrom, for lost opportunity— Spacesaver Corporation	6,352
		Adjustment & settlement of all claims for injury, loss or damage— Duboff, Edwards, Haight & Schachter in trust Re: Michaud, Linda Darlene vs Canada Post Corporation	12,000
		Breach of contract— Fraser Milner in trust	25,000
		Project liability funding approval to Environment Sciences Lab, North Vancouver to cover the cost of minor repairs and preparation of contractual documents by the payee— Advanced Glazing Systems Ltd	\$ 1,184
		Amex Bank of Canada	51
		Benefit Floors Ltd	1,380
		D B Davis	51
		Key Glass & Aluminium Ltd	986
		Mobility Canada	322
		National Bank of Canada	105
		Public Works and Government Services Canada	5,844
		Scott Charles	7
		Uma Engineering Ltd	5,488
		Yellow Cab Company Ltd	20
			15,438
		Project liability funding for reimbursement of expenses to Cantax Engineering & Construction as a result of overlay of the north end (400 meters) of runway at the Pentticon Airport Rehabilitation of Runway 16-34— Cantax Engineering	138,261
		Out-of-court settlement of litigation by Air Spray (1967) Ltd— Bryan & Company	550,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of complaint to the Canadian International Trade Tribunal for costs and compensation—		Compensation for litigation costs—	
IBM Canada Ltd.	550,000	Abbey Davies Greaves Hunter Davison for Hood E.	1,200
Settlement for motor vehicle accident costs of PWGSC employee—		Campbell Renaud in trust for Libonati D.	75,000
Insurance Corporation of British Columbia	2,556	Forbes Roth & Basque for Dr Ross	2,500
Out-of-court settlement of litigation by Biorex for principal, interests and costs—		Itnet Consultant Inc	12,608
Lavery, de Billy in trust	500,000	Jackson M.	3,850
Settlement of interest payments resulting from an outstanding residual pension amount payable to the estate of Floyd E McAusland (former member of the RCMP)—		Mackay and McLean Barristers and Solicitors in trust for Fayant J.	32,500
McAusland, Bryan Edward	\$ 11,654	Melody D Loubert in trust for Vingoe K S.	3,000
McAusland, Gregory Blair	11,654	Ordre des psychologues du Québec	7,619
McAusland, Maureen Lynn	11,654	Phillips Paul in trust for Chand J R.	2,337
McAusland, Patricia D	11,654	Shewfelt J R	3,053
	46,616	Compensation for lost items—	
Out-of-court settlement of the Canadian Forces Supply System Upgrade litigation (TB 827491)—		Chaif J.	1,500
McCarthy Tetrault in trust for Andersen Consulting	20,000,000	Corbeil Y	1,016
Out-of-court settlement of litigation related to costs for the interpretation of the procurement strategy for Aboriginal Business and the Set-Aside Program—		Fortune S	6,517
McCarthy Tetrault in trust for Night Hawk Technologies Inc	200,000	Linden B.	1,016
Out-of-court settlement of litigation of Stanley Becket vs Government of Yukon et al—		Masters S	4,200
Veale, Kilpatrick, Austring, Fairman in trust	7,500	Nguyen D T	3,420
Claims under \$1,000 (38)	12,423	Varcoe V	2,644
	26,954,390	Varga T	1,000
		Compensation for unlawful confinement—	
SOLICITOR GENERAL		Richard P	10,000
Correctional Service		Compensation for work related issues—	
Canadian Human Rights Commission settlements—		Dubois P	1,500
Andrew McMackin in trust for Needham R	53,000	Jutras S	1,200
Compensation for alleged assault—		Morin N	1,750
Myers Weinberg Kussin Weinstein Pollack for Wulf P	25,000	Ouellet P	2,155
Robertson Stromberg for Bullivant B	6,000	Poirier J.	10,000
Robertson Stromberg for Todos N	9,000	Tremblay R	4,700
Compensation for damage to personal effects—		Compensation for wrongful transfer—	
Gartton M	1,016	Anthony Zipp in trust for Midan G	10,000
Hudson J	2,231	Compensation for wrongful death—	
Compensation for funeral expenses—		Henderson Campbell in trust for Gambler R D and J V	36,000
Abbey Davies Greaves Hunter Davidson for Osiowy D A	3,300	Settlement of motor vehicle accidents—	
Barnes and Sammon in trust for Biscope M W	8,000	Acton J	1,788
Beard Carlisle in trust for Paquette R	6,500	Clarke R	1,761
Charles B Davison in trust for MacPherson M	5,000	Goldthorp W	1,000
Dahl Findlay Connors in trust for Kavanagh S	45,000	MacCullum's Produce	4,122
John L Hill in trust for Mehlenbacher S	5,000	MacDonald C	1,659
Lerner and Associates in trust for Antone E V	129,000	Personal Insurance Co of Canada for Aschenbrenner J	2,292
Stikeman Elliot in trust for Solomon v et al	198,500	Saskatchewan Government Insurance for Quin Tec Enterprise Ltd	4,510
Thomas Troughton in trust for Tuncer A	17,900	Saskatchewan Government Insurance for Salahub S	1,132
Compensation for injuries sustained—		Saskatchewan Government Insurance for Wasyliv N	1,052
Barry & O'Neil for Anstey G	8,000	Singh M	1,174
Jenkins H	1,666	Waterloo Insurance Co for Burkom K	1,882
Poupart M	2,943	Worthington Simm & David for Valentine R v et al	29,466
		Claims under \$1,000 (671)	107,468
			928,647
		National Parole Board	
		Payment for an out-of-court settlement—	
		Name withheld ⁽¹⁾	36,000
		Royal Canadian Mounted Police	
		Settlements for damages to boats—	
		Carra E	1,200
		Settlements for damages arising from vehicle accidents—	
		Western Union Insurance for Hinsburger C	1,845
		Missisquoi Insurance Company for Dumming P	3,321

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
The Wawanesa Mutual Ins Co for Boedner G.	2,085	Insurance Corp of British Columbia for Lampman R.	1,005
Manitoba Public Insurance Corp for Allard S.	4,135	Insurance Corp of British Columbia for Porter R B.	1,205
Manitoba Public Insurance Corp for		Saskatchewan Government Insurance for Jackson G.	1,507
Sutherland C.	2,212	Wetmore's Landscaping Sod Nurs.	1,594
Saskatchewan Government Insurance for Elworthy K.	1,755	Nordic Insurance Company for Mayer D.	9,667
Insurance Corp of British Columbia for Little J.	2,294	Nordic Insurance Company for Beaulieu A & D.	2,263
Insurance Corp of British Columbia for Simms C F.	1,470	Insurance Corp of British Columbia for Naismyth R.	1,872
Insurance Corp of British Columbia for Hur K M.	4,210	Ministry of Transportation & Highways for	
Dave Wheaton Pontiac Buick GMC Ltd / Driver		RCMP Car.	2,440
not found.	2,831	Crowley J.	1,313
Dom of Canada.	14,360	Manitoba Public Insurance for Myers G.	1,543
Brown Benson, Barristers & Solicitors in trust Sykes K. ...	18,692	Manitoba Public Insurance for Theriault J C.	10,358
Alberta Motor Association Insurance Co for Royds R.	7,481	Manitoba Public Insurance for Smith D.	3,454
Saskatchewan Government Insurance for Wall E.	5,716	Insurance Corp of British Columbia for Colebank K.	2,722
Nordic Insurance Co for Pederson M.	1,623	Canadian Direct Insurance for Jellicoe L.	4,979
Insurance Corp of British Columbia for Massie C.	3,345	Family Insurance Solutions Inc for Weeks G M.	3,296
The Sovereign General Insurance Co for Umscheid M.	2,844	Saskatchewan Government Insurance for Hardlotte V.	3,471
Zurich Canada for Yellowface C.	1,374	Lombard Canada for Hohne D.	1,503
Insurance Corp of British Columbia for		Moncton Chrysler Dodge (1990) for Clavette J.	1,011
R F Binnie & Assoc.	1,809	The Co-operators for Newell G.	5,622
Insurance Corp of British Columbia for Finlayson D N.	1,747	Seitz T.	1,788
Insurance Corp of British Columbia for Lang N.	1,869	Borrebach T.	1,297
Insurance Corp of British Columbia for McMurphy M E. ...	5,079	Ranch T.	7,819
Western Union Insurance Company for Buller M.	7,468	Wawanesa Mutual Ins Co for Maillet A.	3,840
Gallant M.	1,113	Saskatchewan Government Insurance for Smart B.	1,287
Insurance Corp of British Columbia for Wan L.	1,263	Saskatchewan Government Insurance for Klepp T.	11,754
Canadian National.	6,115	Jollymore D.	1,824
Manitoba Public Insurance Corp for Sells G.	3,057	Wawanesa Mutual Insurance for Duguay-Langmaid A.	5,384
Gloade D.	2,000	Lombard Canada for Nayler D.	1,212
Insurance Corp of British Columbia for Ugay C.	2,654	CGU Group Canada Ltd for Northern Gateway.	1,371
Insurance Corp of British Columbia for Gray C S.	6,056	Manitoba Public Insurance for Martens E.	3,807
Insurance Corp of British Columbia for Ellis R T.	1,944	Ins Corp of British Columbia for Degruijter	
Insurance Corp of British Columbia for MacGregor H.	2,390	Van Kleef H.	4,805
Makin N.	1,869	Insurance Corp of British Columbia for Wally's	
Grant D.	1,063	Autobody Ltd.	2,722
Morse's Body Shop for Urquhart K.	1,714	Saskatchewan Government Insurance for Kuling P.	2,463
Wawanesa Insurance for Desroches B.	1,890	Saskatchewan Power.	1,400
Pike G N.	1,775	Pye Chev-Olds-Cadillac Ltd for Paul-Marr J.	1,024
Manitoba Public Insurance Corp for O'Brien J.	3,274	Dale's Auto Body for Slave L.	1,772
Town of Sussex for Nicholl C.	1,450	Hak's Auto Body Ltd for Bonnetrougee R.	1,913
Insurance Corp of British Columbia for Granger B S.	2,916	Insurance Corp of British Columbia for Yao J.	2,219
Insurance Corp of British Columbia for Halbert E.	4,989	Insurance Corp of British Columbia for Kefalas D.	1,938
Insurance Corp of British Columbia for Shum M.	3,803	Insurance Corp of British Columbia for Ishii Y.	12,521
Bennett S.	6,840	HSBC Canadian Direct Insurance for Bollinger K-A.	1,287
Sun Alliance Insurance Co for Mazerolle R.	2,530	Insurance Corp of British Columbia for Steeves B.	2,111
Dick S.	1,229	Saskatchewan Government Insurance for McKay D.	1,203
Bryan & Company for O'Donoghue H.	2,479	Saskatchewan Government Insurance for Berkan A.	1,379
Royal & Sun Alliance.	4,634	Laird's Masonary and Auto Repair for Blundoon T.	1,413
Mel's U-Drive for Hunt D.	1,259	Insurance Corp of British Columbia for Heinz	
Seaward Mechanical Ltd and Gemm Diesel Ltd for		Repair Shop.	2,085
Seaward.	2,101	Manitoba Public Insurance for Plattner H.	16,324
Smith R.	1,479	Insurance Corp of British Columbia for Moore R.	2,873
Crowle J.	2,933	Insurance Corp of British Columbia for Bower C.	2,257
Insurance Corp of British Columbia for On Side		Insurance Corp of British Columbia for MacPherson C.	1,362
Restoration Services Ltd.	2,526	Insurance Corp of British Columbia for Sobistiansky W. ...	2,458
Insurance Corp of British Columbia for Todoruk K.	1,644	Insurance Corp of British Columbia for Seymanski A.	1,141
Insurance Corp of British Columbia for Galti F.	1,775	Insurance Corp of British Columbia for Leach D.	3,877
Insurance Corp of British Columbia for Stretch A.	3,350	Norcan Leasing Ltd for Kasook R.	2,534
Insurance Corp of British Columbia for Clark D.	3,301	Prospect Autobody & Parts for Morash D.	1,178
Insurance Corp of British Columbia for McLean J.	2,003	Thorpe R.	9,035
Insurance Corp of British Columbia for Creelman H.	3,599	Belair Direct for Cormier D.	2,046

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Crawford P.	3,176	Bowmaster & Sons Well Drilling Ltd for Royal Canadian Legion.	1,451
Perron M.	1,372	Dawe Curtis in trust Hart J.	50,000
Halifax I.	3,283	Snyder & Company in trust Winder L.	3,954
Gauthier B.	2,180	O'Brien Furey Smith in trust Gambin R.	14,000
ING Western Union for Campbell J.	1,592	O'Brien Furey Smith in trust Gambin J.	14,000
Traders General Insurance Co for Perry J.	1,691	O'Brien Furey Smith in trust Gambin M.	14,000
Saskatchewan Government Insurance for Tremblay D.	1,559	Benson Myles in trust Thistle M.	74,026
Insurance Corp of British Columbia for Little J.	2,453	Goodman & Grantham for Kroeker A.	70,000
Insurance Corp of British Columbia for Staven M.	2,251	Berge & Co in trust Gardiner S.	20,000
Insurance Corp of British Columbia for Pearce R.	4,015	McVea Shook Wickham & Bishop in trust Sangster D.	15,000
Insurance Corp of British Columbia for Gibson T.	1,375	Duffie, Deschenes & Ouellette in trust Foulem E.	39,500
Insurance Corp of British Columbia for Hawes J L.	1,920	Henderson Livingston Stewart in trust Olsson R.	210,003
Saskatchewan Government Insurance for Waynert C.	1,834	McQuarrie Hunter in trust Christianson T.	13,000
Ron MacGillivray Chevrolet Oldsmobile for MacDonald C.	1,899	Blanchard J.	17,220
CGU for Rent D.	6,416	Neaman N.	10,443
Plant Hope Adjusters Ltd for Daigle D.	1,997	Pearce R.	4,000
Settlement for defamation of character—		Webster Sr J H.	3,110
Whitehead Bird & Miles in trust Bartlett D.	8,500	Pink Nickerson Star in trust Giroux P.	3,000
Donna M Rurko in trust Olson J.	10,000	Barry & O'Neill in trust Harris G.	5,000
Salloum Doak in trust Gardner I.	430,000	Schnell MacSween Hardy in trust Murray G.	162,500
Settlements for injuries/fatality arising from motor vehicle accidents—		McInnes Cooper & Robertson in trust MacInnis A.	25,000
Glenn Snyder's Auto Body for Morrell J.	1,747	Thomas L W.	5,908
Tinant T L.	8,334	Crinall D.	1,215
Worthington, Simm & David in trust Robertson D M.	19,439	Allen Dixon Bell Barristers & Solicitors for Gauthier R.	3,250
Graw M D.	14,019	P C McElhaney, Barrister & Solicitor in trust Ghebrehwiwer R.	10,000
Sheppard Braun Muma & Elliot in trust Lindau D H.	27,000	Cruickshank Karvellas in trust Alima L.	25,000
Wilson Collision for McDonald A R.	2,951	Miller Thomson in trust Tallas L.	6,000
Bob Barrington's Auto Body for Almon L.	2,473	Leigh A Pedersen in trust Johnson H.	12,340
Cook Duke Cox Barristers & Solicitors in trust Monaghan P.	40,000	Ernest G Tannis in trust Martin C.	40,000
McConaghy R.	5,000	Intech Engineering Ltd for Arjune B.	2,500
Hunter Garrett Lobay in trust Thompson R.	13,000	McVea Shook Wickham & Bishop in trust Sangster D.	4,137
Ferrier Kimball Dumke in trust Shanahan S.	125,000	Canadian Direct Insurance Inc for Singh R K.	2,463
Insurance Corp of British Columbia for Massie C.	13,302	Appeals Unlimited for Arjune B.	2,275
Downey Ford Sales Limited for Gourdeau S.	1,902	Henderson Livingston Stewart in trust Keim I J.	55,000
Pasqua P.	1,685	Vernon & Thompson Law Group in trust Chalmers J.	17,600
Kinsman & Company in trust Matchee R.	5,460	Henderson Livingston Stewart in trust Olsson R.	12,522
Salloum Doak in trust Pinter S.	29,300	Johnson & Hyslop in trust Betts S.	20,000
Stewart McKelvey Stirling Scales in trust Brun L.	20,000	Worthington Simm & David in trust Bartusek C.	45,000
Hogan Wingate in trust Storey C.	10,000	DuMont & Reif in trust Hulley J.	4,000
Singleton Urquhart & Scott for Bruno J.	65,000	Michael Golden Law Corporation in trust Nguyen P L.	3,500
Worthington Simm & David in trust Kennedy K.	49,567	Workers' Compensation Board of British Columbia for Mitchell L L.	30,000
Wagner & Associates for Keddy S.	20,000	Thome Jespersen Hansford in trust Johnson C.	2,500
Buller M.	2,250	Solomon & Cikes in trust Hoang A T.	2,750
Swinton & Co in trust Norquay B.	8,879	Harrish P.	65,000
Kurtz M.	3,650	Jellico L.	2,500
Stavenes L.	3,364	Bronson & Company in trust Walsh K.	29,921
Turn R E.	8,430	Doiron Lebouthillier Boudreau in trust Morrison J.	18,391
Berkingham & Company in trust Hodgking E.	10,000	McInnes Cooper & Robertson for Birt N.	50,000
Worthington Simon & David in trust Burgess J.	6,630	Lynn Ross, M A for Gillam M.	1,500
McLewin H.	8,982	Settlement for damage or loss to property—	
Duhamel Manning Feehan in trust Wilhelm A.	15,500	Sellers T.	7,739
Murphy McComb Witten in trust Leung J.	12,500	Alberta Transportation & Utilities.	1,152
Workers' Compensation Board for Cathers G.	48,000	City of Burnaby.	1,420
Gillespie Renkema Barrett Broadway in trust Johnson H.	112,500	Johnston & Company for Andres H.	1,150
Boyne Clarke in trust Parsons K.	20,000	Ministry of Transportation & Highways.	1,479
Goodman MacDonald Patterson in trust MacRae T.	30,000	Pye J C.	24,731
Michael Cooke in trust Poirier J.	7,000	Boyce K F.	1,193
Ray Baltzer for Baltzer R.	6,900	Hughes Petroleum.	2,811
		N B Tel for Roger C.	2,275

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Blcs Ltd for Iqqaat A	2,001	MacLean MacDonald Wiedermann Pitcher & Co	
Huynh E H	1,033	in trust Bander R	7,000
Lapointe E	1,000	Kirwin Ayotte in trust Westley A & M	30,000
Romaniuk B	1,926	Sharek Reay in trust McLeod B	42,056
Vanstone Boe & deTurberville in trust Berrigan D	6,620	Politeski Strilchuk & Milen in trust Moyah J	1,000
Knapman W	4,307	Settlement for witness protection—	
Sheppard C	1,281	Name withheld ⁽¹⁾	22,500
Marvern Condominium Property	1,186	Name withheld ⁽¹⁾	77,500
Gauchier W R	1,254	Human rights settlement—	
Saskpower	1,228	Shaw D	3,000
IMW Industries Ltd.	2,721	Herbert T	11,559
Settlement for personal injury, assault, unlawful arrest,		Herbert T	17,791
excess force and damages—		Hamm W R	2,000
Fontaine M in trust McLean G	8,000	Name withheld ⁽¹⁾	9,268
Walker Plaxton & Co in trust Herman F	250,000	Loss of/injury to domestic livestock—	
Henderson Livingston Stewart in trust Benjamin C	5,000	Wiltshire C	2,500
Pollock & Pollock for Sinclair H	11,000	Reimbursement of costs/expenses—	
Stephens & Holmann in trust Chase W D	3,750	Fonagy C	5,786
Benedict Lam & Company in trust Lam L	2,000	Peace Hills General Insurance Co for ABBA Towing	2,336
Hartshorne & Mehl in trust Cave J	50,000	Dennis T R Murray in trust Franc R	105,964
Ruth E McIntyre in trust Benjamin C	52,000	City of Vancouver in trust Franc R	13,357
Hope Heinrich in trust Scott T C & S	60,000	Province of British Columbia in trust Franc R	12,875
Stephen & Holman in trust Berg S	24,061	Federation Insurance Company for Jensen M	1,327
Wagner & Associates in trust Alex G N	5,000	S J Kernaghar Adjusters Ltd for Dewitt G	1,745
Singleton Urquhart in trust Rosario C	2,790	Lam S F	3,465
Worthington Simm & David in trust Rosario C	14,123	Bourrassa M	15,792
Worthington Simm & David in trust Silvea G D	19,000	Cherrington Minten Easingwood for Baltus K A	3,963
Hunter Garrett Lobay in trust Hambalek A	7,000	Landry McGillivray in trust Anchor Towing	
Richard Arab in trust Arab R	7,500	& Recovery	22,500
Kerr Redekop Leinburd Boswell & Kent-Snowsell		Settlement for loss, destruction and damage to	
for Rosario C	8,619	exhibits—	
Crease Harman & Company in trust Smith R	12,000	Scotiabank Visa for McCarthy B	1,378
Kendell P in trust Hsu S Y	50,092	McAuliffe R M	1,000
D Brent Adair Law Association for Hutton R	1,818	Settlement for loss/recovery of stolen vehicle—	
Merchant Law Group for Peters A	15,000	Jensen M	1,400
Settlement for false arrest/seizure and/or malicious		Byrne C	3,632
prosecution—		Settlement for harassment charge—	
Alexander J	6,000	St-Amour R	100,000
A Cameron Ward & Co in trust Foomani M	9,346	Settlement to defer legal costs as per settlement	
Edwards Kenny & Bray in trust Akizukii G	100,000	agreement—	
Alexander MacKenzie & Proudfoot in trust Connolly G	8,500	Karam Greenspon in trust Chery E	4,000
Charles O'Brien in trust Vena P and D	6,000	Name withheld ⁽¹⁾	5,665
Hargreaves M E	3,500	Name withheld ⁽¹⁾	42,000
Mr Louis Belliard in trust Simard G	10,000	Name withheld ⁽¹⁾	7,390
Sharpe J	1,136	Name withheld ⁽¹⁾	2,354
Fasken Martineau DuMoulin in trust Seco Aviation	250,000	Claims under \$1,000 (431)	145,324
Coyne R	60,000		5,480,825
Emery P	500,000		
Settlements for physical injuries, mental stress			6,445,472
and/or pain and suffering—		TRANSPORT	
Skinner Law Office in trust Zulesky	4,673	Department	
Davis & Company in trust Fortey S G	46,242	Compensation for personal injury as a result of	
Patrick J Duncan Inc in trust Prosper J J	6,667	plane crash—	
Oliver & Co in trust Hoffman C W W	35,000	Green and Spiegel in trust for Smith S	12,000
Sivertz Kiehlbauch & Zachernuk in trust Neufeld P	50,000	Ernest H Toomath in trust for Goheen D	75,000
Settlement for loss of income—		Huggessen Mitchell Structures Inc in trust for	
Donaton Di Donata	1,200	Goheen D	22,500
Keddy's Brunswick Hotel	3,291	Patterson McDougal in trust	750,000
Name withheld ⁽¹⁾	62,500	Chomicki Baril Barristers and Solicitors in trust	202,248
Settlement for breach of responsibility—			
Weir Bowen in trust Elder S	13,000		

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation in reference to adjudication decision—		TREASURY BOARD	
Tishler A	2,100	Secretariat	
Borsoi F	4,988	Replacement cost of a multi-media projector which was	
Investors Group	37,081	stolen while it was on loan to one of our staff—	
Payments of compensation under the Public Service		Public Works and Government Services	8,450
Staff Relations Board—		Out-of-court settlement regarding termination benefits	
Neufeld R A	5,916	including legal fees—	
Royal Bank of Canada for Neufeld R A	8,000	Name withheld ⁽¹⁾	218,186
Woodford R	16,450	Claim under \$1,000 (1)	579
Hillsburg L A	13,261		
MacPhee D P	14,134		227,215
MacAulay L W	17,109		
Hajek E M	9,484	VETERANS AFFAIRS	
Paquin S	12,940	Department	
Payment of compensation under the <i>Canadian Human</i>		Payment of costs relating to a motion by plaintiff as	
<i>Rights Act</i> —		ordered by Ontario Supreme Court of	
Cardinal A	11,800	Justice—	
Joyce A M	12,000	Authorson JP	15,000
Owen and Company in trust for MacMillan William	40,000	Out-of-court settlement of claim relating to Veterans	
Brigitte S	40,150	Insurance—	
Caroline Engelmann Gottheil in trust for Brigitte S	1,850	Graham G	3,202
Compensation for settlement of cost of replacing		Out-of-court settlement to reimburse costs associated	
underground electrical cables—		with error in property deed—	
Hebert Comeau Duefresne Hebert for Construction		McCrory M	2,350
Gart Inc.	36,000	Out-of-court settlement in relation to human	
Compensation for litigation costs—		resources claim—	
Dispute Resolution Services	1,016	Cantalope A	4,443
Compensation for personal injury as a result of car		Payment of costs awarded by Federal Court on his	
accident—		application for Judicial Review—	
Norman Biback in trust for Marcelli Clara	15,000	Dishan R	1,100
Compensation for damage to private vehicle—		Out-of-court settlement of claim relating to employment	
Burry T	1,770	with Veterans Affairs—	
Carroserie Jocelyn Hamel & Fils	1,540	Green-Davies G	15,000
AXA Insurance	5,800	Payment of salary pursuant to an order by the Public	
Compensation for personal injury as a result of a fall—		Service Staff Relations Board—	
Phillip's and Wright in trust for the Worker's		Ling R	225,420
Compensation Board/		Out-of-court settlement related to a complaint	
Christofferson Dale	49,000	filed to Recourse Branch of the Public	
D Bruce MacKinnon in trust for Janowitz F	4,000	Service Commission—	
Lafferty L	2,500	Linton D	6,500
Sandstrom & Scott Barristers & Solicitors in trust		Settlement of claim related to <i>Veterans'</i>	
for Boechler E	2,000	<i>Land Act</i> property deed pursuant to	
Menzies J O	12,000	a court order—	
Accident involving a Crown vehicle—		Riddell M	20,000
Alayan A	1,420	Out-of-court settlement of claims arising out of	
Insurance Corporation of British Columbia	1,710	employment—	
Compensation in reference to payments in lieu of taxes—		Robins KB	25,000
Greater London International Airport Authority	169,696	Claim under \$1,000 (1)	294
Compensation for restoration of runway 15-33—			
Greater London International Airport Authority	34,500		
Claims under \$1,000 (28)	6,417		
	1,653,380	Total	66,678,953

⁽¹⁾ Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments.

For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

EX GRATIA PAYMENTS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD			
Department			
Compensation for damage to clothing—		Compensation for damages to motor vehicles—	
Guillemette D	129	Albarian J	153
Compensation for damage of personal effects—		Imbeault G	1,984
Connah E	157	Johnston D	100
Compensation for damage to a vehicle—		Leger P	191
Vallée A	176	Paltzat M E	147
Compensation for replacement of eye glass lens—		Walter R W	268
Green D	172	Walterson K	694
Compensation for damages to personal property—		Compensation for medical expenses—	
Khan M	345	Rutherford Crossling M	209
Compensation for untimely delay of imported nursery		Watts R G	260
stock—		Compensation for cancellation of travel trips—	
Church K	1,349	Cairns S D	220
Compensation paid under the terms of resolution of a		McCloskey B	200
harassment complaint—		Compensation for goods auctioned in error—	
Thuot Y	2,000	Nobleford K A	205
Voth P	15,301	Park S	8,244
Name withheld ⁽¹⁾	2,500	Sharma P	2,803
Payments under \$100 (8)	415	Other payments—	
		Grierson G	584
		Hoard G	2,627
		Reardon J A	300
		Tang H L	365
		Payments under \$100 (93)	3,948
	22,544		
CANADA CUSTOMS AND REVENUE AGENCY			
Compensation for damages to clothing and/or personal			
effects—			
Brideau J M	126	CANADIAN HERITAGE	
Cormier D	170	Parks Canada Agency	
De Klein J	210	Compensation for damaged/lost property—	
Dionne J R	220	Neil F	300
Doucette J	263	Veilleux D	300
Edmond J R G	105	Share of Keesee Monument—	
Gaudet M	149	Department of Indian Affairs and Northern Development . .	7,000
Green R	320	Act of benevolence—Interest based agreements—	
Hanton S A	285	Kochems M	1,630
Laflamme D	432	Monetary award of appreciation—	
Landry G	150	Lepp J	283
Landry M	125	Salary—	
LeBlanc C	210	Trotter D	3,000
LeBlanc T	275	Airline ticket reimbursement—	
Legacy P	110	Alegre R	529
Lunney S	534	Interest on unpaid claims for linkage	
McLean F	122	conference—	
McLean F	250	Gadd A	179
Ralston J	140		13,221
Savoie R	225	Canadian Radio-television and Telecommunications	
Sauve D	240	Commission	
Sisk T	175	Compensation for damaged shoes—	
Tadro M C	179	Latulippe G	109
Verville J A	104	National Archives of Canada	
Wady W	133	Payments under \$100 (4)	167

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
National Library		Keeping R.	846
Compensation for damage to clothing—		Killen S.	846
Cossette J.	220	Lee R.	846
Public Service Commission		Lefort Dilney J.	846
Compensation for deductible insurance costs—		Lefort L.	846
Brown Pearce C.	300	MacCormick B.	846
Payments under \$100 (2)	182	MacDonald D.	846
	482	MacDonald E.	846
	14,199	MacDonald H.	846
		MacDonald J.	846
		MacDonald K.	846
		MacDonald S.	846
		MacEachern S.	846
		MacKinnon L.	846
		MacLeod B.	846
		MacLeod D.	846
		MacMullin J.	846
		MacNeil M.	846
		Marshall A.	846
		Martell N.	846
		Martheleur P.	846
		McInnis S.	846
		McKinnon M.	846
		McNabb A-M.	846
		Morgan F.	846
		Morrison L.	846
		Moseychuck C.	846
		Naylor E.	846
		Obrien S.	846
		Parris L.	846
		Peters C.	846
		Ross L.	846
		Sobol J.	846
		Sobol V.	846
		Spitieris C.	846
		Steele D.	846
		Sweeney J.	846
		Swistun Bushell K.	846
		Talbot B.	846
		Wadden Kl.	846
		Wall N.	846
		Waterman I.	846
		Williams K.	846
		Young L.	846
		Payments under \$100 (6)	272
			73,932
		Immigration and Refugee Board of Canada	
		Compensation for monies stolen—	
		Goddard S.	200
			74,132
		ENVIRONMENT	
		Department	
		Compensation for water damage to property—	
		Koslowski B.	2,500
		Compensation for loss of personal equipment—	
		Gentle G.	729
		Compensation for medical expenses—	
		Carbonneau M.	1,028
		Gee J H.	160

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for damage to clothing—		Settlement of grievance filed by employee requesting	
Cabalo E	43	compensation for acting pay. Employee acted AS-1	
Payments under \$100 (3)	146	from substantive CR-5—	
	4,606	Lindsay P	2,179
		Grievance resolution—	
FINANCE		Arseneau L	43,500
Department		Use of photo without authorization—	
Compensation of expenses not covered under the Policy on		Violation of copyright (U.Q.A.R - ISMEQ)	750
the Indemnification of and Legal Assistance for Crown		Reimbursement for airline ticket—	
Servants—		Forand L	629
Laurin M	730	Payments under \$100 (7)	369
Payment under \$100 (1)	35		61,845
	765		
Auditor General		FOREIGN AFFAIRS AND INTERNATIONAL	
Reimbursement of mending expenses for torn		TRADE	
pants—		Department	
Beliveau R	161	Compensation paid—	
Compensation for loss—		Charles Russell Solicitors for Ms. Roodyn	2,323
Nerbonne M.	2,000	Liangui J.	904
	2,161	Xu M W	979
	2,926	Compensation paid for relocation—	
FISHERIES AND OCEANS		Kagda A K	1,000
Department		Kumar S	1,000
Compensation for damage to private vehicle—		Malik N S	1,000
Kirby C	374	Prakash V	1,000
Jenkins W	155	Rai A	1,000
Compensation for damages to personal property—		Compensation paid—Personal injuries—	
Humphrey & Assoc. in trust for Denis Saindon	3,000	Foster G	476
Furness P	302	Loss of personal funds—SJEVO—	
Accidental breaking of 25 sea urchin cages—		Csaba K	4,238
Dube F	1,818	Marcoux S	6,896
Compensation for expenses incurred due to loss of personal		Loss of personal property—	
property—		Bell J	229
Bellemore G	1,546	Maclaren R	9,813
Buchanan W	489	Pare R	112
Burry A	500	Vihersaari S	300
Corbin D	140	Reimbursement for opera tickets—	
Dedrick K	500	Moffat S	196
Dionne G	494	Settlement for relocation—	
Gagné A	130	Winsor Transportation Club	17,445
Pouliot C	253	Settlement for resignation—	
Compensation for the loss of expenditures incurred—		Lachance S	1,235
Faulkner R	710	Settlement for vehicle accident—	
Gilhen B	710	Sadeh M	192
MacDonald K	710	Compensation for loss of family vacation—	
Reimbursement of medical expenses insurance that was		Fontaine M	2,840
refused to an employee because of an administrative		Compensation for cost of flight missed—	
error—		Jasztrab G	359
Morneau J	2,251	Compensation for cost of cancelled visas—	
Safety boots for employees working on special		Dhaliwal S K	207
project—		Payments under \$100 (4)	194
Chalifoux R	112		53,938
Cournoyer G	112	Canadian International Development Agency	
Dupres R	112	A meal service provided in recognition of the	
		organization of the Days of the International	
		Cooperation—	
		Besner S	98
		Hentic I	117
		Lagacé L	117

