



Government  
of Canada

Gouvernement  
du Canada

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Prepared by the  
Receiver General for Canada

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# Public Accounts of Canada

# 2001

**Volume II**

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**Part II**

**Additional  
Information and  
Analyses**

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Canada<sup>ca</sup>

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Canadian Government Publishing

Ottawa, Canada K1A 0S9

Catalogue No. P51-1/2001-2-2E

ISBN 0-660-18489-3

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# VOLUME **II** (PART **II**)

**2000-2001**

***PUBLIC ACCOUNTS OF CANADA***

## **Table of contents**

### **Section**

- Introduction
- 1. Financial Statements of Revolving Funds
- 2. Financial Statements of Departmental Corporations
- 3. Supplementary Information Required by the *Financial Administration Act*
- 4. Accounts Receivable
- 5. Professional and Special Services
- 6. Acquisition of Land, Buildings and Works
- 7. Acquisition of Machinery and Equipment
- 8. Transfer Payments
- 9. Public Debt Charges
- 10. Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards
- 11. Federal-Provincial Shared-Cost Programs
- 12. Other Government-Wide Information
- 13. Other Miscellaneous Information
- 14. Index

# 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 (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

**2000-2001**

***PUBLIC ACCOUNTS OF CANADA***

## **Financial Statements of Revolving Funds**

### **CONTENTS**

	<i>Page</i>
Canadian Grain Commission . . . . .	1.2
Canadian Intellectual Property Office . . . . .	1.8
Canadian Pari-Mutuel Agency . . . . .	1.14
Consulting and Audit Canada . . . . .	1.18
CORCAN . . . . .	1.23
Defence Production . . . . .	1.29
Geomatics Canada . . . . .	1.31
Government Telecommunications and Informatics Services . . . .	1.37
National Film Board . . . . .	1.42
Optional Services . . . . .	1.49
Parks Canada Agency Enterprise Units . . . . .	1.54
Parks Canada Agency Townsites . . . . .	1.58
Passport Office . . . . .	1.62
Real Property Disposition . . . . .	1.68
Real Property Services . . . . .	1.72
Staff Development and Training . . . . .	1.77
Translation Bureau . . . . .	1.82

## Canadian Grain Commission Revolving Fund

### 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, 2001 and the statements of operations, accumulated surplus 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 statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 2001 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

Ottawa, Canada  
June 15, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income for the year . . . . .	252	4,339		11,708
Add: items not requiring use of funds . . . . .	1,843	1,988	1,700	1,665
Operating source of funds . . . . .	2,095	6,327	1,700	13,373
Net capital acquisitions . . . . .	(4,000)	(2,818)	(2,000)	(1,513)
Working capital change . . . . .		4,280		(11,406)
Other items . . . . .		(5,422)		751
Authority provided (used) . . . . .	(1,905)	2,367	(300)	1,205

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

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

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority . . . . .	(9,960)	(2,171)
Transfer from Treasury Board Vote 5 . . . . .	(2,029)	
	(11,989)	(2,171)
Add: PAYE charges against the appropriation account after March 31 . . . . .	5,129	(19)
Less: amounts credited to the appropriation account after March 31 . . . . .	252	525
Net authority provided, end of year . . . . .	(7,112)	(2,715)
Authority limit . . . . .	12,000	12,000
Unused authority carried forward . . . . .	19,112	14,715

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

# Canadian Grain Commission Revolving Fund—Continued

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

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	254	22,354	Government of Canada .....	270	16,141
Outside parties .....	4,353	3,547	Outside parties .....	879	1,133
Prepaid expenses .....	39	72	Salaries payable .....	980	2,020
Accountable advances to employees .....	22	16	Vacation payable .....	1,519	1,300
	4,668	25,989	Deferred revenue .....	329	353
				3,977	20,947
Capital assets—At cost (Note 3) .....	13,350	10,856	Long-term		
Less: accumulated amortization .....	8,741	7,734	Allowance for employee termination benefits .....	2,894	2,308
	4,609	3,122			
			<b>EQUITY OF CANADA</b>		
			Contributed capital .....	4,941	4,941
			Accumulated net charge against the Fund's authority .....	(9,960)	(2,171)
			Accumulated surplus .....	7,425	3,086
				2,406	5,856
	9,277	29,111		9,277	29,111

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

Approved by:

B. SENFT  
Commissioner

D. STOW  
Commissioner

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

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

	2001	2000
Revenues		
Service fees . . . . .	41,903	40,432
Special appropriations (Note 5) . . . . .	13,775	20,139
Parliamentary appropriation (Note 4) . . . . .	6,186	6,280
Contract revenue . . . . .	1,005	958
License fees . . . . .	214	223
	63,083	68,032
Expenses		
Salaries and employee benefits . . . . .	45,393	44,452
Employee termination benefits . . . . .	657	637
Rent . . . . .	3,500	3,322
Repairs, supplies and miscellaneous . . . . .	2,347	2,795
Travel and removal . . . . .	2,267	1,822
Amortization . . . . .	1,234	1,095
Professional and special services . . . . .	1,806	1,024
Communications . . . . .	1,068	881
Postage and freight . . . . .	375	363
Loss (gain) on disposal of capital assets . . . . .	97	(67)
	58,744	56,324
Net income . . . . .	4,339	11,708

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)

	2001	2000
Accumulated surplus (deficit), beginning of year . . . . .	3,086	(8,622)
Net income for the year . . . . .	4,339	11,708
Accumulated surplus, end of year . . . . .	7,425	3,086

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)

	2001	2000
Financial resources provided by (used in)		
Operating activities:		
Net income for the year . . . . .	4,339	11,708
Non-cash items		
Amortization . . . . .	1,234	1,095
Provision for employee termination benefits . . . . .	657	637
Loss (gain) on disposal of capital assets . . . . .	97	(67)
	6,327	13,373
Change in other assets and liabilities . . . . .	4,280	(11,406)
Net financial resources provided by operating activities . . . . .	10,607	1,967
Investing activities:		
Capital assets purchased . . . . .	(2,827)	(1,583)
Proceeds on disposal of capital assets . . . . .	9	70
Net financial resources used in investing activities . . . . .	(2,818)	(1,513)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year . . . . .	7,789	454
Accumulated net charge against the Fund's authority, beginning of year . . . . .	2,171	1,717
Accumulated net charge against the Fund's authority, end of year . . . . .	9,960	2,171

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

## Canadian Grain Commission Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

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.

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

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 a portion of the expenditures of the Grain Research Laboratory covered by Parliament appropriation. The maximum amount of the parliamentary appropriation is \$6.28 million.

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 ceased as of April 1, 2000, although an appropriation was received in fiscal 2001 for actual expenditures incurred in effecting this transition. This will reduce the maximum amount of future parliamentary appropriations to \$6.08 million.

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

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds established by the Receiver General for Canada. 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 revenue of the Revolving Fund. Parliamentary appropriations relating to employee benefits earned prior to April 1, 1995 and subsequently paid by the Canadian Grain Commission 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.

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
Intangible assets	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. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

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

## NOTES TO FINANCIAL STATEMENTS— *Continued*

### **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, 2000	Acquisitions	Disposals	Balance March 31, 2001
(in thousands of dollars)				
Scientific equipment . . . . .	3,185	583	21	3,747
Office equipment . . . . .	811	254	49	1,016
Operational equipment . . . . .	495	80	8	567
Computer equipment . . . . .	4,122	1,140	255	5,007
Leasehold improvements . . . . .	2,243	761		3,004
Intangible assets . . . . .		9		9
	10,856	2,827	333	13,350
<hr/>				
Accumulated amortization	Balance April 1, 2000	Amortization	Decrease	Balance March 31, 2001
(in thousands of dollars)				
Scientific equipment . . . . .	2,481	288	2	2,767
Office equipment . . . . .	616	78	37	657
Operational equipment . . . . .	164	54	3	215
Computer equipment . . . . .	2,952	579	185	3,346
Leasehold improvements . . . . .	1,521	235		1,756
	7,734	1,234	227	8,741

### **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:

	2001	2000
(in thousands of dollars)		
Salaries and employee benefits . . . . .	3,581	3,766
Rent . . . . .	724	752
Repairs, supplies and miscellaneous . . . . .	759	803
Professional and special services . . . . .	68	83
Communications . . . . .	58	33
Travel and removal . . . . .	146	121
Postage and freight . . . . .	46	39
Employee termination benefits . . . . .	57	60
<hr/>		
Grain Research Laboratory parliamentary appropriation revenues . . . . .	5,439	5,657
Appointments parliamentary appropriation revenue . . . . .	747	623
<hr/>		
Total parliamentary appropriation revenue . . . . .	6,186	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:

	2001	2000
(in thousands of dollars)		
Salaries and employee benefits . . . . .	553	470
Travel and removal . . . . .	108	62
Professional and special services . . . . .	4	6
Communications . . . . .	37	38
Repairs, supplies and miscellaneous . . . . .	14	15
Rent . . . . .	23	24
Employee termination benefits . . . . .	6	6
Postage and freight . . . . .	2	2
<hr/>		
Appointments parliamentary appropriation revenue . . . . .	747	623

## Canadian Grain Commission Revolving Fund—*Concluded*

### NOTES TO FINANCIAL STATEMENTS—*Concluded*

#### 5. Special appropriations

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 as follows:

(in thousands of dollars)

2000 .....	20,000
2001 .....	14,000
2002 .....	15,000
2003 .....	17,000
2004 .....	17,000

#### 6. 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)

2002 .....	3,254
2003 .....	597
2004 .....	335
2005 .....	335
2006 .....	137

#### 7. 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.

#### 8. Insurance

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

#### 9. Income taxes

The Canadian Grain Commission is not subject to income taxes.

## Canadian Intellectual Property Office Revolving Fund

### MANAGEMENT REPORT

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

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

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

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

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2001 and the results of operations and cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements. 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 12, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income (loss) for the year .....	6,423	5,036	(4,022)	9,595
Add: items not requiring use of funds .....	14,875	17,847	11,014	14,356
Operating source of funds .....	21,298	22,883	6,992	23,951
Net capital acquisitions .....	(4,590)	(3,668)	(931)	(1,941)
Changes in working capital (Note 7) .....	2,137	3,536	(1,170)	(802)
Other items .....	(12,760)	(5,174)		(3,717)
Authority provided .....	6,085	17,577	4,891	17,491

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

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

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority .....	(46,606)	(27,958)
Transfer from Treasury Board Vote 5 .....	(133)	(433)
	(46,739)	(28,391)
Add: PAYE charges against the appropriation account after March 31 .....	5,942	5,143
Less: amounts credited to the appropriation account after March 31 .....	2,288	2,127
Net authority provided, end of year .....	(43,085)	(25,375)
Authority limit .....	15,000	15,000
Unused authority carried forward .....	58,085	40,375

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

### 1. 8 FINANCIAL STATEMENTS OF REVOLVING FUNDS

# 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, 2001 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 Canadian Intellectual Property Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2001 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.

KPMG LLP  
Chartered Accountants

Ottawa, Canada  
June 8, 2001

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

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Petty cash .....	2	2	Deposit accounts .....	632	475
Accounts receivable			Accounts payable		
Government of Canada .....	1,054	1,450	Government of Canada .....	2,434	2,472
Outside parties .....	1,510	1,200	Outside parties .....	6,215	5,201
Unbilled revenues .....	5,529	5,246	Deferred revenues .....	15,427	12,827
Prepaid expenses .....	23	23		24,708	20,975
	8,118	7,921	Employee termination benefits and vacation pay .....	3,127	2,509
Capital assets (Note 3) .....	68,039	82,218	Deferred revenues .....	17,089	15,865
Unbilled revenues .....	263	703		20,216	18,374
			Deferred capital assistance (Note 4) .....	39,905	46,290
			Commitments (Note 6)		
			Contingencies (Note 10)		
			<b>EQUITY OF CANADA (Note 5)</b>		
			Accumulated net charge against the Fund's authority .....	(46,606)	(27,958)
			Accumulated surplus .....	38,197	33,161
				(8,409)	5,203
	76,420	90,842		76,420	90,842

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)**

	2001	2000
Revenues .....	72,513	70,980
Expenses		
Salaries and employee benefits .....	37,415	35,897
Amortization of capital assets .....	14,668	14,356
Professional services .....	9,309	9,625
Accommodation .....	5,084	4,084
Materials and supplies .....	2,099	1,403
Information .....	464	867
Communications .....	489	530
Travel .....	318	196
Freight and postage .....	268	256
Repairs and maintenance .....	258	249
Training .....	190	87
Rentals .....	121	148
	70,683	67,698
Net income before amortization of deferred capital assistance and loss on disposal of capital assets .....	1,830	3,282
Amortization of deferred capital assistance .....	6,385	6,385
Net income before disposal of capital assets .....	8,215	9,667
Loss on disposal of capital assets .....	(3,179)	(72)
Net income .....	5,036	9,595

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)**

	2001	2000
Balance, beginning of year .....	33,161	23,566
Net income for the year .....	5,036	9,595
Balance, end of year (Note 5) .....	38,197	33,161

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)**

	2001	2000
Operating activities:		
Net income .....	5,036	9,595
Add: amortization of capital assets .....	14,668	14,356
Add: loss on disposal of capital assets .....	3,179	72
Less: amortization of deferred capital assistance .....	6,385	6,385
	16,498	17,638
Changes in working capital (Note 7) .....	3,536	(802)
Changes in other assets and liabilities		
Unbilled revenues .....	440	(380)
Employee termination benefits and vacation pay .....	618	459
Deferred revenues .....	1,224	918
	2,282	997
Net financial resources provided by operating activities .....	22,316	17,833
Investing activities:		
Capital assets acquired .....	(3,668)	(2,013)
Net financial resources provided by investing activities and change in the accumulated net charge against the Fund's authority account, during the year .....	18,648	15,820
Accumulated net charge against the Fund's authority account, beginning of year .....	27,958	12,138
Accumulated net charge against the Fund's authority account, end of year (Note 5) .....	46,606	27,958

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

## Canadian Intellectual Property Office Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Purpose and authority

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

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

#### 2. Significant accounting policies

##### Basis of accounting

These financial statements have been prepared in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

##### Revenue recognition

Revenue derived from processing patent, trade-mark and industrial design applications is recognized using the percentage of completion method as work progresses. Fees received in excess of revenues recognized are reflected as deferred revenues. Revenues recognized in excess of fees received are recorded as unbilled revenues. Other revenue is recognized upon receipt. Fees are prescribed by various Orders in Council.

##### Accounts receivable

Accounts receivable from outside parties consists mainly of cash receipts in transit at March 31, 2001.

##### Capital assets and amortization

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

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

##### Deferred capital assistance

The Fund received \$63,848 from the Crown for the development of the Techsource automation project, which was implemented in 1997-98. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the Techsource system.

##### Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 2001, the Treasury Board liability for the Fund employees is \$4.4 million (2000—\$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.

##### Pension plan

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

##### Use of estimates

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

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

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

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

	Cost March 31, 2000	Additions	Disposals	Cost March 31, 2001	Accumulated amortization	Net carrying value
(in thousands of dollars)						
Leasehold improvements.....	10,993	361		11,354	5,572	5,782
Software .....	846	35	192	689	603	86
Hardware .....	7,229	22	1,129	6,122	4,762	1,360
Equipment.....	143		96	47	28	19
Furniture .....	1,709		35	1,674	535	1,139
Systems						
INTREPID .....	3,735			3,735	1,972	1,763
TechSource .....	93,610		11,000	82,610	30,655	51,955
Other .....	3,761	1,193	12	4,942	1,503	3,439
Systems under development .....	439	2,057		2,496		2,496
<b>Total .....</b>	<b>122,465</b>	<b>3,668</b>	<b>12,464</b>	<b>113,669</b>	<b>45,630</b>	<b>68,039</b>

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

	2001	2000
(in thousands of dollars)		
Deferred capital assistance		
contribution .....	63,848	63,848
Less: Accumulated amortization.....	23,943	17,558
<b>Net book value .....</b>	<b>39,905</b>	<b>46,290</b>

### **5. 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.

### **6. Commitments**

#### **TechSource**

The Fund has contracted Government Telecommunication and Informatics Services to provide maintenance services for the TechSource system. Amounts committed are:

	(in thousands of dollars)
2002 .....	3,327
2003 .....	3,327
2004 .....	3,327
2005 .....	3,327
2006 .....	496
	<b>13,804</b>

The Fund has operating leases for its premises from PWGSC. Future lease payments are as follows:

	(in thousands of dollars)
2002 .....	4,807
2003 .....	4,608
2004 .....	4,572
2005 .....	4,572
	<b>18,559</b>

# Canadian Intellectual Property Office Revolving Fund—Concluded

## NOTES TO FINANCIAL STATEMENTS—Concluded

### 7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2001	2000
	(in thousands of dollars)	
Accounts receivable . . . . .	86	(1,079)
Unbilled revenues (short term) . . . . .	(283)	535
Prepaid expenses . . . . .		47
Deposit accounts . . . . .	157	94
Accounts payable . . . . .	976	108
Deferred revenues (short term) . . . . .	2,600	(507)
	<u>3,536</u>	<u>(802)</u>

### 8. Related party transactions

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

### 9. Insurance

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

### 10. Contingencies

#### Sick leave

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

### 11. Income taxes

The Fund is not subject to income taxes.

### 12. 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 Management 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 Management 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*

B. DEACON

*Senior Financial Officer*

August 3, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income (loss) for the year .....		829		(304)
Add: items not requiring use of funds .....	150	525	150	89
Operating sources (use) of funds .....	150	1,354	150	(215)
Net capital acquisitions .....	(150)	(109)	(150)	(62)
Working capital change .....		(560)		(55)
Other items .....		560		55
Authority provided (used) .....		1,245		(277)

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

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

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority .....	(2,209)	(1,578)
Add: PAYE charges against the appropriation account after March 31 .....	898	1,725
Less: amounts credited to the appropriation account after March 31 .....	456	670
Net authority provided, end of year .....	(1,767)	(523)
Authority limit .....	2,000	2,000
Unused authority carried forward .....	3,767	2,523

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)

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties .....	456	670	Outside parties		
Accountable advance to employees .....	13	18	Accounts payable .....	898	1,725
	469	688	Vacation pay .....	156	108
Capital assets, appraisal plus additions				1,054	1,833
at cost (Note 3) .....	1,459	1,519	Long-term		
Less: accumulated amortization .....	1,250	965	Provision for employee termination benefits .....	417	400
	209	554			
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	(2,209)	(1,578)
			Accumulated surplus .....	1,416	587
				(793)	(991)
	678	1,242		678	1,242

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

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

	2001	2000
<b>Revenues</b>		
Pari-mutuel levy .....	14,917	14,099
Others .....	4	2
Gross profit .....	14,921	14,101
<b>Operating expenses</b>		
Personnel		
Salaries and wages .....	3,648	3,474
Contribution to employee benefit plans .....	801	731
Provision for employee termination benefits .....	70	(49)
Information .....	17	19
Professional and special services		
Drug control .....	3,601	5,105
Race patrol .....	3,241	3,182
Photo finish .....	580	566
Drug research .....	109	
Other professional and special services .....	516	428
Transportation and communications .....	768	512
Amortization .....	455	112
Rentals .....	141	156
Utilities, materials and supplies .....	117	134
Purchased repairs and maintenance .....	28	9
Loss on disposal of capital assets .....		26
Total expenditures .....	14,092	14,405
Net income (loss) .....	829	(304)

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)

	2001	2000
Balance, beginning of year, as previously reported ..	587	891
Net income (loss) for the year .....	829	(304)
Balance, end of year .....	1,416	587

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

## Canadian Pari-Mutuel Agency Revolving Fund—Continued

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

	2001	2000
Operating activities:		
Net income (loss) before extraordinary items .....	829	(304)
Add:		
Amortization .....	455	112
Loss on disposal of capital assets .....		26
Provision for employee termination benefits .....	70	(49)
	1,354	(215)
Change in current assets and liabilities .....	(560)	(55)
Change in other assets and liabilities .....	16	(40)
Payments on and change in allowance for employee termination benefits .....	(70)	49
Net financial resources provided (used) by operating activities .....	740	(261)
Investing activities:		
Capital assets:		
Purchased .....	(109)	(62)
Net financial resources used by investing activities .....	(109)	(62)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year .....	631	(323)
Accumulated net charge against the Fund's authority account, beginning of year .....	1,578	1,901
Accumulated net charge against the Fund's authority account, end of year .....	2,209	1,578

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

## NOTES TO THE 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 THE 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	Acquisitions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture and equipment . . . . .	205	5		210
Electronic data processing equipment . . . . .	587	83	156	514
Automotive . . . . .	53	21	13	61
Buildings . . . . .	575			575
Land . . . . .	99			99
	1,519	109	169	1,459

  

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture and equipment . . . . .	154	54		208
Electronic data processing equipment . . . . .	449	146	156	439
Automotive . . . . .	30	12	13	29
Buildings . . . . .	332	242		574
	965	454	169	1,250

## 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 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, 2001 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 organisation.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,  
Government Operational Service*

C. OUMET

*Chief Executive Officer,  
Consulting and Audit Canada*

July 10, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income for the year.....	200	3,386	200	2,882
Add: items not requiring use of funds.....	1,200	507	1,200	445
Operating source of funds.....	1,400	3,893	1,400	3,327
Net capital acquisitions.....	(500)	(58)	(500)	(11)
Working capital change (Note 6).....	200	3,680	200	(2,840)
Other items.....		(4,425)		2,987
Authority provided.....	1,100	3,090	1,100	3,463

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

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

	2001	2000
Credit balance in the accumulated net charge against the Fund's authority .....	2,099	9,637
Add: PAYE charges against the appropriation account after March 31 .....	19,768	16,271
Less: amounts credited to the appropriation account after March 31 .....	21,170	21,901
Net authority used, end of year.....	697	4,007
Authority limit.....	25,101	25,101
Unused authority carried forward.....	24,404	21,094

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 the Consulting and Audit Canada Revolving Fund as at March 31, 2001, 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 Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2001, 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 5, 2001

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

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	22,913	22,043	Government of Canada .....	2,049	653
Outside parties .....	169	357	Outside parties .....	20,471	17,505
	<u>23,082</u>	<u>22,400</u>		<u>22,520</u>	<u>18,158</u>
Capital assets (Note 3) .....	62	62	Allowance for employee termination benefits .....	2,899	2,427
			Commitments and contingencies (Notes 4 and 5)		
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	2,099	9,637
			Accumulated deficit .....	(4,374)	(7,760)
	<u>23,144</u>	<u>22,462</u>		<u>23,144</u>	<u>22,462</u>

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)

	2001	2000
Revenues		
Consulting and audit services .....	92,614	93,703
Recovery—Shared systems support centre costs .....	20,227	19,952
	112,841	113,655
Direct costs .....	74,494	77,894
Gross operating profit .....	38,347	35,761
Operating expenses		
Salaries and employee benefits .....	26,323	25,091
Provision for employee termination benefits .....	472	343
Professional and special services .....	3,563	2,919
Repairs, supplies and miscellaneous .....	2,153	1,623
Occupancy costs .....	1,211	1,386
Communications .....	505	442
Travel .....	267	199
Interest on drawdown .....	254	623
Rentals .....	90	72
Amortization .....	35	102
Information .....	52	43
Freight .....	36	36
	34,961	32,879
Net income .....	3,386	2,882

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)

	2001	2000
Operating activities:		
Net income .....	3,386	2,882
Employee termination benefits payments .....	(118)	(83)
Items not affecting use of authority		
Amortization .....	35	102
Provision for employee termination benefits .....	590	426
	3,893	3,327
Working capital change (Note 6) .....	3,680	(2,840)
	7,573	487
Investing activities:		
Capital assets		
Acquisitions .....	(58)	(11)
Disposals / adjustments .....	23	
	(35)	(11)
Net decrease in accumulated net charge against the Fund's authority .....	7,538	476
Accumulated net charge against the Fund's authority, beginning of year .....	(9,637)	(10,113)
Accumulated net charge against the Fund's authority, end of year .....	(2,099)	(9,637)

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)

	2001	2000
Balance, beginning of year .....	(7,760)	(10,642)
Net income for the year .....	3,386	2,882
Balance, end of year .....	(4,374)	(7,760)

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

## Consulting and Audit Canada Revolving Fund—Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

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 \$25,100,613 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

Capital assets 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 \$3,361,000 (1999-2000—\$3,168,000) 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. Capital assets and accumulated amortization

	Balance, beginning of year	Acqui- sitions	Disposals/ adjustments	Balance, end of year
(in thousands of dollars)				
Capital assets				
Computer equipment and software . . . . .	1,800	58	(1,616)	242
Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjustments	Balance, end of year
(in thousands of dollars)				
Computer equipment and software . . . . .	1,738	35	(1,593)	180
Net . . . . .	62			62

#### 4. Commitments

CAC leases its premises and office equipment under operating leases. The head office lease is being renewed on an annual basis. Future payments for the existing leases are as follows:

	(in thousands of dollars)
2001-2002 . . . . .	1,388
2002-2003 . . . . .	842
2003-2004 . . . . .	73
2004-2005 . . . . .	26
	<u>2,329</u>

#### 5. Contingencies

CAC has some legal claims outstanding as at March 31, 2001. The outcome of these actions are currently not determinable, however they are not expected to have a material impact on the financial position of the organization.

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

NOTES TO THE FINANCIAL STATEMENTS—  
*Concluded*

6. Changes in working capital

	2001	2000	Changes
	(in thousands of dollars)		
Current assets .....	23,082	22,400	(682)
Current liabilities .....	22,520	18,158	4,362
	562	4,242	3,680

## 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 Canadian generally accepted accounting principles, as set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Any differences in the comparative amounts from the amounts in the financial statements for the year ended March 31, 2001 are solely the results of reclassifications for comparative purposes.

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

Approved by:

SUDIN RAY

Chief executive officer

August 30, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net loss for the year .....	(500)	(1,751)	(2,870)	(4,276)
Add: items not requiring use of funds .....	2,200	3,059	2,690	3,209
Operating source (use) of funds .....	1,700	1,308	(180)	(1,067)
Net capital acquisitions .....	(1,720)	(1,367)	(2,065)	(1,285)
Working capital change .....	500	24,453	(1,530)	(5,145)
Other items .....		(894)	(654)	117
Cash provided .....	480	23,500	(4,429)	(7,380)
Net adjustments to convert to modified cash accounting basis <sup>(1)</sup> .....		(6,786)		1,971
Authority provided (used) .....	480	16,714	(4,429)	(5,409)

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

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

	2001	2000
Credit balance in the accumulated net cash disbursements against the Fund's authority account .....	20,598	44,098
Add: PAYE charges against the appropriation account after March 31 .....		6,468
Less: amounts credited to the appropriation account after March 31 .....		13,254
Transfer from TB Vote 5 .....	142	142
Net authority used, end of year .....	20,456	37,170
Authority limit .....	45,000	45,000
Unused authority carried forward .....	24,544	7,830

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

## TO THE ADVISORY BOARD OF CORCAN

We have audited the balance sheet of CORCAN as at March 31, 2001 and the statements of operations, accumulated deficit and changes in cash flows for the year then ended. These financial statements are the responsibility of CORCAN's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

We were not present to observe the physical inventory-taking at the beginning of the year because we were engaged as auditors by CORCAN subsequent to that date. We were unable to satisfy ourselves as to the inventory quantities, and amounts of accounts payable and accounts receivable as at

the beginning of year by means of other auditing procedures and, accordingly, were unable to satisfy ourselves as to the carrying value of inventory, accounts payable and accounts receivable at that date. As a result, we were unable to determine whether adjustments might be necessary to revenues, cost of goods sold, expenses, net loss for the year, opening accumulated deficit and cash provided from operations.

In our opinion, except for the effect of adjustments, if any, which might have been required had we been able to satisfy ourselves with respect to opening inventory quantities and the allocation of revenues and cost of goods sold between the current and the preceding year as described in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of CORCAN as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

The financial statements for the preceding year are unaudited.

Ernst & Young LLP  
Chartered Accountants

Ottawa, Canada  
May 25, 2001

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

	2001	2000 (unaudited)		2001	2000 (unaudited)
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable (Note 5) . . . . .	8,876	21,226	Accounts payable (Note 8) . . . . .	20,753	11,852
Inventories (Note 6) . . . . .	13,129	16,025	Deferred revenues . . . . .	107	27
Other . . . . .	27	18		20,860	11,879
	22,032	37,269	Long-term		
Capital assets (Note 7) . . . . .	10,026	11,578	Employee termination benefits . . . . .	2,666	2,737
Deferred charges (net of amortization) . . . . .	408	641	Obligation under capital lease (Note 9) . . . . .	213	
				23,739	14,616
			Commitments and contingencies (Notes 10 and 13)		
			<b>EQUITY OF CANADA</b>		
			Contributed capital . . . . .	10,086	10,086
			Accumulated net charges against the Fund's authority . . . . .	20,598	44,098
			Accumulated deficit . . . . .	(21,957)	(19,312)
				8,727	34,872
	32,466	49,488		32,466	49,488

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

**CORCAN Revolving Fund—Continued****STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)**

	2001	2000 (unaudited)
Revenues (Note 11) .....	56,900	54,114
Cost of goods sold (Note 11) .....	63,603	61,688
Gross margin .....	(6,703)	(7,574)
Other revenues		
Training and correctional fees .....	20,958	20,659
Miscellaneous .....	114	149
	21,072	20,808
Expenses		
Operating .....	5,462	5,250
Administrative .....	4,802	6,643
Selling and marketing .....	3,431	4,189
Interest .....	1,991	1,428
Other .....	434	
	16,120	17,510
Net loss .....	(1,751)	(4,276)

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)**

	2001	2000 (unaudited)
Balance, beginning of year .....	(19,312)	(15,153)
Restatement		
Vacation pay (Note 3) .....	(894)	
Employee termination benefits adjustment (Note 4) .....		(681)
Depreciation adjustment (Note 4) .....		798
Restated balance, beginning of year .....	(20,206)	(15,036)
Net loss for the year .....	(1,751)	(4,276)
Balance, end of year .....	(21,957)	(19,312)

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)**

	2001	2000 (unaudited)
Operating activities:		
Net loss for the year .....	(1,751)	(4,276)
Employee termination benefits payments .....	(350)	(71)
Adjustments for non-cash items:		
Provision for termination benefits .....	279	1,005
Amortization .....	2,852	2,606
Amortization of deferred charges .....	211	212
Gain (loss) on disposal of capital assets .....	(50)	131
Other .....	117	(674)
	1,308	(1,067)
Changes in non-cash working capital		
Account receivable .....	12,350	(5,414)
Inventories .....	2,896	(1,923)
Other .....	(9)	84
Accounts payable .....	8,901	2,639
Deferred revenue .....	80	(849)
Cash provided (used) by operating activities .....	25,526	(6,530)
Investing activities:		
Capital assets acquisitions .....	(1,367)	(1,285)
Deferred charges .....	22	318
Cash provided (used) by investing activities .....	(1,345)	(967)
Financing activities		
Capital leases .....	213	
Adjustments to accumulated deficit balance, beginning of year .....	(894)	117
Net increase (decrease) in accumulated net charge against the Fund's authority .....	23,500	(7,380)
Accumulated net charge against the Fund's authority account, beginning of year .....	(44,098)	(36,718)
Accumulated net charge against the Fund's authority account, end of year .....	(20,598)	(44,098)

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

**CORCAN Revolving Fund—Continued**

## NOTES TO FINANCIAL STATEMENTS

## 1. Authority and purpose

CORCAN Revolving Fund is an agency within Correctional Service Canada financed by way of a Revolving Fund. The CORCAN Revolving Fund (the "Fund") was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. CORCAN Revolving Fund's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time. An amount of \$15,218,000, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

## 2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles. Since a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates and approximations which have been made with careful judgement. These financial statements present the assets, liabilities and results of operations of the Fund and have been prepared with reasonable limits of materiality and within the framework of the accounting policies summarized below.