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Reimbursement of beverages and pizzas during the Bell Canada strike—		Compensation for removal of a grievance—	
Parker R.	60	Thériault M.	1,300
Reimbursement for stolen handbag and its content while on duty travel in Africa—		Payments under \$100 (9)	442
Baser H.	200		31,707
Partial compensation of incurred costs by M. Denis Morand's family. He died while on a mission in Cameroon—		HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM	
Morand G.	5,000	Compensation for a damaged jacket—	
Foreign services directive compensation and benefits reimbursement—		Bustard C.	178
Paproski P.	2,164	Compensation for damages to a pair of shoes—	
Replacement of damage to clothing while in a sanitary repatriation during a mission in Niger and in Guinea—		Chartand M.	100
Bouchard J.	435	Compensation for assignment cancellation costs incurred by an employee—	
	8,191	Clarke V.	221
	62,129	Compensation for a dispute on parental benefits—	
HEALTH		Kraft C I.	826
Department		Compensation for detrimental reliance on dental coverage ruling—	
Liberty Health HIV Primary (5 cases)	600,000	Marquis J.	406
Liberty Health HIV Secondary (24 cases)	5,760,000	Compensation for lost wages due to rejected parental benefits caused by incorrect errors caused by a government agent—	
Compensation for medical error without admission of liability—Girones and Associates—		Sénécal C.	250
R Wardell in trust for Wardell R.	1,000,000	Compensation for damages to a pair of boots—	
Compensation for loss of personal property on Health Canada property—		Thériault M.	100
Delgaty L—Stolen computer	4,128	Compensation for damages to a pair of pants—	
Lavoie P—Damaged shoes/parking.	142	Dubé S.	199
Compensation for discrimination cases—Sections 7 and 14 of the CHRC—		Samson M.	107
McLean C.	5,000	Compensation for an administrative error in the Public Service Health Care Plan relative to medical coverage benefits—	
Moulin F.	7,000	Aubin A.	113
Payment under \$100 (1)	9	Kloppenber K.	119
	7,376,279	Payments under \$100 (57)	1,899
HUMAN RESOURCES DEVELOPMENT			4,518
Department		INCOME SECURITY PROGRAM	
CORPORATE SERVICES PROGRAM		Compensation for inaccurate advice—	
Compensation for inaccurate advice—		Bate-Mokhati P.	261
Estate of Janet Badger.	20,000	Payments under \$100 (10)	222
Compensation for dispute of parental benefits—			483
Bassingthwaight B.	2,065	Canada Industrial Relations Board	
Compensation for damage to personal items—		Settlement of difference out of court—	
Bertin C.	545	Beadry M H.	3,500
Compensation for stolen camera during an official function—			40,208
Cote L.	200	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Compensation as per section 23 of the <i>Public Services Staff Relations Act</i> (PSSRA)—		INDIAN AND INUIT AFFAIRS PROGRAM	
Gosselin C.	7,000	Advance payment on out of court settlement—	
Compensation for damage to clothing—		McCuaig Desrochers in trust.	33,333
Richard C.	155	Payments under \$100 (10)	83
			33,416
		NORTHERN AFFAIRS PROGRAM	
		Compensation for expenses incurred as a result of the employer's request for employee to change holidays—	
		Bajaj H.	1,092
			34,508

10. 18 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
INDUSTRY		Commissioner for Federal Judicial Affairs	
Department		Compensation towards the costs incurred by the Canadian Judicial Council and the Canadian Judges Conference towards the costs incurred in being represented before the Commission on Judges Compensation (TB 827757)	80,000
Compensation for replacement of personal clothing—		Offices of the Information and Privacy Commissioners of Canada	
Dickson B	100	Compensation for employment related matters—	
Lafontaine A	259	Caroline Engelmann Gotthiel in trust for H Harris	8,000
Compensation for extra costs incurred in respect of relocation—		Payments under \$100 (3)	168
Doupe L	2,000		8,168
Compensation for repair of broken eye glasses that were crushed during an accident while on working site—			4,089,029
Parent R	145		
Compensation for repair of a personal videocamera damaged while it was used for business purposes—		NATIONAL DEFENCE	
Carrier R	104	Compensation for damages to personal property—	
Compensation for error made on the calibration of hydrometers—		Archambault J P	354
Mesures Calib-Tech Inc.	2,970	Arney P	110
Payments under \$100 (5)	255	Blanchette A	333
	5,833	Bromley H J	374
		Chapman W	330
Atlantic Canada Opportunities Agency		Charest D	575
Compensation for damages to clothing—		Cole L	178
McCormick M	295	Dufour M	179
National Research Council of Canada		Dufresne S	299
Compensation for damages to clothing—		Ferguson D	1,049
Lapointe J	230	Gauthier P S	297
Lepage D	63	Gervais C	282
Compensation for dental expenses incurred by—		Giannou D	170
Abou-Dakka M	693	Grace Luthern Church	640
Compensation for damage to eye glasses—		Henneberry T	920
Sant P	259	Huestis R	342
Compensation for medical expenses incurred by—		Kearney R E	337
Lévesque I	342	Lawrence A	160
Settlement payment to compensate employee on termination of employment—		Letourneau J F	435
Xing Ye L	20,000	MacLellan R	135
	21,587	Magny J P	212
		Noel G	388
Statistics Canada		Roberge J	244
Payments under \$100 (5)	255	Saillant J	219
	27,970	Sandoval R A	198
		7th Toronto Regiment Band RCA	1,300
JUSTICE		Slaunwhite R	166
Department		Vanasse P	177
Compensation for wrongful conviction—Saskatchewan Justice—		Compensation for loss of personal property—	
re: Milgaard D	4,000,000	Bonneau K	248
Compensation for medical expenses incurred due to a delay in process for automatic coverage—		Burton J W	148
Bembridge G	367	Charron S	301
Garnishment procedural error—		Lefevre C	438
Stewart J	344	MacDonald R	309
Compensation for personal effects—		Mandy S	108
Lavigne B	150	Monetta J F	327
	4,000,861	Montclam F	1,485
		Munroe A G	730
		Pelletier R	104
		Reid R	221
		Simoes A	319
		Taylor C	278
		Tremblay M	317

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Financial compensation—		PRIVY COUNCIL	
AMDU Road Landfill Site	454	Department	
Bell Canada	591	Compensation for damaged clothing while	
Bolduc S	210	on duty—	
Burt A	188	Blondin D	234
Cartman M	1,347	Brunet G	34
Commission Scolaire Des Grandes Seigneuries	1,090	Licharson J	474
Daley C P	349	Compensation for a damaged camera—	
Defence Construction Canada	999,889	Carisse J M	2,091
Deslauriers A	100		2,833
Direction Nord-Sud	412	Canadian Transportation Accident Investigation and	
Dixon M	327	Safety Board	
Fredericton Inn	1,000	Federal payment to partially offset the costs incurred as a	
Garipey Y	234	result of the Swissair Flight 111 accident—	
Groupe CGU Canada Ltee	550	Province of Nova Scotia	1,500,000
Guildo A	250	Payment under \$100 (1)	43
Harris R	675		1,500,043
Hayes K	615	Millennium Bureau of Canada	
Kewen Environmental Limited	1,000	Payment under \$100 (1)	90
Industry Canada	5,589		1,502,966
Lee L	495	PUBLIC WORKS AND GOVERNMENT	
Loc Auto & Camion Budget Quebec	500	SERVICES	
Location Pelletier	500	Department	
Matteau F M	873	GOVERNMENT SERVICES PROGRAM	
Mosher R	300	Compensation for damage to personal property—	
Rawluk SL	1,711	Doucette J	245
Royal Ontario Museum	11,738	Compensation for missed GCWCC	
Russel N	260	deductions from CFSA	
St Laurent G	208	pensioners—	
Thomson R J	25,096	United Way/Centraide Ottawa Carleton	13,065
Transport F Gilbert	871	Compensation for lost funds involving a former	
Tremblay G	180	employee—	
Union Canadienne	1,205	Vooght B	164
Vaundry F	460	Payment under \$100 (1)	38
Wlasichuk R S	5,767		13,512
White J F	4,200	SOLICITOR GENERAL	
Payments under \$100 (36)	2,122	Correctional Service	
	1,087,092	Compensation for employees' personal effects lost or	
NATURAL RESOURCES		damaged while on duty—	
Department		Albert JG	238
Compensation for loss during office construction—		Barbeau G	529
Brydges E J	158	Bedore K	105
Payment under \$100 (1)	48	Blakney S	150
	206	Brown A	200
National Energy Board		Brown R	244
Payment respecting beneficiary designation—		Carmody D	660
Blake Cassels and Graydon in trust for Bochart S	17,018	Charbonneau JM	1,319
	17,224	Clark E	590
PARLIAMENT		Crashley W	246
House of Commons		Deans D	568
Compensation for replacing a raincoat stolen from visitor's		Denis M	238
gallery coat rack—		Dennis S	123
Cameron J E	214	Desrochers M	162

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Desroches T.	470	Damian M.	171
Dickson N.	130	Dionne C-G J.	216
Dobson S.	190	Foster J K.	136
Finn R.	171	Graydon R J.	135
Forster B.	230	Koreman M J.	135
Fortin M.	398	Koschreck S F.	358
Frederick B.	150	Lima C V.	158
Good J.	100	Milliken S D.	310
Gordon J.	277	Moore J C D.	278
Grawberger R.	295	Nagano G M.	271
Hamilton T.	294	Olsen L.	408
Healey M.	123	Orthner D A.	365
Hebert R.	109	Roberge M.	113
Hicks A.	250	Roberge M.	107
LeBlanc D.	164	Rusk G A.	353
Leger M.	125	Stewart A J.	217
Leinenweber C.	102	Therriault B.	198
Lessard Y.	850	Damage to personal apparel/effects—	
Letendre R.	197	Antaya J D M.	340
Little M.	140	Castonguay C.	113
Lowe P.	100	Clarke K D.	185
Loyer G.	500	Czarnecki J.	577
Marshall W.	129	Dosko W J.	161
Martin D.	120	Gramuglia C R.	401
Minot M.	340	Mansfield A.	400
Neil D.	107	Phelan F M.	404
Nepton S.	135	Samotej R J.	128
Powar L.	592	Stoddard G.	1,990
Quevillon R.	355	Tarrant H P.	146
Reynolds S.	172	Trenton D.	231
Ringler L.	152	Witherspoon J C.	273
Smith D.	150	Damage to personal/private property—	
Stevens D.	519	Bains R.	1,000
Uwiera A.	523	Birtz J-P.	1,250
Wells M.	135	Brown B W.	909
Wiseman A.	384	Brown R.	116
Compensation for strike—Induced costs incurred by employees—		Dimitroff J.	303
Lamm B.	561	Emerson / Town.	899
Lister M.	220	Hama N.	1,501
MacNeil M L.	350	Healy S.	201
Robinson N.	1,200	Lemay D.	236
Rogers M.	500	Lowry C.	673
Compensation to family for death of employee—		Lucas S.	198
Rowan P.	75,000	Osta W G.	191
Compensation for work missed to be available for harassment hearing—		Pottle F.	889
Geneau R.	225	Snobel D.	24,000
Compensation for loss of volunteer's personal effects—		Toornman L.	7,000
Caron J.	2,000	Trans Alta for Lutz N.	714
Reimbursement for the cost of bus tickets due to inability to visit inmate during strike—		Traverse O.	288
Cordon I.	330	Tsang W.	500
Payments under \$100 (55)	2,994	Damage to personal boat—	
	97,930	Backer L.	1,647
		Cormier R.	371
		Nichol D.	1,162
		Rothnie G.	266
		Damage to personal vehicle—	
		Blanchard's Auto Body for Dupuis N.	478
		Champlain Auto for Payne C.	302
		Lambertus G.	104
		Centsible Limited Rent-a-Wreck.	484
		Turk S.	149
Royal Canadian Mounted Police			
Damage to eye glasses or contacts—			
Bedard C M.	125		
Bilou J.	223		
Birbeck N.	196		
Blais M.	190		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Payment of claim arising from change in status—		Lobster G	135
Priske M	157,914	Name withheld ⁽¹⁾	7,557
Shebib M	89,511	Name withheld ⁽¹⁾	153
Turner J M	138,991	Name withheld ⁽¹⁾	1,549
Reimbursement of costs/expenses—		Name withheld ⁽¹⁾	413
Alexander H	200	Scott W T	142
Assen J	118	Wawane Ins for Desroches B	100
Beausejour Curling Club/Francophone Summit	435	Negotiated settlement—Professional services—	
Bourgon M	217	Bakaluk G	290
Brown L	140	Cummins E R	968
Cater Plan Services Inc for HQ Cafeteria	782	Cummins E R	680
Centsible Ltd	986	Cummins E R	140
Chalets Rendez-Vous/Francophone Summit	202	Cummins E R	479
Claypool R	157	Name withheld ⁽¹⁾	2,500
Ebert J L	372	Sawatzky M R	1,893
Gregoire M	142	Negotiated settlement taxable—	
Hallett A	1,575	19 names withheld ⁽¹⁾	492,855
Hamilton C	380	Negotiated settlement—Non-taxable (ADR)—	
Hayman J	1,848	19 names withheld ⁽¹⁾	369,287
McKeigue D	282	Negotiated discharge settlement—	
Murphy P D	750	Name withheld ⁽¹⁾	2,000
Naismyth R	1,514	Name withheld ⁽¹⁾	10,000
Pizza Hut/Francophone Summit	299	Name withheld ⁽¹⁾	36,500
Pollock E K	2,000	Payments under \$100 (158)	8,008
Saunders R J	265		1,401,751
Telephone Connections Inc for Grier K	155		
Loss of income/money—		Royal Canadian Mounted Police Public Complaints	
Bradford M	231	Commission	
Loss of personal items—		Stephen M. Pender Barrister—In trust	
Bertram A	192	Ex-Gratia 7.3.4 (iv)—	
Brassard J	148	Settlement for François Lavigne salary loss	67,049
Buchanan S M	352		1,566,730
Bucher T	325		
Calderwood A	134		
Coupal F W	213	TRANSPORT	
Coupal F W	136	Department	
Gauvreau P J R	108	Replace lens of eye glasses due to	
Gray V J	105	fall—	
Hanson B	1,533	Classen E	203
Ireland M G	152	Reimbursement for work bag and contents due to	
Kask A D C	108	theft—	
Keeping J E	168	Abbott B	366
Labell F	184	Compensation for the nuisance caused by erroneous calls—	
Lapointe GJ	326	Cole M	245
Lohrenz G D	820	Donation in memory of employees (work related	
Lynch D A	126	deaths)—	
Norry M A	124	Association des Maniaco-Depressifs	100
Poloz P M	190	Fondation Kegel G	100
Sullivan B	148	Fondation Lepage A	100
Valin MJG	125	Reimbursement of towing and taxi expenses—	
Compensation for expenses/wages—		Pollard L	101
Carrie B B	1,130	Reimbursement to an employee which did not	
Caruso B	493	receive cash from bank machine Amex	
Clausmann D	1,000	deducted from account—Card returned—	
Cummins E R	325	Decicco F D	170
Elliott A	655	Compensation for litigation costs—	
Jourdin M T	1,343	Holt B	222
Lapointe GJ	128	Sténo Fac Ltd.	100
		Payments under \$100 (8)	375
			2,082

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Canadian Transportation Agency		Coulson E.....	23,940
Two pairs of jeans ripped in LAN room—		Cusack V N.....	11,970
Angelis R.....	150	Dayton B.....	11,970
Dry cleaning of sweater (toner ink)—		Day M J.....	23,940
Massie G.....	5	Dilley E J.....	11,970
Dry cleaning of dress (toner ink)—		Duplisse A.....	11,970
Bouchard M.....	7	Ferrall A W.....	23,940
	162	Fitparrick S.....	11,970
	2,244	Ford J C.....	306
		Fowler P D.....	23,940
		Gibson F R.....	23,940
		Golab K.....	5,778
		Golden J.....	11,970
		Gregg J E.....	23,940
		Hachey D.....	23,940
		Haley G C.....	23,940
		Haner A.....	23,940
		Hartery E J.....	23,940
		Hoff K.....	23,940
		Hopkins F M.....	23,940
		Horswell R V.....	23,940
		Horton L.....	5,940
		Hotton M W.....	23,940
		Hunter, M.....	23,940
		Innes B.....	23,940
		Irvine M E.....	23,940
		Irvine R M.....	23,940
		Jacques J I.....	23,940
		James S B.....	23,940
		Jarvie A I G.....	23,940
		Jessop A.....	23,940
		Johnston K.....	23,940
		Joseph F.....	23,940
		Keene L E.....	5,814
		Keller L F.....	23,940
		Knight T.....	16,686
		Knight T.....	5,940
		Krog B.....	23,940
		Labillois R.....	23,940
		Laing K.....	23,940
		Lake G M.....	23,940
		LeBlanc R.....	23,940
		Leslie D.....	1,098
		Lockwood W M.....	5,940
		Luce O A.....	6,066
		Mabley L.....	23,940
		MacEachern M.....	11,970
		MacEachern M.....	11,970
		MacGregor D.....	11,970
		Maddess C R.....	23,940
		Marcoux O.....	23,940
		Marsolais R.....	23,940
		Mason N.....	23,940
		Mayhew M.....	23,940
		McDonald B.....	23,940
		McDowell H.....	23,940
		McIvor C.....	23,940
		McKinnon A.....	23,940
		McLean D.....	23,940
		Mercien J.....	11,970
		Meredith A.....	23,940
TREASURY BOARD			
Secretariat			
Payment under \$100 (1).....	31		
VETERANS AFFAIRS			
Department			
Compensation for damage to eye glasses—			
Hugues P.....	550		
Leduc T.....	541		
Luzoladio M.....	140		
Pilet J.....	250		
Sauerman M.....	129		
Compensation for interest incurred by veteran relating to Veterans independence program—			
Young G.....	863		
Compensation for stolen articles—			
Law C.....	101		
Compensation for clothing destroyed—			
Cousineau L.....	319		
Compensation for damage to personal property—			
Martin J.....	121		
Compensation for expenses incurred by veterans due to misunderstanding—			
Attfield R B.....	150		
Helliwell J.....	192		
Troke M.....	580		
Compensation for Hong Kong prisoners of war—			
Allison D.....	23,940		
Antonia M B.....	23,940		
Armstrong E.....	23,940		
Ausmundson A G.....	11,970		
Barringer L.....	11,970		
Batten J H.....	23,940		
Bean E L.....	23,940		
Beaulne G.....	23,940		
Bennett V.....	23,940		
Bergen E H.....	23,940		
Bernard M.....	23,940		
Bossenberry Y.....	11,970		
Bourget S.....	23,940		
Boyer J A.....	23,940		
Burns J A.....	23,940		
Cane A.....	23,940		
Clarke M O.....	23,940		
Cleveland A.....	23,940		
Comeau B.....	11,970		
Cook I.....	11,970		

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Michaels E B	23,940	Sharpe A	23,940
Milhaichuk B	23,940	Shupe L H	23,940
Milord M A	11,970	Sissons J A	23,940
Morris A M	7,164	Smith J	17,154
Murray D	11,970	Starr M	23,940
Myatt M	23,940	Stefanac M	23,940
Myers E	23,940	Stephens J E	108
Neal R K	23,940	Thibideau J M	11,970
Newcomb P	23,940	Thibodeau M	23,940
Nicholson E	23,940	Thirtwell F	23,940
Nicholson F	23,940	Turcotte E	23,940
Oppen J	10,854	Turk A D	23,940
Ovan J C	23,940	Vancourt M	23,940
Paul M	23,940	Vermette B	23,940
Peele H	23,940	Walker M J	23,940
Penny C M	23,940	Walsh H	23,940
Pitre M A	23,940	Webb L	11,970
Power P	23,940	Weldon S J	23,940
Randall H M	23,940	Wharf E L	23,940
Randell A	23,940	Wiebe E K	23,940
Reid J A G	23,940	Woodman C	11,970
Rix R	23,940	7,400 estimated special benefit payments to Merchant Navy Veterans	49,000,000
Robertson E L	23,940	Payments under \$100 (11)	462
Roberts J W	23,940		
Robichaud P	23,940		
Roy G	23,940		
Russell G	23,940		
Seaward L W	54	Total	67,660,081

⁽¹⁾ Name withheld in accordance with terms of settlement.

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CANADA CUSTOMS AND REVENUE AGENCY		<i>A-861-96</i>	
<i>Authority—Supreme Court of Canada</i>		Olser, Hoskins & Harcourt	
24093		The T Eaton Company Limited	2,525
Goodman, Phillips & Vineberg		<i>A-356-98</i>	
Schwartz A	7,804	Sproule, Castonguay, Pollack in trust	
<i>7221-1.8</i>		Vulcain Alarm Inc.	2,308
Hutchins, Sorka & Dionne in trust		<i>A-259-96</i>	
Grand Chief Mitchel M.	10,000	Thorsteinssons in trust	
<i>Authority—Supreme Court of British Columbia</i>		Placer Dome Inc	52,026
90-1523		<i>A-665-97</i>	
Longley B	84,086	Thorsteinssons in trust	
<i>Authority—Federal Court of Canada</i>		MacMillan Bloedel Limited	2,228
<i>T-1092, A281-98</i>		<i>Authority—Tax Court of Canada</i>	
BASF Coatings & Inks Canada Ltd.	7,254	<i>97-3222-3221-3219-3216(IT)G</i>	
<i>A-599-98</i>		Aikins, MacAulay & Thorvaldson in trust	
Corbett P	28	Erb G (et al)	16,521
<i>T-863-96, A-799-97</i>		<i>97-1791-1973(IT)G</i>	
Crease Harman & Co		Arvay Finlay in trust	
Montgomery, A (et al)	18,887	Speer P J (et al)	6,359
<i>T-2648-97</i>		<i>97-3259(IT)G</i>	
Douglas Symes & Brissenden		Barsalou Auger in trust	
Thomson J (et al)	1,360	Levac J	2,012
<i>T-595-85</i>		<i>97-3579(IT)I</i>	
Doyle E	2,282	Bell Baker in trust	
<i>T-676-90, T-677-90</i>		Cranston L J	950
Field Atkinson Perration in trust		<i>98-1803(IT)G</i>	
Imray J & B	3,359	Belowus, English, Holmes in trust	
<i>A-608-98</i>		Shea J	1,000
Flynn, Rivard in Trust		<i>97-3108(IT)G</i>	
Paradis L (et al)	3,510	Borden & Elliott in trust	
<i>A-170-93</i>		Heselmann C J	15,000
Goodman, Phillips & Vineberg		<i>97-1971(IT)G</i>	
Schwartz A M	8,008	Bordon & Elliot in trust	
<i>A-981-96, A-982-96</i>		Lee V	10,061
Laflamme Nadeau in trust		<i>96-4343(IT)G</i>	
Khulmann, P A & R E	11,579	Brans, Lahun, Baldwin in trust	
<i>T-589-92</i>		Com Dev Ltd.	7,111
McCarthy, Tetrault in trust		<i>1999-39(IT)I</i>	
Canada Trustco Mortgage Co	34,209	Bull, Houser & Tupper in trust	
<i>A-590-98</i>		Beaudry R	750
McCuaig Desrochers in trust		<i>96-2035-2034(IT)G</i>	
Double Earth Movers (et al)	7,089	Campney & Murphy in trust	
<i>A-818-97, A-848-97</i>		Arbutus Gardens Apartments	6,004
Ogilvy, Renault in trust		<i>97-1518(IT)G</i>	
Armstrong Bros Tool Co (et al)	5,580	Carson & Co	
<i>T-563-91, A-183-95</i>		Whyte G W	2,017
Ogilvy, Renault in trust		<i>97-1461-1460-1459-1457(IT)I</i>	
Beese S J	4,852	Checkland & Company in trust	
		Blize Wireline Ltd (et al)	1,400

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
97-2464-2463-2338(IT)G		97-2375(IT)G	
Chown, Cairns in trust		Genest Murray Desbrisay Lamek	
Mussari J (et al)	3,534	Leblanc M	2,760
98-2394(IT)I		98-2499(IT)I	
Code Hunter		George M Cummings in trust	
Ross G	1,373	Winsor G	1,337
96-1452(IT)G		97-1918(IT)I	
Code Hunter Wittmann in trust		Gerstel S	125
Spengler A	2,157	92-26(IT)	
96-4601(IT)G, 96-2263(IT)G, 95-3662(IT)G		Goodman, Phillips & Vineberg	
Corne & Corne in trust 3-59830		Schwartz A M	2,348
Nadoryk D, Rai N, Sidhu M	1,000	97-3431(GST)	
98-1600(IT)I		Gordon D Beck in trust	
Christoff J P	750	Hansen B E	750
98-2573(IT)I		95-1894(IT)G	
Daley & Associates in trust		Himelfarb Prozanski in trust	
D'Addese L	950	Gideon S	2,409
98-233(IT)I-232(IT)G		97-2725(IT)G	
David A Thomas		Hoogbruin & Company in trust	
Vescio D, Woodruff M	650	Sahota B	3,222
3-73618		98-269(IT)I	
David R Wray in trust		Howes K	19
Pontin T F	950	199-1814(GST)I	
98-2603(IT)		Insch K	121
Davis & Company		98-266(IT)I	
Yau, Agnes Hoi-Yin	1,574	J L Marc Boivin in trust	
96-1999-2000(IT)I		Whitehouse R	500
Desmarais, Keenan in trust		98-827(IT)G	
Saunders M & J	3,053	Jabs Construction Ltd	12,413
97-2278(IT)I		97-2796(IT)G	
Felesky, Flynn		Jean Blouin in trust	
Provost D M	1,191	Ross N	4,048
96-2100(IT)G		97-3295(IT)G	
Felesky, Flynn in trust		Jean Blouin in trust	
Alberta Weekly Newspaper Assoc	250	Entreprises Michaud Les	2,958
97-1060(IT)G		97-2118(IT)G	
Felesky, Flynn in trust		Jutras et Associés Avocats	
Husky Oil Ltd	3,600	Aube P	1,416
98-2352(IT)I		98-1150(GST)I	
Ficiur R L	350	Kelly R Doersken in trust	
97-3404-3403(IT)G		Huynh H	805
Fogler, Rubinoff		96-2999(GST)G	
Short, J F	1,553	Khan F	700
98-2531(IT)I		96-2817(IT)G	
Fraser Milner in trust		Koffman, Kalef in trust	
Coemack W L	1,555	Meager Creek Holding Ltd	7,584
94-2341(IT)G		96-4175(IT)G	
Fraser Milner in trust		Koffman, Kalef in trust	
Vibe H	1,313	130 th Street Holdings Ltd	2,100
92-662(IT)G		98-2070-2043(IT)G	
Fraser Milner in trust		Koskie, Minsky in trust	
Austin K (et al)	80,385	Nanne L & Nikita S	11,641
97-3790(IT)I		96-2495(IT)G	
Fraser A	1,100	Lafleur, Brown in trust	
97-3791(IT)I		Lussier J	2,088
Fraser G	1,100		

10. 26 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
96-4665(GST)G		94-603(IT)G	
Lapointe Rosenstein in trust		Olser, Hoskins & Harcourt \$8,529.93	
William E Coutts Co Ltd O/A Hallmark cards	3,250	The T Eaton Company Limited	6,005
97-2899(IT)G		98-2470(IT)I	
Lawrence, Stevenson in trust		Ottenheimer Boone in trust	
Overland R	400	Keating R	500
95-3258-3255(IT)G		98-1620(IT)I	
Lawson Lundell Lawson & McIntosh in trust		Paiva J	125
Wong J (et al)	4,785	98-1619(IT)I	
98-1970(IT)I		Paiva K	125
Leduc, Leblanc in trust		98-726(IT)I	
St-Jacques M	650	Parlee McLaws in trust	8,850
98-48(IT)I		98-791(IT)I	
Louis-Frederick Cote in trust		Parlee McLaws in trust	
Micro-Innovation Inc.	1,100	Wilsa G	1,022
97-1928(IT)G		95-4204(IT)I	
MacIntosh, MacDonnell & MacDonald in trust		Paroian, Raphael in trust	
Lussier J	2,353	Szabo C	700
98-1692-1686(IT)I		98-981(IT)I	
MacPherson, Leslie & Tyerman		Patterson, Palmer, Hunt, Murphy in trust	
Norm's Seed Farming Ltd & Fraser Norm.	500	Noseworthy M M	500
97-3845(GST)G		98-153(IT)G	
MacPherson, Leslie & Tyerman		Pearlman & Lindholm in trust	
Saskatchewan Telecommunications	4,845	Erskine Charles	3,903
98-814(IT)I		98-361(IT)G	
MacPherson, Leslie & Tyerman		Rasmussen, Starr, Rudy in trust	
Nordic W	700	Lemmex M	3,621
97-1573(IT)I		97-964(IT)I	
Matte Bouchard		Richard G Fitzsimmons in trust	
Verret M	950	MacLeod J B	1,250
97-1975(IT)G		98-2695(IT)I 98-2660(GST)I	
McCarthy, Tetrault in trust		Romney & Romney in trust	
Vosko L	200	Whitehouse H	850
96-2821(IT)G		98-707(IT)I	
McCarthy, Tetrault in trust		Royer Y	600
342583 B C Ltd	11,059	96-4005(IT)G	
98-80(IT)G		Russel & Dumoulin in trust	
Mellor & Anderson		Davidson B	2,297
Miller B	2,025	137-4184	
98-169(IT)I		Sauliner, Robillard, Lortie 19262	
Michael G Carey in trust		Joncas S, Rouleau M	89
Carey J	559	132-649-4	
92-662(IT)G		Sauliner, Robillard, Lortie 20292	
Miller Thomson in trust		Vidal J	89
Austin K (et al)	158,759	97-1963(IT)G	
94-2341(IT)G		Shelley J Kamin in trust	
Miller Thomson in trust		Simpson G	2,114
Vibe H	1,313	97-3398(IT)G	
98-2442-(IT)I		Sidney Green in trust	
Mockler, Peters, Oley, Rouse		Fostey A M	2,174
Page B T	650	96-3863(IT)G	
97-2947(IT)G		Skovberg Hinz in trust	
Ogilvy, Renault in trust		Fantini S	650
Service Pause Café Mat Inc	1,902	98-3424(IT)I	
97-1713(IT)G, 96-1884-1885(IT)G		Sokul M	476
Ogilvy, Renault in trust			
Air Rock Drilling Co Ltd (et al)	5,749		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
98-1216(IT)I		97-3059(IT)I	
Tarantino M.	650	William G D McCarthy in trust	
98-1215(IT)I		Legroulx L.	1,162
Tarantino N.	650	98-863(IT)I	
96-706(GST)G		William Peter Halabura	
Taylor, Jordan, Chafetz in trust		Halabura W P.	200
Redmond J & S.	2,808	99-1187(IT)I	
96-705(GST)G		Wilson, Laycraft in trust	
Taylor, Jordan, Chafetz in trust		Allinson D L.	1,000
Taylor J.	2,808	96-3889(IT)G	
97-137(IT)I		Yarmouth Holdings Ltd.	23,738
Teed & Teed in trust			868,546
Dickinson J S.	532		
98-1031(IT)G		CANADIAN HERITAGE	
Thorsteinssons in trust		Public Service Commission	
Continental Lime Ltd.	7,754	<i>Authority—Public Service Commission T-2837-96</i>	
97-3264(IT)G		Compensation in reference of accommodation for	
Thorsteinssons in trust		disability during testing—	
Brown P M.	6,938	Tapp J.	5,000
97-618(IT)G			
Thorsteinssons in trust		CITIZENSHIP AND IMMIGRATION	
Mitchell W J.	3,080	Department	
96-1248-1239-1235-1231(IT)G		<i>Authority—Federal Court Award IMM-4616-97</i>	
Thorsteinssons in trust		Settlement of recovery of legal cost—	
Campbell K J (et al)	30,000	Albert Lominadze.	2,603
86-1194-1196(IT)O		<i>Authority—Federal Court Award 99-CV-163413</i>	
Thorsteinssons in trust		Settlement for legal costs—	
Storrie D (et al)	778	Barbara Jackman.	10,447
95-838(IT)G		<i>Authority—Federal Court Award IMM-1406-99</i>	
Thorsteinssons in trust \$5,251.40		Settlement of recovery of legal excessive cost—	
MacMillan Bloedel Limited.	3,023	Bill Wong in trust for Sakina Khalid Osman.	4,000
91-2256(IT)G		<i>Authority—Federal Court Award IMM-5482-98</i>	
Thorsteinssons in trust Dt 77805/Cr 77801		Settlement for a wrongful decision of a visa officer—	
Iris Christie Ltd.	11,000	Bill Wong in trust for Jainanan Arjun.	6,000
96-2202(IT)G		<i>Authority—Federal Court Award IMM-3766-98</i>	
Tory, Haythe in trust		Settlement for a wrongful decision of a visa officer—	
Canadian Bar Insurance Association.	7,943	Borden & Elliot in trust for Song Zhao.	2,500
96-2999(GST)G		<i>Authority—Federal Court Award IMM-2152-98</i>	
Tremblay G.	262	Settlement of invalid penalties against the applicant—	
97-2280(IT)G		Cawpney and Murphy in trust for International	
Tutino Potechin in trust		Chartering Services Ltd.	2,000
Saardi G.	2,178	<i>Authority—Federal Court Award IMM-3366-96</i>	
97-1370(IT)G		Settlement of recovery of legal cost for a second counsel	
Whitehead, Bird & Miles in trust		claimed by the Respondent—	
Monquart Harwoods Ltd.	2,911	Cecil L Rotenberg in trust for Ching Shin Henry Wong.	5,709
98-1014(IT)I		<i>Authority—Federal Court Award IMM-5416-98</i>	
Wilbur D.	100	Settlement for a wrongful decision of a visa officer—	
98-1612(IT)I		Cecil L Rotenberg in trust for El Balla Ibrahim Hagona.	2,000
Radelet W & J.	100	<i>Authority—Federal Court Award IMM-5017-98</i>	
96-2811(IT)G		Settlement for a wrongful decision of a visa officer—	
William G D McCarthy in trust		Cecil L Rotenberg in trust for Bridget Rennie.	5,500
92735 Canada Ltd.	2,569	<i>Authority—Federal Court Award IMM-831-97</i>	
97-6058-3062-3061-3060-3056(IT)G		Settlement for a wrongful decision and procedures of a	
William G D McCarthy in trust		visa officer—	
Byron P (Estate of) (et al)	12,782	Cecil L Rotenberg in trust for Kin Wing Lau.	4,823