## Recognition of revenue and expense

Except as noted below, revenues are recognized when goods are sold or services rendered. For multi-year construction contracts in excess of \$100,000 the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated. Profits in construction contracts of up to \$100,000 are recognized when the contract has been substantially completed.

Expenses are recorded in the period they are incurred.

## Inventories

Inventories are valued at the lower of cost and net realizable value.

## Capital assets

Capital assets are recorded at cost and are amortized from the month following the month of acquisition on a 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
Dairy herd	3 years

## 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.

## Pension plan

Employees of 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 benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Pension plan expense is recognized when it is earned.

## Employee termination benefits

Employees of CORCAN Revolving Fund are entitled to specified termination benefits 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 by employees of CORCAN Revolving Fund prior to April 1, 1992 were funded by Treasury Board and have been included in the employee termination benefit liability on CORCAN Revolving Fund's financial statements. The liability for benefits earned after April 1, 1992 is recorded in the accounts of the Fund as the benefits accrue to the employees.

## Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an 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.

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

## Financial instruments

The fair value of financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from those instruments.

## 3. Changes in accounting policy

Effective April 1, 2000, the Fund changed its accounting policy with respect to vacation pay. In prior years, vacation pay was expensed in the year it was paid to the employees. In fiscal 2001, CORCAN Revolving Fund changed its accounting policy to the accrual method of accounting and now expenses vacation pay as it is earned by the employees. This change in accounting policy has been applied on a retroactive basis without restatement of comparative balances. The effect of this change on the financial statements of CORCAN Revolving Fund is an increase of the fiscal 2001 opening accumulated deficit by \$894,000, an increase of the fiscal 2001 expense by \$154,000 and the recording of a March 31, 2001 liability of \$1,048,000.

The cost of doing warranty work was previously recorded in the statement of operations when costs were incurred. In fiscal 2001, CORCAN Revolving Fund adopted a new accounting policy whereby potential warranty costs associated with products are recorded when products are sold. This change in accounting policy has been applied on a prospective basis. The warranty provision recorded for the current year and being expensed in the statement of operations amounts to \$250,000.

## 4. Correction of error

Errors were made in previous years in the calculation of employee termination benefits and depreciation. As a result, the opening accumulated deficit has been adjusted as follows: increase in opening accumulated deficit of fiscal 2000 in the amount of \$681,000 for employee termination benefits and decrease of the opening accumulated deficit of fiscal 2000 in the amount of \$798,000 for depreciation. Prior year comparative figures have not been adjusted in the statement of operations as the allocation of the miscalculation are not readily determinable by year and as such the correction has been made retroactively with no restatement of the statement of operations.

## 5. Accounts receivable

	2001	2000 (unaudited)
	(in thousands of dollars)	
Government of Canada .....	5,113	17,655
Outside parties .....	4,206	3,954
Less: allowance for doubtful accounts .....	443	383
	<u>8,876</u>	<u>21,226</u>

## 6. Inventories

	2001	2000 (unaudited)
	(in thousands of dollars)	
Raw materials .....	4,897	5,027
Work in progress .....	275	388
Finished goods .....	4,601	8,149
Livestock .....	3,613	3,331
	<u>13,386</u>	<u>16,895</u>
Provision for obsolete inventory .....	(257)	(870)
	<u>13,129</u>	<u>16,025</u>

## 7. Capital assets and accumulated amortization

	2001		2000 (unaudited)	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	(in thousands of dollars)			
Plant and equipment .....	23,914	15,980	23,398	14,500
Office furniture and equipment .....	1,315	781	1,166	276
Computer equipment .....	3,001	2,668	3,189	2,345
Vehicle fleet .....	629	516	622	468
Dairy herd .....	1,089	261	1,064	272
Plant and equipment under capital lease .....	301	17		
	<u>30,249</u>	<u>20,223</u>	<u>29,439</u>	<u>17,861</u>
Accumulated amortization .....	(20,223)		(17,861)	
Net book value .....	<u>10,026</u>		<u>11,578</u>	

## 8. Accounts payable

	2001	2000 (unaudited)
	(in thousands of dollars)	
Government of Canada .....	12,168	6,536
Outside parties .....	8,585	5,316
	<u>20,753</u>	<u>11,852</u>

**CORCAN Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS—Concluded****9. Obligations under capital lease**

The future minimum lease payments for obligations under capital leases are:

	(in thousands of dollars)
2002.....	68
2003.....	57
2004.....	56
2005.....	53
2006.....	45
Subsequent years .....	77
	<hr/>
	356
Financing charges.....	101
	<hr/>
	255
Current portion .....	42
Long term portion.....	213
	<hr/>

The leases are for varying periods extending to March 2010 and have varying interest rates ranging from 8.9% to 13.2%.

**10. Commitments**

CORCAN Revolving Fund is committed under the terms of various lease agreements. The minimum annual payments over the next five years are as follows:

	2002	2003	2004	2005	2006	Total
	(in thousands of dollars)					
Property .....	228					228
Production equipment .....	39	16	17	12		84
Total .....	267	16	17	12		312

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

Year ended March 31, 2001	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry...	11,133	14,435	(3,302)
Services .....	4,753	5,051	(298)
Textile .....	4,379	4,686	(307)
Manufacturing .....	20,992	25,360	(4,368)
Construction .....	15,643	14,071	1,572
Total .....	56,900	63,603	(6,703)

Year ended March 31, 2000 (unaudited)	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry...	9,965	12,949	(2,984)
Services .....	4,876	5,100	(224)
Textile .....	4,481	5,287	(806)
Manufacturing .....	19,445	22,644	(3,199)
Construction .....	15,347	15,708	(361)
Total .....	54,114	61,688	(7,574)

**12. Other income statement items**

Included in the expenses are the following items:

	2001	2000 (unaudited)
	(in thousands of dollars)	
Amortization of capital assets (including assets under capital lease) .....	2,852	2,606
Deferred development costs amortization .....	211	212
Interest on capital lease obligations .....	20	

**13. Contingencies**

CORCAN Revolving Fund must self-assess its employee benefits which are remitted to Treasury Board. Having received a clarification notice on the calculation formula during the current year, it was realized that the formula used in prior years was incorrect. The new formula was used to calculate the current year's employee benefits. CORCAN Revolving Fund will begin discussions with Treasury Board with regards to the prior year's discrepancies. The amount of these discrepancies is undeterminable.

CORCAN Revolving Fund has some outstanding legal claims in dispute as at March 31, 2001. The outcome of these actions are currently not determinable, however they are not expected to have a material impact on the financial results of the Fund.

## 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 2000-2001 fiscal year.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,  
Government Operational Service*

J.S. BILLINGS

*Assistant Deputy Minister,  
Supply Operations Service*

July 10, 2001

### DEFENCE PRODUCTION REVOLVING FUND

#### RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2001	2000
Joint authority limit .....	100,000 <sup>(1)</sup>	100,000
Net authority available for the Fund's account .....	100,000	100,000
Unused authority carried forward .....	100,000	100,000

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

### DEFENCE PRODUCTION LOAN ACCOUNT

#### RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2001	2000
Joint authority limit .....	100,000 <sup>(1)</sup>	100,000
Less: authority limit applied to the Defence Production Revolving Fund .....	100,000	100,000
Unused authority carried forward .....		

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

**Defence Production Revolving Fund—  
Concluded**

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

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

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

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

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

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## Geomatics Canada Revolving Fund

### MANAGEMENT REPORT

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

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

September 10, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	700	(38)	500	(619)
Add: items not requiring use of funds—				
Amortization.....	300	591	300	515
Operating source (use) of funds.....	1,000	553	800	(104)
Net capital acquisitions.....	(100)	(285)	(200)	(891)
Working capital change.....	200	770	200	380
Other items.....	36	812	37	(440)
Authority provided (used).....	1,136	1,850	837	(1,055)

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

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

	2001	2000
Credit balance in the accumulated net charge against the Fund's authority account.....	964	2,020
Add: PAYE charges against the appropriation account after March 31.....	1,337	1,215
Less: amounts credited to the appropriation account after March 31.....	1,433	517
Net authority used, end of year.....	868	2,718
Authority limit.....	8,000	8,000
Unused authority carried forward.....	7,132	5,282

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

# Geomatics Canada Revolving Fund— Continued

## AUDITORS' REPORT

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

We have audited the balance sheet of the Geomatics Canada Revolving Fund as at March 31, 2001 and the statements of operations, accumulated surplus, cash flows, authority provided (used) and reconciliation of unused authority 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 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 Geomatics Canada Revolving Fund as at March 31, 2001 and the results of its operations, cash flows, authority provided (used) and reconciliation of unused authority for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

RAYMOND, CHABOT, GRANT, THORNTON

*Chartered Accountants*

Ottawa, Canada  
July 27, 2001

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

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	1,322	845	Government of Canada.....	3,668	2,912
Outside parties (Note 4).....	2,171	2,477	Outside parties .....		
Inventory (Note 5) .....	3,460	3,110	Account payable .....	481	60
	6,953	6,432	Vacation pay .....	93	104
Capital assets (Note 6)			Deferred revenues.....	530	405
At cost .....	4,442	4,157		4,772	3,481
Less: accumulated amortization.....	2,370	1,779			
	2,072	2,378	Long-term		
			Termination benefits payable.....	131	113
			<b>EQUITY OF CANADA</b>		
			Contributed capital .....	1,438	1,438
			Accumulated net charge against the Fund's		
			authority .....	964	2,020
			Reserve for replacement of		
			printing presses (Note 8) .....	1,600	1,600
			Accumulated surplus .....	120	158
				4,122	5,216
				9,025	8,810
	9,025	8,810			

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)

	2001	2000
Revenues		
Product revenues .....	10,839	10,264
Services revenues .....	3,291	5,290
Consulting revenues .....	255	537
	14,385	16,091
Cost of sales (Note 7) .....	2,772	2,848
Income before direct and indirect expenses .....	11,613	13,243
Direct expenses		
Salaries .....	4,596	4,785
Employee benefits .....	1,073	1,169
Professional and special services .....	1,997	3,126
Transportation and communication .....	617	719
Purchased repair and upkeep .....	393	455
Utilities, materials and supplies .....	378	518
Rentals .....	350	571
Information .....	76	249
Other expenditures .....	12	11
	9,492	11,603
Indirect expenses		
Sector services .....	661	916
Corporate services .....	485	452
Occupancy .....	439	531
Amortization (Note 6) .....	448	384
Interest .....	124	23
Provision for employee termination benefits .....	11	11
Bad debts .....	(9)	(58)
	2,159	2,259
Total expenses .....	11,651	13,862
Net loss .....	(38)	(619)

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)

	2001	2000
Surplus, beginning of year .....	158	777
Net loss for the year .....	(38)	(619)
Surplus, end of year .....	120	158

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)

	2001	2000
Operating activities:		
Net loss .....	(38)	(619)
Add: amortization .....	591	515
	553	(104)
Changes in non-cash working capital (Note 3) .....	770	380
Changes in provision for employee termination benefits .....	18	21
Net financial resources provided by operating activities .....	1,341	297
Investing activities:		
Capital assets purchased (Note 6) .....	(285)	(891)
Net financial resources used by investing activities .....	(285)	(891)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year .....	1,056	(594)
Accumulated net charge against the Fund's authority account, beginning of year .....	(2,020)	(1,426)
Accumulated net charge against the Fund's authority account, end of year .....	(964)	(2,020)

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

## NOTES TO THE 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 approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, 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 its specified conditions, permanent continuing authority for the Fund was obtained and registered in Treasury Board Minute 822393 dated February 9, 1995.

## Geomatics Canada Revolving Fund— Continued

### NOTES TO THE 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) Accounting principles

These financial statements of the Geomatics Canada Revolving Fund have been prepared in accordance with Canadian generally accepted accounting principles, taking into account particular disclosure requirements of the *Public Accounts of Canada* (Volume II, Part II, Chapter 4), being in respect of Policy, Procedural Requirements, and Preparation and Disclosure of Ministerial Statements, as are therein described.

##### (b) Use of estimates

The preparation of financial statements in conformity with Canadian 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.

##### (c) 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 a determination is made and losses, if any, are fully recognized when anticipated.

##### (d) 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.

##### (e) Capital assets

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

Computer 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

##### (f) Pension plan

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

##### (g) Employee termination benefits

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

##### (h) Corporate and sector overheads

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 corporate components).

# Geomatics Canada Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

### (i) 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.

### 3. Information included in the statement of cash flows

	2001	2000
	(in thousands of dollars)	
Accounts receivable		
Government of Canada .....	(477)	153
Outside parties .....	306	185
Inventory .....	(350)	(324)
Work in process .....		111
Deferred expenses .....		242
Prepaid expenses .....		1
Accounts payable and accrued liabilities		
Government of Canada .....	756	666
Outside parties .....	410	(108)
Deferred revenues .....	125	(546)
Total .....	770	380

### 4. Accounts receivable

The outside parties receivables are as follows:

	2001	2000
	(in thousands of dollars)	
Receivables .....	2,281	2,596
Allowance for doubtful accounts .....	(110)	(119)
Total .....	2,171	2,477

### 5. Inventory

The inventory of maps on hand includes only those printed but not sold, since Fund startup. The Fund also holds on consignment maps that were printed prior to its creation. These are not accounted for in the inventory but as a sale occurs, are included in the cost of sales. Inventory of materials includes only printing unit material that was on hand at March 31.

2001      2000  
(in thousands of dollars)

Maps		
Topographic maps .....	2,856	2,516
Aeronautical maps .....	273	209
Geographic maps .....	55	47
Other .....		57
	3,184	2,829
Materials		
Paper .....	224	219
Plate .....	30	27
Ink .....	22	35
	276	281
Total .....	3,460	3,110

### 6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Computer equipment .....	2,152	279		2,431
Furniture .....	195	6		201
Instruments .....	3			3
Mechanical equipment .....	442			442
Office equipment .....	84			84
Vehicles .....	12			12
Printing equipment .....	988			988
Scientific equipment .....	281			281
Total .....	4,157	285		4,442

Accumulated amortization	Balance at beginning of year	Amortization <sup>(1)</sup>	Decrease	Balance at end of year
	(in thousands of dollars)			
Computer equipment .....	1,041	389		1,430
Furniture .....	164	7		171
Instruments .....	3			3
Mechanical equipment .....	44	40		84
Office equipment .....	80	1		81
Vehicles .....	12			12
Printing equipment .....	378	126		504
Scientific equipment .....	57	28		85
Total .....	1,779	591		2,370

<sup>(1)</sup> Included in the cost of sales is \$143,000 for amortization expenses (\$131,000 in 1999-2000).

## Geomatics Canada Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### 7. Information by activity

	2001			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments . . . . .	5,018	635	29	5,682
External customers . . . . .	5,821	2,656	226	8,703
Total revenues . . . . .	10,839	3,291	255	14,385
Cost of sales . . . . .	2,363	409		2,772
Income before direct and indirect expenses . . . . .	8,476	2,882	255	11,613
Direct expenses . . . . .	7,031	2,231	230	9,492
Indirect expenses . . . . .	1,817	307	35	2,159
Total expenses . . . . .	8,848	2,538	265	11,651
Net income (loss) . . . . .	(372)	344	(10)	(38)
Identifiable assets				
Financial assets . . . . .	5,303	1,169	481	6,953
Capital assets . . . . .	878	1,186	8	2,072
Capital expenditures . . . . .	272	7	6	285
Amortization . . . . .	339	245	7	591

	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 product 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

#### 8. Reserve for the replacement of printing presses

In order to ensure the continuity of printing operations, Fund management established a reserve for the replacement of the printing presses. Since March 31, 1998 an amount of \$800,000 has been transferred annually for that purpose. However, no annual supplements of \$800,000 have been transferred since the March 31, 2000 year, and the reserve balance has accordingly been maintained at \$1,600,000.

#### 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 Fund enters into transactions with these entities in the normal course of business, which transactions have been recorded at the exchange amount.

## 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, 2001 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:

ROD MONETTE

*Assistant Deputy Minister,  
Government Operational Service*

M. TURNER

*Assistant Deputy Minister,  
Government Telecommunications and  
Informatics Services*

July 23, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income (loss) for the year .....		6,254		(243)
Add: items not requiring use of funds .....	746	209	2,010	932
Operating source of funds .....	746	6,463	2,010	689
Net capital acquisitions .....	(746)	(65)	(2,010)	(145)
Working capital change (Note 5) .....		23,330		14,602
Other items .....		(20,901)		(13,024)
Authority provided .....		8,827		2,122

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

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

	2001	2000
(Debit) credit balance in the accumulated net charge against the Fund's authority .....	(14,832)	14,896
Add: PAYE charges against the appropriation account after March 31 .....	7,478	5,509
Less: amounts credited to the appropriation account after March 31 .....	6,211	25,143
Net authority provided, end of year .....	(13,565)	(4,738)
Authority limit (Note 1) .....	45,000	45,000
Unused authority carried forward .....	58,565	49,738

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, 2001 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 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 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, 2001 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 4, 2001

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

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	6,727	25,415	Government of Canada.....	249	891
Outside parties .....	1,136	3,553	Outside parties .....	7,884	5,153
Inventories.....		136		8,133	6,044
	7,863	29,104	Allowance for employee termination benefits .....	2,497	2,442
Capital assets (Note 3) .....	226	315			
			Contractual commitments (Note 4)		
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority.....	(14,832)	14,896
			Accumulated surplus .....	12,291	6,037
	8,089	29,419		8,089	29,419

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)

	2001	2000
Revenues .....	124,351	143,471
Cost of sales .....	95,445	120,355
Gross operating profit .....	28,906	23,116
Operating expenses		
Salaries and employee benefits .....	11,563	12,208
Provision for employee termination benefits .....	255	338
Professional and special services .....	7,536	7,324
Occupancy costs .....	816	851
Transportation and communications .....	746	695
Corporate and administrative services .....	676	710
Utilities, materials and supplies .....	538	396
Information .....	279	223
Amortization .....	147	108
Purchased repair and maintenance .....	92	26
Interest on drawdown .....	64	219
Rentals .....	49	89
Gain on disposal of capital assets .....	(109)	
Other expenditures .....		172
	22,652	23,359
Net income (loss) .....	6,254	(243)

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)

	2001	2000
Balance, beginning of year .....	6,037	26,280
Net income (loss) for the year .....	6,254	(243)
Reduction in accumulated surplus (Note 1) .....		(20,000)
Balance, end of year .....	12,291	6,037

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)

	2001	2000
Operating activities		
Net income (loss) .....	6,254	(243)
Employee termination benefits payments .....	(178)	(22)
Items not affecting use of authority		
Amortization .....	147	108
Amortization—Recoverable from OGD's .....	116	570
Provision for employee termination benefits .....	233	276
Gain on disposal of capital assets .....	(109)	
	6,463	689
Working capital change (Note 5) .....	23,330	14,602
	29,793	15,291
Investing activities		
Capital assets		
Acquisitions .....	(65)	(145)
Disposals/adjustments .....		1,197
	(65)	1,052
Net decrease in accumulated net charge against the Fund's authority .....	29,728	16,343
Accumulated net charge against the Fund's authority, beginning of year .....	(14,896)	(11,239)
Reduction in drawdown authority (Note 1) .....		(20,000)
Accumulated net charge against the Fund's authority, end of year .....	14,832	(14,896)

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

# Government Telecommunications and Informatics Services Revolving Fund— Continued

## NOTES TO THE 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.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian 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 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

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
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.

### (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.

### (f) Insurance

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

# Government Telecommunications and Informatics Services Revolving Fund— Concluded

## NOTES TO THE FINANCIAL STATEMENTS— Concluded

### 3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals/ adjustments	Balance, end of year
(in thousands of dollars)				
Office equipment . . . . .	308	65	343	716
Telecommunications equipment . . . . .	2,051		(1,575)	476
	2,359	65	(1,232)	1,192
<hr/>				
Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjust- ments	Balance, end of year
(in thousands of dollars)				
Office equipment . . . . .	161	147	205	513
Telecommunications equipment . . . . .	1,883	116	(1,546)	453
	2,044	263	(1,341)	966
	<hr/>			
Net . . . . .	315	(198)	109	226
	<hr/>			

### 4. Contractual commitments

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

(in thousands of dollars)

2001-2002 . . . . .	22,006
2002-2003 . . . . .	12,802
2003-2004 . . . . .	1,688
	<hr/>
	36,496
	<hr/>

### 5. Changes in working capital

	2001	2000	Changes
(in thousands of dollars)			
Current assets . . . . .	7,863	29,104	21,241
Current liabilities . . . . .	8,133	6,044	2,089
	(270)	23,060	23,330
	<hr/>		

## National Film Board Revolving Fund

### 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.

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

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

MARYSE CHARBONNEAU

*Director, Administration  
(Senior financial officer)*

June 4, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operation .....		(61,531)		(61,396)
Less: items not requiring use of funds .....		3,137		3,685
Operating use of funds .....	(65,160)	(58,394)	(61,986)	(57,711)
Net capital acquisitions .....		(4,648)		(1,683)
Authority used .....	(65,160)	(63,042)	(61,986)	(59,394)
Statutory authority				
Working capital change .....	(375)	3,503	(375)	274
Other items .....		(3,475)		(898)
Authority used .....	(375)	28	(375)	(624)
Total authority used .....	(65,535)	(63,014)	(62,361)	(60,018)

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

	2001	2000
Credit balance in the accumulated net charge against the Fund's authority .....	3,818	5,349
Add: PAYE charges against the credit account after March 31 .....	9,531	5,459
Less: amounts credited to the credit account after March 31 .....		10
Net authority used, end of year .....	13,349	10,798
Authority limit .....	25,000	25,000
Unused authority carried forward .....	11,651	14,202

# National Film Board Revolving Fund

## —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, 2001 and the statements of operations and accumulated deficit and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2001 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.

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 4, 2001

### BALANCE SHEET AS AT MARCH 31

	2001	2000		2001	2000
	\$	\$		\$	\$
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current assets			Current liabilities		
Cash .....	268,140	224,179	Accounts payable		
Accounts receivable			Government of Canada .....	2,478,209	2,489,767
Government of Canada .....	4,459	208,649	Outside parties .....	7,145,751	3,883,538
Outside parties .....	2,628,556	3,327,217	Accrued salaries and vacations .....	396,508	418,946
Inventories (Note 3) .....	474,256	443,895	Advances on productions .....	57,202	67,462
Deposits .....	490,459	256,070	Provision for employee future		
Prepaid expenses .....	869,933	666,348	benefits .....	100,000	100,000
	4,735,803	5,126,358		10,177,670	6,959,713
Capital assets (Note 4)			Long-term liabilities		
Cost .....	36,537,226	36,025,716	Obligation under capital		
Less: accumulated amortization .....	26,717,573	28,480,995	leases (Note 5) .....	687,919	522,300
	9,819,653	7,544,721	Provision for employee future		
			benefits .....	5,886,761	5,486,966
				6,574,680	6,009,266
			Commitments and contingencies (Notes 11 and 12)		
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 6) .....	3,818,110	5,350,239
			Accumulated deficit (Note 7) .....	(6,015,004)	(5,648,139)
				(2,196,894)	(297,900)
	14,555,456	12,671,079		14,555,456	12,671,079

Approved by Management:

MARYSE CHARBONNEAU  
Director, Administration

SANDRA MACDONALD  
Government Film Commissioner

Approved by the Board:

FRANÇOIS MACEROLA  
Member

NORAH MALLORY  
Member

# National Film Board Revolving Fund

—Continued

## STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

	2001	2000
	\$	\$
Expenses (Note 8)		
English programming		
Production of films and other forms of visual presentations		
Board's program . . . . .	28,037,926	27,764,923
Sponsored production . . . . .	995,233	394,906
Marketing of films and other forms of visual presentations . . . . .	4,660,341	5,063,087
	33,693,500	33,222,916
French programming		
Production of films and other forms of visual presentations		
Board's program . . . . .	16,026,135	17,364,740
Sponsored production . . . . .	510,948	211,436
Marketing of films and other forms of visual presentations . . . . .	2,330,478	2,683,219
	18,867,561	20,259,395
International programming		
Marketing of films and other forms of visual presentations . . . . .	2,213,059	2,345,629
General services		
Distribution and other services . . . . .	6,729,593	6,618,580
Research and development . . . . .	954,811	712,876
	7,684,404	7,331,456
Management and administration . . . . .	6,938,524	6,623,173
Cost of operations . . . . .	69,397,048	69,782,569
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming . . . . .	995,233	394,906
French programming . . . . .	510,948	211,436
Film prints, rentals and royalties		
Canadian distribution . . . . .	2,870,402	3,516,040
International distribution . . . . .	2,405,445	3,125,396
Services and miscellaneous . . . . .	1,083,743	1,140,029
	7,865,771	8,387,807
Net cost of operations for the year before funding from the Government of Canada . . . . .	61,531,277	61,394,762
Funding from the Government of Canada . . . . .	61,164,412	60,591,213
Net results of operations for the year . . . . .	(366,865)	(803,549)
Balance of accumulated deficit, beginning of year . . . . .	(5,648,139)	(4,844,590)
Balance of accumulated deficit, end of year (Note 7) . . . . .	(6,015,004)	(5,648,139)

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

	2001	2000
	\$	\$
Operating activities:		
Net results of operations for the year . . . . .	(366,865)	(803,549)
Items not requiring an outlay (inflow) of cash		
Amortization of capital assets . . . . .	2,870,055	2,920,532
Gain on disposal of capital assets . . . . .	(99,654)	(40,310)
Change in the provision for employee future benefits . . . . .	529,288	1,004,284
Change in the provision of accrued vacations . . . . .	(32,930)	14,603
	2,899,894	3,095,560
Payments on and change in the provision for employee future benefits . . . . .	(129,493)	(215,338)
Change in the funded components of working capital . . . . .	3,503,442	273,993
	6,273,843	3,154,215
Financing activities:		
Obligation under capital leases . . . . .	803,874	306,310
Payments on obligations under capital leases . . . . .	(500,255)	(332,502)
	303,619	(26,192)
Investing activities:		
Acquisition of capital assets . . . . .	(4,397,411)	(1,703,264)
Acquisition under capital leases . . . . .	(803,874)	(306,310)
Proceeds from disposal of capital assets . . . . .	155,952	140,698
	(5,045,333)	(1,868,876)
Accumulated net charge against the Revolving Fund's authority		
Change in the year . . . . .	1,532,129	1,259,147
Balance, beginning of year . . . . .	(5,350,239)	(6,609,386)
Balance, end of year . . . . .	(3,818,110)	(5,350,239)

## National Film Board Revolving Fund

### —Continued

#### NOTES TO THE 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
— Leasehold improvements	terms of the leases

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.

## National Film Board Revolving Fund

—Continued

### NOTES TO THE 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.

#### 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's current year pension expense is \$3,093,753 (2000—\$2,967,315).

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

#### Employee future benefits

The Board is required to recognize certain non-pension post-employment benefits over the periods which employees rendered services to the Board. Employees are entitled to specified benefits on termination as provided for under conditions of employment, through a severance benefit plan. The Board recognizes the cost of future severance benefits over the periods in which the employees render services to the entity and the liability for these benefits is recorded in the accounts as the benefits accrue to employees.

#### 3. Inventories

	2001	2000
	\$	\$
Materials and supplies .....	212,716	248,838
Film prints and other forms of visual presentations .....	261,540	195,057
	<u>474,256</u>	<u>443,895</u>

#### 4. Capital assets

Cost	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment .....	23,585,361	3,266,818	3,072,937	23,779,242
Data processing equipment .....	10,329,938	1,093,632	934,211	10,489,359
Office furniture .....	1,436,990	24,959	634,334	827,615
Office equipment .....	607,397		26,275	581,122
Rolling stock .....	66,029		22,018	44,011
Collection .....	1			1
Leasehold improvements .....		815,876		815,876
	<u>36,025,716</u>	<u>5,201,285</u>	<u>4,689,775</u>	<u>36,537,226</u>
Accumulated amortization	Balance, beginning of year	Amorti- zations	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment .....	20,250,900	1,284,707	3,046,773	18,488,834
Data processing equipment .....	6,559,017	1,175,081	904,077	6,830,021
Office furniture .....	1,015,169	222,183	634,334	603,018
Office equipment .....	589,876	6,275	26,275	569,876
Rolling stock .....	66,033		22,018	44,015
Leasehold improvements .....		181,809		181,809
	<u>28,480,995</u>	<u>2,870,055</u>	<u>4,633,477</u>	<u>26,717,573</u>

The above assets include equipment under capital leases for a total value of \$2,050,200 (2000—\$1,395,066) less accumulated amortization of \$741,411 (2000—\$391,218).

#### 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 \$2,050,200 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 \$500,255 for the year ended March 31, 2001, including interest of \$83,703 were charged to operations.

# National Film Board Revolving Fund

## —Continued

### NOTES TO THE FINANCIAL STATEMENTS— Continued

The obligation under capital leases includes the following:

	\$
Future lease payments:	
2002 .....	517,111
2003 .....	640,503
2004 .....	123,921
	<u>1,281,535</u>
Less: interest .....	<u>190,285</u>
	<u>1,091,250</u>
Short-term portion .....	403,331
Long-term portion .....	687,919

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

	2001	2000
	\$	\$
Net book value of capital assets .....	9,819,653	7,544,721
Obligation under capital leases .....	(1,091,250)	(787,631)
Funded components of working capital .....	(4,910,293)	(1,406,851)
	<u>3,818,110</u>	<u>5,350,239</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:

	2001	2000
	\$	\$
Accrued vacations .....	28,243	61,173
Employee termination benefits		
Provisions for regular benefits:		
Short-term .....	100,000	100,000
Long-term .....	5,886,761	5,486,966
	<u>6,015,004</u>	<u>5,648,139</u>

#### 8. Expenses

	2001	2000
	\$	\$
Salaries and benefits .....	33,188,090	32,930,742
Professional and special services .....	10,857,744	10,446,259
Rentals .....	8,123,829	7,587,188
Transportation and communication .....	4,522,918	4,460,849
Amortization of capital assets .....	2,870,055	2,920,532
Materials and supplies .....	2,819,339	3,018,149
Cash financing in coproductions .....	2,119,432	2,656,979
Contracted film production and laboratory processing .....	2,061,180	1,922,143
Information .....	925,568	1,075,454
Repairs and upkeep .....	838,165	1,486,575
Gain on disposal of capital assets .....	(99,654)	(40,310)
Miscellaneous .....	1,170,382	1,318,009
	<u>69,397,048</u>	<u>69,782,569</u>

#### 9. Fair value of financial instruments

Accounts receivable, accounts payable and obligation under capital leases 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 \$6,317,384 (2000—\$6,036,000).

#### 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
	\$	\$	\$
2002 .....	6,667,000	765,000	7,432,000
2003 .....	6,448,000	436,000	6,884,000
2004 .....	5,476,000	127,000	5,603,000
2005 .....	5,224,000	17,000	5,241,000
2006 .....	5,101,000	2,000	5,103,000
	<u>28,916,000</u>	<u>1,347,000</u>	<u>30,263,000</u>

**National Film Board Revolving Fund**  
*—Concluded*

NOTES TO THE FINANCIAL STATEMENTS—  
*Concluded*

From the amount of \$28,916,000 for the lease for premises, agreements have been signed for \$200,000 with outside parties and \$28,716,000 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 2001.

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## 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, 2001 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:

ROD MONETTE

*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*

July 23, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net (loss) income for the year .....	(1,359)	(2,523)	(1,049)	1,407
Add: items not requiring use of funds .....	963	387	963	216
Operating (use) source of funds .....	(396)	(2,136)	(86)	1,623
Net capital acquisitions .....	(167)		(477)	(131)
Working capital change (Note 5) .....		(1,635)		6,569
Other items .....		5		(6,282)
Authority (used) provided .....	(563)	(3,766)	(563)	1,779

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

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

	2001	2000
Credit balance in the accumulated net charge against the Fund's authority .....	11,093	7,322
Add: PAYE charges against the appropriation account after March 31 .....	17,880	11,057
Less: amounts credited to the appropriation account after March 31 .....	9,987	3,159
Net authority used, end of year .....	18,986	15,220
Authority limit .....	200,000	200,000
Unused authority carried forward .....	181,014	184,780

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, 2001, the statements 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 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 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 Optional Services Revolving Fund as at March 31, 2001, 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 6, 2001

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

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada . . . . .	10,837	3,374	Government of Canada . . . . .	3,529	4,159
Outside parties . . . . .	2,596	2,898	Outside parties . . . . .	14,653	8,211
Inventories . . . . .	2,168	1,877		18,182	12,370
Prepaid expenses . . . . .	22	27			
	15,623	8,176	Allowance for employee termination benefits . . . . .	1,985	1,821
Capital assets (Note 3) . . . . .	251	474	<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority . . . . .	11,093	7,322
			Accumulated deficit . . . . .	(15,386)	(12,863)
	15,874	8,650		15,874	8,650

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)

	2001	2000
Revenues (Note 4) . . . . .	99,454	82,995
Cost of sales . . . . .	85,671	65,926
Gross operating profit. . . . .	13,783	17,069
Operating expenses		
Salaries and employee benefits . . . . .	7,576	7,334
Provision for employee termination benefits . . . . .	177	183
Professional and special services . . . . .	3,358	2,909
Corporate and administrative services . . . . .	1,717	1,880
Occupancy costs . . . . .	1,099	1,863
Interest on drawdown . . . . .	883	871
Bad debts expenses . . . . .	445	
Utilities, materials and supplies . . . . .	253	67
Transportation and communications . . . . .	252	284
Loss on disposal of capital assets . . . . .	170	
Purchased repair and maintenance. . . . .	163	42
Information . . . . .	72	57
Amortization . . . . .	53	71
Rentals . . . . .	23	28
Other expenditures . . . . .	65	73
	16,306	15,662
Net (loss) income . . . . .	(2,523)	1,407

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)

	2001	2000
Balance, beginning of year . . . . .	(12,863)	(14,270)
Net (loss) income for the year . . . . .	(2,523)	1,407
Balance, end of year . . . . .	(15,386)	(12,863)

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)

	2001	2000
Operating activities:		
Net (loss) income . . . . .	(2,523)	1,407
Employee termination benefits payments . . . . .	(13)	(38)
Items not affecting use of authority		
Amortization . . . . .	53	71
Provision for employee termination benefits . . . . .	177	183
Loss on disposal of capital assets . . . . .	170	
	(2,136)	1,623
Working capital change (Note 5) . . . . .	(1,635)	6,569
	(3,771)	8,192
Investing activities:		
Capital assets		
Acquisitions . . . . .		(131)
Net (increase) decrease in accumulated net charge against the Fund's authority . . . . .	(3,771)	8,061
Accumulated net charge against the Fund's authority, beginning of year . . . . .	(7,322)	(15,383)
Accumulated net charge against the Fund's authority, end of year . . . . .	(11,093)	(7,322)

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

## Optional Services Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Optional Services Revolving Fund (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.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian 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 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

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
Electronic data processing (EDP) equipment	3 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.

#### 3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals/ adjust- ments	Balance, end of year
(in thousands of dollars)				
Leasehold improvements.....	375		(134)	241
Furniture and equipment.....	138		(138)	
EDP equipment.....	280		(163)	117
Automotive.....	214		(214)	
Warehouse equipment.....	156		(156)	
	1,163		(805)	358
Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjust- ments	Balance, end of year
(in thousands of dollars)				
Leasehold improvements.....	108	(5)	(50)	53
Furniture and equipment.....	25		(25)	
EDP equipment.....	192	58	(196)	54
Automotive.....	214		(214)	
Warehouse equipment.....	150		(150)	
	689	53	(635)	107
Net.....	474	(53)	(170)	251

## Optional Services Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### 4. Revenues

	2001	2000
	(in thousands of dollars)	
Locally shared support services centres		
(LSSSC) sales .....	6,477	6,453
Crown assets distribution centres		
(CADC) sales .....	5,406	11,997
Communications coordination services		
(CCSB) sales .....	12,559	11,074
Traffic management recoveries .....	40,677	41,958
Vaccine program recoveries .....	24,765	9,530
Software brokerage program		
recoveries .....	9,570	1,983
	<u>99,454</u>	<u>82,995</u>

#### 5. Changes in working capital

	2001	2000	Changes
	(in thousands of dollars)		
Current assets .....	15,623	8,176	(7,447)
Current liabilities .....	18,182	12,370	5,812
	<u>(2,559)</u>	<u>(4,194)</u>	<u>(1,635)</u>

## 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 Financial Management Branch of 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 Parks Canada Agency's financial 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 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

September 13, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net profit (loss)				
for the year . . . . .	751	(778)	484	(119)
Add: items not requiring use of funds . . . . .	1,213	1,504	911	1,018
Operating source of funds . . . . .	1,964	726	1,395	899
Net capital acquisitions . . . . .	(210)	(1,194)	(922)	(917)
Working capital change . . . . .		406		(221)
Other items . . . . .		(382)		275
Authority provided (used) during the year . . . . .	1,754	(444)	473	36

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

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

	2001	2000
Credit balance in the accumulated charge against the Fund's authority . . . . .	6,158	6,096
Add: charges against the appropriation account after March 31 . . . . .	498	93
Less: amounts credited to the appropriation account after March 31 . . . . .	77	56
Net authority used, end of year . . . . .	6,579	6,133
Authority limit . . . . .	8,000	8,000
Unused authority carried forward . . . . .	1,421	1,867

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

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

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

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties .....	71	56	Government of Canada .....	580	75
Inventory .....	68		Outside parties .....	71	73
Others .....	14			651	148
	153	56			
Capital assets (Note 3)			Long-term		
Cost .....	42,848	14,663	Allowance for employee termination benefits .....	253	210
Less: accumulated amortization .....	24,649	4,763			
	18,199	9,900	<b>EQUITY OF CANADA</b>		
Add: Asset under construction .....	57		Contributed capital .....	5,192	5,134
	18,256	9,900	Asset revaluation (Note 3) .....	8,565	
			Accumulated net charge against the Fund's authority and Parks Canada advance .....	6,158	6,096
			Accumulated deficit .....	(2,410)	(1,632)
				17,505	9,598
	18,409	9,956		18,409	9,956

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)

	2001	2000
Revenues		
Admissions .....	3,614	3,418
Rentals & concession .....	916	991
Recreation .....	707	801
Staff housing .....	7	
Swim .....	2	
Other .....	9	61
Total revenues .....	5,255	5,271
Expenses		
Salaries and employee benefits .....	2,825	2,710
Provision for employee termination benefits .....	43	37
Amortization .....	1,461	981
Utilities, materials and supplies .....	501	531
Professional and special services .....	249	73
Interest .....	239	246
Information .....	226	80
Purchased repairs and upkeep .....	188	187
Transportation and communications .....	122	69
Rentals .....	28	
Miscellaneous expenditures .....	151	476
Total expenses .....	6,033	5,390
Net loss .....	(778)	(119)

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)

	2001	2000
Balance, beginning of year .....	(1,632)	(1,513)
Net loss for the year .....	(778)	(119)
Balance, end of year .....	(2,410)	(1,632)

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)

	2001	2000
Operating activities:		
Net loss .....	(778)	(119)
Add:		
Provision for employee termination benefits .....	43	37
Amortization .....	1,461	981
	726	899
Changes in current assets and liabilities .....	406	(221)
Net financial resources provided by operating activities .....	1,132	678
Investing activities:		
Capital assets purchased .....	(1,194)	(917)
Net financial resources (used) by investing activities .....	(1,194)	(917)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	(62)	(239)
Accumulated net charge against the Fund's authority account, beginning of year .....	(6,096)	(5,857)
Accumulated net charge against the Fund's authority account, end of year .....	(6,158)	(6,096)

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

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

<u>Asset</u>	<u>Years</u>
Buildings	20 to 40 years
Clubhouse furniture	10 years
Greens and bridges	20 to 30 years
Irrigation system and minor buildings	25 years
Tees and loader	4 to 30 years
Equipment	1 to 10 years
Vehicles	1 to 8 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—Revaluation

Revaluation	Previously reported	Revaluated amount	Change
	\$	\$	\$
Cost .....	11,915	40,206	28,291
Accumulated depreciation ....	4,219	23,945	19,726
Total .....	7,696	16,261	8,565

The capital assets of the Parks Canada Agency Enterprise Units Revolving Fund were adjusted on April 1, 2000 to be consistent with the capital assets policies of Parks Canada Agency. Parks Canada Agency implemented Generally Accepted Accounting Principles (GAAP) on this date, in accordance with the Financial Information Strategy of the Government of Canada.

## Parks Canada Agency Townsites Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying 2000-2001 financial statements of the Parks Canada Agency 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. 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. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit and Review Committee of the 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 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 Parks Canada Agency statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

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

Approved by:

TERRY PERKINS  
Senior Financial Officer  
Parks Canada Agency

August 17, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income				
for the year .....	1,104	1,632	1,549	47
Add: items not requiring use of funds .....	2,875	1,738	2,837	2,950
Operating source of funds .....	3,979	3,370	4,386	2,997
Net capital acquisitions .....	(4,395)	(3,670)	(4,802)	(3,777)
Working capital change .....		(947)		1,534
Other items .....		952		(1,534)
Authority used .....	(416)	(295)	(416)	(780)
Less: Parks Canada advance .....				368
Revolving Fund authority used .....	(416)	(295)	(416)	(412)

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

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

	2001	2000
Credit balance in the accumulated charge against the Fund's authority .....	3,994	2,747
Parks Canada advance .....	371	368
Less: amounts credited to the appropriation account after March 31 .....	(300)	(1,249)
Net authority used, end of year .....	3,923	3,628
Authority limit .....	10,000	10,000
Unused authority carried forward .....	6,077	6,372

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

# **Parks Canada Agency Townsites Revolving Fund—Continued**

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

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties .....	46	373	Government of Canada .....	117	1,258
Inventory .....	121		Outside parties .....	350	364
	167	373		467	1,622
Capital assets (Note 2)			Long-term		
Cost .....	85,128	64,800	Allowance for employee termination benefits .....	294	226
Less: accumulated amortization .....	46,258	10,018			
Add: asset under construction .....	1,184		<b>EQUITY OF CANADA</b>		
	40,054	54,782	Contributed capital (Note 3) .....	50,808	50,808
			Asset revaluation (Note 2) .....	(16,726)	
			Accumulated net charge against the Fund's		
			authority .....	3,994	2,747
			Accumulated surplus (deficit) .....	1,384	(248)
				39,460	53,307
	40,221	55,155		40,221	55,155

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

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

	2001	2000
<b>Revenues</b>		
Municipal equivalent and general municipal capital subsidy—From Parks Canada		
Agency .....	3,154	2,738
Water, sewer and garbage services .....	2,862	2,442
Operating subsidies—From Parks Canada Agency .....	2,858	2,388
Business licenses and administration fees .....	488	380
Portable cabins .....	141	268
Streetworks .....	103	102
Miscellaneous (includes interest) .....	69	50
	9,675	8,368
<b>Expenses</b>		
Salaries and employee benefits .....	3,524	3,189
Provision for employee termination benefits .....	68	61
Amortization .....	1,670	2,889
Utilities, materials and supplies .....	1,450	962
Professional and special services .....	711	831
Purchased repair and maintenance .....	353	97
Transportation and communications .....	101	106
Interest .....	100	115
Rentals .....	38	71
Other .....	28	
	8,043	8,321
Net income .....	1,632	47

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)**

	2001	2000
Balance, beginning of year, unadjusted .....	(248)	(295)
Net income for the year .....	1,632	47
Balance, end of year .....	1,384	(248)

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

## Parks Canada Agency Townsites Revolving Fund—Continued

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

	2001	2000
Operating activities:		
Net income before extraordinary items .....	1,632	47
Add:		
Provision for termination benefits .....	68	61
Amortization .....	1,670	2,889
	3,370	2,997
Changes in current assets and liabilities .....	(947)	1,534
Net financial resources provided by operating activities .....	2,423	4,531
Investing activities:		
Less capital assets:		
Purchased .....	(3,670)	(3,777)
Net financial resources used by investing activities .....	(3,670)	(3,777)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	(1,247)	754
Accumulated net charge against the Fund's authority account, beginning of year .....	(2,747)	(3,501)
Accumulated net charge against the Fund's authority account, end of year .....	(3,994)	(2,747)

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

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Parks Canada Agency Townsites Revolving Fund was established on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Agency Townsites Revolving Fund 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. Capital assets—Revaluation

	Previously reported	Revaluated amount	Change
	(in thousands of dollars)		
Cost .....	64,800	82,643 <sup>(1)</sup>	17,843
Accumulated amortization .....	(10,018)	(44,588) <sup>(2)</sup>	34,570
Total .....	54,782	38,055	(16,727)

<sup>(1)</sup>85,128 closing balance—2,485 (acquisition/disposal) = 82,643

<sup>(2)</sup>46,258 closing balance—1,670 (amortization/disposal) = 44,588

The capital assets of the Parks Canada Agency Townsites Revolving Fund were adjusted on April 1, 2000 to be consistent with the capital asset policies of Parks Canada Agency. Parks Canada Agency implemented Generally Accepted Accounting Principles (GAAP) on this date, in accordance with the Financial Information Strategy of the Government of Canada.

#### 3. Contributed capital book value

The contributed capital book value of the assets related to the Parks Canada Agency 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 Parks Canada Agency Townsites Revolving Fund assets were revaluated in 2001 and contributed capital was reduced by \$16.7 million:

	March 31, 2000	March 31, 2001	Adjusted
	(in thousands of dollars)		
Asset book value .....	54,782	38,055	(16,727)
Contributed capital .....	50,808	(16,727)	34,081

**Parks Canada Agency Townsites Revolving Fund—Concluded**

## NOTES TO FINANCIAL STATEMENTS—Concluded

## 4. Pension plan

Employees of the Parks Canada Agency 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 Account.

## 5. 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.

## 6. Authority used

The Parks Canada Agency Townsites Revolving Fund has a drawdown limit of \$10 million and as at March 31, 2001 the Accumulated Net Charge Against the Fund's Authority (ANCAFA, or "drawdown") was \$4.0 million.

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## Passport Office Revolving Fund

### MANAGEMENT REPORT

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

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

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

Approved by:

CLAUDE CARON

*Director General,  
Corporate Finance  
Planning and Systems Bureau*

KATHRYN McCALLION

*Assistant Deputy Minister,  
Corporate Services  
Passport and Consular Affairs*

June 14, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net loss for the year .....	(16,853)	(11,205)	(5,693)	(2,938)
Add: items not requiring use of funds .....	10,725	9,016	4,091	4,527
Operating (use) source of funds .....	(6,128)	(2,189)	(1,602)	1,589
Net capital acquisitions .....	(14,902)	(9,564)	(13,375)	(10,743)
Working capital change .....	(1,500)	12,786	426	2,332
Loan from DFAIT .....		7,870		
Return of a previous write-off of the Revolving Fund accumulated surplus .....		5,750		
Other items .....		(13,590)		(1,377)
Authority provided (used) .....	(22,530)	1,063	(14,551)	(8,199)

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

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

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority account .....	(30,052)	(15,676)
Add: PAYE charges against the appropriation account after March 31 .....	21,107	7,416
Less: amounts credited to the appropriation account after March 31 .....	1,140	762
Net authority provided, end of year .....	(10,085)	(9,022)
Authority limit .....	4,000	4,000
Unused authority carried forward .....	14,085	13,022

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

# Passport Office Revolving Fund— Continued

## AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER,  
CORPORATE SERVICES  
PASSPORT AND CONSULAR AFFAIRS

We have audited the balance sheet of the Passport Office Revolving Fund as at March 31, 2001 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 Passport Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

Since we were appointed auditors of the Fund after March 31, 2000, we were not present at the physical inventory count at the beginning of the year and we have not been able to satisfy ourselves as to inventory quantities at that date by other

auditing procedures. Accordingly, we were unable to determine whether adjustments to passport materials and application forms expense and net loss for the year and opening accumulated surplus might be necessary.

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to observe the physical inventory count at the beginning of the fiscal year as described in the preceding paragraph, the statements of operations, accumulated surplus and cash flows present fairly, in all material respects, the results of operations and cash flows of the Fund 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 our opinion, the balance sheet presents fairly, in all material respects, the financial position of the Fund as at March 31, 2001 in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

KPMG LLP  
Chartered Accountants

Ottawa, Canada  
June 8, 2001

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

	2001	2000		2001	2000
<b>ASSETS</b>					
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada . . . . .	1,319	971	Government of Canada . . . . .	15,322	4,071
Outside parties . . . . .	88	185	Outside parties		
Inventories . . . . .	2,998	2,224	Accounts payable . . . . .	5,266	3,350
Prepaid expenses . . . . .	50	71	Vacation pay . . . . .	1,435	931
	4,455	3,451	Retroactive salaries . . . . .	176	797
			Contractors' holdbacks . . . . .	628	204
Long-term			Current portion of the provision for employee		
Capital assets (Note 4)			termination benefits . . . . .	780	625
At cost . . . . .	16,106	13,971	Deferred revenues . . . . .	1,205	1,044
Less: accumulated amortization . . . . .	11,901	10,981		24,812	11,022
	4,205	2,990			
Other capital assets (Note 4)			Long-term		
Technology Enhancement Plan project . . . . .	33,332	30,879	Provision for employee termination benefits . . . . .	6,050	5,239
Other capital projects . . . . .	16,161	11,185	Loan payable (Note 5) . . . . .	7,870	
	49,493	42,064		13,920	5,239
Less: accumulated amortization . . . . .	10,418	3,410			
	39,075	38,654			
	47,735	45,095	<b>EQUITY OF CANADA (Note 6)</b>		
			Accumulated net charge against the Fund's		
			authority . . . . .	(30,052)	(15,676)
			Accumulated surplus . . . . .	39,055	44,510
			Commitments (Note 7) . . . . .	9,003	28,834
				47,735	45,095

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

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

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

	2001	2000
Revenues		
Fees earned .....	70,660	64,308
Miscellaneous revenues .....	598	238
	<u>71,258</u>	<u>64,546</u>
Operating expenses		
Salaries and employee benefits .....	43,318	35,213
Provision for employee termination benefits .....	1,088	1,039
Amortization of capital assets .....	7,928	3,471
Passport materials and application forms .....	6,580	5,556
Professional and special services .....	4,667	4,902
Passport operations at missions abroad .....	4,447	4,447
Accommodation .....	4,401	3,920
Freight, express and cartage .....	2,516	2,323
Printing, stationery and supplies .....	2,103	1,420
Telecommunications .....	1,321	1,547
Information .....	1,271	490
Travel and removal .....	1,011	976
Repair and maintenance .....	987	1,561
Postal services and postage .....	520	336
Rentals .....	159	181
Interest .....	70	
Loss on disposal of capital assets .....		17
Miscellaneous expenses .....	76	85
	<u>82,463</u>	<u>67,484</u>
Net loss .....	(11,205)	(2,938)

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)

	2001	2000
Operating activities:		
Net loss for the year .....	(11,205)	(2,938)
Add:		
Provision for employee termination benefits .....	1,088	1,039
Amortization of capital assets .....	7,928	3,471
Loss on disposal of capital assets .....		17
	<u>(2,189)</u>	<u>1,589</u>
Changes in current assets and liabilities .....	12,786	2,332
Payments on and change in provision for employee termination benefits .....	(277)	(569)
	<u>10,320</u>	<u>3,352</u>
Investing activities:		
Capital assets acquired .....	(9,564)	(10,743)
Financing activities:		
Loan payable .....	7,870	
Return of a previous transfer of the Revolving Fund accumulated surplus (Note 3) .....	5,750	
	<u>13,620</u>	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	14,376	(7,391)
Accumulated net charge against the Fund's authority account, beginning of year .....	15,676	23,067
Accumulated net charge against the Fund's authority account, end of year .....	30,052	15,676

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)

	2001	2000
Balance, beginning of year .....	44,510	47,448
Net loss for the year .....	(11,205)	(2,938)
	<u>33,305</u>	<u>44,510</u>
Return of a previous transfer of the Revolving Fund accumulated surplus (Note 3) .....	5,750	
Balance, end of year .....	39,055	44,510

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

## Passport Office Revolving Fund— *Continued*

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

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

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

#### 2. Significant accounting policies

##### (a) Inventories

The inventory of materials and supplies is carried at cost.

##### (b) Capital assets

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

<u>Asset</u>	<u>Years</u>
Leasehold improvements	Term of lease
Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other machines and equipment	10 years

##### (c) Other capital assets

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 as follows:

<u>Asset</u>	<u>Years</u>
Machines and equipment	10 years
System	10 years
Furniture	16 years
Electronic data processing (EDP) equipment	4 years

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) Pension plan

Employees of the Passport Office are covered by the *Public Service Superannuation Act* administered by the Government of Canada. Under present legislation, contributions made by the Passport Office to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Passport Office and are charged to operations on a current basis. The Passport Office 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*.

##### (f) Use of estimates

The preparation of financial statements in conformity with Canadian 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 revenue and expenses during the period. Actual results could differ from those estimates.

##### (g) 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 the year end.

# **Passport Office Revolving Fund— Continued**

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

### **3. Transfer of the Revolving Fund accumulated surplus**

Pursuant to Treasury Board Decision #828716 dated February 8, 2001, there was a refund of \$5,750,000 for previous transfer of the Revolving Fund accumulated surplus to the Consolidated Revenue Fund. The transfer was recorded directly to accumulated surplus and accumulated net charge against the Fund's authority.

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

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
(in thousands of dollars)				
Leasehold improvements.....	3,298			3,298
Furniture.....	2,318			2,318
EDP equipment.....	5,827	1,651		7,478
Other machine and equipment.....	2,528	484		3,012
	13,971	2,135		16,106

Accumulated amortization	Balance, beginning of year	Amorti- zations	Disposals	Balance, end of year
(in thousands of dollars)				
Leasehold improvements.....	3,298			3,298
Furniture.....	1,079	138		1,217
EDP equipment.....	4,594	644		5,238
Other machine and equipment.....	2,010	138		2,148
	10,981	920		11,901

Other capital assets	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
(in thousands of dollars)				
Technology Enhancement Plan Project.....	30,879	2,453		33,332
Other capital projects.....	11,185	4,976		16,161
	42,064	7,429		49,493

Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
(in thousands of dollars)				
Technology Enhancement Plan Project.....	533	3,677		4,210
Other capital projects.....	2,877	3,331		6,208
	3,410	7,008		10,418

### **5. Loan payable**

Pursuant to Treasury Board Decision #828716 dated February 8, 2001, the Passport Office received an amount of \$7,800,000 as a loan from the Department of Foreign Affairs and International Trade. The initial amount and interest in the amount of \$1,177,000 are repayable as follows:

	(in thousands of dollars)
2003-2004.....	4,500
2004-2005.....	4,477

### **6. Equity of Canada**

#### **(a) 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.

#### **(b) Accumulated surplus**

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

### **7. Commitments**

The Passport Office rents office premises under long-term operating leases which expire in 2010. Future minimum lease payments by year and in aggregate are approximately as follows:

	(in thousands of dollars)
2002.....	4,440
2003.....	4,049
2004.....	2,308
2005.....	1,238
2006 and thereafter.....	2,353
	14,388

### **8. Related party transactions**

Through common ownership, the Passport Office is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business.

**Passport Office Revolving Fund—  
*Concluded***

NOTES TO FINANCIAL STATEMENTS—*Concluded*

9. Insurance

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

10. Income taxes

The Passport Office is not subject to income taxes.

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## 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, 2001 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:

ROD MONETTE

*Assistant Deputy Minister,  
Government Operational Service*

CAROL BEAL

*Assistant Deputy Minister,  
Real Property Services*

July 27, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income for the year . . . . .	18,884	15,519	18,460	19,855
Working capital change (Note 3) . . . . .		(1,096)		(2,312)
Other items . . . . .		860		(14)
Authority provided . . . . .	18,884	15,283	18,460	17,529

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

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

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority . . . . .	(1,698)	(2,794)
Add: PAYE charges against the appropriation account after March 31 . . . . .		837
Net authority provided, end of year . . . . .	(1,698)	(1,957)
Authority limit . . . . .	5,000	5,000
Unused authority carried forward . . . . .	6,698	6,957

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, 2001 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 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 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 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, 2001 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 13, 2001

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

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Work in process.....	4,695	4,660	Accounts payable and accrued liabilities		
			Government of Canada.....	513	838
			Deposits on disposals .....	880	1,616
				1,393	2,454
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority.....	(1,698)	(2,794)
			Accumulated surplus .....	5,000	5,000
	4,695	4,660		4,695	4,660

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)

	2001	2000
Revenues .....	21,529	23,396
Operating expenses		
Fees .....	2,315	1,580
Disbursements .....	3,695	1,961
	6,010	3,541
Net income .....	15,519	19,855

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)

	2001	2000
Operating activities		
Net income .....	15,519	19,855
Working capital change (Note 3) .....	(1,096)	(2,312)
	14,423	17,543
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1) .....	(15,519)	(19,855)
Net increase in accumulated net charge against the Fund's authority .....	(1,096)	(2,312)
Accumulated net charge against the Fund's authority, beginning of year .....	2,794	5,106
Accumulated net charge against the Fund's authority, end of year .....	1,698	2,794

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)

	2001	2000
Balance, beginning of year .....	5,000	5,000
Net income for the year .....	15,519	19,855
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1) .....	(15,519)	(19,855)
Balance, end of year .....	5,000	5,000

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

## Real Property Disposition Revolving Fund—*Concluded*

### NOTES TO THE 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 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 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

	2001	2000	Changes
Current assets .....	4,695	4,660	(35)
Current liabilities .....	1,393	2,454	(1,061)
	3,302	2,206	(1,096)

## 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, 2001 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:

ROD MONETTE

*Assistant Deputy Minister,  
Government Operational Service*

CAROL BEAL

*Assistant Deputy Minister,  
Real Property Services*

July 27, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income (loss)				
for the year . . . . .	(767)	471	427	(2,189)
Add: items not requiring use of funds . . . . .	2,600		5,817	252
Operating source (use) of funds . . . . .	1,833	471	6,244	(1,937)
Net capital acquisitions . . . . .	(1,833)		(6,244)	(201)
Working capital change (Note 6) . . . . .		78,637		56,963
Other items . . . . .		(77,764)		(54,872)
Authority provided (used) . . . . .		1,344		(47)

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

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

	2001	2000
Credit balance in the accumulated net charge against the Fund's authority . . . . .	193,428	276,619
Add: PAYE charges against the appropriation account after March 31 . . . . .	152,769	168,688
Less: amounts credited to the appropriation account after March 31 . . . . .	248,459	346,225
Net authority used, end of year . . . . .	97,738	99,082
Authority limit . . . . .	450,000	450,000
Unused authority carried forward . . . . .	352,262	350,918

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, 2001 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 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 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, 2001 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 12, 2001

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

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada . . . . .	248,263	342,224	Government of Canada . . . . .	17,158	17,901
Outside parties . . . . .	14,644	10,616	Outside parties . . . . .	143,401	154,570
Inventories and prepaid expenses . . . . .	524	903	Professional liability fund . . . . .	1,986	1,729
	263,431	353,743	Allowance for employee termination benefits due within one year . . . . .	1,340	1,360
Capital assets (Note 3) . . . . .		2,778		163,885	175,560
			Allowance for employee termination benefits . . . . .	13,269	11,964
			Contractual commitments (Note 4)		
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's authority . . . . .	193,428	276,619
			Accumulated deficit . . . . .	(107,151)	(107,622)
	263,431	356,521		263,431	356,521

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)

	2001	2000
Net revenues (Note 5) .....	133,112	120,048
Operating expenses		
Salaries and employee benefits .....	80,607	79,262
Provision for employee termination benefits .....	2,605	2,140
Occupancy costs .....	2,916	2,657
Amortization .....		252
Overhead chargeback .....	23,853	22,193
Corporate and administrative services .....	14,907	13,582
Provision for claims and other expenditures .....	7,753	2,151
	132,641	122,237
Net income (loss) .....	471	(2,189)

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)

	2001	2000
Balance, beginning of year .....	(107,622)	(105,433)
Net income (loss) for the year .....	471	(2,189)
Balance, end of year .....	(107,151)	(107,622)

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)

	2001	2000
Operating activities:		
Net income (loss) .....	471	(2,189)
Item not affecting use of authority		
Amortization .....		252
	471	(1,937)
Working capital change (Note 6) .....	78,637	56,963
Changes in allowance for employee termination benefits .....	1,305	132
	80,413	55,158
Investing activities:		
Capital assets		
Acquisitions .....		(201)
Disposals/adjustments .....	2,778	
	2,778	(201)
Net decrease in accumulated net charge against the Fund's authority .....	83,191	54,957
Accumulated net charge against the Fund's authority, beginning of year .....	(276,619)	(331,576)
Accumulated net charge against the Fund's authority, end of year .....	(193,428)	(276,619)

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

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

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

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.

#### 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.

##### (b) Inventories

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

##### (c) Work in process

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

##### (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.

## Real Property Services Revolving Fund— Concluded

### NOTES TO FINANCIAL STATEMENTS—Concluded

#### (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, 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.

#### (f) 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	Acquisitions	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Dredges and fixed shore based facilities . . . .	2,564		(2,564)	
Scows, tugs and large survey launches . . . . .	2,324		(2,324)	
All other dredging assets . . . . .	1,654		(1,654)	
	6,542		(6,542)	
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Dredges and fixed shore based facilities . . . .	1,790		(1,790)	
Scows, tugs and large survey launches . . . . .	1,122		(1,122)	
All other dredging assets . . . . .	852		(852)	
	3,764		(3,764)	
Net . . . . .	2,778		(2,778)	

#### Transfer of capital assets

The adoption of a new Financial Framework on April 1, 1999 required the Real Property Services Revolving Fund to transfer capital assets to the appropriation in fiscal years 2000 and 2001. As a result, capital assets were transferred to the appropriation for proceeds equal to the net book value of \$2,778,000 (\$15,192,000 in 2000). The offsetting entry was recorded against the Contributed Capital account.

### 4. Contractual commitments

The Fund is engaged in contractual commitments in the amount of \$146,000,000 over the next 5 years.