10. 28 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court Award T-139-99</i>		<i>Authority—Federal Court Award T-1011-98</i>	
Settlement for a wrongful decision of the Judge in this matter—		Settlement of recovery of cost—	
Daniel M Fine in trust for Hing Lai Li	500	Lawrence Wong & Associates in trust for Yuk Wong	1,104
<i>Authority—Federal Court Award A-175-99</i>		<i>Authority—Federal Court Award T-1249-98</i>	
Settlement of recovery of legal cost—		Settlement of recovery of application cost—	
David Matas in trust for Arshad Mahmood Chaudhry	4,078	Lawrence Wong & Associates in trust for	
<i>Authority—Federal Court Award IMM-414-99</i>		Tak Keung Lam.	1,115
Settlement for a wrongful decision of a visa officer—		<i>Authority—Federal Court Award A-149-99</i>	
Edward Rice in trust for Hui Lu.	1,536	Settlement of recovery of legal cost—	
<i>Authority—Federal Court Award IMM-4543-98</i>		Lorne Waldman & Associates in trust for	
Settlement of recovery of cost regarding a wrongful decision of the Convention Refugee Determination Division (CRDD)—		Dawod Noori Said	1,000
Ferguson and Barnwell in trust for Marion Griffith	2,808	<i>Authority—Federal Court Award IMM-3669-97</i>	
<i>Authority—Federal Court Award IMM-5528-98</i>		Settlement of recovery of judicial application review cost—	
Settlement for wrongful and unjustifiable procedures of the Ontario Court General Division in this matter—		Major Caron in trust for Siu Hon Tong.	5,351
Ferguson and Barnwell in trust for		<i>Authority—Federal Court Award 28 cases VS M C I</i>	
Jan Hoy Cassells & family	750	Settlement of recovery of application for leave and judicial review costs—	
<i>Authority—Federal Court Award IMM-5216-98</i>		Marlene Tyshynskhi in trust for	
Settlement for a misunderstanding between the CRDD and the counsel regarding wrongful instructions and procedures—		the Legal Service Society.	8,533
Galati, Rodriguez and Associates in trust for		<i>Authority—Federal Court Award IMM-2640-98</i>	
Thurkatharan Sivanayam.	2,700	Settlement for a wrongful decision of a visa officer for an application for permanent residence—	
<i>Authority—Federal Court Award T-1207-98</i>		Max Chaudhary in trust for Kin Alma Marcelo.	1,000
Settlement of recovery of legal cost—		<i>Authority—Federal Court Award T-1093-97</i>	
Green and Spiegel in trust for Sau Fun Lau	2,710	Settlement of recovery of legal costs—	
<i>Authority—Federal Court Award IMM-4333-98</i>		McCrea & Associates in trust for Eduards Podins.	510,000
Settlement of recovery of cost regarding a wrongful decision of the Romanian Intelligence Service (SRI) and the CRDD—		<i>Authority—Federal Court Award IMM-3295-98</i>	
Henderson Campbell in trust for Otto Brukker,		Settlement of recovery of legal cost—	
Jozsef Brukker and Guyla Rudolf Bauer	1,150	Michael Crane in trust for	
<i>Authority—Federal Court Award IMM-2078-98</i>		Zkarias Amdemichael Eshetu	750
Settlement for legal cost—		<i>Authority—Federal Court Award IMM-5511-98</i>	
Irvin H Sherman in trust for Zhi Gang Guan	500	Settlement for a wrongful decision of a visa officer—	
<i>Authority—Federal Court Award IMM-760-98</i>		Mira Thow in trust for Yingying Chen.	3,392
Settlement of cost for the applicant's application for a work authorization—		<i>Authority—Federal Court Award IMM-3583-98</i>	
Jackman, Waldman and Associates in trust for		Settlement of recovery of cost for an application for judicial review of a visa officer's decision—	
Jehad Saleh.	1,000	Moyal & Moyal in trust for Zhonglian Xu.	2,000
<i>Authority—Federal Court Award T-1468-98</i>		<i>Authority—Federal Court Award IMM-423-98</i>	
Settlement of recovery of application cost—		Settlement of recovery of legal cost and for a wrongful decision of a visa officer—	
James A Henshall in trust for Kit Ying Ho	1,453	Mr Young in trust for Vitali Borisovich	8,043
<i>Authority—Federal Court Award IMM-4020-99</i>		<i>Authority—Federal Court Award IMM-2132-99</i>	
Settlement of recovery of application cost—		Settlement of recovery of legal cost—	
Janet Bomza in trust for Alakkishori Hemant Ami.	500	Pamila Ahlfeld in trust for Hsien-Ming Chang	1,500
<i>Authority—Federal Court Award T-2040-98</i>		<i>Authority—Federal Court Award IMM-5835-99</i>	
Settlement of cost in reversing a decision for an application for citizenship—		Settlement of recovery of legal cost—	
Kenneth L Godfrey of Campbell, Lea, Michael, McConnell and Pigot in trust for Baljit Singh.	3,275	Peter Golden in trust for the 57 applications for leave and judicial review from Boat 2	8,093
<i>Authority—Federal Court Award IMM-5394-98</i>		<i>Authority—Federal Court Award T-1177-98</i>	
Settlement of recovery of cost—		Settlement of recovery of legal cost—	
Lawrence Wong & Associates in trust for		Peter Li & Company in trust for Keang Sang Kok	2,505
Kai Wing Lam	500	<i>Authority—Federal Court Award T-310-97</i>	
		Settlement of recovery of legal cost—	
		Peteris (Peter) Arvids Vitols	505,000

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court Award IMM-5835-99</i>		<i>Authority—Federal Court Award IMM-1457-99</i>	
Settlement of recovery of legal cost—		Settlement of recovery of legal cost—	
Pia Zambelli in trust for Vigneswaran	1,000	Timothy Leahy in trust for Damir Galiulin	500
<i>Authority—Federal Court Award IMM-4674-99</i>		<i>Authority—Federal Court Award T-1256-98</i>	
Settlement of recovery of legal cost for failure to attend the		Settlement of legal personal cost—	
scheduled judicial review hearing—		Wing Tung Thomas Yeung	300
Preevanda Sapru in trust for Harjit Singh Grewal	250	<i>Authority—Federal Court Award IMM-4742-98</i>	
<i>Authority—Federal Court Award IMM-3391-98</i>		Settlement of recovery of legal cost—	
Judgement against Damaskin in the matter—		Woloshyn Mattison in trust for	
Receiver General for Canada	(500)	Nelson Guerrero Saavedra	1,189
<i>Authority—Federal Court Award 99 BN 3131</i>		<i>Authority—Federal Court Award IMM-3266-98</i>	
Judgement against Artem Djukic and his business—		Settlement for a wrongful decision of a visa officer—	
Receiver General for Canada	(200)	Zaifman Associates in trust for De He Chen	1,000
<i>Authority—Federal Court Award IMM-503-97</i>		<i>Authority—Federal Court Award IMM-4488-98</i>	
Judgement against T Farooq in the matter—		Settlement for a wrongful decision of a visa officer—	
Receiver General for Canada	(100)	Zaifman Associates in trust for Dirk De Jong	1,200
<i>Authority—Federal Court Award IMM-2702-99</i>		<i>Authority—Federal Court Award IMM-3586-98</i>	
Judgement against Vladimir Zaikine in the matter—		Settlement for a wrongful decision of a visa officer—	
Receiver General for Canada	(500)	Zaifman Associates in trust for Mustafa Maniruzzaman	1,500
<i>Authority—Federal Court Award IMM-4701-99</i>		<i>Authority—Federal Court Award IMM-3587-98</i>	
Settlement of recovery of legal cost for an extension		Settlement for a wrongful decision of a visa officer—	
of time—		Zaifman Associates in trust for Nasima Parveen	1,800
Richard Hendery in trust for Emil Novotny,		<i>Authority—Federal Court Award IMM-3036-98</i>	
Darina Jachymova, Lukas Jachym	450	Settlement for a wrongful decision of a visa officer—	
<i>Authority—Federal Court Award T-1252-98</i>		Zaifman Associates in trust for Yong Ming Zhang	1,200
Settlement of recovery of legal cost—		<i>Authority—Federal Court Award IMM-3264-98</i>	
Rob Seto in trust for Ka-Ching Cheung	1,562	Settlement for a wrongful decision of a visa officer—	
<i>Authority—Federal Court Award IMM-6658-98</i>		Zaifman Associates in trust for Li Yue	1,000
Settlement of recovery of legal cost—			1,900,829
Robert W Young in trust for Steven Wilds	800		
<i>Authority—Federal Court Award IMM-290-98</i>			
Settlement of legal cost—		ENVIRONMENT	
Rocco Galati in trust for Gabriel Joachim Chung	1,500	Department	
<i>Authority—Federal Court Award IMM-903-98</i>		<i>Authority—Federal Court Award AR-2-34766</i>	
Settlement of legal cost for an application—		Motor vehicle accident—	
Rocco Galati in trust for Sukhmander Singh	1,000	McKellar Group in trust for Wilson J	102,000
<i>Authority—Federal Court Award T-871-99</i>		Patterson, Palmer, Hunt, Murphy in trust for Wilson J	106,729
Settlement of legal cost regarding an application—		<i>Authority—Federal Court Award AR-2-46206</i>	
Samuel Eng & Associates in trust for Yang Wang	750	Motor vehicle accident—	
<i>Authority—Federal Court Award T-938-95</i>		Williams, Roebbotham, McKay &	
Settlement of legal cost—		Marshall in trust for McCarthy D	20,000
Scott & Aylen in trust for Johann Dueck	750,000		228,729
<i>Authority—Federal Court Award IMM-4988-98</i>			
Settlement for a wrongful decision of a visa officer—		HEALTH	
Sherritt Green in trust for Tong Xu	1,200	Department	
<i>Authority—Federal Court Award IMM-4031-98</i>		<i>Authority—Federal Court Award</i>	
Settlement for a wrongful decision of a visa officer—		Hepatitis C Court Judgements:	
Schreiber & Smurlick for Hassanali Jan Ahmad Nejad	500	Endean - C965349	
<i>Authority—Federal Court Award IMM-4497-98</i>		Mitchell - A981187	
Settlement of legal cost—		Parsons - 98-CV-141369	
Smith Lyons in trust for Sandra Jean Quintin	4,000	Kreppner - 98-CV-146405	
<i>Authority—Federal Court Award IMM-14-99</i>		Honhon - 500-06-00016-960	
Settlement of recovery of legal cost—		Page - 500-06-00068-987	
Timothy Leahy in trust for Shavkiat Abaev	1,000	Hepatitis C Fund, Royal trust	855,291,312

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court Award 87E-20395 RYTTER</i>		<i>Authority—Federal Court of Canada Trial Division T-782-97</i>	
Refund of seized money under section 15 of the Narcotic Control Act— Hart, Peter in trust for John Rytter.	72,976	Wrongful alienation of reserve lands— Parlee McLaws in trust for Samson Cree First Nations.	5,000
	855,364,288	<i>Authority—Federal Court of Canada Trial Division T-2804-97</i>	
		Wrongful alienation of reserve lands— Blake Cassels & Graydon in trust for Ermineskin Nation	5,000
			344,228
HUMAN RESOURCES DEVELOPMENT		INDUSTRY	
Department		Department	
CORPORATE SERVICES PROGRAM		<i>Authority—Federal Court of Canada T-2432-88</i>	
<i>Authority—Court Award C196-01-98572</i>		Payment of legal fees pursuant to judgement— Canadian Real Estate Association.	4,778
Payment of settlement to an employee on long-term disability not being advised of ERI/EDI options— Perlov Stewart Lincoln in trust for Woodrow MP	3,500		
HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		JUSTICE	
<i>Authority—Federal Court Award A-420-98</i>		Department	
Legal costs— Donaldson J.	350	<i>Authority—Ontario Superior Court</i>	
<i>Authority—Federal Court Award T-393-97</i>		Payment of legal defence costs— Greenspan, Henein and White in trust S Greganti	108,491
Legal costs— Morris/Rose/Ledgett in trust	25,000	<i>Authority—Ontario Provincial Court</i>	
<i>Authority—Federal Court Award T-1136-95</i>		Payment of legal defence costs— John Fitzmaurice, Barrister & Solicitor in trust W Simpson	2,056
Legal costs— Paradis Brayley & Associés	282	<i>Authority—Ontario Provincial Court</i>	
	25,632	Payment of legal defence costs— Samuel Goldstein, Barrister & Solicitor in trust N Kerr	1,005
	29,132	<i>Authority—Ontario Provincial Court</i>	
		Payment of legal defence costs— Legal Counsel, Ontario Legal Aid, Jeffrey D Root	500
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			112,052
Department		Canadian Human Rights Commission	
INDIAN AND INUIT AFFAIRS PROGRAM		<i>Authority—Federal Court Award T-795-99</i>	
<i>Authority—Supreme Court of British-Columbia C981165</i>		Payment of legal costs following a judicial review— CANADA 3000 Airlines Ltd.	10,000
Payment for increased costs— Soroka and Grant in trust for Gitanyow First Nations	30,000	<i>Authority—Federal Court Award T-795-99</i>	
<i>Authority—Court of Queen's Bench for Saskatchewan</i>		Payment of legal costs following a judicial review— CANADA 3000 Airlines Ltd.	1,000
Judicial Centre of Regina QBG No 2708 MacPherson, Leslie & Tyerman in trust Description and name of plaintiff are withheld	221,340		11,000
<i>Authority—Federal Court Award T-1874-92</i>			123,052
Reimbursement of expert fees and solicitors' fees incurred to have name entered on Saddle Lake Band List— McBean Becker in trust for Steinhauer Anderson K	7,000	NATIONAL DEFENCE	
<i>Authority—Court of Queen's Bench for Saskatchewan Judicial Centre of Regina QBG No 1665</i>		<i>Authority—Supreme Court Award BC #C935642</i>	
Merchant Law Group in trust Description and name of plaintiff are withheld	70,888	Cost awarded with respect to judgement and interest— Heenan Blaikie in trust for Leblanc J.	13,646
<i>Authority—Federal Court of Canada Trial Division T-617-85</i>		<i>Authority—Federal Court of Canada Trial Division T-2906-93 N/D 31896</i>	
Wrongful alienation of reserve lands— Dubuc Osland in trust for Montana Band	5,000	Cost awarded with respect to expropriation of land re: Genivar Inc	371,663

COURT AWARDS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
K Krause—Memorandum of Agreement PSSRB #166-2-29012 and #166-2-28013 Grievance settlement	5,165	National Parole Board <i>Authority—Federal Court of Canada</i> <i>Trial Division T-1368-97</i> Payment of general damages plus interest costs to an inmate— Antoine C Zarzour	8,716
	390,474		213,631
SOLICITOR GENERAL		TRANSPORT	
Correctional Service		Department	
<i>Authority—Federal Court Award T-2775-91</i> Compensation for wrongful transfer— Charles B Davidson in trust for Eugene Campbell	10,000	<i>Authority—Supreme Court of Newfoundland</i> <i>1990 St J No 2161</i> Settlement of a claim for loss of fishing vessel— William Roebathan McKay & Marshall for Hickey John . . .	1,900,000
<i>Authority—Federal Court Award T-1368-97</i> Compensation for infringement of inmate's human rights and liberties— Antoine C Zarzour	8,226	William Roebathan McKay & Marshall for Glovertown Shipyards	106,625
<i>Authority—Federal Court Award T-2775-91</i> Compensation for wrongful transfer— Charles B Davidson in trust for Harold S Dubarry	8,000	William Roebathan McKay & Marshall for Newfoundland Marine Design Limited and Maritime Consultants Limited	64,917
<i>Authority—Federal Court Award T-2775-91</i> Compensation for wrongful transfer— Charles B Davidson in trust for Arthur Winters	8,000		2,071,542
<i>Authority—Federal Court Award T-195-97</i> Payment of court costs and disbursements relating to staffing mode and linguistic profile of AS-02 level position— Nelligan Power in trust for Don B Rogers	2,000	TREASURY BOARD	
<i>Authority—Federal Court Award T-220-98</i> Compensation for wrongful transfer— Allen Edward Bullock	1,200	Secretariat	
<i>Authority—Supreme Court of British Columbia</i> <i>SO27833</i> Payment of court costs and disbursements relating to damages and loss of earnings capacity in relation to head injury sustained while using weight training equipment— McMurphy & Co in trust for Luc Dulude	163,111	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM <i>Authority—Federal Court Award</i> Payment of legal costs pursuant to a court case to obtain her rightful benefits under the <i>Public Service</i> <i>Superannuation Act</i> — Suzy-Guyline Gagnon, attorney in trust for St-Hillaire C	4,000
<i>Authority—Ontario Court 98-CV-6618</i> Compensation for serious irreparable physical and psychological damage as a result of the electroshock— Genest, Murray in trust for Dorothy Mills Proctor	4,378	<i>Authority—Ontario Court (General Division)</i> Costs awarded with respect to pension benefits— Spinks N	35,165
	204,915		39,165
		Total	861,583,394

SECTION 11

1999-2000

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year.

An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Canada Agriculture Infrastructure Program . . . . .	...	...	...	...

Canada/Manitoba partnership agreement on municipal water infrastructure . . . . .	...	...	...	...

Canada/Saskatchewan Agri-Food Innovation Agreement . . . . .	...	...	...	...

Canada/Saskatchewan partnership agreement on rural development . . . . .	...	...	...	...

Canada/Saskatchewan partnership agreement on water- based economic development . . . . .	...	...	...	...

Contributions to 4-H clubs	8	8	14	9
	8	8	14	9
	<i>173</i>	<i>145</i>	<i>280</i>	<i>159</i>
Crop insurance and waterfowl	118	758	405	1,939
	67	562	467	1,990
	<i>1,475</i>	<i>23,841</i>	<i>6,938</i>	<i>26,529</i>
Economic and regional development agreements . . . . .	...	...	...	...

	<i>6,740</i>	<i>27,545</i>	<i>33,040</i>	<i>32,296</i>
Grants to organizations under the Safety Net Companion Programs . . . . .	...	...	...	...

	...	...	...	<i>1,500</i>
Green plan . . . . .	...	...	...	...

	<i>636</i>	<i>848</i>	<i>1,152</i>	<i>1,056</i>

11 . 2 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	2,962	15,362	3,800	...	22,124	...	...	...	22,124
...	...	7,376	18,361	6,268	1,748 ⁽¹⁾	33,753	...	...	...	33,753
...	...	17,734	59,659	25,492	1,478	104,363	...	...	...	104,363
...
...	...	279	...	...	...	279	...	...	...	279
...	...	27,379	...	...	...	27,379	...	...	...	27,379(f)
...	...	...	7,792	...	...	7,792	...	...	...	7,792
...	...	...	13,973	...	...	13,973	...	...	...	13,973
...	...	...	41,807	...	...	41,807	...	...	...	41,807
...
...	...	...	485	...	...	485	...	...	...	485
...	...	...	3,311	...	...	3,311	...	...	...	3,311(f)
...
...	...	...	2,450 ⁽¹⁾	2,450	...	...	...	2,450 ⁽¹⁾
...	...	...	11,867	...	...	11,867	...	...	...	11,867(f)
20	58	21	33	29	25	225	...	...	...	225
20	58	21	33	29	25	225	...	...	...	225
198	1,388	474	541	639	309	4,306	...	...	...	4,306
17,396	26,032	38,328	68,026	56,933	7,555	217,490	...	...	...	217,490
18,314	27,227	41,769	71,108	53,673	11,703	226,880	...	...	...	226,880
298,565	484,515	501,966	1,533,870	1,048,615	97,702	4,024,016	...	...	...	4,024,016
1,319	...	...	...	...	...	1,319	...	...	...	1,319
2,057	...	...	...	...	...	2,057	...	...	...	2,057
45,057	...	12,797	13,169	8,676	19,555	198,875	...	...	...	198,875
...
...	...	...	32,870	...	...	32,870	...	...	...	32,870
...	...	...	34,870	56	2,000	38,426	...	...	...	38,426
...
...
16,810	21,020	2,222	4,606	16,067	4,964	69,381	33	...	47	69,461(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Gross revenue insurance plan .....	...	...	...	22

	...	9,813	2,315	4,904
Net Income Stabilization Account	89	2,357	1,456	1,333
	94	2,312	1,378	1,150
	509	12,423	6,522	6,031
New Brunswick Debt Refinancing Program .....	...	...	...	68

	...	...	...	492
Payments in connection with the <i>Farm Income Protection Act</i> Canada/Nova Scotia Apple Industry Development Fund .....	...	...	143	...
	...	...	69	...
	...	...	286	...
Payments in connection with the <i>Farm Income Protection Act</i> Net Income Stabilization Account	45	2,188	674	...
	44	2,089	635	...
	130	6,201	1,923	...
Payments in connection with the <i>Farm Income Protection Act</i> Safety Net Companion Programs	1,173	...	490	...
	1,749	815	575	...
	4,587	3,648	2,755	902
Payments in connection with the <i>Farm Income Protection Act</i> Transition programs for Red Meats .....	...	...	...	...

	...	181	209	124
Rabies indemnification program .....	...	...	...	...

	...	...	...	5
Tobacco diversification plan .....	...	...	...	...

	...	4,900	566	141
Canada-Saskatchewan Agri-Food Innovation Fund (AFIF) .....	...	...	...	...

Payments in lieu of Grants to the provinces of Saskatchewan and Manitoba to establish emergency farm relief packages .....	...	...	...	...

Total ministry	1,433	5,311	3,182	3,371
	1,962	5,786	3,138	3,149
	9,663	85,897	53,231	73,237

CANADIAN HERITAGE

Department

Newfoundland cooperation agreement on culture .....	...	...	...	...

	1,306	...	...	...

11.4 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	60	...	18	...	100	...	...	...	100
...	...	70	...	70	...	140	...	...	...	140
250,200	340,762	384,431	902,975	567,168	12,578	2,475,146	...	...	...	2,475,146
3,234	50,503	34,502	81,713	63,420	5,433	244,040	...	...	...	244,040
2,684	48,590	35,795	82,637	65,622	5,154	245,416	...	...	...	245,416
13,353	266,158	199,434	692,591	297,607	31,965	1,526,593	...	...	...	1,526,593
...	...	...	...	...	...	68	...	...	...	68
...
...	...	...	...	...	...	492	...	...	...	492
...	...	...	...	...	...	143	...	...	...	143
...	...	...	...	...	...	69	...	...	...	69
...	...	...	...	...	...	286	...	...	...	286
...	16,467	...	75,000	...	...	94,374	...	...	...	94,374
...	15,413	...	...	...	...	18,181	...	...	...	18,181
...	48,914	...	75,000	22,347	...	154,515	...	...	...	154,515
34,859	...	1,529	5,657	15,323	313	59,344	...	...	...	59,344
41,858	10,000	268	...	2,155	142	57,562	...	...	...	57,562
182,541	64,085	14,405 ⁽¹⁾	5,850	81,908 ⁽¹⁾	455	361,136	...	...	...	361,136 ⁽¹⁾
...	...	...	...	2,020	...	2,020	...	...	...	2,020
...	...	...	...	3,153	...	3,153	...	...	...	3,153
5,217	3,617	2,080	1,108	13,422	288	26,246	...	...	...	26,246
...	5	7	...	...	...	12	...	...	...	12
...	4	...	...	...	...	4	...	...	...	4
232	2,360	60	18	1	...	2,676	...	...	...	2,676
...
...	890	...	...	...	...	890	...	...	...	890
3,217	40,598	...	...	...	...	49,422	...	...	...	49,422(f)
...	...	...	560	...	...	560	...	...	...	560
...
...	...	...	560	...	...	560	...	...	...	560
...	...	60,000	180,000	...	...	240,000	...	...	...	240,000
...
...	...	60,000	180,000	...	...	240,000	...	...	...	240,000(f)
56,828	93,065	137,409	434,143	141,543	13,326	889,611	...	...	...	889,611
64,933	102,182	78,202	201,106	124,702	17,024	602,184	...	...	...	602,184
632,849	1,209,332	1,198,219	3,505,237	1,980,866	171,109	8,919,640	33	...	47	8,919,720
...
...
...	...	...	...	...	...	1,306	...	...	...	1,306(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Nova Scotia cooperation agreement on culture. ....	...	...	...	...

	...	...	609	...
Official language in education program.	2,792	1,346	6,977	17,304
	3,451	1,117	5,817	13,498
	71,163	35,352	132,382	538,172
Winnipeg development agreement on culture. ....	...	...	...	...

Parks Canada Agency				
Canada/Alberta Strategic Alliance. ....	...	...	...	...

Total ministry.	2,792	1,346	6,977	17,304
	3,451	1,117	5,817	13,498
	72,469	35,352	132,991	538,172

ENVIRONMENT**Department**

Canada/Newfoundland climate network expansion agreement. ....	...	...	...	...
	29	...	...	...
	1,110	...	...	...
Canada/Quebec climate network expansion agreement. ....	...	...	...	...

Flood damage reduction				
British Columbia. ....	...	...	...	...

Flood risk mapping. ....	...	...	...	...

North American Waterfowl Management Plan. ....	...	...	...	...

Ottawa River regulation. ....	...	...	...	...

Protection and clean-up of St-Lawrence River. ....	...	...	...	...

Pulp and paper. ....	...	...	...	...

Sustainable management program for the				
Fraser River Basin. ....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
...	...	...	...	...	...	609	...	...	...	609(f)
51,526	67,232	11,835	5,517	13,684	12,106	190,319	2,117	1,114	887	194,437
42,470	72,060	8,055	5,141	9,308	11,372	172,289	3,085	...	680	176,054
2,159,326	1,793,258	190,451	156,133	205,380	215,580	5,497,197	21,330	1,114	15,262	5,534,903
...	...	204	...	...	...	204	...	...	...	204
...	...	365	...	...	...	365	...	...	...	365
...	...	1,385	...	...	...	1,385	...	...	...	1,385
...	...	...	...	782	...	782	...	...	...	782
...	...	...	...	633	...	633	...	...	...	633
...	...	...	...	3,318	...	3,318	...	...	...	3,318(f)
51,526	67,232	12,039	5,517	14,466	12,106	191,305	2,117	1,114	887	195,423
42,470	72,060	8,420	5,141	9,941	11,372	173,287	3,085	...	680	177,052
2,159,326	1,793,258	191,836	156,133	208,698	215,580	5,503,815	21,330	1,114	15,262	5,541,521
...
...	...	...	...	...	...	29	...	...	...	29
...	...	...	...	...	...	1,110	...	...	...	1,110
205	...	...	...	...	...	205	...	...	...	205
207	...	...	...	...	...	207	...	...	...	207
5,394	...	...	...	...	...	5,394	...	...	...	5,394
...
...
...	...	...	...	...	582	582	...	...	...	582(f)
...
...
13,305	8,742	1,753	2,183	2,587	1,162	29,732	...	...	...	29,732(f)
...	...	386	370	147	2	905	...	...	...	905
...	...	411	738	609	...	1,758	...	...	...	1,758
...	...	1,914	3,279	2,613	16	7,822	...	...	...	7,822
27	...	...	...	...	...	27	...	...	...	27
86	79	...	...	...	...	165	...	...	...	165
1,342	1,156	...	...	...	...	2,498	...	...	...	2,498
1,200	...	...	...	...	...	1,200	...	...	...	1,200
1,500	...	...	...	...	...	1,500	...	...	...	1,500
22,910	...	...	...	...	...	22,910	...	...	...	22,910
300	...	...	...	...	...	300	...	...	...	300
300	...	...	...	...	...	300	...	...	...	300
1,750	...	...	...	...	273	2,023	...	...	...	2,023
...
...
...	...	...	...	...	3,316	3,316	...	...	...	3,316(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Water quality monitoring agreements . . . . .	...	...	...	...

	1,716	488	15	548
Water quantity survey agreement	143,620	10,000	114,769	119,348
	124	10	76	124
	148,213	10,767	117,430	124,099
Weather radio network . . . . .	...	...	...	2,000
	...	...	...	2
	1,064	21	791	2,376
Canadian Environmental Assessment Agency				
Saskatchewan Uranium Mining Developments . . . . .	...	...	...	...

Terra Nova Offshore Petroleum Board . . . . .	...	...	...	...
	491,821	...	...	...
	727,707	...	...	...
Total ministry	143,620	10,000	114,769	121,348
	491,974	10	76	126
	879,810	11,276	118,236	127,023
FISHERIES AND OCEANS				
Department				
Atlantic Fisher Early Retirement Program	2,164	...	...	...
	2,253	...	...	...
	8,054	43	2,688	...
BC Hydro Water Use Planning . . . . .	...	...	...	...

Burrard Inlet Environmental Action Plan . . . . .	...	...	...	...

Canada/BC Agreement—Joint Habitat Restoration, Protection and Data Sharing . . . . .	...	...	...	...

Cooperative agreement for fishing industry development . . . . .	...	...	...	...

	4,523	...	...	...
Defensible Methods Project (OMNR) . . . . .	...	...	...	...

Forest Renewal BC Watershed Restoration Program . . . . .	...	...	...	...

Fraser Basin management program . . . . .	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
...	...	...	...	...	...	2,767	...	...	...	2,767(f)
200	577	...	...	...	...	388,514	...	...	...	388,514
200	592	...	...	...	...	1,126	...	...	...	1,126
18,683	15,716	6,117	5,823	14,211	...	461,059	...	...	...	461,059
...	...	...	...	...	...	2,000	...	...	...	2,000
...	...	...	...	...	...	2	...	...	...	2
...	...	...	...	...	...	4,252	...	...	...	4,252
...
...
...	...	...	1,788,214	...	...	1,788,214	...	...	...	1,788,214(f)
...
...	...	...	...	...	...	491,821	...	...	...	491,821
...	...	...	...	...	...	727,707	...	...	...	727,707(f)
1,932	577	386	370	147	2	393,151	...	...	...	393,151
2,293	671	411	738	609	...	496,908	...	...	...	496,908
63,384	25,614	9,784	1,799,499	19,411	5,349	3,059,386	...	...	...	3,059,386
...	...	...	...	...	...	2,164	...	...	...	2,164
...	...	...	...	...	...	2,253	...	...	...	2,253
673	...	...	...	...	...	11,458	...	...	...	11,458
...	...	...	...	...	161	161	...	...	...	161
...	...	...	...	...	49	49	...	...	...	49
...	...	...	...	...	310	310	...	...	...	310
...	...	...	...	...	80	80	...	...	...	80
...	...	...	...	...	50	50	...	...	...	50
...	...	...	...	...	522	522	...	...	...	522
...	...	...	...	...	771	771	...	...	...	771
...	...	...	...	...	1,106	1,106	...	...	...	1,106
...	...	...	...	...	1,995	1,995	...	...	...	1,995
...
...
...	...	...	...	...	...	4,523	...	...	...	4,523(f)
...	190	...	...	...	...	190	...	...	...	190
...	175	...	...	...	...	175	...	...	...	175
...	390	...	...	...	...	390	...	...	...	390
...	...	...	...	...	161	161	...	...	...	161
...	...	...	...	...	56	56	...	...	...	56
...	...	...	...	...	926	926	...	...	...	926
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	50	50	...	...	...	50
...	...	...	...	...	1,287	1,287	...	...	...	1,287

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Fraser River Estuary management

Hamilton Harbour Remedial Action Plan

Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production (formerly Hydrographic Arctic Survey).....

Hydrographic Arctic Survey—Rankin Inlet

Northern Cod early retirement program.....	5,347	...	...	...
	7,727	...	...	...
	63,847	...	...	...
Operation of Alouette River hatchery

Restoration of Atlantic salmon stocks in Lake Ontario

Watershed Management Plan.....

Canadian Fisheries Adjustment Restructuring Program	10,738	...	...	...
	13,309	...	...	...
	24,047	...	...	...
Habitat Manipulation Experiment in Sault Ste Marie (OMNR)

Lower Trophic Level Production in Lake Erie (ONT).....

Productive Capacity Research.....

Puntledge River Steelhead

Atlantic Salmon.....

Methods & Standard Manual for Escapement.....

OMNR Watershed Workshop

11.10 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	100	100	...	...	...	100
...	...	...	...	...	100	100	...	...	...	100
...	...	...	...	...	740	740	...	...	...	740
...	70	...	...	...	...	70	...	...	...	70
...	40	...	...	...	...	40	...	...	...	40
...	602	...	...	...	...	602	...	...	...	602
...
...	...	...	...	...	...	...	1,650	...	...	1,650
...	...	...	...	...	...	...	4,860	...	...	4,860
...
...
...	...	...	...	...	...	...	486	...	...	486
...	...	...	...	...	...	5,347	...	...	...	5,347
...	...	...	...	...	...	7,727	...	...	...	7,727
...	...	...	...	...	...	63,847	...	...	...	63,847
...	...	...	...	...	50	50	...	...	...	50
...	...	...	...	...	24	24	...	...	...	24
...	...	...	...	...	567	567	...	...	...	567
...
...	25	...	...	...	...	25	...	...	...	25
...	39	...	...	...	...	39	...	...	...	39
...	39	...	...	...	...	39	...	...	...	39
...	36	...	...	...	...	36	...	...	...	36
...	111	...	...	...	...	111	...	...	...	111
...	...	...	...	...	...	10,738	...	...	...	10,738
...	...	...	...	...	...	13,309	...	...	...	13,309
...	...	...	...	...	...	24,047	...	...	...	24,047
...	199	...	...	...	...	199	...	...	...	199
...	120	...	...	...	...	120	...	...	...	120
...	319	...	...	...	...	319	...	...	...	319
...	20	...	...	...	...	20	...	...	...	20
...	122	...	...	...	...	122	...	...	...	122
...	142	...	...	...	...	142	...	...	...	142
...	315	...	...	...	...	315	...	...	...	315
...	120	...	...	...	...	120	...	...	...	120
...	435	...	...	...	...	435	...	...	...	435
...	...	...	...	...	7,100	7,100	...	...	...	7,100
...
...	...	...	...	...	7,100	7,100	...	...	...	7,100
...	...	...	...	...	40,878	40,878	...	...	...	40,878
...
...	...	...	...	...	40,878	40,878	...	...	...	40,878
...	...	...	...	...	16,310	16,310	...	...	...	16,310
...
...	...	...	...	...	16,310	16,310	...	...	...	16,310
...	10	...	...	...	...	10	...	...	...	10
...
...	10	...	...	...	...	10	...	...	...	10

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Effects of Hydro Ramping on Fish Habitat .....	...	...	...	...

Project Quinte .....	...	...	...	...

Total ministry	18,249	...	...	...
	23,289	...	...	...
	100,471	43	2,688	...
HEALTH				
Department				
Alcohol and Drug Treatment and Rehabilitation	489	306	599	542
	489	306	599	542
	3,752	918	6,523	4,102
HUMAN RESOURCES DEVELOPMENT				
Department				
Canada Assistance Plan ⁽²⁾	24	747	(677)	466
	(3)	...	(612)	669
	2,148,021	488,139	2,945,818	2,951,522
Canadian jobs strategy .....	...	...	...	...
	...	60	30	...
	324,901	44,801	236,081	334,876
New Brunswick Works .....	...	...	...	...

	...	...	...	21,807
Older worker adjustment .....	...	...	...	...

	10,018	1,362	12,553	4,857
Strategic initiatives .....	...	...	...	...
	118	1,011	2,300	6,001
	9,963	7,076	13,573	38,357
Employability Assistance for people with disabilities	4,110	625	7,445	5,274
	4,110	479	7,445	5,274
	69,791	7,003	115,812	98,505
National Child Benefit ⁽³⁾

Total ministry	4,134	1,372	6,768	5,740
	4,225	1,550	9,163	11,944
	2,562,694	548,381	3,323,837	3,449,924

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	330	...	...	...	...	330	...	...	...	330
...
...	330	...	...	...	...	330	...	...	...	330
...	222	...	...	...	...	222	...	...	...	222
...
...	222	...	...	...	...	222	...	...	...	222
...	1,395	...	...	...	65,686	85,330	...	...	...	85,330
...	638	...	...	...	1,435	25,362	1,650	...	...	27,012
673	2,600	...	...	...	70,635	177,110	5,346	...	...	182,456
2,866	4,783	694	670	1,366	1,640	13,955	282	...	263	14,500
2,866	4,783	694	670	1,366	1,640	13,955	282	...	263	14,500
26,744	62,177	4,176	8,363	13,518	22,246	152,519	846	...	789	154,154
13,889	30,312	...	...	11,446	...	56,207	...	...	(66)	56,141
...	5,501	2,139	...	...	...	7,694	...	...	421	8,115
21,543,662	28,508,500	3,603,795	3,065,566	7,995,189	11,918,211	85,168,423	318,437	...	94,797	85,581,657
...
2	...	...	...	...	...	92	...	...	...	92
1,888,840	1,932,218	256,142	279,979	610,677	765,906	6,674,421	...	...	...	6,674,421(f)
...
...
...	...	...	...	...	...	21,807	...	...	...	21,807(f)
...
...
212,091	136,607	7,403	762	...	35,008	420,661	...	...	...	420,661(f)
...
19	3,636	3,584	2,133	160	7,129	26,091	400	...	192	26,683
82,284	34,145	14,737	15,332	3,130	52,154	270,751	5,040	...	1,210	277,001(f)
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	65,362	7,914	9,953	22,343	27,000	189,013	...	...	...	189,013
348,176	1,046,264	147,157	166,188	398,793	393,371	2,791,060	15,094	...	20,742	2,826,896
...
...
...
53,022	95,674	7,914	9,953	33,789	27,000	245,366	...	...	(66)	245,300
39,154	74,499	13,637	12,086	22,503	34,129	222,890	400	...	613	223,903
24,075,053	31,657,734	4,029,234	3,527,827	9,007,789	13,164,650	95,347,123	338,571	...	116,749	95,802,443

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Access road Atikamekw—C.N.A.

Beverly and Kaminuriak Caribou management agreement

Capital facilities and common services				
Janvier/Chipewyan Prairie for a multi-year				
agreement between INAC and M.D. of Wood Buffalo

Commission for Health and Social services for the First Nations				
of Quebec and Labrador

Cree-Kativik school board (James Bay)

Cree trappers association

Forest protection

Hydro land lines

Infrastructure program

Infrastructure rehabilitation—Schefferville

Joint Education Capital Agreement—IANC,				
Manow—NAN bands

Natural resources development

Newfoundland agreement	9,307	...	...	...
	7,875	...	...	...
	104,435	...	...	...
Northeastern Quebec agreement

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
6,148	6,148	...	...	...	6,148(f)
...	14	...	...	14
...	10	...	...	10
...	177	...	...	177
...
...	574	...	574	...	...	...	574
...	1,772	...	1,772	...	...	...	1,772(f)
146	146	...	...	...	146
145	145	...	...	...	145
849	849	...	...	...	849
70,463	70,463	...	...	...	70,463
67,156	67,156	...	...	...	67,156
906,947	906,947	...	...	...	906,947
82	82	...	...	...	82
82	82	...	...	...	82
1,706	1,706	...	...	...	1,706
102	1,738	...	1,908 ⁽¹⁾	3,748	...	...	...	3,748
...	1,126	...	1,070 ⁽¹⁾	2,196	...	...	...	2,196
102	12,821	...	8,111	...	...	21,034	...	...	...	21,034
...
...
1,000	...	106,450 ⁽¹⁾	107,450	...	...	...	107,450(f)
...
...	1,670	...	...	1,670
...	6,753	...	...	6,753
33	33	...	...	...	33
928	928	...	...	...	928
2,685	2,685	...	...	...	2,685
...
...
...	33,060	...	...	...	...	33,060	...	...	...	33,060
...	500	...	...	...	...	500	...	...	...	500
...	500	...	...	...	...	500	...	...	...	500
...	10,581	...	...	...	...	10,581	...	...	...	10,581
...	9,307	...	...	...	9,307
...	7,875	...	...	...	7,875
...	104,435	...	...	...	104,435
2,199	2,199	...	...	...	2,199
2,233	2,233	...	...	...	2,233
47,817	47,817	...	...	...	47,817

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Northern flood agreement

Roads on reserves

Social services

Tripartite agreement—Algonquins of Barrière Lake

Tripartite economic development negotiations

Tripartite Indian services

Tripartite treaty negotiations

Numavik Housing

Interim Resource Management Assistance Program

Nunavik Commission

Labrador Inuit Agreement	23	...	...	...

	23	...	...	...
Total ministry	9,330	...	...	...
	7,875	...	...	...
	<i>104,458</i>	...	...	...
INDUSTRY				
Department				
Canada/Ontario infrastructure

Eastern Ontario Economic Recovery Initiative

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	1,737	...	...	...	1,737	...	...	...	1,737
...	...	1,764	...	...	...	1,764	...	...	...	1,764
...	...	111,095	...	...	...	111,095	...	...	...	111,095
...	...	1,624	...	...	...	1,624	...	...	...	1,624
...	...	200	...	...	...	200	...	...	...	200
...	...	20,477	...	...	...	20,477	...	...	...	20,477
...	111,565	...	...	...	...	111,565	...	...	...	111,565
...	93,902 ⁽¹⁾	93,902	...	...	...	93,902
...	1,359,772	...	...	...	...	1,359,772	...	...	...	1,359,772
339	...	...	...	...	...	339	...	...	...	339
406	...	...	...	...	...	406	...	...	...	406
4,124	...	...	...	...	...	4,124	...	...	...	4,124
...	382	...	...	...	...	382	...	...	...	382
...	331	...	...	...	...	331	...	...	...	331
...	3,159	...	...	...	...	3,159	...	...	...	3,159(f)
...	667	...	...	...	...	667	...	...	...	667
...	725	...	...	...	...	725	...	...	...	725
...	9,620	...	...	...	...	9,620	...	...	...	9,620(f)
...	...	...	...	...	4,694	4,694	...	...	...	4,694
...	...	...	...	...	4,802	4,802	...	...	...	4,802
...	...	...	...	...	26,848	26,848	...	...	...	26,848
...
2,500	...	...	...	...	...	2,500	...	...	...	2,500
2,500	...	...	...	...	...	2,500	...	...	...	2,500
...	...	...	...	...	...	...	1,125	...	...	1,125
...	...	...	...	...	...	...	1,220 ⁽¹⁾	1,220
...	...	...	...	...	...	...	2,345	...	...	2,345
160	...	...	...	...	...	160	...	...	...	160
...
160	...	...	...	...	...	160	...	...	...	160
...	...	...	...	...	...	23	...	...	...	23
...
...	...	...	...	...	...	23	...	...	...	23
73,524	114,852	3,361	1,908	...	4,694	207,669	1,139	...	...	208,808
73,450	1,556	1,964	...	574	4,802	90,221	1,680	...	...	91,901
972,936	151,448	131,572	1,070	1,772	26,848	1,390,104	8,150	...	...	1,398,254

...	25,000	...	...	...	...	25,000	...	...	...	25,000
...	65,170	...	...	...	...	65,170	...	...	...	65,170
...	795,771	...	...	...	...	795,771	...	...	...	795,771
...	3,324	...	...	...	...	3,324	...	...	...	3,324
...	2,557	...	...	...	...	2,557	...	...	...	2,557
...	8,681	...	...	...	...	8,681	...	...	...	8,681

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Industrial and regional development .....	...	...	...	...

	630,651	310,879	690,209	561,133
Tourism co-operative partnership agreements .....	...	...	...	...

	11,427	4,493	6,611	2,907
Atlantic Canada Opportunities Agency				
Cooperation agreements	8,707	12,919	36,990	15,636
	9,019	7,183	53,894	16,150
	172,252	103,031	176,445	177,838
Cooperation agreements - TAGS/CED	7,531	...	1,578	...
	10,181	...	1,489	20
	27,421	...	6,579	983
Cooperation agreements - TAGS/ER	12,717	...	2,856	791
	13,584	...	2,721	463
	53,641	...	7,437	2,224
Economic development Agency of Canada for the Regions of Quebec				
Canada/Quebec tourism development sub-agreement .....	...	...	...	...

Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement .....	...	...	...	...

Contributions under the temporary economic reconstruction program .....	...	...	...	...

Western Economic Diversification				
Agreement on Asia-Pacific Initiatives .....	...	...	...	...

Canada Infrastructure Works .....	...	...	...	...

Partnership Agreements .....	...	...	...	...

Red River Valley flood proofing and diking enhancements .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5,185	5,185	...	...	...	5,185
18,198	18,198	...	...	...	18,198
487,865	279,136	312,968	193,718	142,342	162,075	3,770,976	30,708	...	13,439	3,815,123
...
5,060	1,281	...	...	3,832	...	35,611	2,894	...	4,662	43,167(f)
12	74,264	...	...	...	74,264
2	86,248	...	...	...	86,248
14	139	...	...	...	...	629,719	...	...	...	629,719
...	9,109	...	...	...	9,109
...	11,690	...	...	...	11,690
...	34,983	...	...	...	34,983
...	16,364	...	...	...	16,364
...	16,768	...	...	...	16,768
...	63,302	...	...	...	63,302
...
450	450	...	...	...	450
26,201	26,201	...	...	...	26,201
15,354	15,354	...	...	...	15,354
44,730	44,730	...	...	...	44,730
609,581	609,581	...	...	...	609,581
1,754	1,754	...	...	...	1,754
4,852	4,852	...	...	...	4,852
13,789	13,789	...	...	...	13,789
...
...	5,000	5,000	...	...	...	5,000
...	60,000	60,000	...	...	...	60,000 ⁽¹⁾
...	...	6,107	552	1,769	9,901	18,329	...	...	...	18,329
...	...	9,129	5,213	36,766	37,897	89,005	...	...	...	89,005
...	...	81,859	69,262	207,849	260,729	619,699	...	...	...	619,699
...	...	2,746	2,504	2,057	...	7,307	...	...	...	7,307
...	...	3,773	1,100	5,633	...	10,506	...	...	...	10,506 ⁽¹⁾
...	...	8,519	3,604	10,690	...	22,813	...	...	...	22,813 ⁽¹⁾
...
...	...	5,400	...	...	...	5,400	...	...	...	5,400 ⁽¹⁾
...	...	15,400	...	...	...	15,400	...	...	...	15,400 ⁽¹⁾

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Red River Valley jobs and economic restoration initiative .....	...	...	...	...

Upgrading the Port of Churchill to Hudson Bay Port Company .....	...	...	...	...

Red River Flood Protection Program .....	...	...	...	...

Total ministry	28,955 32,784 895,392	12,919 7,183 418,403	41,424 58,104 887,281	16,427 16,633 745,085
JUSTICE				
Department				
Fire-arms .....	...	175	658	934
	610	218	937	1,190
	2,220	978	4,070	4,614
Legal aid	1,557	254	2,831	1,363
	1,571	248	2,859	1,327
	28,122	4,181	53,059	24,764
Native courtworker	81	...	25	...
	103	...	95	...
	1,714	52	558	...
Young offenders assistance juvenile justice	4,925	1,944	5,936	4,640
	4,546	1,795	5,479	4,282
	63,250	24,923	75,443	59,449
Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal aid, aboriginal courtwork and public legal education and information services) .....	...	...	...	...

Total ministry	6,563 6,830 95,306	2,373 2,261 30,134	9,450 9,370 133,130	6,937 6,799 88,827
NATIONAL DEFENCE				
Department				
Joint emergency preparedness program and disaster financial assistance	233	140	193	206
	226	158	226	187
	16,614	6,380	8,425	30,657

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
...	...	12,000	...	...	...	12,000	...	...	...	12,000 ⁽¹⁾ (f)
...	...	7,000	...	...	...	7,000	...	...	...	7,000
...	...	800	...	...	...	800	...	...	...	800 ⁽¹⁾
...	...	7,800	...	...	...	7,800	...	...	...	7,800 ⁽¹⁾
...	...	24,000	...	...	...	24,000	...	...	...	24,000
...
...	...	24,000	...	...	...	24,000	...	...	...	24,000
22,305	28,324	39,853	3,056	3,826	9,901	206,990	...	...	...	206,990
68,232	67,727	9,129	5,213	36,766	42,897	344,668	...	...	...	344,668
1,142,510	1,085,008	428,800	264,080	359,656	422,804	6,649,019	33,602	...	18,101	6,700,722
8,194	6,586	...	...	6	5,729	22,282	...	...	...	22,282
6,892	5,302	200	244	258	4,160	20,011	97	...	282	20,390
20,092	24,725	2,464	2,190	4,567	12,935	78,855	1,137	...	1,297	81,289
16,535	36,066	4,020	2,481	6,544	9,052	80,703	...	...	...	80,703
16,396	36,438	3,154	2,465	6,441	8,929	79,828	1,658	...	427	81,913
306,001	633,813	60,352	46,971	117,466	152,291	1,427,020	24,435	...	7,605	1,459,060
457	909	297	500	865	1,023	4,157	...	...	...	4,157
456	970	297	500	865	1,031	4,317	356	...	170	4,843
7,760	13,595	5,789	6,694	18,994	17,844	73,000	6,554	...	2,167	81,721
30,674	61,277	5,886	7,135	14,973	18,248	155,638	4,461	...	1,061	161,160
26,464	56,622	5,267	6,585	13,133	15,938	140,111	3,660	...	979	144,750
440,267	809,648	74,403	91,563	182,559	225,348	2,046,853	60,937	...	17,531	2,125,321
...	...	...	...	...	...	...	1,274	668	1,178	3,120
...
...	...	...	...	...	...	...	1,274	668	1,178	3,120
55,860	104,838	10,203	10,116	22,388	34,052	262,780	5,735	668	2,239	271,422
50,208	99,332	8,918	9,794	20,697	30,058	244,267	5,771	...	1,858	251,896
774,120	1,481,781	143,008	147,418	323,586	408,418	3,625,728	94,337	668	29,778	3,750,511
161,351	1,615	50,280	205	293	1,130	215,646	153	151	157	216,107
275,770	31,335	38,255	3,407	12,274	1,587	363,425	154	...	155	363,734
722,580	81,862	205,263	16,109	80,535	37,427	1,205,852	4,772	151	4,750	1,215,525

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
NATURAL RESOURCES				
Department				
Canada/Newfoundland development fund	2,877	...	...	...
	3,315	...	...	...
	212,703	...	...	...
Canada/Newfoundland Offshore Petroleum Board	1,564	...	...	...
	1,203	...	...	...
	28,990	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	832	...
	...	...	680	...
	...	...	8,192	...
Forest development sub-agreement .....	...	...	...	...

Mineral development agreement .....	...	...	...	...

	26,414	188	24,898	18,958
Ontario Ice Storm Recovery Program .....	...	...	...	...

Ontario Ice Storm Recovery Program .....	...	...	...	...

Total ministry	4,441	...	832	...
	4,518	...	680	...
	268,107	188	33,090	18,958
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
REAL PROPERTY SERVICES PROGRAM				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...

Canada Mortgage and Housing Corporation				
Cost Shared Housing Program (previously Land rental, rural and native housing and low rental accommodation)	60,761	9,503	77,074	46,517
	⁽¹⁾	⁽¹⁾	⁽¹⁾	⁽¹⁾
	59,691	7,730	78,280	47,348
	774,042	107,035	847,161	501,765
Total ministry	60,761	9,503	77,074	46,517
	59,691	7,730	78,280	47,348
	774,042	107,035	847,161	501,765

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	2,877	...	...	...	2,877
...	...	...	...	...	...	3,315	...	...	...	3,315
...	...	...	...	...	...	212,703	...	...	...	212,703
...	...	...	...	...	...	1,564	...	...	...	1,564
...	...	...	...	...	...	1,203	...	...	...	1,203
...	...	...	...	...	...	28,990	...	...	...	28,990
...	...	...	...	...	...	832	...	...	...	832
...	...	...	...	...	...	680	...	...	...	680
...	...	...	...	...	...	8,192	...	...	...	8,192
...
...
229,671	20,511	...	...	...	127,665	377,847	...	...	...	377,847(f)
...
1,722	...	...	...	...	...	1,722	...	...	...	1,722
103,555	27,651	17,418	7,147	4,414	9,090	239,733	4,280	...	2,956	246,969
1,561,596	...	...	...	...	...	1,561,596	...	...	...	1,561,596
...
1,561,596	...	...	...	...	...	1,561,596	...	...	...	1,561,596
...	1,075,000	...	...	...	...	1,075,000	...	...	...	1,075,000
...
...	1,075,000	...	...	...	...	1,075,000	...	...	...	1,075,000
...	...	...	...	...	...	5,273	...	...	...	5,273
1,563,318	1,075,000	...	...	...	...	2,643,516	...	...	...	2,643,516
333,226	48,162	17,418	7,147	4,414	136,755	867,465	4,280	...	2,956	874,701
51	51	...	...	...	...	102	...	...	...	102
27	88	...	...	...	...	115	...	...	...	115
2,057	7,195	...	...	...	...	9,252	...	...	...	9,252
242,459	517,102	90,377	131,195	82,679	113,528	1,371,195	95,769	...	5,368	1,472,332
⁽¹⁾ 203,138	⁽¹⁾ 451,595	⁽¹⁾ 69,057	⁽¹⁾ 127,052	⁽¹⁾ 83,693	⁽¹⁾ 98,028	⁽¹⁾ 1,225,612	⁽¹⁾ 97,007	⁽¹⁾ ...	⁽¹⁾ 4,729	⁽¹⁾ 1,327,348
2,459,180	6,212,201	867,543	1,569,482	1,223,232	1,194,217	15,755,858	1,266,638	...	52,270	17,074,766
242,510	517,153	90,377	131,195	82,679	113,528	1,371,297	95,769	...	5,368	1,472,434
203,165	451,683	69,057	127,052	83,693	98,028	1,225,727	97,007	...	4,729	1,327,463
2,461,237	6,219,396	867,543	1,569,482	1,223,232	1,194,217	15,765,110	1,266,638	...	52,270	17,084,018

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
SOLICITOR GENERAL				
Department				
Aboriginal policing	38	52	1,572	236
	51	52	1,507	96
	<i>573</i>	<i>698</i>	<i>10,050</i>	<i>564</i>
TRANSPORT				
Department				
Atlantic region freight assistance transition program	4,320	3,008	5,085	548
	5,022	9,830	28,915	10,030
	<i>20,219</i>	<i>21,374</i>	<i>82,777</i>	<i>121,078</i>
Construction on Henri-Bourassa Boulevard . . . . .	...	...	...	...

Highway improvements . . . . .	...	...	2,033	34,500
	...	...	2,967	19,484
	<i>286,482</i>	...	<i>73,839</i>	<i>239,953</i>
National Safety Code	173	147	284	207
	172	147	284	207
	<i>862</i>	<i>736</i>	<i>1,419</i>	<i>1,035</i>
Outaouais Road Development . . . . .	...	...	...	...

Quebec Bridge Maintenance . . . . .	...	...	...	...

Strategic capital investment initiative—Highways and airports . . . . .	...	...	3,723	...
	...	...	10,586	...
	<i>10,000</i>	...	<i>101,543</i>	<i>150,508</i>
Total ministry	4,493	3,155	11,125	35,255
	5,194	9,977	42,752	29,721
	<i>317,563</i>	<i>22,110</i>	<i>259,578</i>	<i>512,574</i>
Grand total	305,175	53,329	288,121	287,894
	641,844	35,666	208,887	129,314
	<i>6,080,548</i>	<i>1,259,517</i>	<i>5,801,273</i>	<i>6,056,129</i>

Amounts in roman type are 1999-2000 expenditures.

Amounts in **bold face** type are 1998-99 expenditures.Amounts in *italic* type are expenditures from inception (including 1999-2000 expenditures).

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
14,924	16,318	2,369	5,595	4,392	4,329	49,825	171	415	1,051	51,462
13,843	14,506	2,203	6,033	4,346	4,243	46,880	837	...	1,054	48,771
66,871	158,659	34,789	41,271	39,941	36,286	389,702	5,239	415	9,172	404,528
17,625	...	...	...	...	...	30,586	...	...	...	30,586
14,123	...	...	...	...	...	67,920	...	...	...	67,920
78,001	...	...	...	...	...	323,449	...	...	...	323,449
...
...
21,000	...	...	...	...	...	21,000	...	...	...	21,000(f)
...	...	...	...	...	...	36,533	...	...	...	36,533
...	...	...	...	...	...	22,451	...	...	...	22,451
410	...	...	...	...	...	600,684	...	...	...	600,684
524	968	254	265	451	347	3,620	129	...	129	3,878
625	968	253	265	451	347	3,719	129	...	129	3,977
3,233	4,840	1,268	1,325	2,255	1,735	18,708	645	...	645	19,998
4,651	...	...	...	...	...	4,651	...	...	...	4,651
6,300	...	...	...	...	...	6,300	...	...	...	6,300
12,736	...	...	...	...	...	12,736	...	...	...	12,736
600	...	...	...	...	...	600	...	...	...	600
600	...	...	...	...	...	600	...	...	...	600
2,100	...	...	...	...	...	2,100	...	...	...	2,100
2,900	...	...	...	...	9	6,632	...	...	...	6,632
296	23,746	...	...	...	137	34,765	...	...	...	34,765
77,980	108,751	35,258	35,333	30,000	30,875	580,248	10,015	...	10,072	600,335
26,300	968	254	265	451	356	82,622	129	...	129	82,880
21,944	24,714	253	265	451	484	135,755	129	...	129	136,013
195,460	113,591	36,526	36,658	32,255	32,610	1,558,925	10,660	...	10,717	1,580,302
1,348,055	1,184,435	513,604	626,590	397,734	344,653	5,349,590	110,678	2,348	15,147	5,477,763
2,143,010	1,984,568	192,194	367,428	304,282	244,472	6,251,665	110,559	...	9,063	6,371,287
32,877,645	43,946,583	7,088,729	11,055,822	13,201,620	15,885,261	143,253,127	1,788,186	2,197	255,052	145,298,562

(1) Amends previous year's *Public Accounts of Canada*.

(2) Includes only residual payments or recoveries.

(3) The National Child Benefit was erroneously reported last year as a federal-provincial shared-cost program.

(f) Program completed.

SECTION 12

1999-2000

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
	\$	\$		\$	\$
AGRICULTURE AND AGRI-FOOD					
Department					
Vote 1—Operating expenditures—			Accrual accounting for tax revenues project—		
Operating budget	501,538,090	498,127,777	Operating budget	475,000	288,000
Frozen	2,863,374		Enhanced registered plans program—		
Less: revenues netted against expenditures	22,322,827	22,322,827	Operating budget	1,266,000	1,266,000
	482,078,637	475,804,950	Officers powers and personal protection training—		
Vote 5—Capital expenditures—			Operating budget	5,650,000	3,612,000
Capital	29,239,000	29,243,691	Re-engineering project—		
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	127		Operating budget	45,266,000	45,266,000
	29,238,873	29,243,691	Addressing annual intake of A/R—		
Vote 10—Grants and contributions—			Operating budget	8,697,000	7,550,000
Grants and contributions	983,294,870	860,148,774	Taxation migration rules—		
Frozen	50,000,000		Operating budget	6,910,000	2,752,000
	1,033,294,870	860,148,774	Frozen	571,430	
Statutory amounts	732,792,286	714,923,998	Less: revenues netted against expenditures	138,540,000	135,424,000
Total Department	2,277,404,666	2,080,121,413		2,409,873,406	2,340,609,700
Canadian Dairy Commission			Vote 5—Capital expenditures	15,727,000	15,721,283
Vote 15—Program expenditures	2,740,579	2,584,682	Vote 10—Contributions	95,000,000	94,900,627
Canadian Food Inspection Agency			Statutory amounts	484,090,224	483,938,024
Vote 20—Operating expenditures and contributions—			Total Ministry	3,004,690,630	2,935,169,634
Operating budget	325,543,601	325,533,757	CANADIAN HERITAGE		
Grants and contributions	129,991	129,991	Department		
Frozen	2,506,900		Vote 1—Operating expenditures—		
Less: revenues netted against expenditures	50,942,848	50,942,848	Operating budget	173,205,752	168,739,545
	277,237,644	274,720,900	Frozen	1,759,250	
Vote 25—Capital expenditures	15,464,629	4,463,970	Less: revenues netted against expenditures	3,998,000	3,392,442
Statutory amounts	49,310,284	49,284,302		170,967,002	165,347,103
	342,012,557	328,469,172	Vote 5—Grants and contributions	701,971,964	701,828,866
Total Ministry	2,622,157,802	2,411,175,267	Statutory amounts	24,518,721	18,812,150
CANADA CUSTOMS AND REVENUE AGENCY			Total Department	897,457,687	885,988,119
Vote 1—Operating expenditures—			Canada Council		
Operating budget	2,464,766,976	2,402,836,983	Vote 20—Payments to the Canada Council	116,584,000	116,583,500
Compensation to Canada Post Corporation	8,743,000	7,756,717	Canadian Broadcasting Corporation		
Retroactive lump-sum payments—			Vote 25—Payments to the Canadian Broadcasting Corporation for operating expenditures	764,715,000	764,714,999
Operating budget	3,967,000	3,619,000	Vote 30—Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	4,000,000
Yukon First Nations—Termination of tax exemption—			Vote 35—Payments to the Canadian Broadcasting Corporation for capital expenditures—		
Operating budget	965,000	685,000	Other operating costs	110,472,001	110,472,001
Treaty-based exemptions non-residents corporation—					
Operating budget	1,136,000	402,000			