### 5. Net revenues

	2001	2000
(in thousands of dollars)		
Gross revenues . . . . .	712,515	615,800
Less: recoverable disbursements made on behalf of clients . . . . .	579,403	495,752
Net revenues . . . . .	133,112	120,048
Net revenues by category:		
Inventory management fees . . . . .	5,148	4,982
Project revenues . . . . .	103,342	90,524
Payroll recoveries at direct cost . . . . .	21,194	20,887
Other income . . . . .	3,428	3,655
	133,112	120,048

### 6. Changes in working capital

	2001	2000	Changes
(in thousands of dollars)			
Current assets . . . . .	263,431	353,743	90,312
Current liabilities . . . . .	163,885	175,560	(11,675)
	99,546	178,183	78,637

### 7. Comparative figures

Certain prior year 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 31, 2001

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

	2001		(Restated Note 4) 2000	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year .....	215	757	(319)	432
Add: items not requiring use of funds .....	358	93	358	141
Operating source of funds .....	573	850	39	573
Net capital acquisitions .....	(145)		(126)	
Working capital change .....		1,878		862
Other items .....		(1,793)		(795)
Authority provided (used) .....	428	935	(87)	640

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

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

	2001	2000
Debit balance in the accumulated net charge against the Fund's authority account .....	(6,204)	(3,476)
Add: PAYE charges against the appropriation account after March 31 .....	2,566	1,769
Less: amounts credited to the appropriation account after March 31 .....	474	1,470
Net authority provided, end of year .....	(4,112)	(3,177)
Authority limit .....	4,500	4,500
Unused authority carried forward .....	8,612	7,677

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, 2001 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 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 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, 2001 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  
July 20, 2001

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

	2001	(Restated Note 4) 2000		2001	(Restated Note 4) 2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	891	1,930	Government of Canada.....	1,052	791
Outside parties .....	225	181	Outside parties		
Prepaid expenses.....	107	90	Accounts payable .....	1,566	1,036
	1,223	2,201	Accrued liabilities.....	100	
Capital assets (Notes 4-5)			Accrued vacation pay.....	226	217
At cost .....	282	282	Current portion of provision for employee		
Less: accumulated amortization.....	244	233	termination benefits .....		8
	38	49		2,944	2,052
			Long-term		
			Provision for employee termination		
			benefits .....	1,230	1,140
				4,174	3,192
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority.....	(6,204)	(3,476)
			Accumulated surplus .....	3,025	2,268
			Contributed capital (Note 5) .....	266	266
				(2,913)	(942)
	1,261	2,250		1,261	2,250

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)

	2001	(Restated Note 4) 2000
Revenues		
Course fees and services .....	9,280	7,757
Subsidies (Note 3) .....	2,727	2,771
	12,007	10,528
Operating expenses		
Salaries and employee benefits .....	5,024	4,764
Provision for employee termination benefits .....	82	131
Professional and special services .....	3,562	2,960
Rentals .....	808	735
Travel and communications .....	371	362
Material and supplies .....	669	522
Administration and financial services .....	219	219
Information .....	168	176
Amortization .....	11	10
Other .....	336	217
	11,250	10,096
Net profit for the year .....	757	432

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)

	2001	(Restated Note 4) 2000
Operating activities:		
Net profit of the year .....	757	432
Add:		
Provision for employee termination benefits .....	82	131
Amortization .....	11	10
	850	573
Net change in working capital .....	1,878	862
Net financial resources provided by operating activities .....	2,728	1,435
Net financial resources provided by and change in the accumulated net charge against the Fund's authority, during the year .....	2,728	1,435
Accumulated net charge against the Fund's authority account, beginning of year .....	3,476	2,041
Accumulated net charge against the Fund's authority account, end of year .....	6,204	3,476

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)

	2001	(Restated Note 4) 2000
Balance, beginning of year .....	2,268	1,836
Net profit of the year .....	757	432
Accumulated surplus end of year .....	3,025	2,268

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

## Staff Development and Training Revolving Fund—Continued

### NOTES TO THE 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 Canadian 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 Revolving 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

Effective April 1, 2000, only assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are recorded at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office and classroom furniture	17 years
Office and classroom equipment	10 years
Electronic data processing (EDP) equipment	3-5 years

#### (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 2000-2001, appropriation funds in the amount of \$2,726,500 (\$2,771,000 in 1999-2000) were recorded in the 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. 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 1999-2000 comparative figures. Consequently, the effect of the change in accounting policy in the financial statements is as follows: the capital assets net book value decreased by \$131,000 in fiscal year 2000-2001 (decreased by \$526,000 in fiscal year 1999-2000); net profit for the year decreased by \$131,000 in fiscal year 2000-2001 (decreased by \$0 fiscal year 1999-2000); and accumulated surplus decreased by \$131,000 (decreased by \$526,000 in 1999-2000).

#### 5. Capital assets and accumulated amortization

Capital assets	(Restated Note 4)			Balance at end of year
	Balance at beginning of year	Acquisitions	Disposal	
	(in thousands of dollars)			
Equipment . . . . .	255			255
EDP equipment . . . . .	27			27
	282			282

Accumulated amortization	(Restated Note 4)			Balance at end of year
	Balance at beginning of year	Amortization	Decrease	
	(in thousands of dollars)			
Equipment . . . . .	213	9		222
EDP equipment . . . . .	20	2		22
	233	11		244

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

NOTES TO THE FINANCIAL STATEMENTS—  
*Concluded*

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

6. Contingent liabilities

The Revolving Fund has outstanding claims in dispute for which the outcome is unknown as of March 31, 2001. Management of the Revolving Fund believes that the outcome of the outstanding claims will not have a material impact on the financial statements.

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## 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, 2001 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:

ROD MONETTE

*Assistant Deputy Minister,  
Government Operational Service*

M. CARDINAL

*Chief Executive Officer,  
Translation Bureau*

July 17, 2001

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

	2001		2000	
	Estimates	Actual	Estimates	Actual
Net income (loss)				
for the year .....	(3,373)	5,062	(6,487)	4,324
Add: items not requiring				
use of funds .....	1,078	1,872	2,289	2,159
Operating source (use)				
of funds .....	(2,295)	6,934	(4,198)	6,483
Net capital				
acquisitions .....	(1,215)	(275)	(1,215)	(107)
Working capital				
change (Note 6) .....	116	932	63	12,150
Other items .....		(155)	(1,000)	(11,321)
Authority provided				
(used) .....	(3,394)	7,436	(6,350)	7,205

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

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

	2001	2000
Debit balance in the accumulated net		
charge against the Fund's authority .....	(17,256)	(9,401)
Add: PAYE charges against the appropriation		
account after March 31 .....	13,162	11,242
Less: amounts credited to the appropriation		
account after March 31 .....	14,737	12,802
Net authority provided, end of		
year .....	(18,831)	(10,961)
Authority limit .....	75,000	75,000
Unused authority carried forward .....	93,831	85,961

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, 2001 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 the 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 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 Translation Bureau Revolving Fund as at March 31, 2001, 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 and Young, LLP  
Chartered Accountants

Ottawa, Canada  
June 15, 2001

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

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	14,737	12,802	Government of Canada.....	2,154	1,595
Outside parties .....	724	848	Outside parties .....	15,311	13,127
	15,461	13,650		17,465	14,722
Capital assets (Note 3) .....	386	202	Allowance for employee termination benefits .....	24,118	22,337
Deferred employee benefits.....	15,601	15,865		41,583	37,059
			Contractual commitments (Note 4)		
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority.....	(17,256)	(9,401)
			Accumulated surplus .....	7,121	2,059
	31,448	29,717		31,448	29,717

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)

	2001	2000
Revenues (Note 5) .....	157,153	144,455
Operating expenses		
Salaries and employee benefits .....	93,130	86,580
Provision for employee termination benefits .....	2,336	2,375
Professional and special services .....	36,735	34,118
Occupancy costs .....	5,450	5,082
Utilities, materials and supplies .....	3,979	2,609
Corporate and administrative services .....	3,960	4,522
Transportation and communications .....	3,783	3,536
Purchased repair and maintenance .....	1,097	408
Information .....	305	143
Rentals .....	134	134
Amortization .....	91	115
Other expenditures .....	1,091	509
	152,091	140,131
Net income .....	5,062	4,324

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)

	2001	2000
Balance, beginning of year .....	2,059	(2,265)
Net income for the year .....	5,062	4,324
Write-off of net loss to accumulated net charge against the Fund's authority account (Note 1) .....		
Balance, end of year .....	7,121	2,059

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)

	2001	2000
Operating activities:		
Net income .....	5,062	4,324
Employee termination benefits payments .....	(555)	(331)
Items not affecting use of authority		
Amortization .....	91	115
Provision for employee termination benefits .....	2,336	2,375
	6,934	6,483
Working capital change (Note 6) .....	932	12,150
Changes in other assets .....	264	
	8,130	18,633
Investing activities:		
Capital assets		
Acquisitions .....	(275)	(107)
Net decrease in accumulated net charge against the Fund's authority .....	7,855	18,526
Accumulated net charge against the Fund's authority beginning of year .....	9,401	(9,125)
Accumulated net charge against the Fund's authority end of year .....	17,256	9,401

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

## Translation Bureau Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Translation Bureau 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, TB decision #824299 dated July 10, 1996 and TB decision #825830 dated December 11, 1997 gave the Translation Bureau the authority to delete operating losses for the first six years of operating under the Revolving Fund. No amount was written-off in 2000-2001 (nil in 1999-2000) since the Revolving Fund is showing a surplus.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian 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 and expenses are recorded on the accrual basis of accounting.

##### (b) Capital assets

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 commencing the month after acquisition.

##### (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. Capital assets and accumulated amortization

	Balance at beginning of year	Acqui- sitions	Disposals/ Adjustments	Balance at end of year
(in thousands of dollars)				
Capital assets				
Computer equipment .....	1,274	252	(819)	707
Furniture and fixtures .....	17	23		40
	1,291	275	(819)	747
Accumulated amortization				
	Balance at beginning of year	Current year amorti- zation	Disposals/ Adjustments	Balance at end of year
(in thousands of dollars)				
Computer equipment .....	1,072	91	(819)	344
Furniture and fixtures .....	17			17
	1,089	91	(819)	361
Net .....	202	184		386

**Translation Bureau Revolving Fund—  
Concluded**

**NOTES TO THE FINANCIAL STATEMENTS—  
Concluded**

4. Contractual commitments

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

(in thousands of dollars)

2001-2002 .....	3,279
2002-2003 .....	3,155
2003-2004 .....	3,054
2004-2005 .....	2,758
2005-2006 .....	2,148
	<u>14,394</u>

5. Revenues

2001      2000

(in thousands of dollars)

Translation services .....	153,269	140,581
Interpretation services .....	3,031	2,749
Termium sales .....	646	1,000
Other .....	207	125
	<u>157,153</u>	<u>144,455</u>

6. Changes in working capital

2001      2000      Changes

(in thousands of dollars)

Current assets .....	15,461	13,650	(1,811)
Current liabilities .....	17,465	14,722	2,743
	<u>(2,004)</u>	<u>(1,072)</u>	<u>932</u>

# SECTION 2

2000-2001

*PUBLIC ACCOUNTS OF CANADA*

## Financial Statements of Departmental Corporations

### CONTENTS

	<i>Page</i>
Canada Customs and Revenue Agency . . . . .	2.2
Canada Employment Insurance Commission . . . . .	2.14
Canadian Centre for Management Development . . . . .	2.20
Canadian Centre for Occupational Health and Safety . . . . .	2.22
Canadian Food Inspection Agency . . . . .	2.26
Canadian Institutes of Health Research . . . . .	2.34
Canadian Nuclear Safety Commission . . . . .	2.39
Canadian Polar Commission . . . . .	2.44
Canadian Transportation Accident Investigation and Safety Board . . . . .	2.46
Fisheries Prices Support Board . . . . .	2.51
Law Commission of Canada . . . . .	2.52
National Battlefields Commission . . . . .	2.54
National Research Council of Canada . . . . .	2.57
National Round Table on the Environment and the Economy . . .	2.61
Natural Sciences and Engineering Research Council . . . . .	2.65
Parks Canada Agency . . . . .	2.69
Social Sciences and Humanities Research Council . . . . .	2.70

## **Canada Customs and Revenue Agency**

### **MANAGEMENT REPORT**

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 of the Receiver General for Canada for departmental corporations. Significant accounting policies are set out in Note 2 to 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 statements are 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 judgments with due consideration to materiality. To fulfill 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 within the authorities provided by Parliament and are executed in accordance with prescribed regulations, and 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 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 conducts independent audits and expresses opinions on the accompanying financial statements.

Approved by:

ROB WRIGHT  
*Commissioner*

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

July 23, 2001

# Canada Customs and Revenue Agency— Continued

## 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, 2001. 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 Canadian 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, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser, FCA  
Auditor General of Canada

Ottawa, Canada  
July 23, 2001

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

	2001	2000 (Restated Note 3)
Operating and administration expenditures		
Services		
Personnel		
Salaries .....	1,919,013	1,839,989
Other allowances and benefits .....	672,499	617,191
	2,591,512	2,457,180
Accommodation .....	214,326	196,317
Transportation and communications .....	174,010	160,377
Professional and special services .....	163,500	148,354
Transfer payments to the Province of Quebec (GST joint administration) .....	118,953	94,901
Purchased repair and maintenance .....	81,890	58,647
Other services .....	44,507	57,690
Rentals .....	11,414	11,656
Information .....	4,948	2,478
Utilities .....	598	587
	3,405,658	3,188,187
Goods		
Equipment .....	94,501	97,748
Materials and supplies .....	63,578	61,736
Land, building and works .....	2,888	15,323
	160,967	174,807
Other expenditures		
Subsidies and other .....	2,365	3,103
Total operating and administration expenditures .....	3,568,990	3,366,097
Non-tax revenues (Note 5) .....	213,249	201,035
Net cost of operations .....	3,355,741	3,165,062

Contingent liabilities (Note 11)

The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT  
*Commissioner*

MICHAEL L. TURCOTTE  
*Chair, Board of Management*

## Canada Customs and Revenue Agency— *Continued*

### 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:

- (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 and 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. This Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the

organization. The separate 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 other groups or organizations, but are 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 administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. 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 Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

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 and customs 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 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.

##### (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 *Income Tax Act*, the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation.

## Canada Customs and Revenue Agency— *Continued*

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

(c) Capital assets 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 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 and is not entitled to surpluses.

(g) Employee termination benefits, vacation pay and compensatory leave

Employee termination benefits, vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment. The employee termination benefits liability is estimated using the Government of Canada's demographic population characteristics and demographic population assumptions. The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and compensatory leave benefits accruing to employees. Employee termination benefits and vacation pay leave liabilities payable on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

Beginning with the 2001-2002 fiscal year, the Government has changed its accounting policies to a form of full accrual accounting. Concurrently, the Agency is also implementing these new policies and will prepare a full set of financial statements pertaining to Agency Activities, i.e. Statement of Financial Position, Statement of Operations, Statement of Equity of Canada and a Statement of Cash Flows beginning with the fiscal year ending March 31, 2002.

3. Change in accounting policies

The Agency's accounting policy is to record termination benefits, accumulated vacation pay and compensatory leave as the benefits are earned by the employees. Previously, these amounts were recorded on a cash basis. This change has been applied on a retroactive basis. The net effect is to increase the March 31, 2000 other allowances and benefits expenditure, total operating and administration expenditures, and the net cost of operations by \$37,994,000. These expenditures have no impact on the availability of funds in the reporting years. There is, however, an impact on future funding requirements as shown in note 4.

The corresponding liabilities are included in note 7.

# Canada Customs and Revenue Agency— Continued

## NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

### 4. Parliamentary appropriations

	2001	2000 (Restated Note 3)
	(in thousands of dollars)	
Vote 1—CCRA		
(Operating expenditures) . . . . .	4,053,757	2,409,874
Less: relief for heating expense payments <sup>(1)</sup> . . . . .	1,459,267	
Less: amounts available for use in subsequent years for relief for heating expense payments <sup>(1)</sup> . . . . .	62,552	
Less: amounts available for use in subsequent year . . . . .	115,230	69,264
	2,416,708	2,340,610
Vote 5—CCRA		
(Capital expenditures) . . . . .	13,733	15,727
Less: amounts available for use in subsequent year . . . . .	3,733	6
	10,000	15,721
Vote 10—CCRA		
(Transfer payments) . . . . .	121,655	95,000
Less: amounts available for use in subsequent year . . . . .	2,702	99
	118,953	94,901
Add: Statutory contributions to employee benefit plans . . . . .	414,548	394,479
Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>CCRA Act</i> . <sup>(2)</sup> . . . . .	37,035	
Other statutory expenditures . . . . .	883	922
Spending of proceeds from disposal of surplus Crown assets. . . . .	638	310
	453,104	395,711
Total appropriations used. . . . .	2,998,765	2,846,943
Less: Non-tax revenues other than revenues netted against expenditures (Note 5). . . . .	80,451	65,611
Prior year expenditure charged to current year appropriation. . . . .		9,900
	80,451	75,511
Add: Services provided without charge by other Government departments (Note 10) . . . . .	391,377	355,636
Net changes in future funding requirements (Note 7) . . . . .		
Employee termination benefits . . . . .	25,398	27,866
Vacation pay and compensatory leave . . . . .	20,652	10,128
	437,427	393,630
Net cost of operations. . . . .	3,355,741	3,165,062

<sup>(1)</sup> In accordance with the division of activities for financial reporting purposes outlined in Note 1, the ex gratia relief for heating expenses payments, which were authorized through Vote 1—CCRA (Operating expenditures), are reported as an administered expenditure on the Statement of Operations—Administered Activities. The amount shown as available for use in subsequent years is restricted to such payments.

<sup>(2)</sup> Authority to respond these revenues pursuant to section 60 of the *Canada Customs and Revenue Agency Act* commenced in 2000-2001.

### 5. Non-tax revenues

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

	2001	2000
	(in thousands of dollars)	
Non-tax revenues credited to vote 1— CCRA (operating expenditures)		
Fees for collecting Employment Insurance premiums . . . . .	83,086	77,748
Fees for collecting Canada Pension Plan contributions . . . . .	49,712	57,676
	132,798	135,424
Respendable revenues <sup>(1)</sup>		
Administration fees—		
Provinces and municipalities. . . . .	24,247	
Duty free shops. . . . .	5,568	
Refunds of previous years' expenditures . . . . .	935	
Services fees . . . . .	3,385	
Ruling fees . . . . .	1,479	
Other respendable revenues. . . . .	1,661	
	37,275	
Other non-tax revenues		
Recovery of employee benefit costs for collecting activities . . . . .	26,301	22,406
Administration fees—		
Provinces and municipalities. . . . .		20,652
Duty free shops. . . . .		5,168
Refunds of previous years' expenditures . . . . .		4,894
Service fees . . . . .		2,975
Adjustment to accounts payable . . . . .	10,117	2,271
Ruling fees . . . . .		1,166
Lease and use of public property. . . . .	669	644
Other non-tax revenues . . . . .	6,089	5,435
	43,176	65,611
Total non-tax revenues . . . . .	213,249	201,035

<sup>(1)</sup> Authority to respond these revenues pursuant to section 60 of the *Canada Customs and Revenue Agency Act* commenced in 2000-2001.

## 2. 6 FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

## Canada Customs and Revenue Agency— Continued

### NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

#### 6. Accounts receivable

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

	2001	2000
	(in thousands of dollars)	
Accounts receivable—From other		
Government departments . . . . .	20,026	7,101
Accounts receivable—External		
to the Government . . . . .	1,016	1,349
	21,042	8,450
Less: allowance for doubtful		
accounts . . . . .	45	
	20,997	8,450

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

#### 7. Liabilities

At year-end, the Agency has the following liabilities:

	2001	2000
	(in thousands of dollars)	
Employee termination benefits . . . . .	347,522	322,124
Accounts payable—External		
to the Government . . . . .	121,922	120,489
Vacation pay and compensatory leave . . . . .	116,000	95,348
Accounts payable—To other		
Government departments . . . . .	70,483	75,586
Accrued employee salary and		
benefits . . . . .	41,404	71,916
Capital leases . . . . .	4,997	
Accounts payable—To employees . . . . .	3,139	2,693
Other liabilities . . . . .	120	270
	705,587	688,426

Expenditures associated with these liabilities are reflected in the Statement of Operations.

#### 8. Capital assets purchases

Accounting principles of the Government of Canada for fiscal years included in these financial statements do not require the capitalization of assets. Capital expenditures have been charged to operating and administrative expenditures at the time of acquisition or construction. For information purposes, this table presents those acquisitions during the year that could otherwise have been capitalized under a full accrual accounting principle for tangible capital assets. For the purpose of this table, we have recorded only assets with an original individual cost of \$10,000 or more.

	2001	2000
	(in thousands of dollars)	
Information technology equipment . . . . .	17,929	4,622
Buildings under construction . . . . .	6,542	12,438
Motor vehicles . . . . .	1,675	2,060
Equipment . . . . .	1,629	2,927
Capital leases		
(information technology) . . . . .	922	
Buildings . . . . .	544	34
Land . . . . .	15	35
	29,256	22,116

#### 9. 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 \$1,045,000 (2000—\$846,000) and are included in the Statement of Operations. This includes payments to the Board of Management, secretariat staff personnel expenditures, travel and other expenditures.

## Canada Customs and Revenue Agency— Continued

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

#### 10. Related party transactions

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

During the year, the Agency received accommodation and professional services without charge from other government departments and agencies. Employer health insurance plan contributions and worker's compensation benefits were also provided by other Government departments without charge. Significant services provided without charge have been recorded in the Agency's statement of operations as follows:

	2001	2000
	(in thousands of dollars)	
Accommodation . . . . .	214,326	196,317
Employer's contribution to the health insurance plan . . . . .	112,842	105,415
Legal services . . . . .	57,907	46,886
Audit services . . . . .	3,270	4,358
Worker's compensation benefits . . . . .	3,032	2,660
	<u>391,377</u>	<u>355,636</u>

Certain payables and receivables outstanding at year end were with these related parties:

Accounts receivable—From other Government departments . . . . .	20,026	7,101
Accounts payable—To other Government departments . . . . .	70,483	75,586

#### 11. Contingent liabilities

In connection with its operations, the Canada Customs and Revenue Agency is a defendant in certain cases of litigation. It is estimated that as at March 31, 2001, there are \$4 million (\$12 million as at March 31, 2000) in claims and pending and threatened litigation. A contingent liability is a potential liability which may become a liability when one or more future events occur or fail to 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.

### 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, 2001. 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 Canadian 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, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser, FCA  
Auditor General of Canada

Ottawa, Canada  
July 23, 2001

# Canada Customs and Revenue Agency— Continued

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

	2001	2000		2001	2000
Administered revenues			Transfers to others (Note 4) . . . . .	(195,130)	(56,572)
Tax revenues (Note 3)			Total other . . . . .	0	0
Income tax			Total tax revenues . . . . .	160,000,968	147,164,130
Personal . . . . .	163,763,361	154,151,820	Non-tax revenues (Note 6)		
Transfers to others (Note 4) . . . . .	(75,235,713)	(69,327,944)	Penalties . . . . .	91,931	85,128
Total Personal . . . . .	88,527,648	84,823,876	Interest . . . . .	81,841	61,300
Corporation . . . . .	30,947,905	25,321,506	Other . . . . .	26,327	14,828
Transfers to others (Note 4) . . . . .	(2,736,354)	(2,131,298)	Total non-tax revenues . . . . .	200,099	161,256
Total Corporation . . . . .	28,211,551	23,190,208	Total revenues administered on behalf of the Government of Canada . . . . .	160,201,067	147,325,386
Non-resident and other . . . . .	4,312,234	3,499,284	Administered expenditures		
Total Non-resident and other . . . . .	4,312,234	3,499,284	Federal expenditures		
Total income tax . . . . .	121,051,433	111,513,368	Child tax benefits . . . . .	6,810,968	5,999,542
GST and HST, Excise and Customs			GST credit . . . . .	2,901,708	2,846,993
Goods and Services Tax (GST)/			Relief for heating expense payments . . . . .	1,459,267	
Harmonized Sales Tax (HST) (Note 5) . . . . .	29,641,521	27,376,527	Children's special allowance . . . . .	102,689	88,227
Transfers to others (Note 4) . . . . .	(1,818,627)	(1,799,367)	Interest . . . . .	79,392	76,682
Total GST and HST . . . . .	27,822,894	25,577,160	Old Age Security benefits repaid . . . . .	(588,467)	(553,575)
Excise energy taxes . . . . .	4,805,284	4,757,133	Total federal expenditures . . . . .	10,765,557	8,457,869
Other excise duties and taxes . . . . .	3,514,040	3,214,211	Other expenditures		
Transfer to others (Note 4) . . . . .		(2,859)	Provincial/Territorial Family Benefit Programs (Note 7) . . . . .	1,769,872	510,592
Total excise duties and taxes . . . . .	8,319,324	7,968,485	Recoveries from provinces/ territories . . . . .	(1,769,872)	(510,592)
Customs import duties . . . . .	2,807,317	2,105,117	Total other expenditures . . . . .	0	0
Total customs import duties . . . . .	2,807,317	2,105,117	Total expenditures administered on behalf of the Government of Canada . . . . .	10,765,557	8,457,869
Total GST and HST, Excise and Customs . . . . .	38,949,535	35,650,762			
Other					
Nova Scotia Worker's Compensation . . . . .	156,660	29,746			
Provincial sales, tobacco and alcohol taxes . . . . .	38,470	26,826			

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 (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.

## Canada Customs and Revenue Agency— *Continued*

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

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

- (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 and 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 administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. 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 Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

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 and customs 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 the preparation of the financial statements of the Government of Canada. The purpose of these financial statements is to present the tax and tax-related revenues and expenditures that the Agency administered on behalf of the federal government, provincial/territorial governments and other organizations. The most significant accounting policies are as follows:

##### (a) Tax revenue recognition

Tax revenues are generally reported in the period in which they are received. Tax revenues are reported net of refunds. Transfers to others are generally 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. With the implementation of a new corporate tax processing system during 2000-2001, corporate tax refunds are now allocated to the year in which the assessment of the return is normally processed. Cases of tax refunds that are significant and that have been appealed to the Federal Court of Canada or to the Supreme Court of Canada are accrued when a court decision in favour of the taxpayer is rendered and the Crown has taken a decision not to pursue further.

# Canada Customs and Revenue Agency— Continued

## NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

### (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. Income tax interest and penalties are recorded as tax revenue.

### (c) Expenditures

The Goods and Services Tax (GST) quarterly tax credits and payments under the Child Tax Benefit Program, the Children's Special Allowance and the Relief for Heating Expense payments are charged in the period to which they relate. OAS benefits repaid are recognized as tax returns are assessed. Provincial/Territorial benefit programs expenditures and recoveries are recognized on a cash basis.

Beginning with the 2001-2002 fiscal year, the Government has changed its accounting policies to a form of full accrual accounting. Concurrently, the Agency is also implementing these new policies and will prepare a full set of financial statements pertaining to Administered Activities, i.e. Statement of Administered Assets and Liabilities, Statement of Administered Revenues, Statement of Administered Expenses and a Statement of Cash Flows beginning with the fiscal year ending March 31, 2002.

### 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 in the Statement of Operations—Administered Activities:

	2001		2000	
	Gross Cash Receipts	Refunds	Net	Net
(in thousands of dollars)				
Income tax				
Personal .....	180,961,433	17,198,072	163,763,361	154,151,820
Corporation .....	37,967,576	7,019,671	30,947,905	25,321,506
Non-resident and other .....	4,499,520	187,286	4,312,234	3,499,284
Total income tax .....	223,428,529	24,405,029	199,023,500	182,972,610
GST and HST,				
Excise and Customs				
Goods and Services Tax (GST)/				
Harmonized Sales Tax (HST) .....	60,814,436	31,172,915	29,641,521	27,376,527
Excise energy taxes .....	4,810,037	4,753	4,805,284	4,757,133
Other excise duties and taxes .....	3,529,457	15,417	3,514,040	3,214,211
Customs import duties .....	3,005,774	198,457	2,807,317	2,105,117
Total GST and HST, Excise and Customs .....	72,159,704	31,391,542	40,768,162	37,452,988
Other				
Nova Scotia Worker's Compensation .....	156,660		156,660	29,746
Provincial sales, tobacco and alcohol taxes .....	38,470		38,470	26,826
Total other .....	195,130		195,130	56,572
Tax revenues, before transfers . . . .	295,783,363	55,796,571	239,986,792	220,482,170

### 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.

# Canada Customs and Revenue Agency— Continued

## NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

Transfers made in any one year typically are comprised of two 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 for a prior time period. This adjustment to total tax revenues brings previously estimated and recorded transfers for the prior time period into agreement with actual information, such as assessed amounts.

Any differences between actual amounts owing to others for 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:

	2001	2000
	(in thousands of dollars)	
Personal		
Provincial/territorial/First Nations income taxes .....	34,880,720	33,473,467
Canada Pension Plan contributions .....	21,161,664	16,871,726
Employment Insurance premiums .....	18,987,354	18,838,140
Employment Insurance benefits repaid .....	205,975	144,611
Total personal transfers .....	75,235,713	69,327,944
Corporation		
Provincial/territorial income taxes .....	2,736,354	2,131,298
Total Corporation transfers .....	2,736,354	2,131,298
GST and HST		
Harmonized Sales Tax .....	1,817,062	1,798,099
First Nations Sales Tax .....	1,565	1,268
Total GST/HST transfers .....	1,818,627	1,799,367
Excise		
Air Transportation Tax .....		2,859
Total excise transfers .....		2,859
Other transfers		
Nova Scotia Worker's Compensation .....	156,660	29,746
Provincial sales, tobacco and alcohol taxes .....	38,470	26,826
Total other transfers .....	195,130	56,572
Total transfers .....	79,985,824	73,318,040

## 5. Goods and services tax/Harmonized sales tax

GST collected on the sale of goods and services by most other federal government organizations is not included in this statement. As federal government organizations change their accounting systems over the next year, these amounts will be administered by 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) and First Nations sales tax where applicable. GST and HST received are reported net of offsetting refunds and rebates claimed by registrants. Transfers of HST to provinces and sales tax to the First Nations are calculated in accordance with applicable Agreements.

## 6. Non-tax revenues

The following table presents details of administered non-tax revenues:

	2001	2000
	(in thousands of dollars)	
Non-tax revenues		
Penalties—GST and excise .....	91,931	85,128
Interest—GST and excise .....	81,841	61,300
Other:		
Seizures .....	11,331	8,974
Fines and forfeitures .....	14,931	4,676
Sale of unclaimed goods, etc. ....	65	1,178
	26,327	14,828
Total administered non-tax revenues .....	200,099	161,256

## Canada Customs and Revenue Agency— Concluded

### NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Concluded

#### 7. Provincial/territorial benefit programs

Provincial/territorial benefit programs include the following: Newfoundland and Labrador Harmonized Sales Tax Credit, Newfoundland and Labrador Senior Supplement, Newfoundland and Labrador Child Benefit, Nova Scotia Child Benefit, New Brunswick Child Benefit, Saskatchewan Child Benefit, Saskatchewan Sales Tax Credit, Alberta Family Employment Tax Credit, Alberta Energy Tax Refund, British Columbia Family Bonus, British Columbia Earned Income Benefit, British Columbia Energy Rebate, Yukon Child Benefit, Northwest Territories Child Benefit, Ontario Taxpayers Dividend and the Nunavut Child Benefit. These amounts represent payments made by the Agency to individual taxpayers on behalf of the applicable province/territory.

#### 8. Contingent significant refunds

Contingent significant refunds represent potential amounts that 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 and a reasonable estimate of the amount to be refunded can be made, the amount is accrued.

Claims for significant tax refunds are disclosed 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 disclosed, as appropriate. There are \$1,123 million (\$802 million as at March 31, 2000) 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, 2001.

#### 9. Accounts receivable

Accounts receivable for tax revenues are unaudited and are reported on a memorandum basis in the *Public Accounts of Canada*. Details of the unaudited balances are included in Section 4 of Volume II (Part II) of the *Public Accounts of Canada*.

#### 10. Deposit and trust accounts

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

	2001	2000
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year .....	12,178	11,398
Add: receipts .....	5,285	2,179
Less: disbursements .....	1,049	1,399
Balance, end of year .....	16,414	12,178
Temporary deposits received from importers		
Balance, beginning of year .....	700	745
Net transactions during the year .....	(144)	(45)
Balance, end of year .....	556	700

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 Customs and Excise regulations regarding temporary entry of goods.