12.2 OTHER GOVERNMENT-WIDE INFORMATION

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Frozen	24,694,000		National Capital Commission		
	<i>135,166,001</i>	<i>110,472,001</i>	Vote 75—Payment to the National Capital Commission for operating expenditures	<i>40,042,000</i>	<i>40,042,000</i>
	903,881,001	879,187,000	Vote 80—Payment to the National Capital Commission for capital expenditures	<i>54,099,000</i>	<i>54,099,000</i>
Canadian Film Development Corporation			Vote 85—Payment to the National Capital Commission for grants and contributions—		
Vote 40—Payments to the Canadian Film Development Corporation	78,900,000	78,993,375	Other operating costs	13,260,000	13,260,000
Canadian Museum of Civilization			Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	22	
Vote 45—Payments to the Canadian Museum of Civilization for operating and capital expenditures	47,344,439	47,344,439		<i>13,259,978</i>	<i>13,260,000</i>
Canadian Museum of Nature				107,400,978	107,401,000
Vote 50—Payments to the Canadian Museum of Nature for operating and capital expenditures	21,657,866	21,657,866	National Film Board		
Canadian Radio-television and Telecommunications Commission			Vote 90—National Film Board Revolving Fund—Operating loss—		
Vote 55—Program expenditures—			Operating budget	70,556,653	67,592,192
Operating budget	32,512,393	32,445,969	Grants and contributions	329,837	329,837
Frozen	91,272		Less: revenues netted against expenditures	8,900,000	8,528,511
Less: revenues netted against expenditures	29,321,000	29,321,000		<i>61,986,490</i>	<i>59,393,518</i>
	<i>3,282,665</i>	<i>3,124,969</i>	Statutory amounts	<i>14,825,954</i>	<i>624,109</i>
Statutory amounts	<i>5,129,556</i>	<i>5,123,000</i>		76,812,444	60,017,627
	8,412,221	8,247,969	National Gallery of Canada		
National Archives of Canada			Vote 95—Payments to the National Gallery of Canada for operating and capital expenditures	<i>33,272,681</i>	<i>33,272,681</i>
Vote 60—Program expenditures—			Vote 100—Payment to the National Gallery of Canada for the purchase of objects for the collection	<i>3,000,000</i>	<i>3,000,000</i>
Operating budget	41,844,348	41,573,801		36,272,681	36,272,681
Grants and contributions	1,765,000	1,764,779	National Library		
	<i>43,609,348</i>	<i>43,338,580</i>	Vote 105—Program expenditures—		
Statutory amounts	<i>6,161,883</i>	<i>6,113,213</i>	Operating budget	29,513,370	29,513,370
	49,771,231	49,451,793	Grants and contributions	36,059	36,059
National Arts Centre Corporation			Frozen	84,689	
Vote 65—Payments to the National Arts Centre Corporation	24,915,000	24,915,000		<i>29,634,118</i>	<i>29,549,429</i>
National Battlefields Commission			Statutory amounts	<i>3,940,361</i>	<i>3,936,572</i>
Vote 70—Program expenditures—				33,574,479	33,486,001
Operating budget	9,090,347	8,827,210	National Museum of Science and Technology		
Capital	105,000	105,000	Vote 110—Payments to the National Museum of Science and Technology for operating and capital expenditures	20,320,575	20,320,575 ⁽¹⁾
Frozen	315,000				
	<i>9,510,347</i>	<i>8,932,210</i>			
Statutory amounts	<i>1,256,292</i>	<i>1,256,292</i>			
	10,766,639	10,188,502			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Parks Canada Agency			Statutory amounts	11,811,795	11,803,652
Vote 115—Program expenditures—				89,096,663	87,935,517
Operating budget	286,874,845	269,511,415	Total Ministry.....	1,027,781,416	943,782,473
Grants and contributions	4,552,725	4,552,725			
Frozen	573,698		ENVIRONMENT		
	292,001,268	274,064,140	Department		
Vote 120—Payments to the New Parks and Historic Sites Account	12,000,000	12,000,000	Vote 1—Operating expenditures—		
Statutory amounts.....	110,595,223	102,355,317	Operating budget	527,759,045	522,988,659
	414,596,491	388,419,457	Y2K	5,800,000	5,800,000
			Frozen	3,335,298	
Public Service Commission			Less: revenues netted against expenditures	74,877,000	72,350,813
Vote 125—Program expenditures—				462,017,343	456,437,846
Operating budget	107,749,670	104,960,461	Vote 5—Capital expenditures—		
Statutory amounts.....	22,333,296	14,656,335	Capital	36,583,825	36,266,491
	130,082,966	119,616,796	Y2K	3,000,000	3,000,000
			Frozen	3,000,000	
Status of Women—Office of the Co-ordinator				42,583,825	39,266,491
Vote 130—Operating expenditures—			Vote 10—Grants and contributions—		
Operating budget	11,787,855	11,414,142	Grants and contributions.....	168,499,822	167,787,891
Vote 135—Grants.....	8,250,000	8,250,000	Frozen	35,989	
Statutory amounts.....	1,190,710	1,190,710		168,535,811	167,787,891
	21,228,565	20,854,852	Statutory amounts	56,551,097	56,493,304
Total Ministry	2,999,979,263	2,908,946,552	Total Department.....	729,688,076	719,985,532
CITIZENSHIP AND IMMIGRATION			Canadian Environmental Assessment Agency		
Department			Vote 15—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	14,014,468	10,309,563
Operating budget	405,688,448	392,461,316	Grants and contributions.....	454,951	454,951
Year 2000 contingency			Frozen	168,692	
funding	5,538,600	4,851,597	Less: revenues netted against expenditures	3,604,000	344,003
Interim federal health				11,034,111	10,420,511
program	26,545,000	24,039,864	Statutory amounts	995,325	995,130
Frozen	9,019,066			12,029,436	11,415,641
	446,791,114	421,352,777	Total Ministry.....	741,717,512	731,401,173
Vote 2b—Write-off of outstanding immigration loans.....	2,493,494	2,441,943	FINANCE		
Vote 5—Capital expenditures—			Department		
Capital	2,967,400	2,904,054	ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM		
Year 2000 contingency			Vote 1—Program expenditures—		
funding	4,032,600	2,094,070	Operating budget	78,822,932	76,721,296
	7,000,000	4,998,124	Frozen	370,423	
Vote 10—Grants and contributions	421,833,417	366,532,901	Less: revenues netted against expenditures	6,394,000	6,167,603
Statutory amounts.....	60,566,728	60,521,211		72,799,355	70,553,693
Total Department	938,684,753	855,846,956	Vote 5—Grants and contributions.....	472,300,000	399,660,046
Immigration and Refugee Board of Canada			Vote 6a—Payment to the Export Development Corporation.....	600,000	583,552
Vote 15—Program expenditures—			Statutory amounts	877,550,156	620,743,824
Operating budget	76,669,470	76,131,865		1,423,249,511	1,091,541,115
Frozen	615,398				
	77,284,868	76,131,865			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
PUBLIC DEBT PROGRAM			Vote 10—Grants and contributions—		
Statutory amounts.....	45,310,326,422	45,310,326,422	Grants and contributions.....	320,572,683	252,624,284
			Frozen	548,790	
				321,121,473	252,624,284
FEDERAL-PROVINCIAL TRANSFERS PROGRAM			Statutory amounts	106,464,370	105,166,644
Vote 20—Transfer payments to the territorial governments.....	1,401,800,000	1,401,707,359	Total Ministry.....	1,517,018,619	1,378,995,626
Statutory amounts.....	22,862,308,760	22,862,308,760			
	24,264,108,760	24,264,016,119	FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Total Department	70,997,684,693	70,665,883,656	Department		
Auditor General			Vote 1—Operating expenditures—		
Vote 25—Program expenditures—			Operating budget	959,371,781	922,810,776
Operating budget	49,150,720	48,814,381	Year 2000 contingencies		
Grants and contributions	380,000	376,958	abroad	713,000	538,575
Frozen	145,727		Frozen	22,791,298	
	49,676,447	49,191,339	Less: revenues netted against expenditures	23,673,000	15,113,810
Vote 30—Salary of the Auditor General—				959,203,079	908,235,541
Operating budget	212,810	212,810	Vote 5—Capital expenditures—		
Statutory amounts.....	7,510,303	7,510,303	Capital	119,283,400	118,476,434
	57,399,560	56,914,452	Year 2000 contingencies		
			abroad	3,250,400	2,443,047
Canadian International Trade Tribunal			Frozen	7,300,000	
Vote 35—Program expenditures—				129,833,800	120,919,481
Operating budget	7,638,786	7,353,072	Vote 10—Grants and contributions.....	424,350,946	408,707,609
Statutory amounts.....	1,354,000	1,354,000	Vote 11a—Forgiveness of debt	45,000,000	41,015,331
	8,992,786	8,707,072	Statutory amounts	122,367,061	108,586,832
			Total Department.....	1,680,754,886	1,587,464,794
Office of the Superintendent of Financial Institutions			Canadian Commercial Corporation		
Vote 40—Program expenditures—			Vote 15—Program expenditures	17,549,000	17,548,179
Operating budget	50,152,550	49,362,077			
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	42,821		Canadian International Development Agency		
revenues netted against expenditures	48,399,000	47,764,454	Vote 20—Operating expenditures—		
	1,710,729	1,597,623	Operating budget	109,040,925	108,707,302
Statutory amounts.....	72,010,762	6,328,893	Frozen	14,765	
	73,721,491	7,926,516		109,055,690	108,707,302
Total Ministry	71,137,798,530	70,739,431,696	Vote 21b—Forgiveness of debt	13,626,969	13,626,969
FISHERIES AND OCEANS			Vote 25—Capital expenditures	20,500,000	19,799,898
Vote 1—Operating expenditures—			Vote 30—Grants and contributions.....	1,465,461,383	1,457,442,063
Operating budget	993,522,084	938,576,329	Statutory amounts	262,843,119	262,832,236
Other operating costs	9,000,000	7,096,659		1,871,487,161	1,862,408,468
Frozen	11,206,692		Export Development Corporation		
Less: revenues netted against expenditures	54,139,000	47,583,633	Vote 41a—Increased authority to contingent liability ceiling	1	
	959,589,776	898,089,355	Statutory amounts	21,856,853	21,856,853
Vote 5—Capital expenditures	129,843,000	123,115,343		21,856,854	21,856,853
			International Development Research Centre		
			Vote 45—Payments to the International Development Research Centre	87,019,000	87,019,000

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
International Joint Commission					
Vote 50—Program expenditures—			Statutory amounts	926,160,566	925,944,331
Operating budget	6,021,016	5,694,617	Total Department	2,910,901,694	2,895,294,124
Frozen	175,000				
	6,196,016	5,694,617	Hazardous Materials Information Review Commission		
Statutory amounts	494,000	494,000	Vote 10—Program expenditures—		
	6,690,016	6,188,617	Operating budget	1,804,548	1,683,618
			Statutory amounts	185,800	185,800
NAFTA Secretariat, Canadian Section				1,990,348	1,869,418
Vote 55—Program expenditures—					
Operating budget	2,109,611	1,681,168	Medical Research Council		
Statutory amounts	138,000	138,000	Vote 15—Operating expenditures—		
	2,247,611	1,819,168	Operating budget	13,188,774	13,188,774
			Vote 20—Grants	296,325,000	296,284,639
Northern Pipeline Agency			Statutory amounts	1,031,649	1,031,000
Vote 60—Program expenditures—				310,545,423	310,504,413
Operating budget	237,431	202,767			
Frozen	5,569		Patented Medicine Prices Review Board		
	243,000	202,767	Vote 25—Program expenditures—		
Statutory amounts	22,000	22,000	Operating budget	2,996,422	2,840,515
	265,000	224,767	Public hearings	353,131	353,131
Total Ministry	3,687,869,528	3,584,529,846		3,349,553	3,193,646
			Statutory amounts	474,610	474,000
GOVERNOR GENERAL				3,824,163	3,667,646
Vote 1—Program expenditures—			Total Ministry	3,227,261,628	3,211,335,601
Operating budget	13,830,466	13,692,978			
Grants and contributions	11,000		HUMAN RESOURCES DEVELOPMENT		
Frozen	27,472		Department		
	13,868,938	13,692,978	CORPORATE SERVICES PROGRAM		
Statutory amounts	1,633,060	1,622,626	Vote 1—Program expenditures—		
Total Ministry	15,501,998	15,315,604	Operating budget	517,187,570	514,026,337
			Year 2000 contingency planning funding	8,500,000	
HEALTH			Frozen	6,200,000	
Department			Less: revenues netted against expenditures	366,689,519	359,091,465
Vote 1—Operating expenditures—				165,198,051	154,934,872
Operating budget	598,207,804	586,384,453	Statutory amounts	33,210,893	32,997,467
Capital	2,973,395	2,973,395		198,408,944	187,932,339
Aboriginal health—					
Operating budget	158,284,021	155,972,833	HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		
Capital	1,486,000	1,270,200	Vote 5—Operating expenditures—		
Revenues netted against expenditures	(9,083,000)	(6,776,833)	Operating budget	1,198,034,446	1,190,669,274
Non-insured health services	416,159,400	416,159,400	Frozen	4,000,000	
Year 2000 contingency planning funding	5,286,000	3,186,000	Less: revenues netted against expenditures	977,511,096	971,498,000
Frozen	3,993,279			224,523,350	219,171,274
Less: revenues netted against expenditures	57,049,000	54,277,072			
	1,120,257,899	1,104,892,376	Vote 10—Grants and contributions—		
Vote 5—Grants and contributions—			Grants and contributions	958,346,952	884,036,944
Grants and contributions	332,452,576	332,426,764	Frozen	23,003,000	
Aboriginal health—				981,349,952	884,036,944
Grants and contributions	532,030,653	532,030,653			
	864,483,229	864,457,417			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	1,215,222,383	1,215,222,383	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
	2,421,095,685	2,318,430,601	Department		
LABOUR PROGRAM			ADMINISTRATION PROGRAM		
Vote 15—Program expenditures—			Vote 1—Program expenditures—		
Operating budget	47,611,734	46,988,117	Operating budget	83,140,744	80,874,662
Grants and contributions	2,696,000	2,175,931	Grants and contributions	458,000	458,000
Frozen	537,683			83,598,744	81,332,662
	50,845,417	49,164,048	Statutory amounts	8,542,964	8,541,586
Statutory amounts	60,951,108	60,951,108		92,141,708	89,874,248
	111,796,525	110,115,156			
INCOME SECURITY PROGRAM			INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 20—Program expenditures—			Vote 5—Operating expenditures—		
Operating budget	246,268,802	224,956,016	Operating budget	262,886,753	255,082,350
Less: revenues netted against expenditures	158,921,880	141,987,097	Frozen	2,500,109	
	87,346,922	82,968,919		265,386,862	255,082,350
Statutory amounts	23,445,541,314	23,445,541,314	Vote 6a—Debt write-off	1	
	23,532,888,236	23,528,510,233	Vote 7b—Debt forgiveness	1,115,886	1,115,886
Total Department	26,264,189,390	26,144,988,329	Vote 10—Capital expenditures	3,137,391	3,093,497
Canada Industrial Relations Board			Vote 15—Grants and contributions	3,979,245,819	3,977,653,436
Vote 25—Program expenditures—			Statutory amounts	186,300,950	153,550,353
Operating budget	9,514,454	9,065,345		4,435,186,909	4,390,495,522
Statutory amounts	1,297,927	1,295,000	NORTHERN AFFAIRS PROGRAM		
	10,812,381	10,360,345	Vote 35—Operating expenditures—		
Canadian Artists and Producers Professional Relations Tribunal			Operating budget	117,735,845	113,646,630
Vote 30—Program expenditures—			Frozen	528,946	
Operating budget	1,334,551	1,007,905		118,264,791	113,646,630
Frozen	250,000		Vote 36b—Debt write-off	14,627	14,626
	1,584,551	1,007,905	Vote 40—Grants and contributions	77,489,061	77,128,390
Statutory amounts	142,000	142,000	Vote 45—Payments to Canada Post Corporation	15,734,173	15,734,173
	1,726,551	1,149,905	Statutory amounts	10,283,711	10,275,306
Canadian Centre for Occupational Health and Safety				221,786,363	216,799,125
Vote 35—Program expenditures—			Total Department	4,749,114,980	4,697,168,895
Operating budget	8,884,343	7,043,733	Canadian Polar Commission		
Less: revenues netted against expenditures	5,841,000	4,086,115	Vote 50—Program expenditures—		
	3,043,343	2,957,618	Operating budget	931,687	916,075
Statutory amounts	476	476	Grants and contributions	18,000	17,250
	3,043,819	2,958,094		949,687	933,325
Total Ministry	26,279,772,141	26,159,456,673	Statutory amounts	87,000	87,000
				1,036,687	1,020,325
			Total Ministry	4,750,151,667	4,698,189,220

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
INDUSTRY			Economic Development Agency of Canada for the Regions of Quebec		
Department			Vote 55—Operating expenditures—		
Vote 1—Operating expenditures—			Operating budget	32,421,270	30,863,958
Operating budget	559,489,961	535,657,132	Frozen	78,990	
Year 2000—Industry's				32,500,260	30,863,958
preparedness	12,052,000	8,925,352	Vote 60—Grants and contributions—		
Airline restructuring			Grants and contributions	156,243,149	146,789,729
review	3,858,360	2,536,896	Terp—Saguenay/Lac St-Jean	5,073,000	1,753,897
Less: revenues netted against			Frozen	26,801,000	
expenditures	33,958,268	33,958,268		188,117,149	148,543,626
	541,442,053	513,161,112	Statutory amounts	78,598,199	78,586,531
Vote 5—Grants and contributions—				299,215,608	257,994,115
Grants and contributions	1,442,492,000	1,425,294,125	Enterprise Cape Breton Corporation		
Frozen	45,000,000		Vote 65—Payments to the Enterprise		
	1,487,492,000	1,425,294,125	Cape Breton Corporation—		
Statutory amounts	170,703,268	129,986,163	Other operating costs	8,566,000	8,565,720
Total Department	2,199,637,321	2,068,441,400	Frozen	2,000,000	
Atlantic Canada Opportunities Agency			Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	280	
Vote 20—Operating expenditures—				10,565,720	8,565,720
Operating budget	52,737,762	50,076,156	National Research Council of Canada		
Frozen	250,389		Vote 70—Operating expenditures—		
	52,988,151	50,076,156	Operating budget	266,184,535	264,993,383
Vote 25—Grants and contributions	238,687,331	238,687,331	Y2K	1,950,000	775,000
Statutory amounts	16,223,650	16,206,365	Frozen	2,263,115	
	307,899,132	304,969,852		270,397,650	265,768,383
Canadian Space Agency			Vote 75—Capital expenditures—		
Vote 30—Operating expenditures—			Capital	42,947,200	42,938,551
Operating budget	100,442,792	98,719,098	Y2K	1,050,000	990,000
Vote 35—Capital expenditures—				43,997,200	43,928,551
Personnel	4,637,790	4,637,790	Vote 80—Grants and contributions	141,030,000	140,955,910
Capital	205,224,617	203,883,454	Statutory amounts	108,912,571	92,867,739
Frozen	15,323,720			564,337,421	543,520,583
Less: revenues netted against			Natural Sciences and Engineering Research Council		
expenditures	4,100,000	2,910,264	Vote 85—Operating expenditures—		
	221,086,127	205,610,980	Operating budget	20,948,387	20,703,839
Vote 40—Grants and contributions	25,011,000	24,956,066	Frozen	29,226	
Statutory amounts	5,315,565	5,307,462		20,977,613	20,703,839
	351,855,484	334,593,606	Vote 90—Grants	526,896,076	526,895,998
Competition Tribunal			Statutory amounts	2,252,496	2,248,597
Vote 45—Program expenditures—				550,126,185	549,848,434
Operating budget	1,385,569	1,319,684	Social Sciences and Humanities Research Council		
Statutory amounts	118,000	118,000	Vote 95—Operating expenditures—		
	1,503,569	1,437,684	Operating budget	9,899,568	9,669,225
Copyright Board			Frozen	60,758	
Vote 50—Program expenditures—				9,960,326	9,669,225
Operating budget	1,569,022	1,567,900	Vote 100—Grants	114,996,000	114,996,000
Statutory amounts	125,000	125,000			
	1,694,022	1,692,900			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts.....	1,159,864	1,159,638	Canadian Human Rights Commission		
	126,116,190	125,824,863	Vote 10—Program expenditures—		
Standards Council of Canada			Operating budget	15,619,941	15,618,356
Vote 105—Payments to the Standards Council of Canada	5,330,000	5,330,000	Pay equity—		
			Operating budget	944,400	636,194
Statistics Canada				16,564,341	16,254,550
Vote 110—Program expenditures—			Statutory amounts	2,183,117	2,181,933
Operating budget	375,107,039	364,777,464		18,747,458	18,436,483
Grants and contributions	560,800	560,800			
Less: revenues netted against expenditures	74,000,000	67,836,268	Canadian Human Rights Tribunal		
	301,667,839	297,501,996	Vote 15—Program expenditures—		
Statutory amounts.....	58,377,261	58,377,261	Operating budget	3,987,169	3,262,959
	360,045,100	355,879,257	Pay equity—		
			Operating budget	629,433	584,268
Western Economic Diversification			Frozen	88,688	
Vote 115—Operating expenditures—				4,705,290	3,847,227
Operating budget	41,096,937	39,151,058	Statutory amounts	72,000	72,000
Vote 120—Grants and contributions—				4,777,290	3,919,227
Grants and contributions	156,153,900	145,360,223			
Frozen	15,800,000		Commissioner for Federal Judicial Affairs		
	171,953,900	145,360,223	Vote 20—Operating expenditures—		
Statutory amounts.....	30,680,562	30,680,191	Operating budget	5,599,109	5,238,081
	243,731,399	215,191,472	JAIN—Operating budget	651,167	651,167
Total Ministry	5,022,057,151	4,773,289,886	Frozen	50,675	
			Less: revenues netted against expenditures	275,000	227,040
JUSTICE				6,025,951	5,662,208
Department			Vote 25—Canadian Judicial Council—Operating expenditures—		
Vote 1—Operating expenditures—			Operating budget	898,854	897,694
Operating budget	229,863,985	229,863,985	Frozen	2,669	
Firearms program—				901,523	897,694
Operating budget	102,475,514	102,475,514	Statutory amounts	249,155,559	249,155,559
Drug prosecution fund—				256,083,033	255,715,461
Operating budget	19,782,648	19,782,648			
Youth justice renewal initiative—			Federal Court of Canada		
Operating budget	10,207,657	7,769,025	Vote 30—Program expenditures—		
Frozen	608,382		Operating budget	29,566,021	29,473,940
	362,938,186	359,891,172	Aboriginal cases in Vancouver.	239,739	239,739
				29,805,760	29,713,679
Vote 5—Grants and contributions—			Statutory amounts	4,186,418	4,184,969
Grants and contributions	53,118,884	53,988,320		33,992,178	33,898,648
Legal aid services	79,827,507	80,702,507			
Youth justice renewal fund	11,150,557	4,842,323	Law Commission of Canada		
Firearms program	22,390,330	22,282,023	Vote 35—Program expenditures—		
Youth justice cost-sharing agreements.....	161,161,443	161,161,443	Operating budget	3,000,500	2,763,346
Frozen	3,844,790		Statutory amounts	150,000	150,000
	331,493,511	322,976,616		3,150,500	2,913,346
Statutory amounts.....	33,334,066	33,325,700			
Total Department	727,765,763	716,193,488			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Offices of the Information and Privacy Commissioners of Canada			NATURAL RESOURCES		
Department			Department		
Vote 40—Program expenditures—			Vote 1—Operating expenditures—		
Operating budget	8,943,580	8,695,908	Operating budget	471,431,989	454,705,697
Legal fees	125,000	111,752	Capital	4,080,000	3,630,128
	9,068,580	8,807,660	Frozen	1,971,188	
Statutory amounts	1,124,283	1,123,000	Less: revenues netted against expenditures	22,193,000	20,763,173
	10,192,863	9,930,660		455,290,177	437,572,652
Supreme Court of Canada			Vote 5—Grants and contributions	140,287,455	136,305,724
Vote 45—Program expenditures—			Statutory amounts	86,602,982	59,289,526
Operating budget	13,075,081	12,000,505	Total Department	682,180,614	633,167,902
125 th anniversary	140,150	137,118			
	13,215,231	12,137,623	Atomic Energy Control Board		
Statutory amounts	5,015,407	5,001,516	Vote 15—Program expenditures—		
	18,230,638	17,139,139	Operating budget	47,466,880	46,673,112
Tax Court of Canada			Grants and contributions	668,267	668,267
Vote 50—Program expenditures—			Frozen	141,986	
Operating budget	11,582,457	10,533,468		48,277,133	47,341,379
Statutory amounts	1,230,380	1,229,798	Statutory amounts	6,404,374	6,404,374
	12,812,837	11,763,266		54,681,507	53,745,753
Total Ministry	1,085,752,560	1,069,909,718	Atomic Energy of Canada Limited		
NATIONAL DEFENCE			Vote 20—Payments to Atomic Energy of Canada Limited for operating and capital expenditures—		
Vote 1—Operating expenditures—			Other operating costs	122,150,000	122,150,000
Operating budget	8,163,709,256	8,163,709,256	Frozen	8,000,000	
Operation ABACUS—Contingency planning for year 2000 operations	237,944,837	97,940,000		130,150,000	122,150,000
National contingency planning group	19,335,169	13,531,180	Cape Breton Development Corporation		
Frozen	5,165		Vote 22—Payments to the Cape Breton Development Corporation for operating and capital expenditures	85,900,000	78,000,000
Less: revenues netted against expenditures	384,057,562	384,057,562			
	8,036,936,865	7,891,122,874	National Energy Board		
Vote 5—Capital expenditures—			Vote 25—Program expenditures—		
Capital	2,302,579,897	2,242,178,087	Operating budget	27,291,470	26,921,357
Operation ABACUS—Contingency planning for year 2000 operations	79,188,496	29,025,000	Statutory amounts	4,576,184	4,576,184
National contingency planning group	1,459,000	1,235,484		31,867,654	31,497,541 ⁽¹⁾
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	7,509,150		Total Ministry	984,779,775	918,561,196
	2,375,718,243	2,272,438,571			
Vote 10—Grants and contributions—			PARLIAMENT		
Grants and contributions	380,598,968	375,233,170	The Senate		
Frozen	165,099,150		Vote 1—Program expenditures—		
	545,698,118	375,233,170	Operating budget	30,986,400	30,985,957
Statutory amounts	982,903,642	982,886,971	Grants and contributions	155,064	152,892
Total Ministry	11,941,256,868	11,521,681,586	Frozen	134,536	
				31,276,000	31,138,849
			Statutory amounts	20,053,142	20,053,142
				51,329,142	51,191,991

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
House of Commons			Statutory amounts	3,488,103	3,456,335
Vote 5—Program expenditures—				40,420,267	39,127,740
Operating budget	163,376,495	161,375,984	Chief Electoral Officer		
Grants and contributions	835,364	835,364	Vote 20—Program expenditures—		
Less: revenues netted against			Operating budget	3,166,949	2,831,893
expenditures	1,107,000	884,704	Statutory amounts	34,201,284	34,201,239
	163,104,859	161,326,644		37,368,233	37,033,132
Statutory amounts	88,949,453	88,949,453	Commissioner of Official Languages		
	252,054,312	250,276,097	Vote 25—Program expenditures—		
Library of Parliament			Operating budget	10,254,597	9,924,109
Vote 10—Program expenditures—			Statutory amounts	1,535,071	1,535,071
Operating budget	20,234,183	19,687,996		11,789,668	11,459,180
Less: revenues netted against			Millennium Bureau of Canada		
expenditures	203,000	202,446	Vote 30—Operating expenditures—		
	20,031,183	19,485,550	Operating budget	12,340,198	12,115,414
Statutory amounts	3,019,000	3,019,000	Frozen	54,802	
	23,050,183	22,504,550		12,395,000	12,115,414
Total Ministry	326,433,637	323,972,638	Vote 35—Contributions—		
PRIVY COUNCIL			Grants and contributions	48,671,212	33,727,201
Department			Frozen	20,433,790	
Vote 1—Program expenditures—				69,105,002	33,727,201
Operating budget	73,767,186	73,555,302	Statutory amounts	600,000	600,000
Grants and contributions	5,092,000	4,027,581		82,100,002	46,442,615
Year 2000 contingency planning			National Round Table on the		
funding	2,000,000	1,909,000	Environment and the Economy		
Frozen	344,653		Vote 40—Program expenditures—		
	81,203,839	79,491,883	Operating budget	3,212,738	3,034,396
Statutory amounts	9,751,632	9,742,819	Statutory amounts	285,325	285,325
Total Department	90,955,471	89,234,702		3,498,063	3,319,721
Canadian Centre for Management			Public Service Staff Relations		
Development			Board		
Vote 5—Program expenditures—			Vote 45—Program expenditures—		
Operating budget	11,209,776	10,922,679	Operating budget	5,107,633	4,752,625
Grants and contributions	175,000	175,000	Statutory amounts	771,176	770,000
	11,384,776	11,097,679		5,878,809	5,522,625
Statutory amounts	6,708,007	6,702,134	Security Intelligence Review		
	18,092,783	17,799,813	Committee		
Canadian Intergovernmental			Vote 50—Program expenditures—		
Conference Secretariat			Operating budget	1,779,800	1,663,493
Vote 10—Program expenditures—			Less: adjustments pursuant to section		
Operating budget	3,566,796	3,406,983	37.1 of the <i>Financial</i>		
Statutory amounts	341,093	341,093	<i>Administration Act</i>	7,916	
	3,907,889	3,748,076		1,771,884	1,663,493
Canadian Transportation Accident			Statutory amounts	146,000	146,000
Investigation and Safety				1,917,884	1,809,493
Board					
Vote 15—Program expenditures—					
Operating budget	36,432,164	35,671,405			
Frozen	500,000				
	36,932,164	35,671,405			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
The Leadership Network			Canada Post Corporation		
Vote 55—Program expenditures—			Vote 30—Payments to the Canada Post Corporation for special purposes.....	22,210,000	22,210,000
Operating budget	10,619,370	8,194,885	Total Ministry.....	4,928,523,232	3,824,116,128
Frozen	96,880				
	10,716,250	8,194,885	SOLICITOR GENERAL		
Statutory amounts	586,000	586,000	Department		
	11,302,250	8,780,885	Vote 1—Operating expenditures—		
Total Ministry.....	307,231,319	264,277,982	Operating budget	36,279,333	35,306,391
			Frozen	72,008	
PUBLIC WORKS AND GOVERNMENT SERVICES				36,351,341	35,306,391
Department			Vote 5—Grants and contributions—		
GOVERNMENT SERVICES PROGRAM			Grants and contributions.....	44,898,200	44,678,203
Vote 1—Operating expenditures—			Frozen	1,060,001	
Operating budget	806,868,283	788,150,604		45,958,201	44,678,203
Other operating costs	1,393,093,198	1,233,452,431	Statutory amounts	2,843,995	2,843,995
Grants and contributions	3,981,275	3,952,048	Total Department.....	85,153,537	82,828,589
Frozen	676,987				
Less: revenues netted against expenditures.....	507,009,017	507,009,017	Canadian Security Intelligence Service		
	1,697,610,726	1,518,546,066	Vote 10—Program expenditures—		
Vote 5—Capital expenditures.....	377,776,000	272,806,348	Operating budget	179,066,474	178,203,150
Vote 6b—Government Telecommunications and Informatics Services Revolving Fund	1		Statutory amounts	34,649	30,014
Statutory amounts	855,070,292	35,329,462		179,101,123	178,233,164
	2,930,457,019	1,826,681,876	Correctional Service		
CROWN CORPORATIONS PROGRAM			Vote 15—Penitentiary Service and National Parole Service—		
Vote 10—Payments to Old Port of Montreal Corporation Inc.....	24,326,000	24,326,000	Operating expenditures—		
Vote 15—Payments to Queens Quay West Land Corporation	3,045,000	3,000,000	Operating budget	1,102,738,446	1,102,730,157
	27,371,000	27,326,000	Grants and contributions.....	3,794,816	3,794,816
Total Department.....	2,957,828,019	1,854,007,876	Frozen	8,534,893	
				1,115,068,155	1,106,524,973
Canada Information Office			Vote 20—Penitentiary Service and National Parole Service—Capital expenditures	117,500,000	111,291,365
Vote 20—Program expenditures—			Statutory amounts	152,231,629	144,313,077
Operating budget	16,695,039	16,694,752		1,384,799,784	1,362,129,415
Grants and contributions	2,772,536	2,301,500	National Parole Board		
Frozen	115,637		Vote 25—Program expenditures—		
	19,583,212	18,996,252	Operating budget	24,707,883	24,351,468
Statutory amounts	917,000	917,000	Grants and contributions.....	35,000	35,000
	20,500,212	19,913,252	Frozen	80,761	
Canada Mortgage and Housing Corporation				24,823,644	24,386,468
Vote 25—Operating expenditures	1,927,985,000	1,927,985,000	Statutory amounts	3,912,300	3,912,300
Vote 26b—Increased borrowing authority.....	1			28,735,944	28,298,768
	1,927,985,001	1,927,985,000	Office of the Correctional Investigator		
			Vote 30—Program expenditures—		
			Operating budget	1,892,935	1,776,492
			Frozen	59,468	
				1,952,403	1,776,492
			Statutory amounts	231,000	231,000
				2,183,403	2,007,492

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Royal Canadian Mounted Police			Canadian Transportation Agency		
Vote 35—Law enforcement—Operating expenditures—			Vote 30—Program expenditures—		
Operating budget	1,769,280,917	1,741,102,790	Operating budget	19,338,548	19,122,058
Grants and contributions	1,390,000	1,313,123	Grants and contributions	4,000	4,000
Frozen	8,414,336		Frozen	62,355	
Less: revenues netted against expenditures	789,794,911	789,794,911		19,404,903	19,126,058
	989,290,342	952,621,002	Statutory amounts	3,151,591	3,149,170
				22,556,494	22,275,228
Vote 40—Law enforcement—Capital expenditures—			Civil Aviation Tribunal		
Capital	119,450,798	119,450,798	Vote 35—Program expenditures—		
Frozen	1,532,202		Operating budget	941,527	894,001
	120,983,000	119,450,798	Statutory amounts	98,000	98,000
Statutory amounts	276,085,916	273,824,256		1,039,527	992,001
	1,386,359,258	1,345,896,056	Total Ministry	962,582,477	927,191,647
Royal Canadian Mounted Police External Review Committee			TREASURY BOARD		
Vote 45—Program expenditures—			Secretariat		
Operating budget	778,133	599,359	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Frozen	12,901		Vote 1—Operating expenditures—		
	791,034	599,359	Operating budget	132,936,404	129,757,769
Statutory amounts	60,000	60,000	International year 2000 preparedness initiatives—		
	851,034	659,359	Operating budget	6,297,965	6,297,965
Royal Canadian Mounted Police Public Complaints Commission			Year 2000 compliance requirements and contingency planning	2,303,900	2,303,900
Vote 50—Program expenditures—			Frozen	1,143,519	
Operating budget	7,684,021	7,303,328	Less: revenues netted against expenditures	1,816,499	1,816,499
Frozen	59,582			140,865,289	136,543,135
	7,743,603	7,303,328	Vote 2—Grants and contributions	36,028,000	36,339,454
Statutory amounts	413,000	413,000	Statutory amounts	13,145,178	13,145,178
	8,156,603	7,716,328		190,038,467	186,027,767
Total Ministry	3,075,340,686	3,007,769,171	GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
TRANSPORT			Vote 5—Government contingencies—		
Department			Frozen	416,750,447	
Vote 1—Operating expenditures—			Vote 10—Government-wide initiatives	2,174,779	
Operating budget	493,418,945	477,305,151	Vote 15—Collective agreements—		
Frozen	809,320		Operating budget	40,676,563	
Less: revenues netted against expenditures	348,069,774	348,069,774		459,601,789	
	146,158,491	129,235,377	EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Vote 5—Capital expenditures	76,380,000	70,492,425	Vote 20—Public service insurance—		
Vote 10—Grants and contributions	283,864,001	273,920,537	Other operating costs	902,582,000	740,956,294
Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.	28,079,000	28,011,000	Grants and contributions	244,000	126,136
Vote 20—Payments to Marine Atlantic Inc.	114,828,000	114,750,000			
Vote 25—Payments to VIA Rail Canada Inc.	170,304,000	170,304,000			
Statutory amounts	119,372,964	117,211,079			
Total Department	938,986,456	903,924,418			

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Less: revenues netted against expenditures	56,585,000	56,408,384	Frozen	800,793	
	846,241,000	684,674,046		637,765,384	632,453,628
Statutory amounts	265,669,510	265,669,510	Vote 5—Grants and contributions	1,420,426,000	1,401,783,607
	1,111,910,510	950,343,556	Statutory amounts	32,977,367	32,975,986
Total Ministry	1,761,550,766	1,136,371,323		2,091,168,751	2,067,213,221
VETERANS AFFAIRS			VETERANS REVIEW AND APPEAL BOARD PROGRAM		
Department			Vote 10—Program expenditures—		
VETERANS AFFAIRS PROGRAM			Operating budget	7,989,928	7,985,930
Vote 1—Operating expenditures—			Statutory amounts	1,414,000	1,414,000
Operating budget	293,507,384	292,620,164		9,403,928	9,399,930
Other health purchased services—			Total Ministry	2,100,572,679	2,076,613,151
Personnel	4,003,965	4,003,965			
Other health purchased services	339,453,242	335,829,499	GRAND TOTAL	153,507,781,884	149,561,483,791

⁽¹⁾ The amounts shown in the ministerial sections Canadian Heritage (National Museum of Science and Technology) and Natural Resources (National Energy Board) differs by \$19,575 and \$74,374 respectively. Those changes could not be made due to production constraints.

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$

PRIVY COUNCIL

Department

Indian Specific Claims Commission	302,000	306,493	2,255,514	1,664,924	4,528,931
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This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the Government in negotiating the settlement of their claim.

* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member..

TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	1999-2000 Expenditures
	\$
PRIVY COUNCIL	
Department	
Indian Specific Claims Commission	
Augustine R (Commissioner)	76,723
Bellegarde J D (Co-chairperson)	52,104
Corcoran C (Commissioner)	31,826
Harper E (Commissioner)	71,892
Prentice J E (Co-chairperson)	50,866
Purdy S G (Commissionner)	23,082
	<u>306,493</u>

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department	6	50,487	100	95,295	3,150	149,032
CANADA CUSTOMS AND REVENUE AGENCY ⁽³⁾	2	17,967				17,967
CANADIAN HERITAGE						
National Archives of Canada	4	55,408		2,639		58,047
National Library	1	11,633				11,633
Parks Canada Agency	6	109,665	26,247	7,419	5,117	148,448
Public Service Commission	6	50,342		6,754	330	57,426
CITIZENSHIP AND IMMIGRATION						
Department	3	70,343		37,075	370	107,788
ENVIRONMENT						
Department	2	21,458		610		22,068
FISHERIES AND OCEANS	7	56,074	5,782	69,406	637	131,899
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	3	27,778				27,778
Canadian International Development Agency	8	98,175		28,236		126,411
HEALTH						
Department	16	1,958	42,585	46,922	250	91,715
Medical Research Council	1	6,371		5,120		11,491
HUMAN RESOURCES DEVELOPMENT						
Department	16	125,328	11,227	34,731		171,286
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	10	189,618	3,680	29,317	2,038	224,653
INDUSTRY						
Department	18	417,016	43,440	88,376	78,912	627,744
Atlantic Canada Opportunities Agency	1	73,000		31,000		104,000
Copyright Board	1			1,489		1,489
Economic Development Agency of Canada for the Regions of Quebec	1	12,092		1,889	340	14,321
Statistics Canada	4			21,837	1,850	23,687

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
JUSTICE						
Department	6	99,234		4,027	1,803	105,064
Federal Court of Canada	2	73,749		5,349		79,098
NATIONAL DEFENCE	28	608,886	101,490	290,797	757	1,001,930
NATURAL RESOURCES						
Department	5	227,275	17,725	98,917		343,917
National Energy Board	2	29,384		3,209		32,593
PARLIAMENT						
House of Commons	1	13,898				13,898
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	1	23,500		2,900		26,400
SOLICITOR GENERAL						
Correctional Service	22	508,596		27,217	1,087	536,900
National Parole Board	1	1,800		944		2,744
TRANSPORT						
Department	4	28,744		5,379	400	34,523
VETERANS AFFAIRS	1	9,092				9,092
Total	189	3,018,871	252,276	946,854	97,041	4,315,042

(1) Includes allowances in lieu of pay.

(2) Includes book allowances.

(3) Formerly National Revenue.

Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments.

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits.

RETURN ON INVESTMENTS

	Amount realized in 1999-2000 ⁽¹⁾		Amount realized in 1999-2000 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—			
Atomic Energy of Canada Limited	458,797	Saint John Port Authority—	
		Other	155,085
CASH AND ACCOUNTS RECEIVABLE—		Saint John Port Corporation—	
Interest on bank deposits	459,902,254	Dividends	1,744
		St. John's Port Authority—	
FOREIGN EXCHANGE ACCOUNTS—		Other	46,544
International reserves held in the Exchange Fund		St. John's Port Corporation—	
Account—		Dividends	17,142
Transfer of profit	1,934,670,824	Trois-Rivières Port Authority—	
International Monetary Fund—Subscriptions—		Other	45,893
Transfer of profit	151,918,666	Vancouver Port Authority—	
		Other	3,027,381
Total foreign exchange accounts	2,086,589,490		64,401,183
		Total enterprise Crown corporations	2,485,656,539
LOANS, INVESTMENTS AND ADVANCES—			
Enterprise Crown corporations—		Joint and mixed enterprises—	
Business Development Bank of Canada—		Petro-Canada Limited—	
Dividends	6,010,000	Dividends	17,780,438
Canada Mortgage and Housing Corporation	562,348,895		
Farm Credit Corporation	86,804,165	National governments including developing	
	<i>655,163,060</i>	countries—	
Other—		Developing countries—Foreign Affairs and	
Bank of Canada—		International Trade—Canadian International	
Transfer of profit	1,766,092,296	Development Agency—International develop-	
Canada Lands Company Limited—		ment assistance	2,597,634
Dividends	26,677,000	Development of export trade (loans administered by the	
Canada Ports Corporation—		Export Development Corporation)—Foreign Affairs	
Interest	\$ 11,794	and International Trade	116,028,962
Dividends	121,523	Jamaica—Finance	2,421,371
		Thailand Financial Assistance Loan—Finance	33,340,598
		United Kingdom—Finance—United Kingdom Financial	
	133,317	Agreement Act, 1946	1,464,739
Interport Loan Fund—		Deferred interest	4,215,862
Transfer of profit	\$ 1,350,810		
Transfer of surplus	14,000,000	Total national governments including developing	
		countries	160,069,166
	15,350,810		
Canada Post Corporation—		International organizations—	
Dividends	12,600,000	International Monetary Fund—	
Canadian Dairy Commission	1,586,939	Enhanced Structural Adjustment Facility	53,840,301
Cape Breton Development Corporation	1,113,332		
Halifax Port Authority—		Provincial and territorial governments—	
Other	345,740	NEWFOUNDLAND—	
Montreal Port Authority—		Finance—	
Interest	\$ 64,052	Municipal Development and Loan	
Other	2,567,331	Board	81,540
		Industry—	
	2,631,383	Atlantic Development Board carry-over	
Montreal Port Corporation—		projects	28,984
Dividends	168,417	Atlantic Provinces Power Development	
Port Alberni Port Authority—		Act	3,096,933
Other	34,850		<i>3,207,457</i>
Prince Rupert Port Authority—			
Other	105,748		
Prince Rupert Port Corporation—			
Dividends	359,858		

RETURN ON INVESTMENTS—Continued

	Amount realized in 1999-2000 ⁽¹⁾		Amount realized in 1999-2000 ⁽¹⁾
	\$		\$
NOVA SCOTIA—		Other loans, investments and advances—	
Finance—		Loans and accountable advances—	
Municipal Development and Loan		Foreign Affairs and International Trade—	
Board	9,217	Personnel posted abroad	458,452
Industry—		Other—	
Atlantic Provinces Power Development		Agriculture and Agri-Food—	
Act	65,067	Construction of multi-purpose exhibition	
Atlantic Canada Opportunities Agency—		buildings	396,118
Special areas and highways agreement	28,537	Citizenship and Immigration—	
	102,821	Transportation and assistance loans	803,804
PRINCE EDWARD ISLAND—		Finance—	
Finance—		Ottawa Civil Service Recreational	
Municipal Development and Loan		Association	3,469
Board	13,601	Indian Affairs and Northern Development—	
Industry—		Inuit loan fund	224
Atlantic Canada Opportunities Agency—		Indian economic development fund	789,366
Comprehensive development plan agreement	366,836	Council for Yukon Indians	610,524
	380,437	Native claimants	5,603,542
NEW BRUNSWICK—		National Defence—	
Finance—		Canadian Forces housing projects	23,301
Municipal Development and Loan		Transport—	
Board	72,870	Hamilton harbour commissioners	2,578
Industry—		St Lawrence Seaway Management	
Atlantic Development Board		Corporation	100,657
carry-over projects	849,626	Veterans Affairs—	
Atlantic Canada Opportunities Agency—		Veterans' Land Act Fund—	
Special areas and highways agreement	138,356	Advances	33,420
	1,060,852		8,367,003
QUEBEC—		Total other loans, investments and advances	8,825,455
Finance—		Total loans, investments and advances	2,731,913,471
Federal-provincial fiscal		OTHER ACCOUNTS—	
arrangements	58,944	Canadian Heritage—	
Municipal Development and Loan		Canadian Heritage Revolving Funds	310,146
Board	788,868	Foreign Affairs and International Trade—	
	847,812	Interest on mission bank accounts	225,196
SASKATCHEWAN—		Indian Affairs and Northern Development—	
Agriculture and Agri-Food—		Indian housing assistance fund—	
Agricultural service centres	55,363	On-reserve housing—Interest on	
Finance—		guaranteed loans	144,926
Municipal Development and Loan		Esso Ltd—Norman Wells Project profits	61,323,690
Board	1,858	Industry—	
	57,221	General development agreement—Other dividends ..	1,501
ALBERTA—		National Defence—	
Finance—		Interest on loans to employees posted abroad	590,444
Municipal Development and Loan		Interest earned from funds on deposit with	
Board	33,909	suppliers	20,120
BRITISH COLUMBIA—		Natural Resources—	
Finance—		Natural Resources Revolving Funds	7,768
Municipal Development and Loan		Public Works and Government Services—	
Board	31,066	Consulting and Audit Canada Revolving	
YUKON TERRITORY—		Fund	203,000
Indian Affairs and Northern Development—		Government Telecommunications and Informatics	
Government of the Yukon Territory	19,997	Services Revolving Fund	496,200
Total provincial and territorial governments	5,741,572	Optional Services Revolving Fund	1,543,144
		Solicitor General—	
		Correctional Service—CORCAN Revolving Fund	1,428,400

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 1999-2000 ⁽¹⁾		Amount realized in 1999-2000 ⁽¹⁾
	\$		\$
Royal Canadian Mounted Police—			
Loans and advances to persons posted abroad—		Summary—	
Interest..... \$	9,167	Interest.....	1,345,745,233
Transfer of profit.....	149,285	Transfer of profits.....	3,915,505,571
	158,452	Transfer of surpluses.....	14,000,000
Total other accounts.....	66,452,987	Dividends.....	63,737,623
TOTAL RETURN ON INVESTMENTS.....	5,345,316,999	Other.....	6,328,572
		Total.....	5,345,316,999

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 13 of this volume entitled "House of Commons—Statement of sessional and expense allowances, and of travel expenses paid in 1999-2000";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE AND AGRI-FOOD			ENVIRONMENT		
Minister—			Ministers—		
Hon L Vancielief	1	33,956	Hon D Anderson	1	48,212
Secretary of State (Agriculture and Agri-Food, Fisheries and Oceans)—			Hon C Stewart	1	14,173
Hon G Normand	1	27,919 ⁽¹⁾	Parliamentary Secretary—		
Secretary of State (Federal Economic Development Initiative for Northern Ontario) and (Rural Development)—			P Torsney	1	4,552
Hon A Mitchell	1	26,471	FINANCE		
Parliamentary Secretary—			Minister—		
J McGuire	1	14,331	Hon P Martin	1	53,012
CANADA CUSTOMS AND REVENUE AGENCY⁽²⁾			Secretary of State (International Financial Institutions)—		
Minister—			Hon J Peterson	1	58,468
Hon H S Dhaliwal	1	15,772	FISHERIES AND OCEANS		
Hon M Cauchon	1	12,618	Ministers—		
Parliamentary Secretary—			Hon D Anderson	1	15,081
E Phinney	1	753	Hon H S Dhaliwal	1	17,346
CANADIAN HERITAGE			Parliamentary Secretaries—		
Minister—			W Easter	1	410
Hon S Copps	1	134,387	L D O'Brien	1	8,376
Secretary of State (Amateur Sport)—			FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Hon D Coderre	1	36,867	Minister of Foreign Affairs—		
Secretary of State (Multiculturalism)—			Hon L Axworthy	1	133,310
Hon H Fry	1	7,668	Parliamentary Secretaries—		
Secretary of State (Parks)—			J Reed	1	838
Hon A Mitchell	1	22,367	D Paradis	1	610
Secretary of State (Status of Women)—			Ministers for International Trade—		
Hon H Fry	1	7,668	Hon S Marchi	1	10,013
Parliamentary Secretary—			Hon P S Pettigrew	1	30,854
M Bélanger	1	24,921	Parliamentary Secretary—		
CITIZENSHIP AND IMMIGRATION			B Speller	1	511
Ministers—			Minister for International Cooperation—		
Hon L Robillard	1	18,985	Hon D Marleau	20	26,329
Hon E Caplan	1	36,031	Hon M Minna	20	58,072
Parliamentary Secretary—			Secretary of State (Latin America and Africa)—		
A Telegdi	1	9,634	Hon D Kilgour	1	81,281
			Secretary of State (Asia and Pacific)—		
			Hon R Chan	1	43,693

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES —*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
Parliamentary Secretaries—			NATURAL RESOURCES		
E Bellemare	20	4,845	Minister—		
D Paradis	20	184	Hon R E Goodale	1	77,995
HEALTH			Minister for the Canadian Wheat		
Minister—			Board—		
Hon A Rock	1	73,026	Hon R E Goodale	1	2,713
Parliamentary Secretaries—			Parliamentary Secretaries—		
E Caplan	1	4,184	G Byrne	1	6,052
Y Charbonneau		3,355	B St. Denis	1	10,635
HUMAN RESOURCES DEVELOPMENT			PRIVY COUNCIL		
Ministers of Human Resources Development—			Prime Minister—		
Hon P S Pettigrew	1	20,976	Rt Hon J Chretien	1	9,578
Hon J Stewart	1	30,089	Deputy Prime Minister—		
Minister of Labour—			Hon H Gray	1	37,455
Hon C Bradshaw	1	53,557	President of the Queen's Privy Council		
Secretary of State (Children and Youth)—			for Canada and Minister of Intergovernmental		
Hon E Blondin-Andrew	1	46,233	Affairs—		
Parliamentary Secretary—			Hon S Dion	1	64,652
J Longfield	1	2,706	Leader of the Government in the House		
INDIAN AFFAIRS AND NORTHERN			of Commons—		
DEVELOPMENT			Hon D Boudria	1	44,569
Ministers—			Leaders of the Government in the Senate—		
Hon R D Nault	1	83,167	Hon J B Boudreau	1	33,508
Hon J Stewart	1	15,338	Hon Senator A B Graham	1	42,063
Parliamentary Secretary—			PUBLIC WORKS AND GOVERNMENT		
D Ifody	1	23,350	SERVICES		
INDUSTRY			Minister—		
Minister—			Hon A Gagliano	15	4,160
Hon J Manley	1	108,501	SOLICITOR GENERAL		
Secretary of State (Economic Development Agency			Solicitor General of Canada—		
of Canada for the Regions of Quebec)—			Hon L MacAulay	1	58,791
Hon M Cauchon	55	8,355	Parliamentary Secretary—		
Secretaries of State (Science, Research and			J Saada	1	1,332
Development)—			Correctional Service—		
Hon R J Duhamel	1	26,396	Minister—		
Hon G Normand	1	76,745	Hon L MacAulay	1	4,595
Secretary of State (Western Economic			TRANSPORT		
Diversification) (Francophonie)—			Minister—		
Hon R J Duhamel	115	9,251	Hon D M Collette	1	77,166
Parliamentary Secretary—			Parliamentary Secretary—		
J Cannis	1	7,503	S Dromisky	1	7,485
W Lastewka	1	8,918	TREASURY BOARD		
JUSTICE			President of the Treasury Board and Minister		
Minister of Justice and Attorney General			responsible for Infrastructure—		
of Canada—			Hon M Massé	1	156
Hon A McLellan	1	40,371	Hon L Robillard	1	15,948
Parliamentary Secretary—			VETERANS AFFAIRS		
J Maloney	1	326	Ministers—		
NATIONAL DEFENCE			Hon G S Baker	1	46,729
Minister—			Hon F J Mifflin	1	20,721
Hon A Eggleton	1	78,223	Parliamentary Secretary—		
Parliamentary Secretary—			B Wood	1	8,962
R Bertrand	1	9,600			

(1) The expenditures reported under Agriculture and Agri-Food for Secretary of State, The Hon. G Normand, include those of the Secretary of State (Fisheries and Oceans).

(2) Formerly National Revenue.

SECTION 13

1999-2000

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
	\$
Asia-Pacific Economic Cooperation Council (APEC) Ministerial Meeting in New Zealand	242,775
Association of Southeast Asian Nation (ASEAN) in Singapore	20,920
Canada-European Union (CDA-EU) Ministerial Meeting held in Helsinki	19,524
Commonwealth Ministers Action Group Meeting (CMAG)	6,621
Commonwealth Ministers Action Group (CMAG) Meeting in Pakistan	27,918
Conference of the Ministers of la Francophonie in Paris	32,126
Conference—Economic and Social Council (ECOSOC) in Geneva	262,516
Minister of Foreign Affairs visit to Maputo Mozambique	29,635
Minister of Foreign Affairs 8-H Group Bergen Norway	2,574
Minister of International Trade to Japan QUAD Ministerial Meetings	34,094
North Atlantic Treaty Organization (NATO) Ministerial Conference held in Brussels	36,978
Organization of American States (OAS) in Guatemala	44,457
Organization for Economic Cooperation and Development (OECD)	
Ministers of Education in Tokyo	12,575
Organization for Economic Cooperation and Development (OECD)	
Ministerial Meeting Paris	21,682
Prime Minister's visit to the Asia-Pacific Economic Cooperation (APEC)	
Summit held in Auckland	435,467
Prime Minister's visit to Belfast, Ireland, Austria	1,081,321
Prime Minister's visit to Detroit Lansing Michigan	85,896
Prime Minister's visit for "Facility Pact Summit" in Rome, Sarajevo	244,016
Prime Minister's visit to the G-8 in Cologne	425,843
Prime Minister's visit to Japan for Team Canada	4,975,292
Prime Minister's visit to Mexico	352,265
Prime Minister's visit to Senegal and Nigeria	608,169
Prime Minister's visit to South Africa for the Commonwealth Heads of Government Meeting (CHOGM)	672,432
Prime Minister's visit to Turkey for the Organization for Security and Co-operation in Europe (OSCE)	876,482
Prime Minister's visit to Washington North Atlantic Treaty Organization (NATO Summit)	73,296
Start-up cost and advance team, Prime Minister's Atlantic Team Canada to Boston	16,436
Start-up cost for G-8 summit to Okinawa	44,361
Start-up cost and advance team visit of Prime Minister to Middle East	487,410
Start-up cost for Prime Minister's visit to Panama and L.A.	6,793
Start-up cost for Nuclear Non-Proliferation Treaty in New York (hotel deposit)	11,000
United Nations Educational Scientific and Cultural Organization (UNESCO)	
30 th Conference in Geneva	117,588
United Nations Commission on Human Rights (UNCHR) 55 th Session	131,716
United Nations Commission on Human Rights (UNCHR) 56 th Session in Geneva	13,371
United Nations General Assembly (UNGA) 54 th Session held in New York	278,694
United Nations Secretary General's visit to New York "Friend of Kosovo"	10,403
Womens Conference on la Francophonie held in Luxembourg	68,827
World Trade Organization (WTO) Ministerial Conference in Budapest	9,452
World Trade Organization (WTO) Ministerial Conference held in Seattle	299,791
Miscellaneous	25,606
Total	12,146,322

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>Asia-Pacific Economic Cooperation Council (APEC)</i>		<i>Minister of Foreign Affairs 8-H Group</i>	
<i>Ministerial Meeting in New Zealand</i>	96,833	<i>Bergen Norway</i>	1,150
House of Commons		House of Commons	
Axworthy Hon. L.,		Axworthy Hon. L.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Mickey D., Yang G., Saunders P., Neri P.,		Johnstone B.V.	
Johnstone B.V., Fuller P., LaTorre J., Carre S.,		<i>Minister of International Trade to</i>	
Sillifant J.R., Hepburn L.K.,		<i>Japan QUAD Ministerial Meetings</i>	27,908
Other		House of Commons	
Kiriloff N., Young T.,		Penson C./M.P., Thompson G./M.P.,	
<i>Association of Southeast Asian Nation (ASEAN)</i>		Marchi Hon. S.	
<i>in Singapore</i>	13,185	Foreign Affairs and International Trade	
House of Commons		Lessard M.V., Blake, S.	
Axworthy Hon. L.		<i>North Atlantic Treaty Organization (NATO)</i>	
Foreign Affairs and International Trade		<i>Ministerial Conference held in Brussels</i>	9,327
Johnstone B.V., Christianson S., Brown D., Taylor S.,		House of Commons	
Mulder R.C.,		Axworthy Hon. L.	
<i>Canada-European Union (CDA-EU) Ministerial</i>		Foreign Affairs and International Trade	
<i>Meeting held in Helsinki</i>	16,891	Johnstone B.V., Ross M., Hoeppe J.	
House of Commons		<i>Organization of American States (OAS)</i>	
Axworthy Hon. L.		<i>in Guatemala</i>	36,079
Foreign Affairs and International Trade		House of Commons	
Johnstone B.V., Taylor E., Harvard J., Thomson L.,		Axworthy Hon. L., Guimond M./M.P., Lefebvre R./M.P.,	
Kada R.,		Kilgour Hon. D./M.P.	
<i>Commonwealth Ministers Action Group</i>		Foreign Affairs and International Trade	
<i>Meeting (CMAG)</i>	6,621	Pappas C.L., Marder J.K., Marder J., Sheck C.L.,	
House of Commons		Lobo M., Kadas R., Hickey D., Johnstone B.V.	
Axworthy Hon. L.		<i>Organization for Economic Cooperation</i>	
Foreign Affairs and International Trade		<i>and Development (OECD) Ministers</i>	
Johnstone B.V., Brown D., Christianson S.		<i>of Education in Tokyo</i>	8,219
<i>Commonwealth Ministers Action Group</i>		Government of Prince Edward Island	
<i>(CMAG) Meeting in Pakistan</i>	20,702	Gillian Hon. J. Chester	
House of Commons		<i>Organization for Economic Cooperation</i>	
Axworthy Hon. L., Rocheleau Y./M.P.,		<i>and Development (OECD) Ministerial</i>	
Nunziata J.V./M.P.,		<i>Meeting Paris</i>	9,616
Foreign Affairs and International Trade		House of Commons	
Cayer, R.L., Brown D., McNiven S., Scown H.,		Solomon J.L./M.P., Speller R./M.P.	
Johnstone B.V., Plouffe G., Christianson S.,		Foreign Affairs and International Trade	
<i>Conference of the Ministers of la Francophonie</i>		McNiven A., Paul D.A.	
<i>in Paris</i>	27,347	<i>Prime Minister's visit to the Asia-Pacific Economic</i>	
House of Commons		<i>Cooperation (APEC) Summit held in Auckland</i>	333,737
Duhamel Hon. R., Godin Y.		House of Commons	
Foreign Affairs and International Trade		Chrétien Rt. Hon. J.	
Farmer V.,		Privy Council Office/Prime Minister's Office	
Western Economic Diversification		Cameron D., Robillard L., Abellana A., Legros G.,	
Robidoux F.		Bird S., Kergin M., Angelakos C., Begin S.,	
<i>Conference—Economic and Social Council</i>		Bergeron M., Bertrand J., Bilodeau J.-F.,	
<i>(ECOSOC) in Geneva</i>	101,562	Ducros F., Duquette N., Galameau S.,	
House of Commons		Hartley B., Larocque D., MacIntyre J.,	
Harvard J./M.P. Blondin-Andrew, Hon. E.		Murphy D., Parisot P., Pelletier J., Saraiva T.	
Canadian International Development Agency		Foreign Affairs and International Trade	
McGill H.		Hepburn L., Portelance R., Beauregard M.,	
Human Resources Development		Caron J., Carre S., Conley M., Dube N., Fuller P.,	
Marshall M., Littlechild W., Saint-Cyr G.,		Goodings S., Gwozdecky M., Latorre J., Lavergne S.,	
Foreign Affairs and International Trade		Martin M., Mulder R., Panthaky J., Paul D., Reeder N.,	
Markham C.N., Bahamondes R., Golberg E.,		Sillifant J., St-Onge M., Yang G.	
Patterson K., Chatsis D., Lachance A., Dubeau G.		Royal Canadian Mounted Police	
<i>Minister of Foreign Affairs visit to Maputo</i>		Babineau A., Boileau B., Brazeau P., Brousseau L.,	
<i>Mozambique</i>	25,468	Cote S., Crockett A., Dallaire R., Lafond D.,	
House of Commons		Lukka M., Menard P., Mouton F., Rivard Y.,	
Axworthy, Hon. L.		Squance J.	
Foreign Affairs and International Trade			
Johnstone B.V., Pappas A., Hickey D.			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
National Defence		Royal Canadian Mounted Police	
Monk G., Beers D., Burns R., Dumouchel S.,		Brazeau J-P., Brousseau L., Corrigan B.,	
Fielding M., Fournier R., Journeaux S.,		Côté S., Deschêne N., Giguère P., Kless M.,	
Joyce J., Kinnear J., Legace B., Lemay P.,		Laflamme D., Lucka M., Montecino A., Robert S.,	
Maurice B., Rose B., Rost K., St. John., D.,		Sabourin G., St-Jacques S., Montecino A.,	
Vincent P., Yeo D.		Giguère P., Corrigan B., Gibbon T., Meilleur J.,	
<i>Prime Minister's visit to Belfast,</i>		Ménard P., Mouton F.	
<i>Ireland, Austria</i>	931,216	National Defence	
House of Commons		Aman R., Baraniecki E., Brown A., Hamel C.,	
Chrétien Rt. Hon. J.		Holmes V., Klassen R., Lagace B., Lemay P.,	
Privy Council Office/Prime Minister's Office		Maurice R., Murphy B., Murphy P., Price B.,	
Angelakos C., Bergeron M., Bertrand J-F.,		Ruff R., Stuart K., Swyers G., Townsend R.,	
Bilodeau J-F., Bird S., Boyer C., Brooman K.,		Vincent P., Brodeau P., Fournier R., Gautreau D.,	
Chytil L., Clugston M., Cameron D., Chrétien C.,		Gosselin J., Guillemette L., Kinnear J., Lapierre S.,	
Coher D., Daigneault M., Deschambault D.,		Lavigne L., Rose B., Roy D.	
Donolo P., Ducros F., Duquette N., Edmonds K.,		<i>Prime Minister's visit to the G-8</i>	
Faubert M., Foster M., Galarneau S., Hartley B.,		<i>in Cologne</i>	206,099
Hosek C., Kergin M., Laurin A., Legros G.,		House of Commons	
MacIntyre J., Malone N., Mongeon J., Murphy D.,		Chrétien Rt. Hon. J.	
Parenteau E., Parisot P., Pelletier J., Pilon T.,		Privy Council Office/Prime Minister's Office	
Prurakowski T., Read C., Robillard L., Saraiva T.,		Angelakos C., Bilodeau J-F., Bird S., Boyer C.,	
Schryburt C., Séguin B., Simpson A., Sparkes P.,		Brooman K., Carisse J-M., Chrétien C.,	
Wilson T.		Cameron D., Coher D., Daigneault M.,	
Foreign Affairs and International Trade		Deschambault D., Donolo P., Ducros F.,	
Lemieux P., Théberge N., Lessard M., Ferreira W.,		Duquette N., Edmonds K., Faubert M.,	
Swartman L., Bell J., Côté B., Dargis M., Dawson M.,		Galarneau S., Hosek C., Kergin M.,	
Duval J.-M., Gerin-Lajoie M., McGovern P.,		Laurin A., Legros G., Malone N.,	
Hepburn L., Kern M., Miron C., Dundon J.,		MacIntyre J., Mongeon J., Parenteau E.,	
O'Brien K., Boverly J., Mongey G., Scott G.		Pelletier J., Pilon T., Prusakowski T.,	
Royal Canadian Mounted Police		Read C., Robillard L., Saraiva T.,	
McDonnell P., Brazeau J-P., Champagne D.,		Séguin B., Schryburt C., Sparkes P.,	
Cloutier R., Crockett A., Deschênes N., Guérin M.,		Wilson T.	
Jande G., Lemay R., Petit J., Primeau M.,		Foreign Affairs and International Trade	
Rivest A., Robert S., Sweet D.		Beauchamp R., Lemieux P., Johnston V.,	
National Defence		Côté B., Lessard M., Alexander C., Blandford L.,	
Brodeur L., Savoie P., Valiquette E.,		Brannen E., Clarke W., Conley M., Glasgow L.,	
Klassen R.		Gompf J., Houle M., Johnson J., Jobin S.,	
<i>Prime Minister's visit to Detroit</i>		Koop B., Mank R., McRae R., Panthanky J.,	
<i>Lansing Michigan</i>	61,073	Philips K., Robert C., Plunket D., Rooney M.,	
House of Commons		Sabatino L., Seguin G., Thompson R., Udell J.,	
Chrétien Rt. Hon. J.		Wheeler S., Wright J., Beaupré R., Broadbridge J.	
Privy Council Office/Prime Minister's Office		Royal Canadian Mounted Police	
Angelakos C., Brooman K., Galarneau S.,		Beaudoin R., Brettschneider R., Champagne D.,	
Laurin A., Legros G., Hartley B., Carisse J-M.,		Crockett A., Grenier A., L'heureux D., Lemay R.,	
Read C., Bégin S.		Marcotte M., Marion A., Montecino A., Mudie P.,	
<i>Prime Minister's visit for</i>		Pessot R., Proulx P., Teolis P.	
<i>"Facility Pact Summit"</i>		National Defence	
<i>in Rome, Sarajevo</i>	96,786	Boulegon K., Braconnier S., Nolan R-F., Klassen R.,	
House of Commons		Baraniecki E., Brown A., Ennis R., Gilmore D., Hamel C.,	
Chrétien Rt Hon. J., Marchi Hon. S.		Hook D., Janelle L., Lapierre S., Lavigne L.,	
Privy Council Office/Prime Minister's Office		Macdonald R., Mornan A., Murphy B., Renaud J.,	
Cameron O., Pilon T., Prusakowski T.,		Rioux P., Ross S., Townsend S.	
Hartley B., Kergin M., Simpson A., Bégin S.,		<i>Prime Minister's visit to Japan for</i>	
Bilodeau J-F., Carisse J-M., Daigneault M.,		<i>Team Canada</i>	3,710,406
Deschambault D., Lamontagne S., Legros G.,		House of Commons	
Parisot P.		Chrétien Rt. Hon. J.	
Foreign Affairs and International Trade		Privy Council Office/Prime Minister's Office	
Lemieux P., Théberge N., Marchi L., Knill A.,		Séguin B., Read C., Clugston M., Chrétien C.,	
Swartman L., Bell J., Côté B., Dawson M.,		Simpson A., Boyer C., Bird S., Angelakos C.,	
Duval J.M., Ljungar K., McGovern P., Gill D.,		MacIntyre J., Galarneau S., Coher D., Faubert M.,	
Landry G., Dubeau G., Kern M., Lachance A.,		Daigneault M., Pilon T., Chytil L., Laurin A.,	
Campbell D., Wright J.		Bergeron M., Bertrand J., Bilodeau J-F.,	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

\$		\$
	Deschambault D., Ducros F., Duquette N., Hartley B., Kergin M., Murphy D., Parisot P., Pelletier J., Saraiva T., Schryburt C., Smith T., Sparkes P., Abellana A., Brooman K., Legros G., Wilson T., Prusakowski T.	
	Foreign Affairs and International Trade	
	Desmarais L., Dubois C., Turcotte A., Guigère-Misawa F., Edwards L., Comeau D., Archambault R., Ledwidge J., Horton D., Nakamura C., Bobiash D., McDonald M., Mowatt M., Philips G., Turner D., Seta Y., Shimada F., Shimizu T., Shimomura T., Muto M., Kanao K., Beauchamp R., Dubeau G., Kern M., Portelance R., Lessard M., Burchett I., Branch L., Gaetan L., Guttman T., Johns M., Buchan G., Gledie G., England K., Villanueva S., Bell J., Caron J., Christoff J., Demers C., Faussurier A., Huber M., Johnston D., Kalil N., Lavergne L., Lessard C., Litalien Y., McGovern P., Meunier G., Miron C., Morgan K., Mundy J., O'Brien K., Plouffe L., Wright R., Schumacher B & D., Beck S., Billings D., Brown B., Chowdhury S., Henke-Poole K., Hills R., Lai A., Mar L., Menzies J., Montaigne P., Pinney S., Robson W., Virtue A., Zakka E., Qureshi S., Lebel J., Théberge N.	
	National Defence	
	Georgantopoulos C., Beers D., Burns R., Dumouchel S., Fielding M., Fournier R., Journeaux S., Joyce J., Kinnear K., Lagace B., Lemay P., Maurice R., Rose B., Rost K., St-John D., Vincent P., Yeo D., Creamer A., Lavoie G., Reid J., Squires J., Lapointe-Bourdage L., Singer L.	
	Royal Canadian Mounted Police	
	Bérubé R., Brazeau J-P., Cashman L., Champagne D., Cloutier R., Côté S., Deschesnes N., Gaudreau M., Gibbon T., Goulding T., Guérin M., Harper D., Jande G., Jean D., L'Heureux D., Lahaie L., Lauzon- Bauer N., Lukca M., Moore T., Petit J., Primeau M., Rivest A., Robert S., Rochette G., Sweet D., Beaudoin R., Corrigan B., Crockett A., Gibbon T., Goulding C., Marcotte M., Marion A., Teolis P., Champagne D., Desfossés L., Valiquette P., Cook L., Douaire P., Lafond S., Couture F., Ruyssen P., Dupéré R., Boudreau K., Lemay R., Charron M., Grenier A., Proulx P., Comeault G., Montecino A., Mudie P., Nyle G., Paquin A., Pessot R., Plante M., Simard E., Soumis P.	
	<i>Prime Minister's visit to Mexico</i>	203,824
	House of Commons	
	Chrétien Rt. Hon. J., Kilgour Hon. D.	
	Privy Council Office/Prime Minister's Office	
	Pelletier J., Chrétien C., MacIntyre J., Hartley B., Séguin B., Murphy D., Malone N., Read C., Angelakos C., Begin S., Edmonds K., Brooman K., Sparkes P., Wilson T., Robillard L., Laurin A., Prusakowski T., Kergin M., Faubert M., Pilon, T., Boyer C., Hosek C., Lang J., Mongeon J., Parisot P., Saraiva, T.	
	Foreign Affairs and International Trade	
	Durand P., Kern M., Lemieux P., Lobo M.	
	Royal Canadian Mounted Police	
	Teolis P., Brazeau J-P., Lukca M., Squance J., Dallaire R., Boileau B., Rivard Y., Mouton F., Menard P., Brousseau L., Petit J., Champagne D., Lafond D., Martin R., Adair R.	
	National Defence	
	Milford K-G., Senecal J-R., Benoit R-M., Mawson M., Lemasson Y., Mornan A., Gagné G., Montag V., Charron D., Lapierre S., Murphy B., Fournier R., Lavigne L., Journeaux S., Janelle L., Murphy P., Macht R., Gallant B., Price B., Renaud J., Robinson T.	
	<i>Prime Minister's visit to Senegal and Nigeria</i>	412,284
	House of Commons	
	Chrétien Rt. Hon. J., Kilgour Hon. D., Augustine J./M.P.	
	Privy Council Office/Prime Minister's Office	
	Brooman K., Angelakos C., Séguin B., Begin S., MacIntyre J., Boyer C., Mongeon J., Anderson D., Pilon T., Bédard C., Bergeron M., Campbell M J., Carisse J M., Chrétien C., Deschambault D., Ducros F., Foster M., Hartley B., Hosek C., Kergin M., Lang J., Pelletier J., Polk K., Read C., Saraiva T., Schryburt C., Sparkes P., Abellana A., Bondar M., Legros G.	
	Foreign Affairs and International Trade	
	Dubeau G., Lebel J., Ferguson I., Bunka K., Doré L., Fournier R., McNeish J., Solomon J., Velgi M., Caron J., Beaulne P., Grenier D., Rowan S.	
	Royal Canadian Mounted Police	
	Gaudreau M., Brazeau J-P., Champagne D., Kibsey G., Larose Y., Lebrasseur T., Lortie D., Meilleur J., Milonas P., Nyle G., Paquin A., Seale-Irving L., Simard E. Soumis P.	
	National Defence	
	Carver M., Ivey J., Kimberley C., Aman R., Brodeur P., Cooper T., Cross D., Dymond B., Ethier D., Fleet T., Gagné G., Gautreau D., Journeaux S., Klassen R., Lacasse D., Lavigne L., Mawson M., Ruff R., St-Onge M.	
	<i>Prime minister's visit to South Africa for the Commonwealth Heads of Government Meeting (CHOGM)</i>	621,618
	House of Commons	
	Chrétien Rt. Hon. J., Axworthy Hon. L., Kilgour Hon. D.	
	Privy Council Office/Prime Minister's Office	
	Lamontagne S., Boyer C., Ducros F., Prusakowski T., Wilson T., Seguin B., Angelakos C., Daigneault M., Abellana A., Bergeron M., Bondar M., Campbell M.J., Carisse J-M., Deschambault D., Hartley B., Hosek C., Kergin M., Lang J., Legros G., Pelletier J., Read C., Saraiva, T., Schryburt, C., Sparkes P.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Foreign Affairs and International Trade		Start-up cost and advance team, Prime Minister's Atlantic Team	
Dubeau G., Kern M., Edwards L., Erskine T., Heinbecker P., Hopton K., Hopton R., McMaster C., Oberholtzer S., Smith C., Van der Barren J., Van Niekerk L., Baldwin-Jones E., Brown D., Burdett M., Caron J., Chandler F., Chapman S., Hepburn L., Johnstone V., Karsgaard D., Landry G., Lortie P., Rowan S., Scrimshaw S., Sporeal C., Stern J., Taliep N.		Canada to Boston	9,729
National Defence		Privy Council Office/Prime Minister's Office	
Gallant B., Salter D., Wansink M., Sleen D., Macrae A., Seal S., Aman R., Blankeney N-G., Brodeur P., Cooper T., Cross D., Dymond B., Ethier D., Fleet T., Gagné G., Gautreau D., Journeaux S., Klassen R., Lacasse D., Lavigne L., Mawson M., MacDonald J., Ruff R., St-Onge M.		Brooman K., Delouya A., Prusakowski T., Wilson T., Séguin B., Boyer C., Edmonds K., Angelakos C., Mongeon J., MacIntyre J., Vigneault S.	
Royal Canadian Mounted Police		Start-up cost for G-8 summit to Okinawa and	28,567
Comeault G., Brazeau P., Champagne D., Teolis P., Laflamme D., Lafontaine P., Lortie D., Lucka M., Paquin A., Pender G., Moore T., Seaborne J., Cashman L., St-Jacques S., Rivard Y., Rochette P.		Privy Council Office/Prime Minister's Office	
Prime Minister's visit to Turkey for the Organization for Security and Co-operation in Europe (OSCE)	498,970	Chrétien C., Angelakos C., Bondar M., Lang J.	
House of Commons		Start-up cost and advance team visit of Prime Minister to Middle East	394,140
Chrétien Rt. Hon. J.		Privy Council Office/Prime Minister's Office	
Privy Council Office/Prime Minister's Office		Brooman K., Delouya A., Prusakowski T., Wilson T., Seguin B., Chretien C., Boyer C., Edmonds K., Angelakos C., Mongeon J., Faubert M.	
Angelakos C., Bédard C., Bergeron M., Bondar M., Campbell M.J., Carisse J.-M., Deschambault D., Ducros F., Foster M., Hartley B., Hosek C., Kergin M., Lang J., MacIntyre J., Mongeon J., Pelletier J., Polk K., Read C., Saraiva T., Schryburt C., Séguin B., Sparkes P., Abellana A., Brooman K., Legros G., Wilson T.		Start-up cost for Prime Minister's visit to Panama and L.A (visit was cancelled)	5,877
Foreign Affairs and International Trade		Privy Council Office/Prime Minister's Office	
Dubeau G., Renault N., Cobannoglu S., Cooper G., Hughes S., Rodney J., Walsh E., House A., Lavelle M., Griffin B., De Chamaillard N., Isin A., Bosut Y., Ozturk S., Yaman M., Kosetorunu A., Ozbilen B., Kadim M., Duval J M., Walsh E., Swann S.		MacIntyre J.	
Public Works and Government Services		Foreign Affairs and International Trade	
Vallee J.		Kern M., Lebel J.	
Prime Minister's visit to Washington, North Atlantic Treaty Organization (NATO Summit)	54,074	Start-up cost for the Nuclear Non-Proliferation Treaty in New York (hotel deposit only, no expenses incurred) United Nations Educational Scientific and Cultural Organization (UNESCO) 30 th Conference in Geneva	71,815
House of Commons		House of Commons	
Chrétien Rt. Hon. J.		Copps Hon. S	
Privy Council Office/Prime Ministers Office		Provincial government	
Faubert M., Pilon T., Robillard L., Brooman K., Abellana A., Angelakos C., Bédard C., Bertrand J., Carisse J.-M., Chrétien C., D'Angelo K., Deschambault D., Donolo P., Edmonds K., Hartley B., Kergin M., Larocque D., Legros G., MacIntyre J., Simpson A., Smith P., Sparkes P., Lang J.		Peter Hon. Andrew., Bisailon R.	
		Foreign Affairs and International Trade	
		Chouinard J-L., Terrillon-Mackay L., Connelly M.	
		Other	
		Boyd P. C	
		United Nations Commission on Human Rights (UNCHR) 55 th Session	87,384
		House of Commons	
		Allcock R./M.P., Robinson S./M.P.	
		The Senate	
		Wilson L. Senator	
		Foreign Affairs and International Trade	
		Nolke S., Lord, W., Dubeau, G., Dion A.	
		United Nations Commission on Human Rights (UNCHR) 56 th Session in Geneva	11,569
		Foreign Affairs and International Trade	
		Buck K., Laverge L., Dion A., Steffen S., Norfolk A., Ruecker K., Bougie A.-M.	
		Other	
		Le Bars R.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
<i>United Nations General Assembly</i>		<i>World Trade Organization (WTO)</i>	
<i>(UNGA) 54th Session held in New York</i>	228,128	<i>Ministerial Conference held in Seattle</i>	259,379
House of Commons		House of Commons	
Axworthy Hon. L., Telegdi A./M.P., Ianno T./M.P.,		Pettigrew Hon. P.S., Marchi Hon. S.,	
Leung S./M.P., Harb, M./M.P., Hubbard C./M.P.,		Vanciel Hon. L., Palladini Hon. A., Julien Hon.G.,	
O'Brien P./M.P., Patry B./M.P., McCormick L./M.P.,		Mihychuk Hon. M-A., Farnworth Hon. M.,	
Augustine J./M.P.		Lingenfelter Hon. D., Hillson Hon. J.	
The Senate		McClellan Hon. S M., Simmons Hon. R.,	
Maheu Hon. Senator S., Chalifoux Hon. Senator T.		Graham B./M.P., Harvard J./M.P., Obhrai D./M.P.,	
Deputy Prime Minister's Office		Alarie H./M.P., Marceau R./M.P., Blaikie B./M.P.,	
Dimitroff P./M.P.		Bachand A./M.P., Borotsik R./M.P.,	
Other		The Senate	
Banks N., Helgason W., Ventura C.		Fairbairn Hon. J., Gustafson Hon. L.J.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Ralph J., Brown D., Hulan H D., Dubé N.,		Wright R.G., LeBlanc F., Albinati A.,	
Burton C., Kessel A., Robinson D., Sutherland S.,		Bussi�res S., Fried J.T., Feldman E.,	
Caron J., Cousineau P., Selwyn R., Sproule D.,		Gero J., Wilson R., Ayotte D., Chatterson D.,	
Meagher C., Sarty L., Viveash D.P., Plouffe G.,		Adams T., Gompf J., Robertson C.,	
Sproule D., Ventura C., Racine A., Goyette H.-A.,		Dunn J., Dub� N., Lessard M.V.,	
Johnstone B.V., Spencer B.L., Norman G.A.,		Anderson J., Meredith G., Olivier L.	
Germain A., Verrier-Fr�chette K., Furuya E.,		Agriculture and Agri-Food	
H�bert P., Auger N., Burton C., Steven D.,		Claydon F., Donoghue C., Zakaib P.,	
Norfolk A.R., St-Louis M., Buck K.		Gifford M., Vinet S., Verheul S.,	
<i>United Nations Secretary General's visit</i>		Haddow P., Shaw G., Monette D.,	
<i>to New York "Friend of Kosovo"</i>	10,403	Levatte J., Boudrias D.	
House of Commons		Finance	
Axworthy Hon. L.		Collins-Williams T., Satherstrom D.,	
Foreign Affairs and International Trade		Gauthier G.	
Johnstone B.V., Brown D., Hulan H.		Industry	
<i>Womens Conference on la Francophonie</i>		von Finckenstein K., Simpson R.,	
<i>held in Luxembourg</i>	46,951	McCulla D.J., Ready R.	
House of Commons		Environment	
Godin Y./M.P., Duhamel, Hon. R.		Beale M., Good L., Smith N.	
Foreign Affairs and International Trade		Canadian Heritage	
Gu�nette R., Galambos I., Lachapelle L.,		Stone P., Mark J.,	
Farmer V., Robidoux F., Connelly M.		Human Resources Development	
<i>World Trade Organization (WTO)</i>		Poisson Y.	
<i>Ministerial Conference in Budapest</i>	9,452		
House of Commons			
Marchi, Hon. S.			
Foreign Affairs and International Trade			
Blake S.			

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
LABOUR PROGRAM			
Newfoundland	1,731,854	364,056	2,095,910
Prince Edward Island	718,802	125,286	844,088
Nova Scotia—Federal	4,272,929	653,997	4,926,926
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,041,989	1,307,129	12,349,118
Nova Scotia—CBDC (Section 9a)	4,344,830	520,894	4,865,724
Nova Scotia—Old silicosis	633,088	65,010	698,098
New Brunswick	1,634,566	377,592	2,012,158
Quebec	11,633,439	3,702,401	15,335,840
Ontario	31,297,269	5,444,398	36,741,667
Manitoba	2,063,206	512,468	2,575,674
Saskatchewan	2,623,113	607,602	3,230,715
Alberta	4,517,997	1,230,450	5,748,447
British Columbia	6,852,593	2,399,148	9,251,741
Payments respecting locally engaged employees outside Canada	118,152		118,152
Claim cost payment in respect of Merchant Seamen			
Compensation Act	5,725		5,725
Compensation to Quebec casual employees TB 1979-29	540		540
Excess monies paid to claimants (subrogation cases)	571,419		571,419
Salary recovered and returned to other Government departments (subrogation cases)	450,088		450,088
Legal, medical, professional expenses (subrogation cases)	234,054		234,054
Penitentiary inmates compensation	24,352		24,352
	84,770,005	17,310,431	102,080,436
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	35,686,420	7,065,371	42,751,791
Claim and administration expenses recovered from other Government departments	3,776,372	679,241	4,455,613
Recoveries from responsible third parties (subrogation)	1,267,921		1,267,921
Overpayment of compensation recovered from claimants	25,942		25,942
Penitentiary inmates compensation recovered	63,060		63,060
	40,819,715	7,744,612	48,564,327
Net expenditures	43,950,290	9,565,819	53,516,109

⁽¹⁾ These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (refer to the Ministry Summary in Section 11 of Volume II (Part I)).

⁽²⁾ Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽³⁾ Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

Parliament The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1999-2000

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Adams W, NWT	67,225	10,550	91,799	85,053	Grimard N, Que	67,225	10,550	82,506	101,437
Andreychuk R, Sask	67,225	10,550	65,240	60,444	Gustafson L J, Sask	67,225	10,550	57,356	51,643
Angus W D, Que	67,225	10,550	29,859	84,236	Hays D P, Alta	67,225	10,550	122,779	120,143
Atkins N K, Ont	67,225	10,550	44,542	101,362	<i>Deputy Leader of the Government</i>	7,320			
Austin J, BC	67,225	10,550	103,571	76,953	Hervieux-Payette C, Que	67,225	10,550	40,400	100,317
Bacon L, Que	67,225	10,550	12,409	98,304	Johnson J, Man	67,225	10,550	55,929	107,278
Balfour R J, Sask ⁽¹⁾	50,175	7,339	51,914	69,915	Johnstone A, PEI ⁽¹⁾	13,194	2,071	38,778	25,535
Beaudoin G A, Que	67,225	10,550	9,708	102,213	Joyal S, Que	67,225	10,550	35,780	155,748
Berntson E A, Sask	66,845	10,430	77,264	76,740	Kelleher J F, Ont	67,225	10,550	55,309	88,671
Bolduc R, Que	65,895	10,130	30,481	50,133	Kelly W M, Ont	66,275	10,250	52,962	95,410
Boudreau J B, NS	33,235	5,215	25,459	11,394	Kenny C, Ont	67,225	10,550	54,164	154,169
Bryden J G, NB	67,225	10,550	40,138	81,049	Keon W J, Ont	67,225	10,550	16,974	98,833
Buchanan J M, NS	67,225	10,550	76,935	77,261	Kinsella N A, NB	67,225	10,550	74,448	106,144
Butts P, NS ⁽¹⁾	24,818	3,895	25,494	26,949	<i>Deputy Leader of the Opposition</i>	9,625			
Callbeck C, PEI	67,225	10,550	33,101	95,935	Kirby M, NS	67,225	10,550	31,569	96,245
Carney P, BC	67,225	10,550	76,989	96,918	Kolber L E, Que	64,375	9,410	25,142	92,229
Carstairs S, Man	67,225	10,550	96,447	123,677	Kroft R H, Man	67,225	10,550	60,806	60,150
<i>Deputy Leader of the Government</i>	7,824				Lavoie-Roux T, Que	67,225	10,550	7,086	79,174
Chalifoux T, Alta	67,225	10,550	104,156	100,404	Lawson E M, BC	67,225	10,550	84,264	75,311
Christensen I, Yukon	39,164	6,146	25,660	47,145	Lebreton M, Ont	67,225	10,550	33,705	98,819
Cochrane E, Nfld	67,225	10,550	71,626	102,829	Lewis P D, Nfld ⁽¹⁾	44,043	6,913	47,508	37,554
Cogger M B, Que	55,445	7,105	6,970	86,274	Losier-Cool R-M, NB	67,225	10,550	65,544	102,455
Cohen E J, NB	67,225	10,550	81,002	96,620	<i>Speaker Pro Tempore</i>	4,033			
Comeau G J, NS	67,225	10,550	77,780	68,097	Lucier P, Yukon ⁽¹⁾	22,300	3,274	1,555	20,863
Cook J, Nfld	67,225	10,550	61,970	62,082	Lynch-Staunton J, Que	67,225	10,550	15,135	8,716
Cools A C, Ont	67,225	10,550	64,462	105,389	<i>Leader of the Opposition</i>	24,700			
Corbin E G, NB	67,225	10,550	30,819	72,443	Maheu S, Que	67,225	10,550	28,350	84,537
De Bané P, Que	67,225	10,550	36,011	82,263	Mahovlich F W, Ont	67,225	10,550	62,953	56,618
Deware M M, NB	67,225	10,550	80,660	89,196	Maloney M, Ont ⁽¹⁾	24,998	3,923	28,807	43,160
<i>Opposition Whip</i>	4,800				Meighen M A, Ont	67,225	10,550	51,863	93,969
Di Nino C, Ont	67,225	10,550	35,656	80,836	Mercier L, Que	67,225	10,550	21,351	136,752
Doody C W, Nfld	67,225	10,550	58,994	48,037	<i>Government Whip</i>	7,725			
Doyle R J, Ont ⁽¹⁾					Milne L, Ont	67,225	10,550	43,413	79,394
Eyton J T, Ont	66,085	10,190	55,031	96,358	Molgat G L, Man	67,225	10,550	79,219	91,810
Fairbairn J, Alta	67,225	10,550	108,940	101,984	<i>Speaker of the Senate</i>	37,575			
Ferretti Barth M, Que	67,225	10,550	27,801	81,469	Moore W P, NS	67,225	10,550	56,026	91,516
Finestone S, Que	43,127	6,768	20,303	58,699	Murray L, Ont	67,225	10,550	29,795	62,760
Finnerty I, Ont	39,164	6,146	26,086	75,113	Nolin P C, Que	67,225	10,550	48,179	102,709
Fitzpatrick D R, BC	67,225	10,550	104,444	97,290	Oliver D H, NS	67,225	10,550	87,860	99,693
Forrestall J M, NS	67,225	10,550	75,906	111,525	Pearson L, Ont	67,225	10,550	17,213	94,214
Fraser J T, Que	67,225	10,550	23,864	92,496	Pépin L, Que	67,225	10,550	31,228	106,236
Furey G, Nfld	43,127	6,768	85,676	60,906	Perrault R J, BC	67,225	10,550	88,473	57,337
Gauthier J-R, Ont	67,225	10,550	6,760	75,956	Perry (Poirier) M, PEI	43,127	6,768	102,422	39,853
Ghitter R D, Alta	67,225	10,550	76,754	80,944	Phillips O H, PEI ⁽¹⁾	743	117	440	15,744
Gill A, Que	67,225	10,550	58,331	96,582	Pitfield P M, Ont	67,225	10,550		65,482
Grafstein J S, Ont	67,225	10,550	41,098	50,571					
Graham A B, NS	67,225	10,550	30,784	116,789					

Parliament The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1999-2000—*Concluded*

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Poulin M-P, Ont.	67,225	10,550	54,856	101,788	Sparrow H O, Sask.	67,225	10,550	71,826	94,825
Poy V, Ont.	67,225	10,550	96,005	93,629	Spivak M, Man.	67,225	10,550	99,155	111,521
Prud'homme M, Que.	67,225	10,550	19,146	91,737	Stewart J B, NS ⁽¹⁾	42,370	6,650	30,740	34,345
Rivest J-C, Que.	67,225	10,550	19,450	64,524	St. Germain G, BC.	67,225	10,550	102,958	104,705
Roberge F, Que.	65,515	10,010	28,828	94,956	Stollery P, Ont.	67,225	10,550	53,276	102,580
Robertson B M, NB.	67,225	10,550	46,835	87,811	Stratton T R, Man.	67,225	10,550	68,311	99,490
Robichaud F, NB.	67,225	10,550	35,152	85,052	Taylor N, Alta.	67,225	10,550	99,283	84,631
Robichaud L J, NB.	67,225	10,550	9,187	51,770	Tkachuk D, Sask.	67,225	10,550	102,370	92,200
Roche D, Alta.	67,225	10,550	85,242	97,559	Watt C, Que.	67,225	10,550	70,629	107,841
Rompkey W, Nfld.	67,225	10,550	101,584	79,402	Whelan E, Ont ⁽¹⁾	18,523	2,907	25,280	61,472
Rossiter E, PEI.	67,225	10,550	54,000	65,558	Wilson L M, Ont.	67,225	10,550	28,572	75,998
Ruck C W, NS.	67,225	10,550	53,590	55,179	Wood D, Que ⁽¹⁾			2,275	
Sibbeston N, NWT.	39,164	6,146	100,089	69,118	Total.	6,789,432	1,045,318	5,713,969	8,856,774
Simard J-M, NB.	67,225	10,550	49,149	93,622					

⁽¹⁾ Senators who have either resigned, retired, or died during fiscal year 1999-2000 or during the quarter of the preceding fiscal year.

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1999-2000

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Abbott J.	67,225	22,200	129,725	Cardin S.	67,225	22,200	34,357
Ablonczy D.	67,225	22,200	108,275	Carroll A.	67,225	22,200	51,168
Adams WP.	67,225	22,200	20,963	Casey B.	67,225	22,200	98,671
Alarie H.	67,225	22,200	42,930	Casson R.	67,225	22,200	96,671
Alcock R.	67,225	22,200	110,821	Catterall M.	67,225	22,200	11,833
Anders R.	67,225	22,200	75,612	<i>Allowance as</i>			
Anderson Hon D.	67,225	22,200	115,925	<i>Deputy</i>			
Assad M.	67,225	22,200	18,532	<i>Government Whip</i>	7,725		
Assadourian S.	67,225	22,200	48,718	Cauchon Hon M.	67,225	22,200	10,405
Asselin G.	67,225	22,200	66,814	Chamberlain B.	67,225	22,200	52,927
Augustine J.	67,225	22,200	42,745	Chan Hon RCY.	67,225	22,200	126,125
Axworthy C.	11,150	3,683	24,091	Charbonneau Y.	67,225	22,200	35,285
Axworthy Hon L.	67,225	22,200	52,631	Chatters D.	67,225	27,325	94,198
Bachand A.	67,225	22,200	49,504	<i>Allowance as</i>			
Bachand C.	67,225	22,200	42,572	<i>Deputy Official</i>			
Bailey R.	67,225	22,200	87,874	<i>Opposition Whip</i>	105		
Baker Hon G.	67,225	27,325	179,997	Chrétien Rt Hon J.	67,225	22,200	4,280
Bakopanos E.	67,225	22,200	44,981	Chrétien JG.	67,225	22,200	61,709
Barnes S.	67,225	22,200	49,358	Clouthier H.	67,225	22,200	62,398
Beaumier C.	67,225	22,200	48,216	Coderre Hon D.	67,225	22,200	35,073
Bélair R.	67,225	27,325	106,885	Cohen S.			1,349
Bélanger M.	67,225	22,200	12,551	Collenette Hon D.	67,225	22,200	18,203
Bellehumeur M.	67,225	22,200	47,006	Comuzzi J.	67,225	27,325	86,362
Bellemare E.	67,225	22,200	7,095	Copps Hon SM.	67,225	22,200	72,891
Bennett C.	67,225	22,200	85,359	Cotler I.	25,598	8,449	5,774
Benoit L.	67,225	22,200	82,107	Crête P.	67,225	22,200	71,007
Bergeron S.	67,225	22,200	23,563	Cullen R.	67,225	22,200	61,993
<i>Allowance as</i>				Cummins JM.	67,225	22,200	124,253
<i>Chief</i>				Dalphond-Guiral M.	67,225	22,200	23,485
<i>Other Opposition Party Whip</i> ..	7,725			Davies E.	67,225	22,200	103,084
Bernier G.	67,225	22,200	83,384	de Savoye P.	67,225	22,200	52,230
Bernier Y.	67,225	22,200	122,275	Debien M.	67,225	22,200	25,005
Bertrand R.	67,225	22,200	46,167	Desjarlais B.	67,225	27,325	135,529
Bevilacqua M.	67,225	22,200	62,986	Desrochers O.	67,225	22,200	66,082
Bigras B.	67,225	22,200	52,920	Dévillers P.	67,225	22,200	37,422
Blaikie WA.	67,225	22,200	86,400	Dhaliwal Hon H.	67,225	22,200	137,586
<i>Allowance as</i>				Dion Hon S.	67,225	22,200	23,054
<i>Other Opposition Party</i>				Discepolo N.	67,225	22,200	48,487
<i>House Leader</i>	10,550			Dockrill M.	67,225	22,200	120,695
Blondin-Andrew Hon E.	67,225	29,325	210,646	Doyle N.	67,225	22,200	146,298
Bonin R.	67,225	22,200	39,849	Dromisky SP.	67,225	22,200	84,097
Bonwick P.	67,225	22,200	78,203	Drouin C.	67,225	22,200	42,934
Borotsik R.	67,225	22,200	89,375	Dubé A.	67,225	22,200	55,674
Boudria Hon D.	67,225	22,200	16,294	Dubé J.	67,225	22,200	100,805
Bradshaw Hon C.	67,225	22,200	63,226	Duceppe G.	67,225	22,200	28,024
Breitkreuz C.	67,225	27,325	102,427	<i>Allowance as</i>			
Breitkreuz G.	67,225	22,200	98,424	<i>Leader of</i>			
Brien P.	67,225	22,200	89,663	<i>Other Opposition Party</i>	30,750		
Brison S.	67,225	22,200	98,802	Duhamel Hon RJ.	67,225	22,200	77,461
Brown MAB.	67,225	22,200	33,659	Dumas M.	67,225	22,200	29,750
Bryden J.	67,225	22,200	60,326	Duncan J.	67,225	27,325	100,876
Bulte S.	67,225	22,200	53,364	Earle G.	67,225	22,200	80,248
Byrne G.	67,225	27,325	147,974	Easter W.	67,225	22,200	97,972
Caccia Hon CL.	67,225	22,200	36,354	Eggleton Hon AC.	67,225	22,200	45,258
Cadman C.	67,225	22,200	77,575	Elley R.	67,225	22,200	123,639
Calder MJ.	67,225	22,200	57,132	Epp MK.	67,225	22,200	40,619
Cannis J.	67,225	22,200	59,602	Finestone Hon SA.	24,098	7,961	20,329
Canuel R.	67,225	22,200	77,035	Finlay J.	67,225	22,200	69,373
Caplan Hon E.	67,225	22,200	46,247	Folco R.	67,225	22,200	28,313

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1999-2000—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Fontana JF	67,225	22,200	68,069	Jennings M	67,225	22,200	52,363
Forseth P	67,225	22,200	89,319	Johnston FD	67,225	22,200	56,662
Fournier G	67,225	27,325	101,163	Jones J	67,225	22,200	43,362
Fry Hon H	67,225	22,200	154,829	Jordan J	67,225	22,200	38,490
Gagliano Hon A	67,225	22,200	18,357	Karetak-Lindell N	67,225	29,325	195,232
Gagnon C	67,225	22,200	46,719	Karygiannis J	67,225	22,200	35,438
Gallaway R	67,225	22,200	76,484	Keddy G	67,225	22,200	89,668
Gauthier M	67,225	22,200	55,135	Kenney JT	67,225	22,200	117,174
<i>Allowance as</i>				Kerpan A	67,225	22,200	84,061
<i>Other Opposition Party</i>				Keyes SJ	67,225	22,200	59,092
<i>House Leader</i>	10,550			Kilger B	67,225	22,200	63,002
Gilmour WD	67,225	22,200	109,455	<i>Allowance as</i>			
Girard Bujold J	67,225	22,200	57,739	<i>Chief Government</i>			
Godfrey JF	67,225	22,200	75,387	<i>Whip</i>	13,650		
Godin M	67,225	22,200	26,674	Kilgour Hon DW	67,225	22,200	49,973
Godin Y	67,225	22,200	84,883	Knutson TG	67,225	22,200	65,170
<i>Allowance as</i>				Konrad DP	67,225	22,200	125,633
<i>Chief</i>				Kraft Sloan KM	67,225	22,200	62,939
<i>Other Opposition Party Whip ..</i>	1,166			Laliberte R	67,225	27,325	188,188
Goldring P	67,225	22,200	42,814	Lalonde F	67,225	22,200	29,928
Goodale Hon RE	67,225	22,200	80,866	Lastewka W	67,225	22,200	56,042
Gouk JW	67,225	22,200	116,869	Laurin R	67,225	22,200	25,781
Graham B	67,225	22,200	51,389	Lavigne R	67,225	22,200	35,475
Gray Hon H	67,225	22,200	43,492	Lebel G	67,225	22,200	40,832
Grewal G	67,225	22,200	89,447	Lee D	67,225	22,200	50,616
Grey DC	67,225	22,200	116,510	Lefebvre R	67,225	22,200	70,559
<i>Allowance as</i>				Leung S	67,225	22,200	101,710
<i>Leader of the</i>				Lill WE	67,225	22,200	68,419
<i>Official Opposition</i>	699			Limoges R	65,181	21,525	52,563
Grose IB	67,225	22,200	40,241	Lincoln C	67,225	22,200	24,010
Gruending D	25,598	8,449	44,772	Longfield J	67,225	22,200	39,808
Guarnieri A	67,225	22,200	77,006	Loubier Y	67,225	22,200	48,311
Guay M	67,225	22,200	37,941	Lowther E	67,225	22,200	97,830
Guimond M	67,225	22,200	74,455	Lunn GV	67,225	22,200	139,755
Hanger A	67,225	22,200	104,787	MaCaulay Hon L	67,225	22,200	114,321
Harb M	67,225	22,200	5,336	Mackay PG	67,225	22,200	91,135
Hardy L	67,225	27,325	194,639	<i>Allowance as</i>			
Harris RM	67,225	27,325	147,449	<i>Leader of</i>			
Hart J	67,225	22,200	148,174	<i>Other Opposition Party</i>	30,750		
Harvard J	67,225	22,200	95,359	Mahoney SW	67,225	22,200	75,674
Harvey A	67,225	22,200	52,549	Malhi G	67,225	22,200	45,779
<i>Allowance as</i>				Maloney JD	67,225	22,200	53,563
<i>Chief</i>				Mancini P	67,225	22,200	108,305
<i>Other Opposition Party Whip ..</i>	7,725			Manley Hon JP	67,225	22,200	4,408
Herron J	67,225	22,200	94,358	Manning P	67,225	22,200	95,633
Hill G	67,225	22,200	117,863	<i>Allowance as</i>			
Hill J	67,225	27,325	128,559	<i>Leader of the</i>			
<i>Allowance as</i>				<i>Official Opposition</i>	50,551		
<i>Deputy Official</i>				Marceau R	67,225	22,200	52,847
<i>Opposition Whip</i>	6,404			Marchand JP	67,225	22,200	44,664
<i>Allowance as</i>				Marchi Hon S	22,840	7,545	25,306
<i>Chief Official</i>				Mark IM	67,225	22,200	150,351
<i>Opposition Whip</i>	2,337			Marleau Hon D	67,225	22,200	44,665
Hilstrom H	67,225	22,200	91,304	Martin K	67,225	22,200	58,492
Hoeppner JE	67,225	22,200	72,964	Martin Hon P	67,225	22,200	44,836
Hubbard C	67,225	22,200	61,518	Martin PD	67,225	22,200	113,012
Ianno T	67,225	22,200	58,469	Massé Hon M	29,733	9,822	11,138
Iftody D	67,225	22,200	117,420	Matthews WB	67,225	27,325	195,327
Jackson O	67,225	22,200	61,836	Mayfield P	67,225	27,325	128,131
Jaffer R	67,225	22,200	78,581	McClelland I	67,225	22,200	83,305