#### 11. Comparative figures

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

## 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 with due consideration to materiality. To fulfil these accounting and reporting responsibilities, 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. They are designed to provide reasonable assurance that 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:

MARYANTONETT FLUMIAN  
*Associate Deputy Minister*

ALAN WINBERG  
*Senior financial officer*

July 23, 2001

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

	2001	2000
<b>Expenditures</b>		
Human resource investment.....	2,342,469	2,351,771
Employment Insurance Income Benefits .....	512,521	583,220
HRCC management and joint services <sup>(1)</sup> .....		354,937
	2,854,990	3,289,928
Corporate Services and Service Delivery Support.....	773,763	490,211
Total of expenditures .....	3,628,753	3,780,139
<b>Revenues</b>		
Revenues netted against expenditures		
Recovery of Employment Insurance Account administrative costs.....	1,242,173	1,290,963
<b>Non-tax revenues</b>		
Refunds of previous years' expenditures .....	150,362	90,145
Proceeds from the disposal of surplus Crown assets .....	423	557
Privileges, licences and permits.....	56	151
Services and service fees .....	37	31
Proceeds from sales .....		7
<b>Other revenues</b>		
Recovery of employee benefit cost E.I. ....	118,160	111,900
Government annuities surplus .....	5,574	5,822
Employment Insurance fines .....	618	510
Other <sup>(2)</sup> .....	1,948	154,859
	277,178	363,982
Total of revenues.....	1,519,351	1,654,945
Net cost of operations.....	2,109,402	2,125,194

(1) This account is included within Service Delivery Support business line.

(2) The amounts related to Canada Student loans do not belong to Canada Employment Insurance Commission.

### 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 four business lines and their objectives are as follows:

# Canada Employment Insurance Commission—Continued

## NOTES TO THE STATEMENT OF OPERATIONS—Continued

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

Service Delivery Support — To manage and operate Systems activities supporting the delivery of services and benefits to our clients. It also includes direct client services such as reception and direction of clients whether in person or by phone at the local Human Resource Centres of Canada as well as administrative support, and program advice and guidance through policy and procedure development that supports joint delivery of business lines at the local, area and regional levels.

Human Resources Investment and Employment Insurance Income Benefits — 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)

	2001	2000
Human Resources Investment and Employment Insurance Income Benefits		
Vote 1. <sup>(1)</sup>	299,658	224,523
Lapsed	5,983	5,352
	293,675	219,171
Vote 5.	932,786	981,350
Lapsed	167,124	97,313
	765,662	884,037
Statutory contributions to employee benefit plans	89,685	113,035
Statutory civil service insurance actuarial liability adjustment	197	238
Statutory retirement benefits to annuities agents' pensions	29	28
Statutory overpayments Government annuities	12	
	89,923	113,301
Total business lines	1,149,260	1,216,509
Corporate Services and Service Delivery Support		
Vote 1. <sup>(1)</sup>	185,410	132,640
Lapsed	5,864	9,538
	179,546	123,102
Statutory contributions to employee benefit plans	43,311	30,199
Statutory spending of proceeds from the disposal of surplus Crown assets	345	538
Statutory refunds of amounts credited to revenues in previous years	51	(2,158)
	43,707	28,579
Total business lines	223,253	151,681
Total use of appropriations	1,372,513	1,368,190

<sup>(1)</sup> The amount is a portion of the Vote 1.

# 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.

	2001	2000
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Services and Service		
Delivery Support		
Secondments .....	6,132	300
Miscellaneous .....	1	2,147
	6,133	2,447
Outside parties		
Human Resource Investment and		
Employment Insurance Income		
Benefits		
Employment Insurance benefit		
overpayments .....	357,268	368,756
Employment Insurance—Section 38		
penalties .....	240,904	227,877
Employment benefit		
repayments .....	75,892	238,015
CJS developmental use of		
E.I. funds .....	10,683	10,034
Other programs .....	10,647	8,563
Employment Insurance fines .....	5,911	5,835
E.I. employer penalties .....	4,031	3,689
The Atlantic Groundfish		
Strategy—TAGS .....	2,275	3,996
Youth training option program .....	1,104	571
Social assistance recipients .....	551	557
E.I. chargeback .....	550	607
Fisheries Restructuring and Adjustment		
Measures—FRAM .....	487	535
Labour adjustment benefits .....	315	344
Community futures .....	146	134
Pan Canadian—E.I. Part II .....	14	
Employment Insurance Benefit		
overpayments—Part II. <sup>(1)</sup> .....		6,574
	710,778	876,087
Corporate Services and Service		
Delivery Support		
Secondments .....	908	334
Miscellaneous .....	680	78
Outreach Program .....	136	122
Salary overpayments .....	132	81
	1,856	615
Total .....	718,767	879,149

<sup>(1)</sup> The amounts of this account have been allocated within various accounts.

### 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)

	2001	2000
Receipts and other credits		
Premiums—Employers and employees. ....	18,988	18,839
Interest earned .....	1,565	1,068
Penalties .....	41	41
	20,594	19,948
Payments and other charges		
Benefits .....	11,091	11,443
Administration costs .....	1,384	1,406
	12,475	12,849
Net increase or (decrease) .....	8,119	7,099
Add: balance at beginning of year .....	27,175	20,076
Balance at end of year .....	35,294	27,175

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

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

	2001	2000
Balance as at April 1 .....	546,059	585,813
Receipts and other credits		
Interest from Canada .....	35,616	38,210
Premiums .....	90	150
Other .....	107	63
	35,813	38,423
Payments and other charges		
Annuity payments .....	67,619	71,374
Unclaimed annuities .....	449	555
Premium refunds .....	374	426
	68,442	72,355
Net increase or (decrease) .....	(32,629)	(33,932)
Actuarial surplus (deficit), excess of recorded unpaid annuities at the end of the year over calculated unpaid .....	(5,646)	(5,822)
Balance as at March 31 .....	507,784	546,059

### (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 \$407,000 and payments from the Account amounted to \$7,315,000.

### TRANSACTIONS IN THE ANNUITIES AGENTS' PENSION ACCOUNT

	2001	2000
	\$	\$
Balance as at April 1 .....	18,084	24,727
Receipts and other credits .....	407	
Payments and other charges .....	7,315	6,643
Net increase or (decrease) .....	(6,908)	(6,643)
Balance as at March 31 .....	11,176	18,084

### (d) Civil Service insurance account

This account 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 account 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 \$5,139,000 and, an amount of \$197,296,000 (charged to expenditures) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 2001. Payments and other charges consisted of death benefits, \$517,957,000; cash surrender value, \$12,012,000; annuities, \$18,210,000; and premium refunds, \$25,000.

# Canada Employment Insurance Commission—Continued

## NOTES TO THE STATEMENT OF OPERATIONS— Concluded

### TRANSACTIONS IN THE CIVIL SERVICE INSURANCE FUND

	2001	2000
	\$	\$
Balance at beginning of the exercise.....	8,340,263	8,672,348
Receipts and other credits		
Premiums.....	5,139	5,530
Payments and other charges		
Death benefits.....	517,957	555,565
Cash surrender value.....	18,210	
Annuities.....	25	20,289
Premiums refunds.....	12,012	52
	548,204	575,906
Net increase or (decrease).....	(543,065)	(570,376)
Adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1999.....	197,296	238,291
Balance at end of year.....	7,994,494	8,340,263

### 6. Contingent liabilities

There exist four claims classified as “likely” against the Canada Employment Insurance Commission for a total amount of \$38,110,000. There is one by a private citizen in the amount of \$36,000,000 for general damages that could significantly impact the collection of the Canada Employment Insurance Commission overpayments. A private citizen is seeking \$35,000 for general damages as a result of a vehicle accident. The remaining two for \$2,075,000 are for unjust dismissal, which were filed by private citizens.

There are six claims classified as “unlikely” under the Canada Employment Insurance Commission for a total legal opinion of \$20,000,027. One by a private organization listed as miscellaneous is pursuing for the surplus of the Employment Insurance Account. Four private organizations have claims regarding the Charter of Rights violations and one claim, by a private citizen, as a result of a pursuit for breach of contract.

Nineteen claims classified as “not determinable” for legal opinion totalling \$44,515,715 have been brought against Canada Employment Insurance Commission: two for entitlement damages (one by private citizen and one by a private organization); four for breach of contract (three by citizens and one by an organization); two for Charter of Rights violation by citizens; three for defamation damages (two by private citizens and one by a private organization); four for general damages (three by citizens and one by an employee); three for physical and mental injury damages by citizens; and, one for unjust dismissal by a private citizen.

### 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.

### 8. Subsequent event

Beginning fiscal year 2001-2002, this consolidated statement will be produced following the principles of accrual basis of accounting.

# Canada Employment Insurance Commission—*Concluded*

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

	2001	2000
<b>Disbursements</b>		
Human Resources Investment and Insurance Program		
Employment Insurance benefits.....	11,090,716	11,443,068
Human resources investment.....	2,342,469	2,351,771
Employment Insurance Income Benefits.....	512,521	583,220
HRCC management and joint services <sup>(1)</sup> .....		354,937
Annuities payments and charges.....	68,442	72,355
Adjustment to the Employment Insurance administration cost.....	94,330	55,365
Civil service insurance—Payments and other charges.....	548	576
Annuities Agents' Pension—Payments and other charges.....	7	
Corporate Services and Services Delivery Support.....	836,923	547,024
	<u>14,945,956</u>	<u>15,408,316</u>
<b>Receipts</b>		
Employment Insurance premiums.....	19,028,971	18,880,087
Employment Insurance interest—Revenue.....	1,564,825	1,067,726
Refund of previous years' expenditures.....	150,362	90,145
Annuities interest and other credits.....	35,813	38,423
Net adjustment to the Employment Insurance administration cost.....	6,255	5,332
Proceeds from the disposal of surplus Crown assets.....	423	557
Civil service insurance—Receipts and other credits.....	202	244
Privileges, licences and permits.....	56	151
Services and service fees.....	37	31
Proceeds from sales.....		7
<b>Other revenues</b>		
E.I. EBP recovery.....	118,160	111,900
Government annuities surplus.....	5,574	5,822
Employment Insurance fines.....	618	510
Other.....	1,948	154,859
	<u>20,913,244</u>	<u>20,355,794</u>
Net cost of operations.....	<u>(5,967,288)</u>	<u>(4,947,478)</u>

<sup>(1)</sup> This account is included within Service Delivery Support business line.

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

	2001	2000
Net cost of operations.....	(5,967,288)	(4,947,478)
Increase in Employment Insurance surplus.....	8,119,323	7,098,856
Revenues credited to non-tax revenues related to appropriations.....	277,178	363,982
Net adjustment of EBP.....	14,836	31,334
Decrease in the annuities agents pension.....	(7)	(7)
Decrease in the civil service insurance fund.....	(543)	(570)
Annuities Account—Actuarial surplus (deficit).....	(5,646)	(5,822)
Decrease in unpaid annuities.....	(32,629)	(33,932)
Use of appropriations.....	<u>2,405,224</u>	<u>2,506,363</u>

## Canadian Centre for Management Development

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Management Development in accordance with the reporting requirements and standards of the Receiver General for Canada. 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:

ALAIN CORIVEAU

*Director, Finance*

*(Senior Financial Officer and  
Senior Full-time Financial Officer)*

June 18, 2001

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

	2001	2000
Expenditures		
Salaries and employee benefits .....	9,391	7,286
Professional and special services .....	9,418	6,861
Furniture and equipment .....	1,584	1,182
Transportation and communications .....	1,419	935
Information .....	694	645
Utilities, materials and supplies .....	643	504
Repairs and maintenance .....	470	114
Rentals .....	222	96
Transfer payments .....	173	175
Other subsidies and payments .....	5	2
	24,019	17,800
Less: recovery of costs (section 29.1(1) of the <i>FAA</i> ) .....	6,177	5,392
Net cost of operations (Note 3) .....	17,842	12,408

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

##### (c) Capital purchases

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

#### 3. Parliamentary appropriation

	2001	2000
	(in thousands of dollars)	
Canadian Centre for Management Development—Vote 5 .....	9,786	9,725
Supplementary Estimates (A, B and C) .....	4,151	933
Governor General Special Warrants .....	1,873	
TB Vote 10 .....	741	370
TB Vote 15 .....	191	184
	16,742	11,212
Lapsed .....	278	114
	16,464	11,098
Expenditures pursuant to section 29.1(1) of the <i>FAA</i> .....	6,177	5,392
Equivalent revenues pursuant to section 29.1(1) of the <i>FAA</i> .....	(6,177)	(5,392)
Spending of proceeds from the disposal of surplus Crown assets .....	13	16
Contributions to employee benefit plans .....	1,365	1,294
Net cost of operations .....	17,842	12,408

## **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 fulfill 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

*Controller/Senior Financial Officer*

June 8, 2001

### **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, 2001. 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 Canadian 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, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Shahid Minto, M.A., LL.B., CA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 8, 2001

# Canadian Centre for Occupational Health and Safety—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2001	2000
Expenditures		
Operations		
Salaries and employee benefits .....	4,443,288	4,329,212
Employee termination benefits .....	4,125	750
Professional and special services .....	992,730	1,379,502
Accommodation .....	320,160	320,160
Information .....	311,395	264,075
Transportation and communications .....	190,636	185,138
Capital assets .....	175,318	415,049
Utilities, materials and supplies .....	144,061	124,015
Purchased repair and upkeep .....	137,024	62,317
Rentals .....	25,227	28,727
	<u>6,743,964</u>	<u>7,108,945</u>
Administration		
Salaries and employee benefits .....	217,497	203,350
Travel .....	29,269	27,610
Governors and committees .....	13,757	19,943
Professional and special services .....	4,070	3,682
Utilities, materials and supplies .....	221	838
	<u>264,814</u>	<u>255,423</u>
Total expenditures .....	<u>7,008,778</u>	<u>7,364,368</u>
Non-tax revenue		
Revenues netted against expenditures (Notes 3 and 8)		
Proceeds from sales .....	2,862,263	2,746,070
Cost recoveries .....	1,466,587	1,340,045
	<u>4,328,850</u>	<u>4,086,115</u>
Proceeds from disposal of surplus Crown assets .....	431	476
Total non-tax revenue .....	<u>4,329,281</u>	<u>4,086,591</u>
Net cost of operations (Note 4) .....	<u>2,679,497</u>	<u>3,277,777</u>

The accompanying notes are an integral part of this statement.

Approved by:

WARREN EDMONDSON  
*Chairperson*

S. LEN HONG  
*President and Chief Executive Officer*

BONNIE EASTERBROOK, CGA  
*Controller/Senior Financial Officer*

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditures are funded in part by its operating revenue and by a budgetary lapsing 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 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 receipts basis. In accordance with Receiver General Directives, revenue from other government departments is recorded on the full accrual method.

#### (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. Revenue netted against expenditures**

	2001	2000
	\$	\$
Proceeds from sales:		
Subscription—CCINFO disc . . . . .	1,473,644	1,469,393
Subscription—Specialty discs . . . . .	676,047	696,166
CCINFOWeb . . . . .	306,938	269,063
Specialty Products—web . . . . .	249,393	152,254
Single copy publications . . . . .	118,784	107,725
Diskette-based products . . . . .	13,315	25,111
Other . . . . .	12,999	7,508
Products for resale . . . . .	7,743	15,250
Memberships . . . . .	3,400	3,600
	<u>2,862,263</u>	<u>2,746,070</u>
Cost recoveries:		
Collaborative projects . . . . .	996,671	871,589
Contributions to Inquiries service . . . . .	454,000	454,000
Travel expenses . . . . .	15,916	14,456
	<u>1,466,587</u>	<u>1,340,045</u>
	<u>4,328,850</u>	<u>4,086,115</u>

### **4. Parliamentary appropriations**

	2001	2000
	\$	\$
Treasury Board—Vote 10 . . . . .	10,000	
Treasury Board—Vote 15A— Collective agreements . . . . .	109,000	92,688
Treasury Board—Vote 15B— Collective agreements . . . . .	33,000	152,744
Human Resources Development Canada— Vote 20 (2000—Vote 35) . . . . .	1,531,000	1,728,000
Human Resources Development Canada— Vote 20A (2000—Vote 35A) . . . . .	717,476	569,911
Human Resources Development Canada— Vote 35B . . . . .		500,000
	<u>2,400,476</u>	<u>3,043,343</u>
Amount lapsed . . . . .	41,139	85,726
	<u>2,359,337</u>	<u>2,957,617</u>
Spending of proceeds from the disposal of surplus Crown assets . . . . .	431	476
Total use of appropriations . . . . .	<u>2,359,768</u>	<u>2,958,093</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 . . . . .	431	476
Net cost of operations . . . . .	<u>2,679,497</u>	<u>3,277,777</u>

### **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, 2000	Acqui- sitions	Disposal	March 31, 2001
	\$	\$	\$	\$
Computer equipment . . . . .	1,952,844	60,423	88,733	1,924,534
Furniture and equipment . . . . .	892,492	11,633	34,240	869,885
Leasehold improvements . . . . .	632,719			632,719
Measuring equipment . . . . .	2,673			2,673
	<u>3,480,728</u>	<u>72,056</u>	<u>122,973</u>	<u>3,429,811</u>
Accumulated amortization	March 31, 2000	Amorti- zation	Disposal	March 31, 2001
	\$	\$	\$	\$
Computer equipment . . . . .	1,602,686	114,368	84,998	1,632,056
Furniture and equipment . . . . .	754,414	34,750	34,240	754,924
Leasehold improvements . . . . .	632,719			632,719
Measuring equipment . . . . .	2,673			2,673
	<u>2,992,492</u>	<u>149,118</u>	<u>119,238</u>	<u>3,022,372</u>

### **6. Accounts receivable**

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

	2001	2000
	\$	\$
Outside parties . . . . .	246,046	268,143
Government of Canada . . . . .	176,986	108,346
	<u>423,032</u>	<u>376,489</u>

The revenues associated with the accounts receivable are not reflected in the Statement of Operations for transactions with outside parties. The revenues associated with accounts receivable for Government of Canada transactions is recorded in the Statement of Operations.

# Canadian Centre for Occupational Health and Safety—Concluded

## NOTES TO THE STATEMENT OF OPERATIONS—Concluded

### 7. Liabilities

	2001	2000
	\$	\$
(a) Recorded liabilities		
Accounts payable and accrued charges .....	531,120	948,311
Accrued salaries and employee benefits .....	39,296	31,742
	<u>570,416</u>	<u>980,053</u>
(b) Other liabilities		
Vacation pay .....	268,177	251,165
Employee termination benefits .....	503,033	458,566
	<u>771,210</u>	<u>709,731</u>
(c) Prepayments on products		
Outside parties .....	110,706	149,683
Government of Canada .....	2,956	3,840
	<u>113,662</u>	<u>153,523</u>

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's 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 includes \$544,266 (2000—\$393,197) 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 (IDRC). 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. No other activities, transactions or balances of this program are reflected in the financial statement of CCOHS.

	2001	2000
	\$	\$
Balance of funds, beginning of year .....	525,073	230,274
Project funds received during the year .....		484,727
Grants made to recipients .....	(252,600)	(135,665)
Travel expenses and other costs .....	(19,615)	(39,263)
CCOHS' administration fee .....		(15,000)
Balance of fund, end of year .....	<u>252,858</u>	<u>525,073</u>

### 10. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. The Centre did not receive donations in 2000-2001 nor in 1999-2000 leaving donations on hand at the end of March 2001 at \$81,021. These funds are recorded in a special account in the Consolidated Revenue Fund.

### 11. Comparative figures

Certain 2000 comparative data presented in the Statement of Operations and in the notes have been reclassified to conform to the presentation adopted in 2001.

## Canadian Food Inspection Agency

### MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The management of the Canadian Food Inspection Agency (the "Agency") is responsible for the preparation of all information included in its financial statements and Annual Report. These reports are legislated requirements as per Section 23 of the *Canadian Food Inspection Agency Act*. The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles as per Section 31 of the *Canadian Food Inspection Agency Act*. The significant financial statement accounting policies are identified in Note 2.

During the year, the Agency changed one of its significant accounting policies. Effective April 1, 2000, the Agency adopted the new accounting recommendations of the Canadian Institute of Chartered Accountants with respect to employee termination benefits. The impact of this change is significant and outlined in Note 3.

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

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

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

Approved by:

RONALD L. DOERING  
*President*

J. JONES  
*Acting Comptroller*

July 27, 2001

### AUDITOR'S REPORT

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

I have audited the statement of financial position of the Canadian Food Inspection Agency as at March 31, 2001 and the statements of operations, equity of Canada and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA  
Auditor General of Canada

Ottawa, Canada  
July 27, 2001

# Canadian Food Inspection Agency— Continued

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

	2001	2000		2001	2000
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current assets:			Current liabilities:		
Cash entitlements .....	46,420	27,673	Accounts payable and accrued liabilities .....	58,170	27,169
Accounts receivable .....	8,360	8,628	Vacation pay .....	17,279	15,777
Consumable supplies (Note 5) .....	1,077	1,226	Current portion of employee		
			termination benefits .....	2,433	3,983
	55,857	37,527	Deferred revenue (Note 7) .....	1,412	1,116
Capital assets (Note 6) .....	179,239	150,873		79,294	48,045
			Employee termination benefits .....	38,915	23,075
			Equity of Canada .....	116,887	117,280
	235,096	188,400		235,096	188,400

Commitments and contingencies (Note 14).

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

Approved by:

RONALD L. DOERING  
*President*J. JONES  
*Acting Comptroller*

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

	2001	2000
Equity of Canada, beginning balance .....	117,280	123,060
Adjustment to Equity of Canada, beginning of year		
Change in accounting policy (Note 3) .....	(12,697)	
Equity of Canada, beginning balance, restated .....	104,583	123,060
Addition: Assets transferred without charge by a Government department (Note 6) .....	19,767	
Net cost of operations .....	(389,936)	(362,207)
Parliamentary appropriations used (Note 4)		
Operating .....	342,726	324,005
Capital .....	7,555	4,464
	350,281	328,469
Services provided without charge by other Government departments .....	32,192	27,958
Equity of Canada, ending balance (Note 9) .....	116,887	117,280

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

# **Canadian Food Inspection Agency— Continued**

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

	2001	2000
Revenues:		
Fees, permits and certificates:		
Inspection fees .....	37,485	39,888
Registrations, permits, certificates .....	7,722	7,343
Miscellaneous fees and services .....	4,332	3,499
Establishment licence fees .....	2,165	2,438
Grading .....	205	325
Other:		
Administrative monetary penalties .....	268	124
Gains on disposal of capital assets .....	184	384
Interest on overdue accounts .....	173	48
Total revenues .....	52,534	54,049
Expenses:		
Operating and administration:		
Salaries and employee benefits (Note 8) .....	307,416	310,503
Professional and special services .....	27,980	20,502
Travel and relocation .....	19,558	18,102
Accommodation .....	15,182	16,131
Amortization of capital assets .....	15,110	11,507
Utilities, materials and supplies .....	11,856	10,964
Repairs .....	9,012	8,728
Furniture and equipment .....	7,614	6,782
Communication .....	2,906	3,982
Information .....	1,496	1,704
Equipment rentals .....	1,310	1,492
Miscellaneous .....	4,557	1,862
	423,997	412,259
Grants and contributions:		
Compensation payments (Note 10) .....	18,005	3,875
Other .....	468	122
	18,473	3,997
Total expenses .....	442,470	416,256
Net cost of operations .....	(389,936)	(362,207)

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)**

	2001	2000
Cash provided by (used for):		
Operating activities:		
Net cost of operations .....	(389,936)	(362,207)
Non-cash items:		
Amortization of capital assets .....	15,110	11,507
Services provided without charge by other Government departments .....	32,192	27,958
Net change in non-cash working capital .....	31,666	816
Increase in employee termination benefits .....	3,143	1,156
	(307,825)	(320,770)
Investing activities:		
Acquisition of capital assets .....	(24,469)	(8,533)
Proceeds from disposal of assets .....	760	384
	(23,709)	(8,149)
Financing activities:		
Parliamentary appropriations—Operating .....	342,726	324,005
Parliamentary appropriations—Capital .....	7,555	4,464
	350,281	328,469
Increase (decrease) in cash entitlements for the year .....	18,747	(450)
Cash entitlements, beginning of year .....	27,673	28,123
Cash entitlements, end of year .....	46,420	27,673

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

## Canadian Food Inspection Agency— Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purposes

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

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

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

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

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

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

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

The financial transactions of the Agency are processed through the Consolidated Revenue Fund. The Agency does not have its own bank account. The Agency's cash entitlements represent the amount that the Agency is entitled to withdraw without further authority.

#### 2. Significant accounting policies

The financial statements are prepared in accordance with Canadian generally accepted accounting principles as required under Section 31 of the *Canadian Food Inspection Agency Act*. Significant accounting policies are as follows:

##### (a) Parliamentary appropriations

The Agency is mainly financed by the Government of Canada through parliamentary appropriations. Parliamentary appropriations provided and used for operating expenditures as well as those for capital expenditures are recorded directly to Equity of Canada.

##### (b) Revenue recognition

Revenues for fees, permits and certificates are recognized in the accounts based on the service provided in the Agency's fiscal year.

Funds received from external parties for specified purposes are recorded upon receipt as deferred revenue. Revenue from external parties for specified purposes is recognized in the period in which the related expenses are incurred.

##### (c) Consumable supplies

Consumable supplies consisting of laboratory materials, supplies and livestock are recorded at cost. The cost of the consumable supplies is charged to operations in the period in which the items are consumed.

##### (d) Capital assets

Capital assets are recorded at historical cost or management's estimated historical cost less accumulated amortization. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

<u>Asset</u>	<u>Useful life</u>
Buildings	20-30 years
Machinery and equipment	5-15 years
Computer equipment and software	3-5 years
Vehicles	7-10 years

**Canadian Food Inspection Agency—  
Continued**

NOTES TO FINANCIAL STATEMENTS—*Continued*

Capital assets transferred to the Agency from Agriculture and Agri-Food Canada, Health Canada and the Department of Fisheries and Oceans were recorded at their historical cost less estimated amortization at the date of transfer or values assessed by an independent appraiser.

(e) Employee termination benefits

The Agency accrues its obligations and the related costs as the benefits accrue to employees. The Agency's liability for employee termination benefits is calculated using information derived from the results of the actuarially-determined liability for employee termination benefits for the Government as a whole.

Employee termination benefits on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

(f) Vacation pay

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

The liability for vacation pay is calculated at the salary levels in effect at the end of the year for all unused vacation pay benefits accruing to employees.

Vacation pay liability payable on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

(g) Services provided without charge by other Government departments

Estimates of amounts for employee benefits, accommodation and other services provided without charge by other Government departments are recorded as operating and administrative expenses by the Agency. A corresponding amount is credited directly to Equity of Canada.

(h) Contributions to Public Service Superannuation Plan

The Agency's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are expensed in the year incurred.

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

(i) Measurement uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Employee termination benefits, contingencies and the valuation of capital assets are the most significant items where estimates are used. Actual amounts could differ from the current estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period in which they become known.

3. Changes in accounting policy

Effective April 1, 2000 the Agency's liability for employee termination benefits is calculated using information derived from the results of the actuarially-determined liability for employee termination benefits for the Government as a whole. Last year, the employee termination benefits liability was estimated based on the respective terms of the employment using the employees' salary levels at year-end. The Agency's liability is now calculated by applying a factor comparable to the Government-wide ratio of the liability for termination benefits to the annual eligible salary expense on which severance benefits are earned. In the current year this ratio was 21.5%.

This change in accounting policy has been applied retroactively without restatement of the prior year's results. As a result of this change, the opening balance of the Equity of Canada has been decreased by \$12,697,000 to \$104,583,000.

# **Canadian Food Inspection Agency— Continued**

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

### **4. Parliamentary appropriations**

The Agency receives the majority of its funding through Parliamentary appropriations, which is based primarily on cash flow requirements. Items recognized in the statement of operations and the statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on a Canadian generally accepted accounting principles basis. These differences are reconciled below.

#### **(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:**

	2001	2000
	(in thousands of dollars)	
Net cost of operations . . . . .	389,936	362,207
Less: expenses not requiring use of appropriations:		
Amortization of capital assets . . . . .	(15,110)	(11,507)
Services provided without charge by other Government departments . . . . .	(32,192)	(27,958)
	342,634	322,742
Proceeds from disposal of assets . . . . .	(760)	(384)
Net changes in future funding requirements (Note 9) . . . . .	(16,062)	(2,422)
Capital asset acquisitions funded by operating appropriation . . . . .	16,914	4,069
Funded by operating appropriations . . . . .	342,726	324,005
Capital asset acquisitions funded by capital appropriation . . . . .	7,555	4,464
Total parliamentary appropriations used . . . . .	350,281	328,469

#### **(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:**

	2001	2000
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 25—Operating expenditures . . . . .	294,118	277,662
Statutory contributions to employee benefit plans and compensation payments . . . . .	60,095	48,860
	354,213	326,522
Vote 30—Capital expenditures . . . . .	18,937	15,465
	373,150	341,987
Less:		
Lapsed appropriation—Operating . . . . .	(11,487)	(2,517)
Lapsed appropriation—Capital . . . . .	(11,382)	(11,001)
	(22,869)	(13,518)
Total parliamentary appropriations used . . . . .	350,281	328,469

### **5. Consumable supplies**

Consumable supplies consist of the following:

	2001	2000
	(in thousands of dollars)	
Laboratory materials and supplies . . . . .	777	926
Livestock . . . . .	300	300
	1,077	1,226

# **Canadian Food Inspection Agency— Continued**

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

### **6. Capital assets**

	2001			2000		
	Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
(in thousands of dollars)						
Land .....	3,348		3,348	1,394		1,394
Buildings .....	239,846	106,227	133,619	218,688	97,932	120,756
Machinery and equipment .....	33,035	16,303	16,732	26,328	14,817	11,511
Computer equipment and software .....	20,142	8,006	12,136	15,587	4,704	10,883
Vehicles .....	18,183	11,760	6,423	17,463	11,134	6,329
Assets under construction .....	6,981		6,981			
	321,535	142,296	179,239	279,460	128,587	150,873

Net capital asset acquisitions of \$42,075,000 for the 2001 fiscal year (2000—\$6,624,000) include \$44,236,000 (2000—\$8,533,000) of additions and \$2,161,000 (2000—\$1,909,000) of disposals. The capital asset additions include two laboratories and their related assets transferred without charge by Health Canada with a net book value of \$19,767,000.

### **7. Deferred revenue**

The Agency conducts joint projects with external organizations related to food inspection and animal and plant health. Funds received from external organizations are administered through specified purpose accounts.

	2001	2000
	(in thousands of dollars)	
Balance, beginning of year .....	1,116	1,016
Add amounts received from external organizations .....	1,515	1,216
Less revenues recognized in the year .....	(1,219)	(1,116)
Balance, end of year .....	1,412	1,116

### **8. Contributions for employee future benefits**

The following expenditures were paid by the Agency with respect to employee future benefits related to the Public Service Superannuation Plan and severance pay:

	2001	2000
	(in thousands of dollars)	
Contributions to the PSSA .....	30,784	31,993
Employee termination benefits .....	1,747	1,023

### **9. Equity of Canada**

Included in the total Equity of Canada of \$116,887,000 (2000—\$117,280,000) as at March 31 is \$62,299,000 (2000—\$46,237,000), which represents transactions incurred by the Agency to provide services with future funding requirements. The net change in future funding requirements is \$16,062,000. Significant components of this amount are liabilities related to employee termination benefits and vacation pay liabilities. These will need to be funded by Treasury Board in future years as they are paid.

### **10. Compensation payments**

The *Health of Animals Act* and the *Plant Protection Act* allow for the Minister, via the Agency, to compensate owners of animals and plants destroyed pursuant to the Acts. During the year, compensation payment expenses incurred pursuant to the *Health of Animals Act* totaled \$18,005,000 (2000—\$3,875,000).

### **11. Year 2000 repayable appropriation**

In order to finance the Agency's requirements with respect to the Year 2000 Government Wide Mission Critical Systems, the Agency negotiated an appropriation with the Treasury Board in the amount of \$15,400,000. The appropriation was to be used to finance the Agency's requirements to upgrade and/or replace existing systems, equipment, computer applications and infrastructure components that were not Year 2000 compliant.

For fiscal year 2001, the Agency received the authority to spend \$620,000 (2000—\$3,530,000) with respect to the Year 2000 Government Wide Mission Critical Systems. As at March 31, 2001, the Agency had drawn \$620,000 (2000—\$4,519,000) against this authority. The total amount drawn is \$12,539,000 against this authority.

## Canadian Food Inspection Agency— Concluded

### NOTES TO FINANCIAL STATEMENTS—Concluded

The appropriation is repayable in three equal annual consecutive installments beginning in the fiscal year 2001-2002 through a mandatory decrease in the Agency's parliamentary appropriations.

#### 12. Advisory board

Pursuant to Section 10 of the *Canadian Food Inspection Act, 1997*, the Minister of Agriculture and Agri-Food has appointed an advisory board to advise the Minister on any matter within the responsibility of the Agency. Direct expenses relating to the board's activities amounted to \$13,428 (2000—\$32,798) and are included in the statement of operations.

#### 13. Related party transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. In addition, the Agency has several agreements with Agriculture and Agri-Food Canada related to the operation of their finance and administrative systems and some administrative activities with Health Canada related to the operations and maintenance of the Winnipeg Laboratory.

Also, during the year, the Agency received utilities, rental of space, assets and services which were obtained without charge from other Government departments and agencies.

The above transactions have been recorded in the Agency's statement of operations as follows:

	2001	2000
	(in thousands of dollars)	
Public Works and		
Government Services Canada .....	32,971	29,044
Treasury Board .....	16,314	13,609
Agriculture and Agri-Food Canada .....	8,500	9,036
Health Canada .....	4,574	2,066
Department of Justice .....	2,511	962
Revenue Canada .....	1,078	
Other .....	2,280	2,244
	68,228	56,961

#### 14. Commitments and contingencies

- (a) The Agency has commitments relating to capital projects of approximately \$2,678,000 (2001—\$4,366,100).
- (b) The Agency is a defendant in certain cases of pending and threatened litigation which arose in the normal course of operations. The total determinable amount of claims has been estimated at \$81,700,000 (2000—\$175,500,000). The current best estimate of the amount likely to be paid in respect of these claims and potential claims has been recorded. Management believes that final settlement will not have a material adverse effect on the financial position or results of operations of the Agency.
- (c) The Agency identified six potentially contaminated sites under its responsibilities. An extensive environmental evaluation will be conducted over the next year. The nature and extent of contamination, if any, is not determinable at this time. However, management believes the amounts will not be significant. Accordingly, no amounts have been recorded in the financial statements.
- (d) The Agency does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

## Canadian Institutes of Health Research

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Institutes of Health Research (CIHR) 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 CIHR. 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 CIHR maintains a set of accounts which provides a centralized record of CIHR's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement.

CIHR's Corporate Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. CIHR 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 Institutes' assets. CIHR 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.

Approved by:

ROBERT ZELLER

*Acting Manager, Finance and Administration*

GUY D'ALOISIO

*Director, Corporate Services*

June 27, 2001

### AUDITOR'S REPORT

TO THE CANADIAN INSTITUTES OF HEALTH RESEARCH  
AND  
THE MINISTER OF HEALTH

I have audited the statement of operations of the Canadian Institutes of Health Research for the year ended March 31, 2001. This financial statement is the responsibility of the Institutes' management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial 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 Institutes for the year ended March 31, 2001 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 27, 2001

# Canadian Institutes of Health Research— Continued

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

	2001	2000
Expenditures		
Grants and awards		
Investigator-initiated (see Schedule and Note 4) . . . . .	296,010	249,155
Strategic initiatives (see Schedule and Note 4) . .	37,363	26,055
Institute support grants . . . . .	6,000	
Canada research chairs . . . . .	6,025	
Networks of centres of excellence . . . . .	24,435	21,075
	369,833	296,285
Operations and administration		
Salaries and employee benefits . . . . .	9,082	6,774
Employee termination benefits . . . . .	760	17
Professional and special services . . . . .	4,332	3,419
Travel . . . . .	2,540	2,241
Equipment repair and maintenance . . . . .	1,068	201
Publications . . . . .	934	570
Furniture and equipment . . . . .	736	466
Accommodation . . . . .	688	580
Communications . . . . .	500	415
Materials and supplies . . . . .	472	337
Interest and other . . . . .	21	13
	21,133	15,033
	390,966	311,318
Non-tax revenues		
Refunds of previous years' expenditures . . . . .	882	606
Proceeds from disposal of Crown assets . . . . .	15	
Net cost of operations (Note 5) . . . . .	390,069	310,712

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

Approved by CIHR:

DR. ALAN BERNSTEIN, FRSC  
*President*

Approved by Management:

K. MOSHER  
*Executive Director*

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and purpose

The Canadian Institutes of Health Research (CIHR) was established in June 2000 by the *Canadian Institutes of Health Research Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The *Canadian Institutes of Health Research Act* became effective June 7, 2000, except for some sections including the section repealing the *Medical Research Council Act*, which became effective May 31, 2001.

CIHR is led by a President and a Governing Council of nineteen (19) members who establish objectives and provide overall strategic direction and policies for CIHR. The CIHR concept is based on a multi-disciplinary approach organized through a framework of thirteen (13) "virtual" institutes that support and link researchers located in universities, hospitals and other research centers across Canada. Thirteen (13) new Institutes, each led by a Scientific Director and guided by an Advisory Board, have been established to become a source of scientific leadership within their particular area of focus and will establish priorities that will facilitate research efforts in this area.

The objective of CIHR is to excel, according to internationally accepted standards of scientific excellence, in the creation of new knowledge and its translation into improved health for Canadians, more effective health services and products and a strengthened Canadian health care system.

The CIHR has now taken over all of the activities, rights, properties and obligations of the Medical Research Council, including all financial commitments in grants and awards.

CIHR's operating and grants and awards expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a separate statutory authority.

### 2. Significant accounting policies

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

#### (a) Expenditure recognition

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

# **Canadian Institutes of Health Research— Continued**

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

### **(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 by 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 CIHR contribute equally to the cost of the Plan. Contributions by CIHR are charged to expenditures on a current basis. CIHR 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**

Some previous year's figures have been reclassified to conform with the current year's presentation. The figures for the fiscal year ended March 31, 2000 represent the expenditures of the Medical Research Council.

In the Schedule of Grants and Awards the reclassified figures are as follows:

	Revised Classification 2000	Former Classification 2000
	(in thousands of dollars)	
Grants .....	217,463	195,627
Multi-disciplinary .....		28,239
Travel and exchange .....	2,697	295
Other activities .....	6,497	2,496
	<u>226,657</u>	<u>226,657</u>

### **4. Investigator-initiated research and strategic initiatives**

The Strategic initiatives programs include both the promotion of specific types of research activity and the promotion of research in a specific area. Investigator-initiated research programs are open to all areas of science.

The Strategic initiatives expenditures are as follows:

	2001	2000
	(in thousands of dollars)	
University-industry program .....	1,791	1,750
CIHR/Canada's research based pharmaceutical companies health program .....	5,755	4,988
Regional partnership program .....	2,931	1,478
Genomics research program .....	5,375	4,099
HIV/AIDS research program .....	3,420	2,798
Voluntary sector program .....	3,477	2,928
Transition programs .....	8,399	2,373
Research initiative on hepatitis C .....	532	
Other partnerships programs .....	5,683	5,641
	<u>37,363</u>	<u>26,055</u>

### **5. Parliamentary appropriations**

	2001	2000
	(in thousands of dollars)	
Department of Health		
Vote 7—Grants .....	294,675	263,475
Add:		
Supplementary Estimates (A; A and B in 2000) .....	86,049	32,850
Lapsed .....	10,891	40
	<u>369,833</u>	<u>296,285</u>
Vote 6—Operating expenditures .....	12,759	10,650
Add:		
Special Governor General Warrants .....	4,099	
Supplementary Estimates (A; A and B in 2000) .....	2,189	2,256
Treasury Board—Vote 5 .....		103
Treasury Board—Vote 10 .....	35	20
Treasury Board—Vote 15 .....	122	160
Lapsed .....	354	1
	<u>18,850</u>	<u>13,188</u>
Statutory contributions to employee benefit plans .....	1,346	1,031
Collection agency fees .....	3	
Spending of proceeds from the disposal of Crown assets .....	3	
Total use of appropriations .....	390,035	310,504
Add:		
Services provided without charge by Government departments .....	931	814
Less: non-tax revenues .....	897	606
Net cost of operations .....	<u>390,069</u>	<u>310,712</u>

## Canadian Institutes of Health Research— Continued

### NOTES TO THE STATEMENT OF OPERATIONS— Continued

#### 6. Trust funds

CIHR 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, an amount of \$75,000 was received 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 CIHR receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and CIHR.

The transactions relating to these two funds are as follows:

	Dyskinesia and torticollis		Donations for biomedical research	
	2001	2000	2001	2000
(in thousands of dollars)				
Balance, beginning of year . . . . .	85	81	1,476	1,342
Add:				
Donations received . . . . .			3,466	2,740
Interest received . . . . .	4	4	54	57
Less:				
Grants paid . . . . .	11		3,189	2,663
Balance, end of year . . . . .	78	85	1,807	1,476

#### 7. Commitments

The Canadian Institutes of Health Research 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	(in thousands of dollars)
2001-2002 . . . . .	386,990
2002-2003 . . . . .	287,328
2003-2004 . . . . .	192,841
2004-2005 . . . . .	105,902
2005-2008 . . . . .	70,081
	<u>1,043,142</u>

#### 8. Contingent liabilities

A legal suit for employment equity was initiated by the Public Service Alliance of Canada against Her Majesty the Queen, naming certain separate employer organizations of the Government of Canada, including the Canadian Institutes of Health Research, as defendants. The amount of this claim is estimated to be \$750,000. Settlement, if any, that may be made with respect to this action, is expected to be accounted for as an operating expense of the applicable year. In management's opinion, the outcome of this litigation is not presently determinable.

# **Canadian Institutes of Health Research— Concluded**

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

### **SCHEDULE OF GRANTS AND AWARDS FOR THE YEAR ENDED MARCH 31, 2001 (in thousands of dollars)**

	2001			2000		
	Investigator- Initiated (Note 4)	Strategic Initiatives (Note 4)	Total	Investigator- Initiated (Note 4)	Strategic Initiatives (Note 4)	Total
Grants						
Operating .....	188,519	9,139	197,658	162,520	6,715	169,235
Clinical trials .....	9,763	2,454	12,217	7,113	1,559	8,672
Maintenance and equipment .....	9,371	147	9,518	6,526		6,526
Special projects .....	603	3,502	4,105	643	3,542	4,185
Groups .....	35,694	926	36,620	27,649	606	28,255
Community alliances health research .....		2,316	2,316			
Interdisciplinary health research team .....		2,877	2,877			
Capacity for applied and developmental research and evaluation grants .....		135	135			
Program grants .....				590		590
	243,950	21,496	265,446	205,041	12,422	217,463
Salary support						
Groups .....	79		79	715		715
Development grants .....	233	128	361	666	220	886
Career investigators .....	45	345	390	359	352	711
Research chairs .....		713	713		717	717
Distinguished scientists .....	1,773	70	1,843	1,158		1,158
Senior investigators .....	2,897	800	3,697	1,579	274	1,853
Investigators .....	7,112	1,448	8,560	5,241	360	5,601
New investigators .....	9,606	2,218	11,824	9,220	795	10,015
Clinician scientists 2 .....	1,291	18	1,309	1,047	13	1,060
Capacity for applied and developmental research and evaluation—Salary awards .....		436	436			
	23,036	6,176	29,212	19,985	2,731	22,716
Research training						
Clinician scientist 1 .....	1,089		1,089	1,020		1,020
Centennial fellowships .....	212		212	580		580
Postdoctoral fellowships .....	14,334	3,050	17,384	10,610	1,602	12,212
Studentships .....	4,951	195	5,146	6,457	209	6,666
MD/PhD studentships .....	804	24	828	616	5	621
Doctoral research awards .....	6,333	256	6,589	3,976	48	4,024
Senior research fellows .....	490	155	645			
Summer research award .....		651	651		714	714
	28,213	4,331	32,544	23,259	2,578	25,837
Travel and exchange						
Visiting scientists .....	87		87	140		140
Symposia and workshops .....	166	30	196	155	2,402	2,557
	253	30	283	295	2,402	2,697
Other activities						
President's fund .....	373		373	480	25	505
Other grants .....	185	5,330	5,515	95	5,897	5,992
	558	5,330	5,888	575	5,922	6,497
	296,010	37,363	333,373	249,155	26,055	275,210

## **Canadian Nuclear Safety Commission**

### **MANAGEMENT REPORT**

The management of the Canadian Nuclear Safety Commission 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 Canadian Nuclear Safety Commission's results of operations and that the assets are safeguarded.

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

Approved by:

LINDA J. KEEN  
*President and CEO*

DENYS VERMETTE  
*Vice President, Corporate Services*

June 1, 2001

### **AUDITOR'S REPORT**

TO THE CANADIAN NUCLEAR SAFETY COMMISSION  
AND THE  
MINISTER OF NATURAL RESOURCES CANADA

I have audited the Statement of Operations of the Canadian Nuclear Safety Commission for the year ended March 31, 2001. 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 Canadian 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, 2001 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 1, 2001

# **Canadian Nuclear Safety Commission—** *Continued*

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

	2001	2000
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits .....	39,056,250	35,557,875
Professional and special services .....	9,293,887	9,907,932
Accommodation .....	4,148,223	4,153,444
Travel and relocation .....	3,325,041	3,129,619
Furniture and equipment .....	1,491,046	2,703,446
Information .....	803,472	583,053
Communication .....	769,810	670,741
Utilities, materials and supplies .....	636,919	586,619
Repairs .....	522,889	398,592
Commission Members' expenses .....	434,484	391,658
Equipment rentals .....	148,035	110,257
Miscellaneous .....	1,116	7,680
	60,631,172	58,200,916
Grants and contributions		
Safeguards Support Program .....	357,617	598,307
Other .....	125,374	69,960
	482,991	668,267
Government-wide initiatives		
Financial information strategy (Note 3) .....	376,000	
	376,000	
Total expenditures .....	61,490,163	58,869,183
Non-tax revenues		
Licence fees .....	36,528,101	37,642,199
Foreign training (Note 9) .....	1,249,266	1,985,028
Miscellaneous .....	205,696	38,170
Capital assets disposal .....	18,795	50,529
Refunds of previous years' expenditures .....	11,403	28,243
Total non-tax revenues .....	38,013,261	39,744,169
Net cost of operations (Note 3) .....	23,476,902	19,125,014

The accompanying notes are an integral part of this statement.

Approved by:

LINDA J. KEEN  
*President and CEO*

DENYS VERMETTE  
*Vice-President, Corporate Services*

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority, objective and operations

The Canadian Nuclear Safety Commission (CNSC) was established in 1946, by the *Nuclear Energy Act*. Prior to May 31, 2000, when the *Nuclear Safety and Control Act* (NSCA) came into effect, the CNSC was known as the Atomic Energy Control Board. The CNSC 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 *Nuclear Safety and Control Act* provides comprehensive powers to the CNSC to establish and enforce national standards for nuclear energy 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. The NSCA 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, order remedial action in hazardous situations and require responsible parties to bear the costs of decontamination and other remedial measures.

The objectives of the CNSC are to:

- regulate the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and information in order to: a) prevent unreasonable risk to the environment, to the health and safety of persons and to national security; and b) achieve conformity with measures of control and international obligations to which Canada has agreed; and
- disseminate scientific, technical and regulatory information concerning: a) the activities of the CNSC; b) the development, production, possession, transport and use of nuclear energy and substances; and c) the effects of nuclear energy and substances use on the environment and on the health and safety of persons.

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

## Canadian Nuclear Safety Commission— Continued

### NOTES TO THE STATEMENT OF OPERATIONS— Continued

In 1990, the CNSC implemented a cost recovery program. As provided for by the NSCA, the general intent of the program is the recovery of all operating and administration expenditures of the CNSC's regulatory activities from users licensed under the Act. Educational institutions, publicly funded non-profit health care institutions and federal Government departments are exempt from this program. The CNSC 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.

Fees for each licence type have been established based on the CNSC'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.

#### 2. Significant accounting policies

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

##### (a) Expenditure recognition

- (i) Expenditures are recorded on an accrual basis with the exception of employee termination benefits and vacation pay which are recorded on a cash basis.
- (ii) Estimates of amounts for services provided without charge by Government departments are included in expenditures.

##### (b) Revenue recognition

- (i) Licence fees are recorded as revenue on a straight-line basis over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case they are recognized over the period of the work performed by the CNSC.
- (ii) Revenue for foreign training is recognized over the period of the work performed by the CNSC.
- (iii) Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditures.

##### (c) Capital purchases

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

##### (d) Contributions to superannuation plan

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

#### 3. Use of parliamentary appropriations

	2001	2000
	\$	\$
Vote 15—CNSC Program		
expenditures .....	51,165,330	48,277,133
Government-wide initiatives ** .....	376,000	
	51,541,330	48,277,133
Less:		
Frozen allotment (lapsed) * .....	1,176,109	141,986
Lapsed .....	312,895	736,394
	50,052,326	47,398,753
Add: statutory contributions to employee benefit plans .....	5,979,000	6,347,000
Total appropriations used .....	56,031,326	53,745,753
Add: services provided without charge by other Government departments:		
Accommodation .....	3,459,293	3,420,651
Employee benefits .....	1,772,317	1,537,414
Other .....	227,227	165,365
	5,458,837	5,123,430
Total expenditures .....	61,490,163	58,869,183
Less: non-tax revenues .....	38,013,261	39,744,169
Net cost of operations .....	23,476,902	19,125,014

\* Funds not available for use in the year.

\*\* Funds transferred from Treasury Board Vote 10 for testing and implementation of a salary management system for several federal Government departments and agencies, as part of the government-wide initiative for its Financial Information Strategy.

#### 4. Accounts receivable

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

	2001	2000
	\$	\$
Licence fees .....	2,242,841	1,008,283
Contract projects .....	119,163	720
Other .....	6,977	
Total accounts receivable .....	2,368,981	1,009,003

# **Canadian Nuclear Safety Commission—** *Continued*

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

### 5. Deferred revenue

As of March 31, 2001, there are unearned licence fees received in the amount of \$14,884,143 (2000—\$15,251,462). These fees were received as of March 31, 2001 for licence periods expiring in future years.

### 6. Liabilities

As of March 31, the amounts of the following liabilities are:

	2001	2000
	\$	\$
Accounts payable and accrued liabilities . . .	3,213,696	5,171,194
Salaries payable . . . . .	1,490,706	1,712,170
Contractors' holdbacks . . . . .	46,618	77,805
	<u>4,751,020</u>	<u>6,961,169</u>
Vacation pay . . . . .	2,683,939	2,444,815
Employee termination benefits . . . . .	2,871,846	2,691,129
	<u>5,555,785</u>	<u>5,135,944</u>
Total . . . . .	<u>10,306,805</u>	<u>12,097,113</u>

### 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, 2001 amounted to \$2,606,515 (2000—\$2,568,156).

### 8. Contingent liabilities

The CNSC is involved in a number of judicial actions that have arisen in the normal course of operations. The CNSC, along with nine other organizations, is named in a \$55,000,000 claim. However, the final outcome with respect to claims and legal proceedings pending at March 31, 2001 is not determinable. Accordingly, no provision has been made in the accounts for these contingent liabilities. Payment of any settlement or judgement would be from funds appropriated to the CNSC and charged to expenditures when the outcome of the litigation is determined.

### 9. Related party transactions

The CNSC 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 CNSC continues to develop, deliver and administer regulatory services for Chinese and Korean regulatory staff. In accordance with the terms of the contract, the cost of the service is recovered from AECL. For 2001, the CNSC recognized revenue of \$1,000,000 from this project (2000—\$1,466,922).

Various services are provided without charge to the CNSC by other government departments and agencies. An amount of \$5,458,837 (2000—\$5,123,430) was recorded in the Statement of Operations for these services.

### 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, 2001, is \$551,921 (2000—\$550,321).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 2001, is \$590,000,000 (2000—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

**Canadian Nuclear Safety Commission—Concluded****REVENUES AND COST OF OPERATIONS BY ACTIVITY  
FOR THE YEAR ENDED MARCH 31 (UNAUDITED)**

	2001				2000
	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 . . . . .	26,604,945		26,604,945	32,036,166	29,325,654
Research reactors . . . . .	16,200	184,277	200,477	729,217	617,421
Nuclear research and test establishments . . . . .	2,461,097		2,461,097	3,632,992	4,619,380
Uranium mines . . . . .	2,287,759		2,287,759	3,220,158	3,714,769
Nuclear fuel facilities . . . . .	870,040		870,040	1,127,496	1,088,356
Prescribed substances . . . . .	39,273	3,910	43,183	136,481	145,368
Accelerators . . . . .	194,056	487,330	681,386	1,197,995	1,206,081
Radioisotopes . . . . .	3,275,620	1,803,054	5,078,674	11,191,948	10,404,355
Transportation . . . . .	244,025	6,239	250,264	445,820	278,584
Waste management and decommissioning . . . . .	504,330	114,093	618,423	2,120,279	2,524,773
Dosimetry . . . . .	30,756	7,612	38,368	121,365	210,099
Import/export . . . . .				568,906	489,196
	36,528,101	2,606,515	39,134,616	56,528,823	54,624,036
Non-regulatory activities					
Foreign training . . . . .	1,249,266		1,249,266	835,612	1,186,094
Financial information strategy . . . . .				376,000	
Other . . . . .	235,894		235,894	3,749,728	3,059,053
	1,485,160		1,485,160	4,961,340	4,245,147
Total . . . . .	38,013,261	2,606,515	40,619,776	61,490,163	58,869,183

## **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 financial 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 P. ROBINSON

*Chairperson*

STEVEN C. BIGRAS

*Executive Director*

June 22, 2001

### **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, 2001. 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 Canadian 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, 2001 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 22, 2001

## Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31

	2001	2000
	\$	\$
Operating expenditures		
Salaries and employee benefits .....	351,795	486,444
Professional and special services .....	225,810	147,342
Travel and relocation .....	111,024	114,180
Office expenses and equipment .....	95,502	43,278
Accommodation .....	71,044	85,837
Printing and publishing .....	41,365	27,864
Honoraria to Board members .....	26,942	58,200
Contributions .....	18,500	17,250
Telephone and telecommunications .....	16,763	19,303
Postage and courier service .....	9,516	10,481
Materials and supplies .....	7,042	10,146
Advertising .....	4,777	
Cost of operations .....	980,080	1,020,325
Non-tax revenue		
Refund of previous years' expenditures .....		1,676
Net cost of operations (Note 3) .....	980,080	1,018,649

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 are funded by a budgetary lapsing authority.

## 2. Significant accounting policies

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

## (a) Expenditure recognition

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

## (b) Capital purchases

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

## 3. Parliamentary appropriations

	2001	2000
	\$	\$
Indian Affairs and Northern Development—Vote 40 .....	882,000	882,000
Supplementary Estimates .....	43,200	42,000
Transfer from Treasury Board—Vote 15 .....	9,000	25,687
	934,200	949,687
Lapsed .....	22,120	16,362
	912,080	933,325
Statutory contributions to employee benefit plans .....	68,000	87,000
Total use of appropriations .....	980,080	1,020,325
Less: non-tax revenue .....		1,676
Net cost of operations .....	980,080	1,018,649

## 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.

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

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

Approved by:

DAVID KINSMAN  
*Executive Director*

JEAN L. LAPORTE, CGA  
*Director, Corporate Services  
Senior Financial Officer*

YVES TELLIER, CMA  
*Chief, Finance, Planning and Administration  
Senior Full-Time Financial Officer*

May 30, 2001

### 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, 2001. 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 Canadian 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, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Shahid Minto, CA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
May 30, 2001

# Canadian Transportation Accident Investigation and Safety Board—Continued

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

	2001	2000
Expenditures (Note 5)		
Investigation operations		
Salaries and employee benefits .....	17,218	18,276
Employee termination benefits .....	128	311
Professional and special services .....	1,798	7,211
Transportation and communications .....	1,764	2,549
Accommodation .....	1,223	1,306
Construction and/or acquisition of machinery and equipment .....	758	531
Utilities, materials and supplies .....	326	292
Purchased repair and upkeep .....	305	253
Rentals .....	279	1,345
Information .....	108	115
Other .....	13	21
	23,920	32,210
Corporate services		
Salaries and employee benefits .....	3,957	3,624
Employee termination benefits .....	103	
Professional and special services .....	2,518	1,622
Construction and/or acquisition of machinery and equipment .....	581	790
Transportation and communications .....	579	556
Information .....	295	254
Accommodation .....	295	298
Purchased repair and upkeep .....	217	322
Utilities, materials and supplies .....	94	118
Rentals .....	21	18
	8,660	7,602
Total expenditures .....	32,580	39,812
Non-tax revenue		
Miscellaneous revenues .....	56	8
Refunds of previous years' expenditures .....	34	24
Sale of surplus Crown assets .....	4	32
Total revenues .....	94	64
Net cost of operations .....	32,486	39,748
Ex gratia payment to the province of Nova Scotia (Note 6) .....		1,500
Net cost to Government (Note 3) .....	32,486	41,248

The accompanying notes are an integral part of this financial 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 selected 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 whereas contributions to employee benefit plans are funded 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) Capital purchases

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

#### (d) Services provided without charge by other Government departments

Estimates of the costs of services provided without charge by other Government departments are included in operating expenditures.

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

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

# **Canadian Transportation Accident Investigation and Safety Board—Continued**

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

### **3. Parliamentary appropriations**

	2001	2000
	(in thousands of dollars)	
Privy Council—Vote 15 .....	21,025	20,294
Special Warrants .....	3,026	
Privy Council—Supplementary Vote 15a .....	2,958	15,372
Transfer from TB—Vote 10 .....	100	100
Transfer from TB—Vote 15 .....	354	1,166
	27,463	36,932
Lapsed .....	776	1,260
	26,687	35,672
Spending of proceeds from the disposal of surplus Crown assets .....	23	12
Statutory contributions to employee benefit plans .....	3,435	3,444
Use of appropriations .....	30,145	39,128
Adjustment for new collective agreements .....		(316)
Add: services provided without charge by other Government departments (Note 4) ...	2,435	2,500
Less: non-tax revenue .....	(94)	(64)
Net cost to Government .....	32,486	41,248

### **4. Services provided without charge by other Government departments**

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

	2001	2000
	(in thousands of dollars)	
Public Works and Government Services		
Canada (accommodation, accommodation alteration and other services) .....	1,518	1,604
Treasury Board (employer's contributions to the health insurance plan) .....	879	821
Human Resources Development Canada (administration of workers' compensation) .....	18	33
Auditor General of Canada (audit services) .....	20	42
Total .....	2,435	2,500

### **5. 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.

TABLE 1  
(in thousands of dollars)

Expenditures relating to the investigation of the Swissair accident (including services provided by other Government departments and agencies)		
	2001	2000
Salaries and employee benefits .....	1,617	2,757
Professional and special services .....	720	6,006
Transportation and communications .....	561	1,349
Rentals .....	243	1,313
Construction and/or acquisition of machinery and equipment .....	237	160
Purchased repair and upkeep .....	77	44
Utilities, materials and supplies .....	61	130
Information .....	37	100
Other .....	3	20
Total .....	3,556	11,879

TABLE 2  
(in thousands of dollars)

Amounts reimbursed for services provided by other Government departments and agencies relating to the investigation		
	2001	2000
Royal Canadian Mounted Police .....	717	2,186
National Defence .....	177	1,866
Others .....	131	470
Total .....	1,025	4,522

## Canadian Transportation Accident Investigation and Safety Board—Continued

### NOTES TO THE STATEMENT OF OPERATIONS—Continued

#### 6. 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 in March 2000 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.

#### 7. Specified purpose account

The Flight Recorder Software System 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. Effective March 31, 2001 the CTAISB has made arrangements to transfer the maintenance, support and on-going enhancement of the software system to a private sector supplier. This special purpose account has therefore been closed as each user will deal directly with the private sector supplier.

	2001	2000
	(in thousands of dollars)	
Opening balance .....	201	156
Receipts .....	44	240
Disbursements .....	(245)	(195)
Closing balance .....		201

#### 8. Implementation of the Government's Financial Information Strategy (FIS)

The CTAISB is implementing the government's Financial Information Strategy as of April 1, 2001. This includes a change to full accrual accounting for the year ended March 31, 2002. The CTAISB has therefore chosen to provide the following supplementary information about its assets and liabilities as at March 31, 2001. The amounts disclosed will constitute the CTAISB's opening balances for fiscal year 2001-02.

#### Accounts receivable

At year-end, accounts receivable from other Government departments and agencies pursuant to interdepartmental transactions are as follows:

	2001
	(in thousands of dollars)
Government of Canada .....	15
Total .....	15

The revenues associated with these accounts receivable are not reflected in the Statement of Operations under current accounting policies.

#### Inventories

The purchase of commodities and departmental publications (for public distribution) are currently charged to expenditures at the time of purchase. In preparation for the implementation of the Financial Information Strategy, inventories on hand at year-end have been identified and are valued at cost.

	2001
	(in thousands of dollars)
Stationery and office supplies .....	57
Clothing .....	51
Total .....	108

#### Capital assets and accumulated amortization

The accounting policies of the Government of Canada currently do not require the capitalization of assets. Consequently, the purchase of capital assets is charged to expenditures at the time of acquisition. In preparation for the implementation of FIS, the CTAISB has established appropriate accounting policies, identified all its capital assets and determined their respective historical costs. Capital assets are recorded at cost and are amortized on a straight-line basis over their useful lives. Assets are capitalized only if the cost is greater than or equal to \$2,000. Assets acquired at a cost less than \$2,000 have been expensed.

## Canadian Transportation Accident Investigation and Safety Board—*Concluded*

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

Useful lives have been estimated as follows:

Building	30 years
Furniture	10 years
Office equipment	5 years
Laboratory equipment	10 years
Forklifts	15 years
Informatic equipment	4 years
Motor vehicles	7 years

The costs associated with the accounts payable and accrued salaries are reflected in the Statement of Operations. The costs associated with vacation pay and compensatory time are not included in the Statement of Operations. Under present accounting policies, these costs are recognized only when paid (see note 2a). Employee termination benefits are not recorded as liabilities by the CTAISB, these liabilities are recorded on a consolidated basis in the Public Accounts by the Receiver General for Canada.

	Historical Cost	Accumulated Amortization	Net value at March 31, 2001
(in thousands of dollars)			
Building .....	2,715	1,485	1,230
Furniture .....	901	592	309
Office equipment .....	358	246	112
Laboratory equipment ..	3,694	3,079	615
Forklifts .....	83	34	49
Informatic equipment ..	4,033	2,681	1,352
Motor vehicles .....	873	460	413
Total .....	12,657	8,577	4,080

In accordance with government policy, software and leasehold improvements will be capitalized on a prospective basis starting April 1, 2001.