Parliament House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1999-2000—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
<i>Allowance as</i>							
<i>Deputy Chairperson</i>							
<i>of Committees of the Whole House</i>	10,950			Price D.	67,225	22,200	63,963
McCormick L.	67,225	22,200	68,641	Proctor JR.	67,225	22,200	74,233
McDonough A.	67,225	22,200	126,921	Proud G.	67,225	22,200	102,771
<i>Allowance as</i>				Proulx M.	25,598	8,449	1,298
<i>Leader of</i>				Provenzano CF.	67,225	22,200	70,924
<i>Other Opposition Party</i>	30,750			Ramsay J.	67,225	22,200	47,353
McGuire J.	67,225	22,200	89,176	Redman K.	67,225	22,200	72,615
McKay J.	67,225	22,200	62,551	Reed JAA.	67,225	22,200	39,666
McLellan Hon A.	67,225	22,200	102,663	Reynolds J.	67,225	22,200	172,669
McNally GH.	67,225	22,200	126,829	Richardson J.	67,225	22,200	50,249
McTeague D.	67,225	22,200	48,567	Riis N.	67,225	22,200	140,732
McWhinney T.	67,225	22,200	138,054	Ritz G.	67,225	22,200	109,327
Menard R.	67,225	22,200	15,084	Robillard Hon L.	67,225	22,200	8,851
Mercier P.	67,225	22,200	28,966	Robinson SJ.	67,225	22,200	164,888
Meredith V.	67,225	22,200	122,293	Rocheleau Y.	67,225	22,200	35,368
Mifflin Hon FJ.	67,225	27,325	83,204	Rock Hon A.	67,225	22,200	83,493
Milliken P.	67,225	22,200	35,346	Saada J.	67,225	22,200	26,362
<i>Allowance as</i>				Sauvageau B.	67,225	22,200	41,656
<i>Deputy Speaker and</i>				Schmidt W.	67,225	22,200	69,207
<i>Chairperson of</i>				Scott Hon A.	67,225	22,200	56,530
<i>Committees of the Whole House</i>	26,825			Scott M.	67,225	27,325	127,427
Mills B.	67,225	22,200	108,997	Sekora L.	67,225	22,200	141,991
Mills D.	67,225	22,200	50,112	Serré B.	67,225	27,325	60,264
Minna Hon M.	67,225	22,200	52,819	Sgro J.	25,598	8,449	20,710
Mitchell Hon A.	67,225	22,200	52,738	Shepherd A.	67,225	22,200	34,317
Morrison L.	67,225	22,200	59,063	Solberg M.	67,225	22,200	132,400
Muise M.	67,225	22,200	104,247	Solomon JL.	67,225	22,200	118,751
Murray I.	67,225	22,200	21,958	<i>Allowance as</i>			
Myers LA.	67,225	22,200	65,275	<i>Chief</i>			
Nault Hon RD.	67,225	27,325	151,980	<i>Other Opposition Party Whip</i> ..	6,560		
Normand Hon G.	67,225	22,200	120,405	Speller RS.	67,225	22,200	69,626
Nunziata JV.	67,225	22,200	53,207	St-Denis B.	67,225	27,325	110,067
Nystrom Hon L.	67,225	22,200	77,733	St-Hilaire C.	67,225	22,200	37,847
O'Brien L.	67,225	27,325	275,401	St-Jacques D.	67,225	22,200	49,951
O'Brien PW.	67,225	22,200	56,698	St-Julien G.	67,225	27,325	136,075
O'Reilly J.	67,225	22,200	52,419	Steckle P.	67,225	22,200	81,566
Obhrai D.	67,225	22,200	73,363	Stewart Hon CS.	67,225	22,200	31,929
Pagtakhan R.	67,225	22,200	98,263	Steward Hon J.	67,225	22,200	39,775
Pankiw J.	67,225	22,200	103,550	Stinson D.	67,225	22,200	115,749
Paradis D.	67,225	22,200	47,763	Stoffer P.	67,225	22,200	81,007
Parent Hon G.	67,225	22,200	46,520	Strahl C.	67,225	22,200	121,348
<i>Allowance as</i>				<i>Allowance as</i>			
<i>Speaker of the</i>				<i>Chief Official</i>			
<i>House of Commons</i>	51,250			<i>Opposition Whip</i>	11,313		
Parrish C.	67,225	22,200	39,761	<i>Allowance as</i>			
Patry B.	67,225	22,200	25,962	<i>Official Opposition</i>			
Penson C.	67,225	27,325	59,203	<i>House Leader</i>	4,234		
Peric J.	67,225	22,200	48,162	Szabo P.	67,225	22,200	64,659
Perron GA.	67,225	22,200	39,047	Telegdi A.	67,225	22,200	34,396
Peterson Hon J.	67,225	22,200	58,460	Thibeault Y.	67,225	22,200	24,308
Pettigrew Hon P.	67,225	22,200	25,275	<i>Allowance as</i>			
Phinney EL.	67,225	22,200	56,505	<i>Assistant Deputy</i>			
Picard P.	67,225	22,200	36,656	<i>Chairperson of</i>			
Pickard RW.	67,225	22,200	57,808	<i>Committees of the Whole House</i>	10,950		
Pillitteri G.	67,225	22,200	43,634	Thompson G.	67,225	22,200	91,156
Plamondon L.	67,225	22,200	68,629	Thompson M.	67,225	22,200	117,191
Power C.	55,858	18,450	128,576	Torsney P.	67,225	22,200	41,078
Pratt D.	67,225	22,200	16,116	Tremblay S.	67,225	22,200	38,692
				Tremblay ST.	67,225	22,200	59,102

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1999-2000—*Concluded*

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Turp D	67,225	22,200	39,043	<i>Allowance as</i>			
Ur RM	67,225	22,200	68,279	<i>Official Opposition</i>			
Valeri T	67,225	22,200	55,952	<i>House Leader.....</i>	20,466		
Vancilief Hon L	67,225	22,200	30,101	White T.....	67,225	22,200	120,001
Vautour A.....	67,225	22,200	93,141	Wilfert B.....	67,225	22,200	69,121
Vellacott M	67,225	22,200	42,371	Williams J.....	67,225	22,200	94,192
Venne P	67,225	22,200	38,003	Wood RE.....	67,225	22,200	52,384
Volpe J	67,225	22,200	69,817				
Wappel TW	67,225	22,200	38,633	Total	20,496,612	6,783,907	21,985,183
Wasylycia-Leis J	67,225	22,200	72,585				
Wayne E.....	67,225	22,200	57,134				
Whelan S	67,225	22,200	60,210				
White R	67,225	22,200	109,501				

⁽¹⁾ This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

Parliament

House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 1999-2000

Names	Parliamentary secretary to the	Amount	Names	Parliamentary secretary to the	Amount
		\$			\$
Adams P	Leader of the Government in the House of Commons July 10, 1997 to August 31, 1999	4,542	Lastewka W	Minister of Industry July 10, 1997 to August 31, 1999	4,542
Alcock R	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs July 16, 1998 to August 31, 2000	10,950	Lee D	Leader of the Government in the House of Commons September 1, 1999 to August 31, 2000	6,408
Bakopanos E	Minister of Justice and Attorney General of Canada July 10, 1997 to August 31, 1999	4,542	Longfield J	Minister of Labour September 1, 1999 to August 31, 2000	6,408
Bélanger M	Minister of Canadian Heritage July 16, 1998 to August 31, 2000	10,950	Maloney JD	Minister of Justice and Attorney General of Canada September 1, 1999 to August 31, 2000	6,408
Bellemare E	Minister for International Cooperation September 1, 1999 to August 31, 2000	6,408	McGuire J	Minister of Agriculture and Agri-Food July 16, 1998 to August 31, 2000	10,950
Bertrand R	Minister of National Defence July 16, 1998 to August 31, 2000	10,950	O'Brien L	Minister of Fisheries and Oceans September 1, 1999 to August 31, 2000	6,408
Brown MAB	Minister of Human Resources Development July 16, 1998 to August 31, 2000	10,950	Paradis D	Minister for International Cooperation January 25, 1999 to August 31, 1999	4,542
Byrne G	Minister of Natural Resources July 10, 1997 to August 31, 1999	4,542	Parrish C	Minister of Foreign Affairs September 1, 1999 to August 31, 2000	6,408
Cannis J	Minister of Industry September 1, 1999 to August 31, 2000	6,408	Phinney EL	Minister of Public Works and Government Services July 16, 1998 to August 31, 2000	10,950
Caplan E	Minister of Health July 16, 1998 to August 2, 1999	3,692	Reed J	Minister of National Revenue July 16, 1998 to August 31, 2000	10,950
Chamberlain B	Minister of Labour July 10, 1997 to August 31, 1999	4,542	Saada J	Minister of Foreign Affairs July 16, 1998 to August 31, 1999	4,542
Charbonneau Y	Minister of Health September 1, 1999 to August 31, 2000	6,408	Speller RS	Solicitor General of Canada July 16, 1998 to August 31, 2000	10,950
Cullen R	Minister of Finance September 1, 1999 to August 31, 2000	6,408	St. Denis B	Minister for International Trade July 16, 1998 to August 31, 2000	10,950
Dromisky SP	Minister of Transport July 16, 1998 to August 31, 2000	10,950	Telegdi A	Minister of Natural Resources September 1, 1999 to August 31, 2000	6,408
Easter W	Minister of Fisheries and Oceans July 10, 1997 to August 31, 1999	4,542	Torsney P	Minister of Citizenship and Immigration July 16, 1998 to August 31, 2000	10,950
Ianno T	President of the Treasury Board July 16, 1998 to August 31, 2000	10,950	Valeri T	Minister of the Environment July 16, 1998 to August 31, 2000	10,950
Iftody D	Minister of Indian Affairs and Northern Development July 16, 1998 to August 31, 2000	10,950	Wood RE	Minister of Finance July 10, 1997 to August 31, 1999	4,542
Knutson TG	Prime Minister July 16, 1998 to August 31, 2000	10,950		Minister of Veterans Affairs July 16, 1998 to August 31, 2000	10,950
			Total		283,850

Privy Council**SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE**

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 1999 to March 31, 2000)			
Blondin-Andrew Hon E	36,469	2,091	38,560
Boudria Hon D	48,625	2,091	50,716
Cauchon Hon M	12,099	695	12,794
Chan Hon R	36,469	2,091	38,560
Coderre Hon D	24,369	1,399	25,768
Duhamel Hon R	36,469	2,091	38,560
Fry Hon H	36,469	2,091	38,560
Gray Hon H	48,624	2,091	50,715
Kilgour Hon D	36,469	2,091	38,560
Mitchell Hon A	36,469	2,091	38,560
Normand Hon G	36,469	2,091	38,560
Peterson Hon J S	36,469	2,091	38,560
Total	425,469	23,004	448,473

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Preliminary duties ⁽¹⁾	Conduct of elections	Voters information program	Special voting rules	Other activities ⁽²⁾	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
36 th general election (1997)		566,076	3,488			569,564
Sherbrooke by-election (September 1998)		2,393				2,393
Windsor—St. Clair by-election (April 1999)		225,024	9,103	2,035		236,162
November 1999 by-elections ⁽³⁾	108,173	1,214,280	160,739	31,379		1,514,571
St. John's West by-election (May 2000)	14,780					14,780
Event readiness and Ottawa Headquarters	10,388,219		1,365,931	77,604	19,217,141	31,048,895
Total	10,511,172	2,007,773	1,539,261	111,018	19,217,141	33,386,365

⁽¹⁾ Expenditures reported under this column also include, where applicable, the maintenance of the National Register of Electors and of the Electoral Geography Database for fiscal year 1999-2000.

⁽²⁾ Expenditures reported under this column also include, where applicable, the development of information systems for fiscal year 1999-2000.

⁽³⁾ Hull—Aylmer (Quebec), Mount Royal (Quebec), Saskatoon—Rosetown—Biggar (Saskatchewan) and York West (Ontario).

DETAILS OF EXPENDITURES—NOVEMBER 1999 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
Ottawa Headquarters	86,463	330,790	160,739	10,161		588,153
Hull—Aylmer, Quebec	4,112	239,018		5,612		248,742
Mount Royal, Quebec	3,901	218,655		5,843		228,399
York West, Ontario	6,516	165,353		4,139		176,008
Saskatoon—Rosetown—Biggar, Saskatchewan	7,181	260,464		5,624		273,269
Total	108,173	1,214,280	160,739	31,379		1,514,571

DETAILS OF EXPENDITURES —WINDSOR—ST. CLAIR BY-ELECTION

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
Ottawa Headquarters		30,171	9,103			39,274
Windsor—St. Clair		194,853		2,035		196,888
Total		225,024	9,103	2,035		236,162

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont	130,501,793	24,654,526	155,156,319
Regional Headquarters Atlantic, Moncton, NB	12,587,032	1,076,623	13,663,655
Learning Centre Atlantic, Moncton, NB	1,205,745		1,205,745
Springhill Institution, Springhill, NS	28,741,969	2,299,472	31,041,441
Dorchester Penitentiary, Dorchester, NB	27,861,298	3,659,605	31,520,903
Westmorland Institution, Dorchester, NB	10,345,894	1,048,216	11,394,110
Atlantic Institution, Renous, NB	19,990,559	1,336,172	21,326,731
Nova Institution for Women, Truro, NS	4,442,583	685,679	5,128,262
Halifax District Parole Office, Halifax, NS	2,927,410	45,953	2,973,363
Halifax District Systems, Halifax NS	67,116	10,000	77,116
Carleton Community Correctional Centre, Halifax, NS	646,183	4,904	651,087
Carleton Community Correctional Centre Annex, Halifax, NS	667,175		667,175
Truro District Parole Office, Truro, NS	1,259,218	65,488	1,324,706
Truro District Systems, Truro, NS	45,817		45,817
Kentville Area Parole Office, Kentville, NS	911,691		911,691
Sydney Area Parole Office, Sydney, NS	752,506		752,506
Newfoundland District Parole Office, St-John's, Nfld	1,949,486	58,455	2,007,941
Corner Brook Area Parole Office, Corner Brook, Nfld	802,280	23,852	826,132
Grand Falls Area Parole Office, Grand Falls, Nfld	136,475		136,475
St-John's Correctional Centre, St-John's, Nfld	875,365	1,812	877,177
New Brunswick East District Parole Office, Moncton, NB	2,247,531	38,391	2,285,922
New Brunswick East District Systems, Moncton, NB	44,319	9,068	53,387
Charlottetown Area Parole Office, Charlottetown, PEI	345,310		345,310
Bathurst Area Parole Office, Bathurst, NB	578,744		578,744
New Brunswick West District Parole Office, Saint-John, NB	1,372,921	40,520	1,413,441
New Brunswick West District Systems, Saint-John, NB	35,006		35,006
Fredericton Area Parole Office, Fredericton, NB	458,102		458,102
Parrotown Community Correctional Centre, Parrotown, NB	673,029		673,029
Regional Headquarters Quebec, Laval, Que	17,903,757	2,145,057	20,048,814
Quebec Staff College, Laval, Que	2,883,208	98,034	2,981,242
Montee St-Francois Institution, Laval, Que	10,584,876	396,340	10,981,216
Federal Training Centre, Laval, Que	18,907,502	2,427,982	21,335,484
Donnacona Institution, Donnacona, Que	26,543,149	375,364	26,918,513
Joliette Institution, Joliette, Que	6,166,166	100,312	6,266,478
Leclerc Institution, Laval, Que	27,902,367	1,297,575	29,199,942
Archambault Institution, Ste-Anne-des-Plaines, Que	27,191,384	635,625	27,827,009
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que	12,008,687	5,009,618	17,018,305
Quebec Regional Reception Centre, Laval, Que	27,838,306	528,482	28,366,788
Drummond Institution, Drummondville, Que	17,792,921	3,575,546	21,368,467
Cowansville Institution, Cowansville, Que	23,969,716	852,572	24,822,288
La Macaza Institution, L'Annonciation, Que	17,368,505	815,610	18,184,115
Port-Cartier Institution, Port-Cartier, Que	20,030,139	306,129	20,336,268
Montreal Metropolitan District Parole Office, Montreal, Que	2,830,608	9,063	2,839,671
Longueuil Area Parole Office, Longueuil, Que	947,871		947,871
Ville-Marie Parole Office, Montreal, Que	5,424,133		5,424,133
Lafontaine Area Parole Office, Montreal, Que	4,366,582	12,905	4,379,487
J B Martineau Community Correctional Centre, Montreal, Que	812,285	45,706	857,991
Ogilvy Community Correctional Centre, Montreal, Que	772,005	3,195	775,200
Sherbrooke Community Correctional Centre, Montreal, Que	705,876		705,876
Langelier Area Parole Office, St-Leonard, Que	3,393,848		3,393,848
Granby Area Parole Office, Granby, Que	1,024,692		1,024,692
Hochelaga Community Correctional Centre, Montreal, Que	695,896	49,567	745,463
Estrie Area Parole Office, Montreal, Que	1,339,464		1,339,464
East and West Quebec District Parole Office, St-Jerome, Que	1,182,860	12,917	1,195,777
Quebec Area Parole Office, Quebec, Que	3,130,726	89,687	3,220,413
Rimouski Area Parole Office, Rimouski, Que	618,694		618,694
Chicoutimi Area Parole Office, Chicoutimi, Que	513,019		513,019

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Trois-Rivieres Area Parole Office, Trois-Rivieres, Que	1,583,610		1,583,610
Laval Area Parole Office, Laval, Que	2,794,812		2,794,812
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que	425,192		425,192
Hull Area Parole Office, Hull, Que	967,687		967,687
Laurentian Area Parole Office, St-Jerome, Que	2,340,381		2,340,381
Lanaudiere Area Parole Office, Lachenaie, Que	1,425,523		1,425,523
Ontario Regional Headquarters Ontario, Kingston, Ont	11,071,207	3,606,724	14,677,931
Correctional Learning Centre, Kingston, Ont	1,766,241	168,304	1,934,545
Regional Treatment Centre, Kingston, Ont	14,072,294		14,072,294
Kingston Penitentiary, Kingston, Ont	26,640,744	3,597,640	30,238,384
Millhaven Institution, Bath, Ont	29,446,349	980,661	30,427,010
Fenbrook Institution, Gravenhurst, Ont	19,199,268	690,956	19,890,224
Bath Institution, Bath, Ont	18,294,214	1,203,944	19,498,158
Prison for Women, Kingston, Ont	7,003,221	164,724	7,167,945
Isabel McNeil House, Kingston, Ont	1,156,552	2,150	1,158,702
Collins Bay Institution, Kingston, Ont	20,086,605	815,840	20,902,445
Frontenac Institution, Kingston, Ont	8,368,603	336,041	8,704,644
Beaver Creek Institution, Gravenhurst, Ont	7,963,361	921,027	8,884,388
Joyceville Institution, Kingston, Ont	25,666,906	1,139,253	26,806,159
Pittsburgh Institution, Kingston, Ont	10,607,838	2,883,715	13,491,553
Warkworth Institution, Campbellford, Ont	29,468,342	681,235	30,149,577
Grand Valley Institution for Women, Kitchener, Ont	6,909,956	511,335	7,421,291
Eastern and Northern Ontario District Parole Office, Kingston, Ont	6,260,684		6,260,684
Barrie Area Parole Office, Barrie, Ont	512,335		512,335
Kingston Supervision, Kingston, Ont	1,313,486		1,313,486
Peterborough Area Parole Office, Peterborough, Ont	1,332,604		1,332,604
Portsmouth Community Correctional Centre, Kingston, Ont	685,978	14,146	700,124
Muskoka Area Parole Office, Gravenhurst, Ont	138,685		138,685
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont	216,244		216,244
Sudbury Area Parole Office, Sudbury, Ont	1,362,762		1,362,762
Timmins Area Parole Office, Timmins, Ont	109,957		109,957
Ottawa Area Parole Office, Ottawa, Ont	3,351,541		3,351,541
Central Ontario District Parole Office, Toronto, Ont	3,695,917	23,545	3,719,462
Keele Community Correctional Centre, Toronto, Ont	1,025,897	1,302	1,027,199
Downtown Toronto Area Parole Office, Toronto, Ont	2,144,971		2,144,971
Toronto East Area Parole Office, Toronto, Ont	2,712,307		2,712,307
Toronto West Area Parole Office, Toronto, Ont	669,056		669,056
York-Durham Area Parole Office, Toronto, Ont	8,047		8,047
Peel Area Parole Office, Toronto, Ont	1,505,105		1,505,105
Team Parole Supervision Office, Toronto, Ont	299,631		299,631
Hamilton District Parole Office, Hamilton, Ont	34,160		34,160
Hamilton Area Parole Office, Hamilton, Ont	3,196,644		3,196,644
Hamilton Community Correctional Centre, Hamilton, Ont	815,541	2,513	818,054
St. Catharines Area Parole Office, St. Catharines, Ont	670,164		670,164
Western Ontario District Parole Office, London, Ont	965,027		965,027
Windsor Area Parole Office, Windsor, Ont	1,027,185		1,027,185
London Area Parole Office, London, Ont	1,488,549		1,488,549
Guelph Area Parole Office, Guelph, Ont	1,876,317		1,876,317
Brantford Area Parole Office, Brantford, Ont	258,040		258,040
Nunavut Community Office, Iqaluit, Nunavut	474,150		474,150
Regional Headquarters Prairies, Saskatoon, Sask	10,048,904		10,048,904
Prairies Staff College, Saskatoon, Sask	2,873,506	44,163	2,917,669
Regional Psychiatric Centre Prairies, Saskatoon, Sask	22,365,734	1,721,355	24,087,089
Regional Headquarters Prairies Clustered Services, Saskatoon, Sask	6,198,325	1,909,637	8,107,962
Stony Mountain Institution, Winnipeg, Man	28,687,118	7,472,048	36,159,166
Rockwood Institution, Stony Mountain, Man	7,825,922	302,172	8,128,094
Saskatchewan Penitentiary, Prince Albert, Sask	29,916,239	1,652,692	31,568,931
Riverbend Institution, Prince Albert, Sask	5,536,079	1,362,918	6,898,997

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Saskatchewan Penitentiary Special Handling Unit, Prince Albert, Sask.	5,696,802		5,696,802
Okimaw Ochi Healing Lodge, Maple Creek, Sask.	4,200,505	292,970	4,493,475
Drumheller Institution, Drumheller, Alta.	28,808,113	1,325,553	30,133,666
Grande Cache Institution, Grande Cache, Alta.	18,354,848	414,606	18,769,454
Pe Sakastew Institution, Hobbema, Alta.	3,526,481	366,130	3,892,611
Bowden Institution, Innisfail, Alta.	28,583,418	1,749,031	30,332,449
Edmonton Institution for Women, Edmonton, Alta.	6,799,432	731,785	7,531,217
Edmonton Institution, Edmonton, Alta.	24,664,175	783,605	25,447,780
Grierson Institution, Edmonton, Alta.	1,908,593	4,042	1,912,635
Manitoba-NW Ontario District Parole Office, Winnipeg, Man.	5,105,279	26,473	5,131,752
Osborne Community Correctional Centre, Winnipeg, Man.	788,511	3,500	792,011
Brandon Area Parole Office, Brandon, Man.	387,269		387,269
Thunder Bay Area Parole Office, Thunder Bay, Ont.	335,664	25,940	361,604
Thompson Area Parole Office, Thompson, Man.	309,275		309,275
Saskatchewan District Parole Office, Regina, Sask.	1,889,829	4,165	1,893,994
Oskana Community Correctional Centre, Regina, Sask.	799,963	51,322	851,285
Prince Albert Area Parole Office, Prince Albert, Sask.	1,607,447	25,302	1,632,749
Saskatoon Area Parole Office, Saskatoon, Sask.	1,192,946	20,518	1,213,464
Edmonton District Parole Office, Edmonton, Alta.	9,181,439	59,509	9,240,948
Grierson Centre, Edmonton, Alta.	229,638		229,638
Red Deer Area Parole Office, Red Deer, Alta.	360,377		360,377
Yellowknife Area Parole Office, Yellowknife, NWT.	1,173,278	25,940	1,199,218
Grande Prairie Sub-office, Grande Prairie, Alta.	67,830		67,830
Fort McMurray Sub-office, Fort McMurray, Alta.	62,233		62,233
St. Paul Area Parole Office, St. Paul, Alta.	60,837		60,837
Calgary District Parole Office, Calgary, Alta.	5,181,459	42,529	5,223,988
Lethbridge Area Parole Office, Lethbridge, Alta.	360,645		360,645
Regional Headquarters Pacific, Clearbrook, BC.	3,071,481		3,071,481
Pacific Staff College, Mission, BC.	2,492,005		2,492,005
Pacific Shared Services, Clearbrook, BC.	28,144,481	5,760,074	33,904,555
William Head Institution, Victoria, BC.	11,060,866	151,457	11,212,323
Pacific Regional Reception Assessment Centre, Abbotsford, BC.	2,505,787		2,505,787
Matsqui Institution, Abbotsford, BC.	15,891,818	187,230	16,079,048
Pacific Regional Health Centre, Abbotsford, BC.	15,465,822	2,337,816	17,803,638
Mountain Institution, Agassiz, BC.	15,457,427	9,804,428	25,261,855
Kent Institution, Agassiz, BC.	19,203,921	224,739	19,428,660
Elbow Lake Institution, Harrison Mills, BC.	3,572,050	161,826	3,733,876
Ferndale Institution, Mission, BC.	4,887,891	428,822	5,316,713
Mission Institution, Mission, BC.	14,841,975	225,138	15,067,113
Pacific Region Community Parole Offices (general), Matsqui, BC.	1,325,020	507	1,325,527
Vancouver Area Parole Office, Vancouver, BC.	7,182,783	346	7,183,129
Vancouver Island Area Parole Office, Victoria, BC.	2,872,399		2,872,399
Abbotsford Area Parole Office, Abbotsford, BC.	1,898,966		1,898,966
Northern Interior Area Parole Office, Prince George, BC.	4,792,670		4,792,670
Pacific Parole Offices District Administration, Matsqui, BC.	1,344,415		1,344,415
Sumas Centre Community Correctional Centre, Matsqui, BC.	1,597,105		1,597,105
Total.	1,245,428,684	111,291,365	1,356,720,049

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Collective agreements
		\$	\$	\$
Agriculture and Agri-Food—				
Department—				
Operating expenditures	1		1,996,000	16,126,858
Grants and contributions	10		50,500	
Canadian Dairy Commission—				
Program expenditures	15			64,599
Canadian Food Inspection Agency—				
Operating expenditures and contributions	20	8,793,758	183,000	22,366,741
Canada Customs and Revenue Agency—				
Operating expenditures	1	55,446,760	2,657,437	115,050,449
Canadian Heritage—				
Department—				
Operating expenditures	1		1,644,858	2,976,876
Canada Council—				
Payments to the Canada Council	20			128,000
Canadian Film Development Corporation—				
Payments to the Canadian Film Development Corporation	40			168,000
Canadian Museum of Civilization—				
Operating and capital expenditures	45	76,931		434,000
Canadian Museum of Nature—				
Operating and capital expenditures	50	26,911		446,955
Canadian Radio-television and Telecommunications Commission—				
Program expenditures	55	647,380	170,000	965,285
National Archives of Canada—				
Program expenditures, grants and contributions	60		245,000	1,693,484
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation	65			322,000
National Battlefields Commission—				
Program expenditures	70	28,221		31,126
National Capital Commission—				
Operating expenditures	75			369,000
National Film Board—				
Grants and contributions	90			386,000
National Gallery of Canada—				
Operating and capital expenditures	95	61,681		258,000
National Library—				
Program expenditures	105	91,735		2,534,383
National Museum of Science and Technology—				
Operating and capital expenditures	110	56,575		187,000
Parks Canada Agency—				
Program expenditures	115	6,555,755	1,110,000	14,183,663
Public Service Commission—				
Program expenditures	125		5,904,962	3,014,246
Status of Women—Office of the Co-ordinator—				
Operating expenditures	130			241,905
Citizenship and Immigration—				
Department—				
Operating expenditures	1	230,000	672,000	11,341,998
Immigration and Refugee Board of Canada—				
Program expenditures	15	1,535,616	448,850	1,986,102

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		\$	\$	\$
Environment—				
Department—				
Operating expenditures	1	3,538,000	1,442,207	9,857,111
Canadian Environmental Assessment Agency—				
Program expenditures	15			225,311
Finance—				
Department—				
Program expenditures	1		266,000	1,147,255
Auditor General—				
Program expenditures and contributions	25	160,000	75,000	546,290
Program expenditures	30			3,710
Canadian International Trade Tribunal—				
Program expenditures	35		17,000	170,786
Office of the Superintendent of Financial Institutions—				
Program expenditures	40		81,000	
Fisheries and Oceans—				
Operating expenditures	1		613,000	20,250,741
Foreign Affairs and International Trade—				
Department—				
Operating expenditures	1		857,000	6,441,925
Canadian International Development Agency—				
Operating expenditures	20	231,181	350,000	2,711,506
International Development Research Centre—				
Payments to the International Development Research Centre	45			268,000
International Joint Commission—				
Program expenditures	50		20,000	72,016
NAFTA Secretariat, Canadian Section—				
Program expenditures	55			23,611
Northern Pipeline Agency—				
Program expenditures	60			6,000
Governor General—				
Program expenditures	1		30,000	322,833
Health—				
Department—				
Operating expenditures	1		956,325	15,153,273
Hazardous Materials Information Review Commission—				
Program expenditures	10			23,552
Medical Research Council—				
Operating expenditures	15	103,023	20,000	159,397
Patented Medicine Prices Review Board—				
Program expenditures	25			65,784
Human Resources Development—				
Department—				
Corporate Services Program—				
Program expenditures	1		1,757,754	2,163,340
Human Resources Investment and Insurance Program—				
Operating expenditures	5		1,579,893	6,242,531
Labour Program—				
Program expenditures	15	1,078,000		1,279,317
Income Security Program—				
Program expenditures	20			5,335,206

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		\$	\$	\$
Canada Industrial Relations Board—				
Program expenditures	25			320,302
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures	30			25,551
Canadian Centre for Occupational Health and Safety—				
Program expenditures	35			245,432
Indian Affairs and Northern Development—				
Department—				
Administration Program—				
Program expenditures and contributions	1		450,000	1,641,636
Indian and Inuit Affairs Program—				
Operating expenditures	5		129,053	4,801,881
Northern Affairs Program—				
Operating expenditures	35			1,219,303
Canadian Polar Commission—				
Program expenditures and contributions	50	25,687		
Industry—				
Department—				
Operating expenditures	1		1,119,905	10,933,908
Canadian Intellectual Property Office Revolving Fund	5	432,934		
Atlantic Canada Opportunities Agency—				
Operating expenditures	20		278,850	1,167,004
Canadian Space Agency—				
Operating expenditures	30		85,000	523,208
Capital expenditures	35			20,304
Competition Tribunal—				
Program expenditures	45			16,969
Copyright Board—				
Program expenditures	50	5,000		8,022
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures	55		364,417	755,097
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation	65			30,000
National Research Council of Canada—				
Operating expenditures	70		505,000	11,362,402
Natural Sciences and Engineering Research Council—				
Operating expenditures	85	212,000	60,000	553,633
Social Sciences and Humanities Research Council—				
Operating expenditures	95	265,260	25,000	259,145
Standards Council of Canada—				
Payments to the Standards Council of Canada	105	20,000		27,000
Statistics Canada—				
Program expenditures	110		50,000	9,539,082
Western Economic Diversification—				
Operating expenditures	115		911,128	652,629
Justice—				
Department—				
Operating expenditures	1		50,000	5,183,831
Canadian Human Rights Commission—				
Program expenditures	10		28,000	461,941
Canadian Human Rights Tribunal—				
Program expenditures	15			26,057

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		\$	\$	\$
Commissioner for Federal Judicial Affairs—				
Operating expenditures	20		20,000	126,274
Federal Court of Canada—				
Program expenditures	30			884,660
Offices of the Information and Privacy Commissioners of Canada—				
Program expenditures	40	189,962	60,000	202,138
Supreme Court of Canada—				
Program expenditures	45		63,000	384,216
Tax Court of Canada—				
Program expenditures	50			253,282
National Defence—				
Operating expenditures	1	20,585,000	1,450,000	84,812,859
Natural Resources—				
Department—				
Operating expenditures	1		865,000	8,388,153
Atomic Energy Control Board—				
Program expenditures, grants and contributions	15		41,000	470,000
National Energy Board—				
Program expenditures	25		15,000	633,500
Parliament—				
The Senate—				
Program expenditures	1		25,000	
Library of Parliament—				
Program expenditures	10		347,000	806,000
Privy Council—				
Department—				
Program expenditures	1		100,000	1,200,475
Canadian Centre for Management Development—				
Program expenditures and contributions	5	173,226	370,000	183,985
Canadian Intergovernmental Conference Secretariat—				
Program expenditures	10		11,000	84,747
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures	15		100,000	1,166,314
Chief Electoral Officer—				
Program expenditures	20			379,949
Commissioner of Official Languages—				
Program expenditures	25			334,997
Millennium Bureau of Canada—				
Operating expenditures	30			20,000
National Round Table on the Environment and the Economy—				
Program expenditures	40		5,000	52,138
Public Service Staff Relations Board—				
Program expenditures	45			114,633
Security Intelligence Review Committee—				
Program expenditures	50			16,000
The Leadership Network—				
Program expenditures	55			50,500

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Collective agreements
		\$	\$	\$
Public Works and Government Services—				
Department—				
Government Services Program—				
Operating expenditures	1		3,135,531	26,488,292
Consulting and Audit Canada Revolving Fund	S	193,486		
Translation Bureau Revolving Fund	S	264,480		
Canada Information Office—				
Program expenditures and contributions	20			98,212
Solicitor General—				
Department—				
Operating expenditures	1			553,063
Canadian Security Intelligence Service—				
Program expenditures	10		350,000	5,050,831
Correctional Service—				
Penitentiary Service and National Parole Service—				
Operating expenditures, grants and contributions	15		712,000	38,963,248
CORCAN Revolving Fund	S	142,385		
National Parole Board—				
Program expenditures	25		31,000	679,007
Office of the Correctional Investigator—				
Program expenditures	30	79,147		1,000
Royal Canadian Mounted Police—				
Operating expenditures, grants and contributions	35	29,331,459	385,000	18,613,350
Royal Canadian Mounted Police External Review Committee—				
Program expenditures	45			16,134
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures	50			60,091
Transport—				
Department—				
Operating expenditures	1		471,300	18,128,369
Canadian Transportation Agency—				
Program expenditures and contributions	30			440,183
Civil Aviation Tribunal—				
Program expenditures	35		5,000	21,577
Treasury Board—				
Secretariat—				
Central Administration of the Public Service Program—				
Operating expenditures	1		7,756,751	1,027,088
Veterans Affairs—				
Veterans Affairs Program—				
Operating expenditures	1	2,500,000	532,000	9,321,900
Veterans Review and Appeal Board—				
Program expenditures	10	168,000		192,000
Total		133,249,553	44,054,721	537,739,667

SECTION 14

1999-2000

PUBLIC ACCOUNTS OF CANADA

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