#### Liabilities

As of March 31, 2001 the liabilities of the CTAISB are as follows:

	2001
(in thousands of dollars)	
Accounts payable .....	235
Accrued salaries and employee benefits .....	756
Vacation pay .....	721
Compensatory time .....	39
Total .....	1,751

## **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*.

## Law Commission of Canada

### MANAGEMENT REPORT

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

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

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 Law Commission of Canada maintains a set of accounts which provides a centralized record of the Law 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 Canadian Human Right's Commission's financial services develops and disseminates, to the Law Commission of Canada, financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Law Commission of Canada 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 accountability of government funds and safeguard the Law Commission of Canada's assets. The Law Commission of Canada also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statement of the Law Commission of Canada have evolved over the years to meet changing conditions.

Approved by:

DENIS PELCHAT  
*Chief, Financial Services*

BRUNO BONNEVILLE  
*Executive Director*

June 20, 2001

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

	2001	2000
	\$	\$
Expenditures		
Professional and special services.....	1,112,943	1,118,250
Salaries and employee benefits .....	831,627	701,969
Travel, communication and publications .....	624,205	580,826
Commissioners and Commission meetings.....	376,602	400,960
Accommodation .....	65,141	65,626
Advisory Council .....	22,263	45,103
Rental, repair, equipment maintenance and fit-up.....	65,884	40,806
Supply, materials and equipment.....	87,283	36,391
Training, conference and memberships.....	15,232	18,152
Others.....	11,771	8,068
	3,212,951	3,016,151
Non-tax revenues		
Refund of previous years' expenditures .....	4,861	657
Others.....	23,774	12,534
	28,635	13,191
Net cost of operations.....	3,184,316	3,002,960

The accompanying notes are an integral part of the Statement of Operations.

**Law Commission of Canada—Concluded**

## NOTES TO THE STATEMENT OF OPERATIONS

## 1. Authority and operations

The mandate of the Law Commission of Canada is derived from the *Law Commission of Canada Act*, which came into force in 1997.

The Commission's expenditures are funded by an annual appropriation from Parliament.

## 2. Significant accounting policies

The Statement of Operations has been prepared in accordance with the requirements and standards for reporting established 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 and vacation pay which are recorded on the cash basis.

## (b) Revenue recognition

Revenues are recorded on the cash receipts basis.

## (c) Capital purchases

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

## (d) Services provided without charge by Government departments

Amounts for services provided without charge from government departments are included in the operating expenditures. They consist of accommodation costs and payments to employee insurance plans.

## (e) Refunds of previous years' expenditures

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

## 3. Parliamentary appropriations

	2001	2000
	\$	\$
Law Commission of Canada—		
Vote 35.....	3,050,050	3,000,550
Lapsed.....	86,085	237,204
	<u>2,963,965</u>	<u>2,763,346</u>
Statutory—Contributions to employee benefit plans .....	145,999	150,000
Total use of appropriations .....	3,109,964	2,913,346
Add:		
Services provided without charge by other Government departments ....	102,987	102,805
Less: non-tax revenues.....	28,635	13,191
Net cost of operations.....	<u>3,184,316</u>	<u>3,002,960</u>

## 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 22, 2001

### 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, 2001. 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 Canadian 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, 2001 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 18, 2001

# National Battlefields Commission— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2001	2000
	\$	\$
Expenditures		
Grants in lieu of taxes .....	3,638,407	3,635,807
Operations		
Salaries and benefits .....	1,536,776	1,387,079
Employee termination benefits .....		13,232
Capital assets (Note 4) .....	4,528,414	1,591,005
Professional services .....	877,494	782,155
Maintenance .....	499,615	1,720,022
Utilities, materials and supplies .....	342,355	327,389
Information .....	90,026	81,081
Rentals .....	16,969	18,988
Transportation and communication .....	9,338	4,496
	7,900,987	5,925,447
Administration		
Salaries and benefits .....	663,158	534,804
Transportation and communication .....	56,955	45,900
Professional services .....	32,070	40,973
Services provided without charge by a Government department .....	26,500	26,399
Office supplies .....	9,267	5,570
	787,950	653,646
Total expenditures .....	12,327,344	10,214,900
Non-tax revenues		
Parking .....	713,377	731,192
Rent .....	207,189	161,938
Fees for visits, services and the use of facilities .....	137,861	100,698
Fines and penalties .....	17,358	20,175
	1,075,785	1,014,003
Net cost of operations (Note 3) .....	11,251,559	9,200,897

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.

### 3. Parliamentary appropriations

	2001	2000
	\$	\$
Canadian Heritage		
Vote 65 (Vote 70 in 2000) .....	8,385,314	7,578,347
Vote 65a (Vote 70b in 2000) .....	3,000,000	1,932,000
	11,385,314	9,510,347
Lapsed .....	421,847	578,138
	10,963,467	8,932,209
Statutory—Contributions to employee benefit plans .....	279,000	263,000
Spending of revenues in accordance with section 29.1(1) of the <i>FAA</i> .....	1,058,377	993,292
Total use of appropriations .....	12,300,844	10,188,501
Add: services provided without charge by a Government department .....	26,500	26,399
Less: non-tax revenues .....	1,075,785	1,014,003
Net cost of operations .....	11,251,559	9,200,897

## National Battlefields Commission— Concluded

### NOTES TO THE STATEMENT OF OPERATIONS— Concluded

#### 4. Capital assets

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

	March 31, 2000	Additions	Disposals	Transferred from work in progress	March 31, 2001
Land .....	724,710				724,710
Parking lots .....	412,799	17,990			430,789
Discovery Pavilion of the Plains of Abraham .....	4,430,242	1,631,458	2,894		6,058,806
Martello Towers ...	2,074,470				2,074,470
Equipment .....	1,853,576	113,827	357,799		1,609,604
Roadways, driveways and landscaping .....	1,550,000	2,717,639	30,112	134,000	4,371,527
Buildings .....	1,161,573		11,684		1,149,889
Interpretation Centre at the Musée du Québec .....	974,829				974,829
Maison Louis St-Laurent (Note 5) .....		47,500			47,500
Work in process ...	196,210			(134,000)	62,210
	<u>13,378,409</u>	<u>4,528,414</u>	<u>402,489</u>		<u>17,504,334</u>
Financed by parliamentary appropriation ...	11,261,323	4,528,414	402,489		15,387,248
Financed by revenues in accordance with section 29.1(1) of the <i>FAA</i> .....	224,584				224,584
Financed by Trust Fund (Note 6) .....	1,892,502				1,892,502
	<u>13,378,409</u>	<u>4,528,414</u>	<u>402,489</u>		<u>17,504,334</u>

#### 5. Related party transactions

##### (a) Government sponsorship

The Commission has received government sponsorship funds of \$225,000, of which \$180,000 has been spent as at March 31, 2001. This sponsorship was for the purpose of assisting the Commission in its summer programming and for promoting federal government visibility.

##### (b) Maison Louis Saint-Laurent

The Commission has the exclusive use of a house which was previously occupied by the past Prime Minister Louis Saint-Laurent and which is located in Quebec City. This house was acquired in July 2000 at a cost of \$380,000 by another federal department.

#### 6. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund has been governed by 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. The receipts and disbursements are not included in the Statement of Operations of the Commission.

	2001	2000
	\$	\$
Receipts		
Government sponsorship (Note 5) .....	225,000	
Other donations and sponsorships .....	108,955	61,164
Interest .....	21,035	12,777
	<u>354,990</u>	<u>73,941</u>
Disbursements		
Programming and advertising .....	180,000	
Professional services .....		68,443
Capital assets .....		25,399
	<u>180,000</u>	<u>93,842</u>
Excess of disbursements over receipts .....	174,990	(19,901)
Balance at beginning of the year .....	360,866	380,767
Balance at end of year, deposited with the Receiver General for Canada .....	<u>535,856</u>	<u>360,866</u>

#### 7. Contractual obligation

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.

## 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 2000, NRC put into high gear its full-fledged implementation of the government Financial Information Strategy (FIS). All project work was co-ordinated by the NRC FIS project team who reported to both an advisory committee consisting of program representatives and a core committee of NRC senior managers. Throughout the year there was a dedicated balance of work concentrated on keeping the pre-FIS financial operations in order and at the same time developing the FIS requirements. These requirements included: putting in place key FIS project team members; development, monitoring and completing the FIS/NRC implementation plan; continual communication and strategic buy-in with the NRC program representatives; complete updating of the NRC financial policies in accord with FIS requirements; identification of all capital asset costs; work with core on RG interfaces; training of finance officers and orientation for NRC managers.

Approved by:

J.G. SÉGUIN

*Senior Financial Officer*

PETER W. PEACOCK

*Senior full-time Financial Officer*

June 15, 2001

# National Research Council of Canada— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2001	2000		2001	2000
	\$	\$		\$	\$
Expenditures			Other .....	1,770,911	560,699
Grants and contributions				304,965,335	279,862,281
Grants			Administration		
International affiliations .....	899,699	965,022	Salaries and employee benefits .....	36,580,745	34,813,134
	899,699	965,022	Employee termination benefits .....	973,233	311,564
Contributions			Utilities, materials and		
Assistance to industry .....	95,931,277	97,193,053	supplies .....	14,655,544	14,452,320
TRIUMF project .....	41,000,000	34,318,000	Professional and special services .....	9,934,097	11,129,993
Gemini Space Program .....	5,347,590	3,295,161	Grants in lieu of taxes—		
Canada-France-Hawaii			PWGSC .....	13,584,296	10,596,999
Telescope			Transportation and communications .....	3,415,308	3,842,903
Corporation .....	4,104,449	4,049,638	Information .....	1,272,306	638,699
James Clerk Maxwell Telescope .....	1,148,548	1,135,036	Rentals .....	369,887	370,708
	147,531,864	139,990,888	Other .....	141,318	151,757
	148,431,563	140,955,910		80,926,734	76,308,077
Capital			Total Expenditures .....	604,480,394	553,939,583
Minor capital expenditures .....	18,592,132	8,031,958	Revenue		
Major capital replacement			Non-tax revenue		
program .....	13,166,861	14,473,157	Revenue from operations		
Other .....	38,397,769	34,308,200	Service fees .....	52,201,251	44,235,102
	70,156,762	56,813,315	Sale of publications .....	12,515,435	11,420,501
Operations			Other .....	2,886,713	2,511,517
Salaries and employee benefits .....	194,819,655	186,952,938		67,603,399	58,167,120
Employee termination benefits .....	3,988,962	2,230,648	Other revenue		
Utilities, materials and			Refund of previous years		
supplies .....	51,349,779	45,882,855	expenditures .....	602,603	460,584
Professional and special services .....	29,438,498	19,376,685	Sale of surplus Crown		
Transportation and communications .....	15,405,758	13,322,208	assets .....	74,744	124,093
Rentals .....	3,656,580	5,998,098	Other .....	16,298	19,774
Information .....	4,535,192	5,538,150		68,297,044	58,771,571
			Net cost of operations .....	536,183,350	495,168,012

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. 58 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 expenditures 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 (net)

	2001	2000
	\$	\$
Vote 70		
Available for use in the current year. ....	297,944,758	270,397,650
Lapsed. ....	8,112,582	4,629,267
Used in the current year. ....	289,832,176	265,768,383
Vote 75		
Available for use in the current year. ....	61,160,200	43,997,200
Lapsed. ....	16,504	68,649
Used in the current year. ....	61,143,696	43,928,551
Vote 80		
Available for use in the current year. ....	148,812,430	141,030,000
Lapsed. ....	380,867	74,090
Used in the current year. ....	148,431,563	140,955,910
Statutory expenditures—		
Section 5 (1)(e)— <i>NRC Act</i> ....	83,617,679	73,361,478
Available for use in subsequent		
year. ....	28,594,611	16,014,279
Used in the current year (A) ....	55,023,068	57,347,199
Statutory contributions to		
employee benefit plans		
Used in the current year (B) ....	36,666,000	35,402,000
Other statutory expenditures—		
Spending of proceeds from Crown		
assets surplus. ....	99,744	149,093
Lapsed. ....		5,553
Available for use in subsequent		
year. ....	18,853	25,000
Used in the current year (C) ....	80,891	118,540
Total statutory (A+B+C) ....	91,769,959	92,867,739
Total use of appropriations ....	591,177,394	543,520,583
Add: services provided without		
charge by the Council and		
other Government departments. ....	13,303,000	10,419,000
Less: non-tax revenue		
Statutory revenue fund. ....	67,603,399	58,167,120
Other non-tax revenue. ....	693,645	604,451
Total non-tax revenue. ....	68,297,044	58,771,571
Net cost of operations ....	536,183,350	495,168,012

### 4. Net accounts receivable

Accounts receivable at year-end from sales and the provision of services are as follows:

	2001	2000
	\$	\$
Non-government accounts. ....	10,898,119	12,365,698

### 5. Trust accounts

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

	2001	2000
	\$	\$
Balance, beginning of year. ....	16,143,797	11,324,442
Payments made. ....	14,590,129	13,266,921
Monies received. ....	17,740,348	18,086,276
Balance, end of year. ....	19,294,016	16,143,797

### 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 2000-01, it has spent \$23,130,000 toward this objective and has committed the following resources for future years: \$45,080,000 for 2001-02; \$26,173,000 for 2002-03; and \$5,450,000 for 2003-04.

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 spending \$1,192,000 annually for the next five years for the James Maxwell Telescope project. As at March 31, 2001, it has spent to date \$27,202,000 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 \$5,140,000 on Gemini in 2001-02; \$5,570,000 in 2002-03; \$5,840,000 in 2003-04 and an estimated \$6,140,000 in each of the following two years. As at March 31, 2001, the Corporation has spent \$34,286,000 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 \$40,000,000 for this facility in 2001-02; \$41,000,000 in 2002-03; and \$40,000,000 in each of the next two years. To date, it has spent \$175,590,000 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, 2001, the Corporation has spent \$73,836,000 on this project and is committed to spending \$4,050,000 in each of the next five 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. 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 Round Table. To assure maximum objectivity and freedom from bias, the financial data contained in this financial statement have 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 these 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 J. McGUINTY

*President and Chief Executive Officer*

EUGENE NYBERG

*Corporate Secretary and Director of Operations*

July 6, 2001

### 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, 2001. 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 Canadian 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, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada  
July 6, 2001

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

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2001	2000
	\$	\$
Expenditures		
Operating		
Salaries and employee benefits .....	1,516,265	1,487,063
Professional and special services .....	1,492,219	740,769
Publications .....	582,612	247,243
Transportation and communications .....	414,916	383,527
Rentals .....	254,241	215,268
Furniture and equipment .....	118,866	111,124
Utilities, materials and supplies .....	43,642	32,548
Repairs and maintenance .....	18,263	39,803
Other subsidies and payments .....	57	107
	4,441,081	3,257,452
Executive committee		
Travel and living expenses .....	11,112	3,627
Honoraria .....	2,962	3,030
	14,074	6,657
Other committees		
Travel and living expenses .....	187,459	176,005
Honoraria .....	133,504	128,920
	320,963	304,925
	4,776,118	3,569,034
Non-tax revenue		
Sale of publications .....	11,353	15,576
Adjustment to P.A.Y.E. ....	12,444	
Refund of previous years' expenditures .....	2,044	
Sale of surplus Crown assets .....	8	369
Sale of conference materials .....		3,380
	25,849	19,325
Net cost of operations (Note 3) .....	4,750,269	3,549,709

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

Approved by:

STUART L. SMITH  
Chair

DAVID J. McGUINTY  
President 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 fulfils its objective of promoting sustainable development, and the integration of environment and economy in decision making in all sectors, by conducting studies, organizing multi-stakeholder “dialogues” on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and 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 a cash basis.

#### (b) Revenue recognition

Revenues are recorded on an accrual 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 by 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 expenditure 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

	2001	2000
	\$	\$
Privy Council—Vote 40 .....	3,170,000	3,114,138
Governor General Special Warrants <sup>(1)</sup> .....	929,000	
Supplementary—Vote 40a .....	152,850	98,600
	4,251,850	3,212,738
Lapsed .....	147,922	178,342
	4,103,928	3,034,396
Statutory contributions to employee benefit plans .....	264,000	266,000
Spending of revenues from the sale of publications and conference materials in accordance with section 29.1(1) of the <i>FAA</i> .....	11,353	18,956
Spending of proceeds from the disposal of surplus Crown assets .....	8	369
Total use of appropriations .....	4,379,289	3,319,721
Add:		
Accommodations and other services provided without charge by other Government departments .....	182,280	182,280
Funds received from other Government departments .....	214,549	67,033
Less: non-tax revenue .....	25,849	19,325
Net cost of operations .....	4,750,269	3,549,709

<sup>(1)</sup> The established procedure for obtaining Supplementary Parliamentary Appropriations when Parliament is dissolved for a general election is through Governor General Special Warrants.

### 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.

	2001	2000
	\$	\$
Balance at beginning of year .....	197,852	21,065
Receipts .....	51,044	597,024
	248,896	618,089
Expenses .....	175,122	420,237
Balance at end of year .....	73,774	197,852

### 5. Accounts receivable

As of March 31, amounts receivable are as follows:

	2001	2000
	\$	\$
Current Government of Canada .....	30,000	
	30,000	

### 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 life of five years.

Capital assets at cost	March 31, 2000	Acquisitions	Disposal	March 31, 2001
	\$	\$	\$	\$
Informatics equipment .....	306,353	72,601	176,334	202,620
Office furniture and equipment .....	141,019	3,696	7,224	137,491
	447,372	76,297	183,558	340,111

Accumulated amortization	March 31, 2000	Amortization	Disposal	March 31, 2001
	\$	\$	\$	\$
Informatics equipment .....	209,891	33,745	159,578	84,058
Office furniture and equipment .....	73,374	25,445	7,151	91,668
	283,265	59,190	166,729	175,726

## National Round Table on the Environment and the Economy—*Concluded*

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

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

	2001	2000
	\$	\$
Inventory at beginning of year . . . . .	150,734	246,984
Add: new publications produced . . . . .	42,118	38,488
Less: sales . . . . .	11,043	15,576
written off . . . . .	45,455	
allowance for obsolescence . . . . .	69,344	119,162
Inventory at end of year . . . . .	67,010	150,734

#### 8. Liabilities

As of March 31, liabilities are as follows:

	2001	2000
	\$	\$
(a) Accounts payable and accrued charges		
Accounts payable . . . . .	1,062,462	500,014
Accrued salaries . . . . .	48,680	60,712
	1,111,142	560,726
(b) Other liability		
Accrued vacation pay . . . . .	55,294	58,646
Compensatory time off . . . . .	2,605	2,968
	57,899	61,614

#### 9. Comparative figures

Certain of the 2000 comparative figures have been reclassified to conform to the current year's presentation.

## 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.

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 22, 2001

# 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, 2001. 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 Canadian 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, 2001 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 22, 2001

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

	2001	2000
<b>Expenditures</b>		
Grants and scholarships		
Research grants .....	319,649	307,562
Research partnerships .....	130,416	135,733
Training scholarships and fellowships .....	79,954	81,456
Canada Research Chairs .....	5,125	
General support .....	3,674	2,145
	<u>538,818</u>	<u>526,896</u>
<b>Operations</b>		
Salaries and employee benefits .....	15,981	14,197
Employee termination benefits .....	197	69
Professional and special services .....	3,915	3,499
Transportation and communications .....	2,944	2,902
Rentals .....	1,862	1,673
Information .....	1,734	1,443
Acquisition of furniture and equipment .....	1,321	503
Utilities, materials and supplies .....	356	339
Repair and maintenance .....	341	363
	<u>28,651</u>	<u>24,988</u>
	<u>567,469</u>	<u>551,884</u>
<b>Non-tax revenue</b>		
Refund of previous years' expenditures and other .....	(602)	(313)
<b>Net cost of operations (Note 3) .....</b>	<u>566,867</u>	<u>551,571</u>

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

Approved by the Council:

THOMAS A. BRZUSTOWSKI  
*President*

LAURENT NADON  
*Director General*  
*Common Administrative Services Directorate*

## Natural Sciences and Engineering Research Council—Continued

### NOTES TO THE STATEMENT OF OPERATIONS

#### 1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council's grants, scholarships and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded 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 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. 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:

	2001	2000
	(in thousands of dollars)	
Industry Canada		
Grants and scholarships		
Main Estimates—Vote 90. ....	527,573	484,780
Add:		
Supplementary Estimates (A) .....	27,792	37,941
Supplementary Estimates (B) .....		4,175
Less: Grants and scholarships lapse .....	16,548	
Grants and scholarships expenditures .....	538,817	526,896
Operating expenditures		
Main Estimates—Vote 85. ....	19,786	18,228
Add:		
Supplementary Estimates (A) .....		1,924
Treasury Board of Canada Secretariat—Salary increment, FIS implementation, recoverables and warrants .....	4,909	826
Less:		
Operating lapse .....	903	274
Operating expenditures .....	23,792	20,704
Statutory contributions to employee benefit plans .....	2,343	2,248
Total use of appropriations .....	564,952	549,848
Add: services provided without charge by other Government departments and agencies .....	2,517	2,036
Less: non-tax revenue .....	602	313
Net cost of operations .....	566,867	551,571

## 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 \$12,782,209 (\$11,671,064 in 2000). 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:

	2001	2000
	(in thousands of dollars)	
Balance, beginning of year . . . . .	1,385	1,285
Funds received . . . . .	447	514
Interest received . . . . .	70	59
	1,902	1,858
Disbursements . . . . .	662	473
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council . . . . .	1,240	1,385

### 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, 2001 are payable as follows:

	(in thousands of dollars)
2002 . . . . .	431,147
2003 . . . . .	321,339
Subsequent years . . . . .	313,667
	1,066,153

**Parks Canada Agency**

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2001  
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 fulfil 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.

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 the changes in the structure of the grants and scholarships programs 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 22, 2001

# 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, 2001. 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 Canadian 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, 2001 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 22, 2001

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

	2001	2000
<b>Expenditures</b>		
Grants and fellowships		
Research grant . . . . .	53,970	48,573
Strategic . . . . .	33,840	30,389
Research training . . . . .	33,534	30,385
Research communication . . . . .	5,714	5,649
Canada Research Chairs . . . . .	2,225	
	<u>129,283</u>	<u>114,996</u>
<b>Operations</b>		
Salaries and employee benefits . . . . .	9,087	7,961
Employee termination benefits . . . . .	43	155
Professional and special services . . . . .	2,323	1,379
Rentals . . . . .	1,350	1,267
Acquisition of furniture and equipment . . . . .	1,031	200
Transportation and communications . . . . .	954	895
Information . . . . .	405	356
Repair and maintenance . . . . .	214	74
Utilities, materials and supplies . . . . .	116	114
	<u>15,523</u>	<u>12,401</u>
	<u>144,806</u>	<u>127,397</u>
<b>Non-tax revenue</b>		
Refunds of previous years' expenditures and other . . . . .	(232)	(243)
<b>Net cost of operations (Note 3) . . . . .</b>	<u>144,574</u>	<u>127,154</u>

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

Approved by the Council:

MARC RENAUD  
*President*

LAURENT NADON  
*Director General*  
*Common Administrative Services Directorate*

## Social Sciences and Humanities Research Council—Continued

### NOTES TO THE STATEMENT OF OPERATIONS

#### 1. Authority and objective

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

Grants, fellowships and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded 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. 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:

	2001	2000
	(in thousands of dollars)	
Industry Canada		
Grants and fellowships		
Main Estimates—Vote 100 . . . . .	112,042	97,956
Add:		
Supplementary Estimates (A) . . . . .	24,649	15,125
Supplementary Estimates (B) . . . . .		1,915
Less:		
Grants and fellowships lapse . . . . .	7,408	
Grants and fellowships expenditures . . . . .	129,283	114,996
Operating expenditures		
Main Estimates—Vote 95 . . . . .	8,542	7,765
Add:		
Supplementary Estimates (A) . . . . .	1,034	1,486
Supplementary Estimates (B) . . . . .		160
Treasury Board of Canada Secretariat—		
Salary increment,		
FIS implementation, recoverables,		
warrants . . . . .	4,285	549
Less:		
Operating		
lapse . . . . .	1,323	290
Operating expenditures . . . . .	12,538	9,670
Statutory contributions to employee		
benefits plans . . . . .	1,218	1,159
Total use of appropriations . . . . .	143,039	125,825
Add: services provided without charge by		
other Government departments and agencies . .	1,767	1,572
Less: non-tax revenue . . . . .	232	243
Net cost of operations . . . . .	144,574	127,154

## 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:

	2001	2000
	(in thousands of dollars)	
Balance, beginning of year .....	272	261
Interest received .....	14	11
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council .....	286	272

##### (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:

	2001	2000
	(in thousands of dollars)	
Balance, beginning of year .....	250	240
Donations and interest received .....	139	40
Fellowships paid .....		(30)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council .....	389	250

#### 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, 2001 are payable as follows:

	(in thousands of dollars)
2002 .....	123,615
2003 .....	76,029
Subsequent years .....	75,568
	275,212

#### 6. Contingencies

In 2001, the Council was served with a statement of claim arising from Employment Equity. The potential liability of the Council and consequent damages arising from such a liability are estimated by management at \$1,920,000. In the opinion of management, the outcome of the claim is not determinable at this time.

# SECTION 3

2000-2001

*PUBLIC ACCOUNTS OF CANADA*

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

### CONTENTS

	<i>Page</i>
Remissions of taxes, fees, penalties and other debts . . . . .	3.2
Debts, obligations and claims written off or forgiven . . . . .	3.9
Accountable advances . . . . .	3.13
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*
	\$
<b>FINANCIAL ADMINISTRATION ACT (SECTION 23)—</b>	
Canada Customs and Revenue Agency .....	626,127,055
Citizenship and Immigration .....	10,725
Justice—	
Department .....	4,546,528
	<u>630,684,308</u>
<b>CUSTOMS TARIFF (SECTION 76)—</b>	
Canada Customs and Revenue Agency .....	37,796
<b>CUSTOMS TARIFF (SECTION 115)—</b>	
Canada Customs and Revenue Agency .....	220,614,848
<b>Total .....</b>	<u>851,336,952</u>

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

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
<b>PURSUANT TO SECTION 23 OF THE FAA</b>			
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>			
PC 1945-88/2969, April 25, 1945, Governor General (Excise taxes) Remission Order, provides for the remission of Excise taxes payable by the Governor General on some purchases and importations .....	2,236	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 .....	331,661
PC 1967-38/393, March 13, 1967, remission of Customs duties, GST and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967 .....	716	PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples for negligible value .....	914,165
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 .....	2,270,058	PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers .....	895,804
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. ....	20,058,084	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. ....	319,595
PC 1972-215, February 10, 1972, remission of Customs duties and GST on off-highway vehicles, parts and accessories and parts thereof .....	4,810	PC 1981-579, March 5, 1981, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated. ....	442
CP1974-1188, March 8, 1950, remission of Customs duties, GST and Excise taxes on goods imported into Canada for use at United States leased bases located in Newfoundland. ....	19,434	PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad .....	42,509,074
PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory. ....	49,123,988	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. ....	7,920,838
PC 1976-325, February 17, 1976, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof. ....	5,110	PC 1983-1439, May 12, 1983, remission of Customs duties and GST on buses, parts and accessories and parts thereof of A. Girardin Inc. ....	25,452
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. ....	283,905	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 .....	399,755,595
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 Synerude .....	11,693,320	PC 1984-867, March 15, 1984, remission of GST and Excise tax on goods imported for meetings in Canada of foreign organizations .....	840,981
PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape .....	1,859	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 .....	5,761
		PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media .....	16
		PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated .....	609,413

**SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3.3**

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1985-1757, May 30, 1985, remission of Customs duties and GST on goods imported for the Canadian Patrol Frigate Project .....	24,944	PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988 .....	709
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), the harmonized sales tax (HST), and Excise taxes on alcoholic beverages sold in Canada to visiting forces personnel .....	140,007	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 .....	103,408
PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail .....	70	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 .....	48,698
PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services .....	397,726	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 .....	22,243
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. ....	379	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 .....	2,930,951
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. ....	190,479	PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the <i>Excise Tax Act</i> on machinery and equipment imported into Canada for use in servicing foreign aircraft ..	45,574
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption .....	1,365,775	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 .....	9,178,774
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. ....	1,162	PC 1992-2415, November 26, 1992, remission of Customs duties and GST on defence supplies .....	100,255
PC 1988-1203, June 17, 1988, remission of Customs duties and GST on pasta .....	6	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 .....	2,159,001
PC 1988-2898, December 30, 1988, remission of Customs duties and GST on vehicles of Toyota and parts thereof .....	6,635,538		
PC 1988-2910, December 30, 1988, remission of Customs duties and GST on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc. ....	48,936,103		
PC 1988-2918, December 30, 1988, remission of Customs duties and GST on buses, parts and accessories and parts thereof of NovaBus Corporation .....	1,001,626		
PC 1988-2920, December 30, 1988, remission of Customs duties and GST on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc. ....	51		

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
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 .....	147,360	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) .....	917,532
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 .....	2,470,061	PC 1997-1829, December 9, 1997, Order amending the Treaty Land Entitlement (Saskatchewan) Remission Order, adds the Crowwessess and Carry the Kettle First Nations to the schedule of PC 1994-585, Treaty Land Entitlement (Saskatchewan) Remission Order .....	(1)
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 .....	13,700	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 .....	686
PC 1994-800, May 12, 1994, Indians and the 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 .....	549,501	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 .....	209,054
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 .....	93,638	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 .....	1,304
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 .....	36,649	PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services designed to rendered through, the operation of a mechanical coin-operated device accept only a single coin of 25 cents or less, for periods before April 24, 1996 .....	1,507,118
		PC 2000-549, April 13, Darryl MacDonald Remission Order, remits the provincial portion of the HST on service fees .....	6,640
		PC 2000-628, May 4, 2000, Certified Institutions Remission Order, remits the GST paid or payable, the special GST credit and related penalties and interest to certain certified institutions during the period January 1, 1991 to December 31, 1995 .....	545,621
		PC 2000-689, May 11, 2000, Mychelle Houde Remission Order, remits an amount in respect of a GST New Housing Rebate .....	4,143

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 2000-690, May 11, 2000, Shannon Kurbis Remission Order, remits an amount in respect of the GST New Housing Rebate.....	6,084	PC 2001-18 dated January 9, 2001, remission of income tax and all relevant interests and penalties, payable by Kelvin Palm for the 1999 taxation year .....	4,075
PC 2000-1111 dated July 27, 2000, remission of income tax and all relevant interests and penalties, payable by the Owners Strata Plan for the 1987 to 1993 taxation years .....	10,044	PC 2001-19 dated January 9, 2001, remission of Income tax payable by Chantal Compartino for the 1996 taxation year .....	693
PC 2000-1112, July 27, 2000, Indian Settlements Remission Order (2000), grants a remission of certain income taxes and GST paid or payable by Indians or Indian bands on the settlements of Alexander, Fox Creek, Fort Assiniboine, Loon River, and Loon Prairie in Alberta .....	1,429,467	PC 2001-46, March 22, 2001, Bruce Gascoigne and Helen Gascoigne Remission Order, remits an amount in respect of a GST New Housing Rebate.....	3,137
PC 2000-1113, July 27, 2000, Office of the Interim Commissioner of Nunavut Remission Order, remits any tax paid or payable by the Office during the period November 26, 1996 to March 31, 1999.....	1,497,762	PC 2001-141, January 30, 2001, Christians' Gospel Society Remission Order, remits an amount in respect of a Public Service Body Rebate.....	4,103
PC 2000-1116, July 27, 2000, Jason Macintosh Remission Order, remits an amount in respect of the provincial portion of the HST, a rebate of which he became disentitled due to misinformation on the part of provincial officials .....	1,620	PC 2001-142, January 30, 2001, Henryk Berezowski Remission Order, remits an amount in respect of a GST New Housing Rebate.....	8,239
PC 2000-1336, August 22, 2000, Lucius Daniel Bulkley Remission Order, remits an amount in respect or a GST Visitors' Rebate .....	4,659	PC 2001-143, January 30, 2001, Sayda Fournier Remission Order, remits an amount in respect of a GST New Housing Rebate.....	3,103
PC 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band .....	5,738,568	Total .....	626,127,055
PC 2000-1768, December 13, 2000, Derco Aerospace, Inc. Remission Order, remits the GST paid by the company in respect of the temporary importation of a propeller assembly for emergency repairs to a South African Air Force aircraft .....	24,350	<b>CITIZENSHIP AND IMMIGRATION</b>	
PC 2001-16, January 9, 2001, Island Orthotics Ltd. Remission Order, remits an amount in respect of GST input tax credits to which the company became disentitled due to misinformation .....	7,485	PC 2000-1340, August 23, 2000, granted remission of the fee of \$975, paid or payable under the <i>Immigration Act Fees Regulations</i> , for the conferral of a right of landing on an immigrant on condition that the immigrant a) is a person described in any of paragraphs 19 (4) (a) to (g) of the schedule to those Regulations, as those paragraphs read on March 1, 2000; and b) was granted landing after 4:00 p.m. E.S.T. on February 28, 2000 and before March 1, 2000 .....	10,725
PC 2001-17, January 9, 2001, Diane Moroz Remission Order, remits an amount in respect of a GST New Housing Rebate.....	4,863	<b>JUSTICE Department</b>	
		PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted. ....	4,546,528

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
	\$		\$
<b>PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF</b>		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 . . . . .	
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>			6,648,497
Remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:		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 . . . . .	14,779,149
DRA 1995-2, February 9, 1995 . . . . .	37,796	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 . . . . .	59,392,654
Total . . . . .	37,796	PC 1997-1668, November 20, 1997, remission of Customs duties and GST on textile products imported into Canada by Les Collections Shan Inc. . . . .	124,579
<b>PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF</b>		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 . . . . .	118,606
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>		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 . . . . .	1,268,281
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 . . . . .	2,331,856	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 . . . . .	3,071,519
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 . . . . .	46,051	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 . . . . .	19,208,271
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 . . . . .	143,465	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 . . . . .	8,965
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997 . . . . .	1,416,737	PC 1998-1456, August 26, 1998, remission of Customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States . . . . .	1,183,711
PC 1994-2103, December 14, 1994, remission of Customs duties and GST on manufactured tobacco imported into Canada for further manufacture . . . . .	11,489,020	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 . . . . .	1,565
PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions . . . . .	54,536	PC 2000-687, May 11, 2000, remission of Customs duties on the hull and lower turret of the floating production, storage and offloading vessel «Terra Nova FPSO» imported into Canada for the Terra Nova offshore oil project . . . . .	98,737,780
PC 1995-219, February 14, 1995, remission of Customs duties on certain potatoes imported for use in the manufacture of potato chips . . . . .	10,137		
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers . . . . .	461,575		
PC 1996-1089, July 10, 1996, remission of Customs duties and GST on certain knitting yarns . . . . .	2,708		

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 2000-797, June 1, 2000, remission of Customs duties on non-alloy steel stranded wire imported into to Canada during the period commencing on July 10, 1996 and ending of June 16, 1999 for use in the manufacture of tires .....	115,186		
Total .....	220,614,848		

<sup>(1)</sup> Amount included in figure for PC 1994-585.

## 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 <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department.....	A	619	8,623,126						619	8,623,126
Canadian Grain Commission—Canadian Grain Commission										
Revolving Fund.....	A	35	557						35	557
Canadian Food Inspection Agency.....	A	807	335,804						807	335,804
CANADA CUSTOMS AND REVENUE AGENCY.....										
	A/D	2,166,398	1,156,721,466						2,166,398	1,156,721,466
CANADIAN HERITAGE										
Canadian Radio-television and Telecommunications Commission ..	A	9	165,658						9	165,658
National Film Board .....	A	167	240,316						167	240,316
Parks Canada Agency .....	D	2	2,257						2	2,257
Townsites Revolving Fund .....	D	1	2,424						1	2,424
CITIZENSHIP AND IMMIGRATION										
Department.....	A/C/D	363	687,751			*	11	10,725	374	698,476
Transportation and assistance loans ...	E					2b	3,189	684,477	3,189	684,477
ENVIRONMENT										
Department.....	A/D	310	38,913						310	38,913
FISHERIES AND OCEANS.....										
	A/D	967	43,284,149						967	43,284,149
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department.....	A/D	26	354,142						26	354,142
HEALTH										
Department.....	A	40	11,775						40	11,775
HUMAN RESOURCES DEVELOPMENT										
Department.....	A	33,812	345,839,295						33,812	345,839,295
Canadian Centre for Occupational Health and Safety .....	A	13	4,690						13	4,690
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department.....	A/D	8	26,061,451						8	26,061,451
INDUSTRY										
Department.....	A	202	18,686,813						202	18,686,813
Atlantic Canada Opportunities Agency .....	A	163	40,095,761						163	40,095,761
Loans to assist industry in the Cape Breton Development area .....	E					21a	5	3,442,816	5	3,442,816
Economic Development Agency of Canada for the Regions of Quebec....	A	39	5,412,304						39	5,412,304
National Research Council of Canada ...	A	432	192,174						432	192,174
Natural Sciences and Engineering Research Council.....	A	1	2,091						1	2,091
Western Economic Diversification.....	A	117	36,116,904						117	36,116,904
JUSTICE										
Department.....	C					*	40,107	4,526,528	40,107	4,526,528
Federal Court of Canada .....	A	44	29,531						44	29,531

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

	Code <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
NATIONAL DEFENCE .....	A	144	130,396						144	130,396
NATURAL RESOURCES										
Department .....	A/D	467	6,610						467	6,610
Geomatics Canada Revolving Fund .....	A/D	125	3,417						125	3,417
PRIVY COUNCIL										
Canadian Transportation Accident Investigation and Safety Board .....	A	1	93						1	93
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department .....	A	13,000	651,006						13,000	651,006
SOLICITOR GENERAL										
Canadian Security Intelligence Service .....	D	7	12						7	12
Correctional Service .....	A	96	3,037						96	3,037
Royal Canadian Mounted Police .....	A	15	4,890						15	4,890
TRANSPORT										
Department .....	A	393	214,191						393	214,191
VETERANS AFFAIRS .....	A	390	736,618						390	736,618
		2,219,213	1,684,659,622				43,312	8,664,546	2,262,525	1,693,324,168
BANKRUPTCY AND INSOLVENCY ACT—										
CANADA CUSTOMS AND REVENUE AGENCY.....	A	31,495	251,738,566						31,495	251,738,566
TRANSPORT .....	A	20	115,710						20	115,710
		31,515	251,854,276						31,515	251,854,276
CANADA GRAINS ACT—										
AGRICULTURE AND AGRI-FOOD										
Canadian Grain Commission—Canadian Grain Commission Revolving Fund .....	D	1	12,851						1	12,851
CUSTOMS ACT—										
CANADA CUSTOMS AND REVENUE AGENCY <sup>(2)</sup> .....	B	1,317	1,650,600						1,317	1,650,600
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department .....	A	40,388	48,425,820						40,388	48,425,820
EXCISE TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY <sup>(2)</sup> .....	B	7,686	15,251,299						7,686	15,251,299
INCOME TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY <sup>(2)</sup> .....	B	27,037	53,119,228						27,037	53,119,228

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

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
	Code <sup>(1)</sup>	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
<b>OLD AGE SECURITY ACT—</b>										
<b>HUMAN RESOURCES DEVELOPMENT</b>										
Department.....	B	1,185	2,762,614						1,185	2,762,614
<b>PENSION ACT—</b>										
VETERANS AFFAIRS .....	B	189	1,590,038						189	1,590,038
<b>WAR VETERANS ALLOWANCE ACT—</b>										
VETERANS AFFAIRS .....	B	958	532,237						958	532,237
<b>OTHER—</b>										
<b>SOLICITOR GENERAL</b>										
Correctional Service—										
Parolee loans <sup>(3)</sup> .....	E	1	10,164						1	10,164
		2,329,490	2,059,868,749				43,312	8,664,546	2,372,802	2,068,533,295
<b>SUMMARY—</b>										
Write-offs .....	A/E	383,822	1,816,092,705				3,194	4,127,293	387,016	1,820,219,998
Remissions (section 23 of the FAA) .....	C						40,118	4,537,253	40,118	4,537,253
Forgiveness .....	B/F	38,372	74,906,016						38,372	74,906,016
Waivers .....	D	1,907,296	168,870,028						1,907,296	168,870,028
		2,329,490	2,059,868,749				43,312	8,664,546	2,372,802	2,068,533,295

\* Order in Council remissions of other debts as defined in section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

(1) See introduction above.

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

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

**Accountable advances**

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

**ACCOUNTABLE ADVANCES**

Department and agency	Advances outstanding as at March 31, 2001		Advances settled in April 2001		Advances outstanding as at April 30, 2001	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department .....	107	53,555	107	53,555		
Canadian Food Inspection Agency .....	598	128,310	78	32,196	520	96,114
Canadian Grain Commission .....	17	9,190			17	9,190
	722	191,055	185	85,751	537	105,304
<b>CANADA CUSTOMS AND REVENUE AGENCY .....</b>	<b>1,787</b>	<b>2,037,991</b>	<b>1,710</b>	<b>1,949,764</b>	<b>77</b>	<b>88,227</b>
<b>CANADIAN HERITAGE</b>						
Department .....	122	112,031	39	41,636	83	70,395
Canadian Radio-television and Telecommunications Commission .....	2	1,000			2	1,000
National Archives of Canada .....	69	58,766	41	51,866	28	6,900
National Film Board .....	146	56,877	33	15,683	113	41,194
National Library .....	27	24,598	20	21,583	7	3,015
Parks Canada Agency .....	233	152,975	28	10,019	205	142,956
Public Service Commission .....	53	51,662	53	51,662		
Status of Women—Office of the Co-ordinator .....	35	56,069	14	13,416	21	42,653
	687	513,978	228	205,865	459	308,113
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	389	963,797	286	795,235	103	168,562
Immigration and Refugee Board of Canada .....	30	15,850	28	14,650	2	1,200
	419	979,647	314	809,885	105	169,762
<b>ENVIRONMENT</b>						
Department .....	242	211,146	149	148,676	93	62,470
Canadian Environmental Assessment Agency .....	2	1,500	2	1,500		
	244	212,646	151	150,176	93	62,470
<b>FINANCE</b>						
Department .....	46	72,845	35	52,259	11	20,586
Auditor General .....	135	152,434	135	152,434		
Canadian International Trade Tribunal .....	1	300	1	300		
Office of the Superintendent of Financial Institutions .....	3	18,186	2	11,886	1	6,300
	185	243,765	173	216,879	12	26,886
<b>FISHERIES AND OCEANS .....</b>	<b>366</b>	<b>432,786</b>	<b>352</b>	<b>417,280</b>	<b>14</b>	<b>15,506</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	568	1,410,178	4	4,800	564	1,405,378
Canadian International Development Agency .....	303	646,049	217	485,747	86	160,302
International Joint Commission .....	3	4,300	3	4,300		
Northern Pipeline Agency .....	1	98	1	98		
	875	2,060,625	225	494,945	650	1,565,680
<b>GOVERNOR GENERAL .....</b>	<b>8</b>	<b>7,960</b>	<b>8</b>	<b>7,960</b>		
<b>HEALTH</b>						
Department .....	133	293,464	37	108,600	96	184,864
Canadian Institutes of Health Research <sup>(1)</sup> .....	17	82,205	17	82,205		
Patented Medicine Prices Review Board .....	1	500	1	500		
	151	376,169	55	191,305	96	184,864

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

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 2001		Advances settled in April 2001		Advances outstanding as at April 30, 2001	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>HUMAN RESOURCES DEVELOPMENT</b>						
Department .....	1,206	852,828	953	732,644	253	120,184
Canada Industrial Relations Board .....	4	2,144			4	2,144
Canadian Artists and Producers Professional Relations Tribunal .....	1	800	1	800		
	1,211	855,772	954	733,444	257	122,328
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department .....	293	260,708	196	137,127	97	123,581
<b>INDUSTRY</b>						
Department .....	361	294,474	332	267,831	29	26,643
Atlantic Canada Opportunities Agency .....	12	6,877	11	6,656	1	221
Canadian Space Agency .....	128	216,075	52	47,040	76	169,035
Economic Development Agency of Canada for the Regions of Quebec .....	56	23,774	56	23,774		
National Research Council of Canada .....	14	29,112	14	29,112		
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 .....	331	274,692	318	265,953	13	8,739
Western Economic Diversification .....	22	9,280	22	9,280		
	928	862,884	805	649,646	123	213,238
<b>JUSTICE</b>						
Department .....	166	1,182,895	118	1,158,215	48	24,680
Canadian Human Rights Commission .....	9	3,225	9	3,225		
Commissioner for Federal Judicial Affairs .....	38	957,472	21	664,225	17	293,247
Federal Court of Canada .....	56	21,881	55	21,851	1	30
Law Commission of Canada .....	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada .....	4	1,000	4	1,000		
Tax Court of Canada .....	9	950	9	950		
	283	2,168,423	217	1,850,466	66	317,957
<b>NATIONAL DEFENCE</b> .....	12,877	24,002,092	4,825	6,913,202	8,052	17,088,890
<b>NATURAL RESOURCES</b>						
Department .....	303	376,998	274	360,488	29	16,510
Canadian Nuclear Safety Commission <sup>(2)</sup> .....	12	8,483	12	8,483		
National Energy Board .....	9	9,254	6	7,878	3	1,376
	324	394,735	292	376,849	32	17,886
<b>PARLIAMENT</b>						
House of Commons .....	23	28,119	23	28,119		
Library of Parliament .....	11	4,695			11	4,695
The Senate .....	15	60,530	15	60,530		
	49	93,344	38	88,649	11	4,695
<b>PRIVY COUNCIL</b>						
Department .....	106	120,927	106	120,927		
Canadian Centre for Management Development .....	3	2,435	3	2,435		
Canadian Intergovernmental Conference Secretariat .....	4	1,250	4	1,250		
Canadian Transportation Accident Investigation and Safety Board .....	16	8,050			16	8,050
Chief Electoral Officer .....	17	67,096	17	67,096		
Commissioner of Official Languages .....	11	2,325			11	2,325
Millenium Bureau of Canada .....	1	500	1	500		
Public Service Staff Relations Board .....	1	500			1	500
	159	203,083	131	192,208	28	10,875

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2001		Advances settled in April 2001		Advances outstanding as at April 30, 2001	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department .....	645	1,067,258	586	896,613	59	170,645
Canada Information Office .....	25	24,950	22	21,950	3	3,000
	670	1,092,208	608	918,563	62	173,645
<b>SOLICITOR GENERAL</b>						
Department .....	36	11,600	36	11,600		
Canadian Security Intelligence Service .....	1	1,200,000	1	1,200,000		
Correctional Service .....	485	484,757	466	472,752	19	12,005
National Parole Board .....	13	6,392	12	5,642	1	750
Royal Canadian Mounted Police .....	2,005	8,159,393	2,005	8,159,393		
	2,540	9,862,142	2,520	9,849,387	20	12,755
<b>TRANSPORT</b>						
Department .....	292	283,567	168	167,407	124	116,160
Canadian Transportation Agency .....	14	17,645	14	17,645		
	306	301,212	182	185,052	124	116,160
<b>TREASURY BOARD .....</b>	29	20,010	23	14,820	6	5,190
<b>VETERANS AFFAIRS .....</b>	89	63,168	78	54,696	11	8,472
Total .....	25,202	47,236,403	14,270	26,493,919	10,932	20,742,484

(1) Previously Medical Research Council.

(2) Previously Atomic Energy Control Board.

## 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 2000-2001

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>					
Issuance of fraudulent tax refunds by employees . . . . .	6	518,904	58,553	24,413	435,938

## LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2000-2001

Brief description of loss	Charged to 2000-2001 Vote	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
<b>Department</b>					
Theft of petty cash at Moncton, HRB Office.....	1	46		46	
Theft of receipts (MISB-BC).....	1	1,345	815	530	
<b>Canadian Food Inspection Agency</b>					
Deposits never recognized by PWGSC.....	25	1,238		1,238	
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>					
Theft of receipts.....	2	9,061	1,659	7,402	
Net cashier shortages (shortages of \$13,776, overages of \$11,361).....	1	2,415		2,415	
Theft by cashier.....	1	165	165		
Loss of change float.....	1	75		75	
<b>CANADIAN HERITAGE</b>					
<b>Parks Canada Agency</b>					
Theft of cash due to break-in.....	1	250		250	
Break-in at Fort Walsh.....	1	10,000		10,000	
Theft of CIBC deposit bag from safe at the Lake Louise Visitor Reception Center.....	1	5,870		5,870	
Break-in and theft at Kootenay Stores.....	1	1,180		1,180	
Theft of receipts.....	1	606		606	
<b>CITIZENSHIP AND IMMIGRATION</b>					
<b>Department</b>					
Cashier shortages.....	1	55		55	
Loss of petty cash.....	1	46		46	
Loss of revenue, Atlantic Region.....	1	199		199	
Loss of revenue, Quebec Region.....	1	1,765		1,765	
Loss of revenue, Ontario Region.....	1	10,063		8,023	2,040
Loss of revenue, Prairies Region.....	1	116		116	
Loss of revenue, British Columbia Region.....	1	1,171		1,171	
Loss of revenue, International Region.....	1	585		585	
<b>ENVIRONMENT</b>					
<b>Department</b>					
Theft of petty cash.....	1	250		250	
Fraudulent use of credit cards.....	1	6,859	2,654	4,205	
Misappropriation of receipts by a term employee.....	1	8,780	5,274		3,506
<b>FINANCE</b>					
<b>Department</b>					
Theft of a taxi chits booklet.....		100		100	
<b>FISHERIES AND OCEANS</b>					
Fraudulent use of credit card.....	1	21,899		21,899	
Loss of petty cash on the Kenora CCG Base.....	1	183		183	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
<b>Department</b>					
Theft of mission funds (3 cases).....		935,794		85,794	850,000

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Charged to 2000-2001 Vote	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>HUMAN RESOURCES DEVELOPMENT</b>					
<b>Department</b>					
Fraudulent claims for benefits:					
Old Age Security .....	(S)	985,419	20,430		964,989
Canada Pension Plan .....	(S)	1,426,831	10,000		1,416,831
Employment Insurance Benefits .....	(S)	120,790,146	33,710,061	4,278,609	82,801,476
Unexplained losses of petty cash:					
Theft of petty cash at Oshawa HRCC, Ont (2 cases) .....	1	632		632	
Theft of petty cash at Dufferin HRCC, Ont .....	1	110		110	
Theft of petty cash at Sarnia HRCC, Ont .....	1	20		20	
Theft of petty cash at Thunder Bay HRCC, Ont .....	1	131		131	
Loss of petty cash, BC .....	1	110	80	30	
Others:					
Loss of travel claims refunds (cash) from Sydney					
Corporate Services, NS .....	1	146		146	
Loss of receipts at HRCC North of Montreal, Que. ....	1	425		425	
Loss of receipts at HRCC Abitibi-Temiscamingue, Que .....	1	40		40	
Loss of receipts at Regional Operations Centre, Que. ....	1	350		350	
Loss/Error of receipt at HRCC Melfort, Sask .....	1	100		100	
Reconciliation discrepancies of loan payments accepted from the public on behalf of Citizenship and Immigration Canada, Alta .....	1	428		428	
Net cashier shortages, Alta .....	1	20		20	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
<b>Department</b>					
Rental vehicle damaged on business travel, NWT .....		2,060		2,060	
Distorted or falsified grants and contributions requests related to social services program, Quebec .....	15	5,000,000			5,000,000
Distorted or falsified grants and contributions requests related to social assistance program, Quebec .....	15	44,000			44,000
Fraudulent use of telephone, Saskatchewan .....		1,015	1,015		
Shortfall experienced in the 2000/2001 treaty payment year, Manitoba .....		105		105	
<b>INDUSTRY</b>					
<b>Department</b>					
Theft of petty cash (3 cases) .....		125		125	
Theft of credit cards (3 cases) .....		3,000		3,000	
<b>Atlantic Canada Opportunities Agency</b>					
Loss of petty cash .....	20	25		25	
<b>Economic Development Agency of Canada for the Regions of Quebec</b>					
False or fraudulent claims for grants and contributions .....		2,422,077	835,923	270,980	1,315,174
<b>National Research Council of Canada</b>					
Petty cash shortages (2 cases) .....	70	60		60	
<b>Natural Sciences and Engineering Research Council</b>					
Unauthorised use of Master Card acquisition card .....		426		426	
<b>Social Sciences and Humanities Research Council</b>					
Unauthorised use of Master Card acquisition card .....		5,496	5,496		
<b>JUSTICE</b>					
<b>Federal Court of Canada</b>					
Counterfeit money .....		50		50	
<b>Supreme Court of Canada</b>					
Theft of money from change machine .....	45	257		257	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Charged to 2000-2001 Vote	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>NATIONAL DEFENCE</b>					
Misappropriation of funds from a standing advance, CTCHQ Gagetown.....		1,098			1,098
Misappropriation of funds from a standing advance, CFSU (Ottawa).....		1,103	1,103		
Misappropriation of funds from a standing advance, Formation Halifax.....		623	623		
Misappropriation of funds from a Military Police local budget, CFSU (Ottawa).....		62,334			62,334
Missing funds from the cashier deposit, CFB Shilo.....		400			400
Submission of fraudulent claims for mileage, CFSU (Ottawa).....		3,393	3,393		
Discrepancy in accountable advance, CFB Borden.....		962			962
Discrepancy in money held by cashier, HMCS Presever.....		2,003			2,003
Misappropriation of funds from a standing advance, 4 Wing Cold Lake.....		1,361			1,361
Theft of revenue from meal sales, CFB Borden (2 cases).....		81	41		40
Discrepancy in a standing advance, 17 Wing Winnipeg.....		394			394
Discrepancy in money held by cashier, TC Wainwright.....		200			200
Discrepancy in money held by cashier, NSE Velika Kladusa.....	1	1,110		1,110	
Discrepancy in money held by cashier, CCUNDOF Zouani.....		37			37
Discrepancy in money held by cashier, CFSU Ottawa.....		100			100
Discrepancy in a standing advance, CTCHQ Gagetown.....		6,100			6,100
Discrepancy in money held by cashier, CFSU (E) Ramstein.....		884			884
Discrepancy in money held by cashier, USS Valcartier.....		435			435
Adjustments to reconcile FMAS with Cashier Automated System.....		8,211		8,211	
Cashier shortages. The cause could not be determined (possible human error or lost vouchers).....	1	1,320			1,320
<b>PRIVY COUNCIL</b>					
<b>Department</b>					
Fraudulent use of credit card (10 cases).....	25	4,406	4,406		
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
<b>Department</b>					
Theft of petty cash (2 cases).....	(S)	1,700		1,700	
Theft of petty cash (3 cases).....		1,143		1,143	
Theft of seized assets.....		4,425		4,425	
Theft from the operating vote.....		8,210		8,210	
Theft of cash registers (3 cases).....		600		600	
Theft of cash for temporary vehicles licences.....		640		640	
<b>Receiver General—Cheque Redemption Control</b>					
<b>Directorate</b>					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (8,942 cases).....		6,180,025	6,152,474	27,551	
Irregular endorsements (250 cases).....		604,067	599,631	4,436	
Not endorsed (1,510 cases).....		603,521	524,660	78,861	
Misdirected direct deposits.....		723,522	559,589	163,933	
Others.....		1,987,254	415,606	1,571,648	
Ministerial Bank Accounts—					
Others (3 cases).....		278	278		
Foreign Accounts—					
Forged endorsements (4 cases in U.S. dollars).....		8,972	8,972		

**PUBLIC ACCOUNTS OF CANADA 2000-2001**

**LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Concluded***

Brief description of loss	Charged to 2000-2001 Vote	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>SOLICITOR GENERAL</b>					
<b>Correctional Service</b>					
Lost checks (2 cases) . . . . .		178		25	153
Loss of receipts (3 cases) . . . . .		217		217	
Money sent to wrong inmate on release . . . . .		1,290		1,290	
Petty cash loss . . . . .		20		20	
Fraudulent reports . . . . .		1,929	708	520	701
<b>National Parole Board</b>					
Loss of petty cash funds . . . . .	25	29		29	
Loss of money order . . . . .	25	9		9	
<b>Royal Canadian Mounted Police</b>					
Loss of money (2 cases) . . . . .		340		340	
<b>TRANSPORT</b>					
<b>Department</b>					
Theft of petty cash box . . . . .	1	316		316	
<b>VETERANS AFFAIRS</b>					
Theft of petty cash . . . . .		220			220
Counterfeit funds in petty cash . . . . .		10		10	
Theft of cash . . . . .		250	250		
		141,929,440	42,865,306	6,587,376	92,476,758

(S)Statutory authority.

## LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Theft of software in a research centre .....	900		900	
Theft of a scale in a research centre .....	3,000		3,000	
Theft of microcomputers (58 cases) .....	54,551		54,551	
Theft of a laptop computer .....	4,365		4,365	
Theft of technical equipment (5 cases) .....	5,580		5,580	
Theft of VCR (2 cases) .....	600		600	
Theft of printer .....	520		520	
Damage to a government vehicle (2 cases) .....	12,896	12,896		
Theft of microwaves (3 cases) .....	540		540	
Theft of a cell phone .....	375		375	
Theft of a PalmPilot .....	500		500	
Theft of telephones (3 cases) .....	600		600	
Theft of CPU & Ram .....	512		512	
<b>Canadian Food Inspection Agency</b>				
Theft of microcomputers .....	55,481		55,481	
Theft of a Government vehicle .....	19,093		19,093	
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>				
Theft of laptop computers (25 cases) .....	82,261		82,261	
Theft of desktop computers and other informatic equipment (5 cases) .....	8,325		8,325	
Misrepresentation by employee in the acquisition of computer equipment .....	23,738			23,738
Theft of cellular phones (2 cases) .....	110		110	
Theft of electronic equipment .....	25,000		25,000	
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Theft of VCR .....	175		175	
<b>National Archives of Canada</b>				
Theft of microcomputers .....	29,550		29,550	
Theft of office equipment .....	565		565	
Theft of cellular phone .....	200		200	
<b>National Film Board</b>				
Theft of a video VHS (2 cases) .....	400		400	
Theft of a ampli .....	4,000		4,000	
Theft of a laptop (2 cases) .....	6,362		6,362	
<b>National Library</b>				
Theft of microcomputers .....	5,000		5,000	
Theft of electric typewriter .....	250		250	
<b>Parks Canada Agency</b>				
Theft of snowshoes .....	100		100	
Vandalism to buildings (42 cases) .....	17,060		300	16,760
Barricade at Lake Brock removed .....	100		100	
Broken road sign (4 cases) .....	906		325	581
Missing grates on bridge (3 cases) .....	525		300	225
Damage to radio and charger kiosk .....	1,850		1,850	
Missing flashing lights on East Gate .....	25		25	
Damage to Government vehicle (3 cases) .....	9,565		500	9,065
Two legs missing from the practice goals .....	125		125	
Lawn damaged by a vehicle .....	200		200	
Chain saw removed from Golf Course .....	700		700	
Theft of a lawnmower from Ft. Amherst .....	650		650	
Theft of camera .....	1,400		1,400	
Theft of Infocus machine .....	4,000		4,000	
Break-in at Fort Walsh - Theft of portable items from the maintenance compound .....	10,000		10,000	
Break-in and theft at Kootenay Stores .....	115,000	108,000	7,000	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of equipment (6 cases) . . . . .	3,695		3,695	
Loss of public property . . . . .	245		245	
Theft of life ring . . . . .	60			60
<b>Public Service Commission</b>				
Theft of a laptop computer (2 cases) . . . . .	10,793	2,500	8,293	
Theft of a projector . . . . .	10,200		10,200	
Theft of a scanner . . . . .	690		690	
Theft of a laptop computer hardrive . . . . .	300		300	
Theft of a cellular telephone . . . . .	480		480	
<b>Status of Women—Office of the Co-ordinator</b>				
Theft of a laptop computer (2 cases) . . . . .	9,460			9,460
<b>CITIZENSHIP AND IMMIGRATION</b>				
<b>Department</b>				
Theft of computers (2 cases) . . . . .	6,335		6,335	
Theft of laptops computers (6 cases) . . . . .	24,786		24,786	
Loss of wallphone . . . . .	115		115	
Loss of a briefcase . . . . .	20		20	
Loss of a projector . . . . .	100		100	
Loss of an immigration officer's badge . . . . .	41		41	
<b>Immigration and Refugee Board of Canada</b>				
Loss of computer notebook and sniffer unit . . . . .	43,500		43,500	
Loss of a laptop . . . . .	4,000		4,000	
Loss of display telephones . . . . .	750		750	
<b>ENVIRONMENT</b>				
<b>Department</b>				
Theft of laptop computers (23 cases) . . . . .	114,622	4,479	110,143	
Theft of computer equipment (4 cases) . . . . .	1,850		1,850	
Theft of tools (6 cases) . . . . .	7,005		7,005	
Theft of technical equipment . . . . .	1,379		1,379	
Theft of office equipment (14 cases) . . . . .	959		959	
Theft of optical equipment (3 cases) . . . . .	3,330		3,330	
Theft of electronic equipment (8 cases) . . . . .	3,476		3,476	
Theft of motor and generators (4 cases) . . . . .	4,718		4,718	
Theft of vehicles and trailers (5 cases) . . . . .	30,147		20,147	10,000
Vandalism of Government vehicle (2 cases) . . . . .	1,698		1,698	
Damage to building as a result of break-in . . . . .	500		500	
<b>FINANCE</b>				
<b>Department</b>				
Theft of microcomputers (9 cases) . . . . .	15,000		15,000	
Theft of technical equipment (6 cases) . . . . .	986		986	
<b>Auditor General</b>				
Theft of laptop computers (3 cases) . . . . .	9,269		9,269	
Theft of portable printer . . . . .	518		518	
<b>FISHERIES AND OCEANS</b>				
Theft of boat and boating equipment (10 cases) . . . . .	33,655		33,655	
Theft of electronic impact gun and airwrenches . . . . .	2,000		2,000	
Damage to helicopter . . . . .	3,926		3,926	
Theft of office equipment and supplies (4 cases) . . . . .	2,563		2,563	
Theft of computer and computer equipment (12 cases) . . . . .	57,399		52,899	4,500
Theft of a jigsaw . . . . .	490		490	
Theft of Government clothing . . . . .	1,000		1,000	
Theft of digital cameras (5 cases) . . . . .	10,990		9,390	1,600
Theft of power supply (4 cases) . . . . .	19,004		19,004	
Theft of VHF mobile . . . . .	1,467		1,467	
Theft of VCR . . . . .	50		50	
Theft of cell phone . . . . .	100		100	
Theft of GPS handheld . . . . .	500		500	
Theft of electronic compass . . . . .	2,100		2,100	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of laser rangefinder .....	4,499		4,499	
Theft of camera supplies (2 cases) .....	90		90	
Theft of miscellaneous electronic devices (3 cases) .....	360		360	
Theft of DFO logo merchandise .....	835		835	
Theft of shorelander trailer .....	500		500	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
<b>Department</b>				
Theft of laptop computer (9 cases) .....	32,607	600	32,007	
Theft of CPU (3 cases) .....	4,969		4,969	
Theft of printer (2 cases) .....	900		900	
Theft of personal digital assistant .....	699		699	
Theft of cellular phone (2 cases) .....	499		499	
Theft of remote access DISO card .....	369		369	
Theft of video camera .....	200		200	
Theft of modem .....	100		100	
Theft of car charger for cellular phone .....	30		30	
Theft of mouse .....	20		20	
<b>HEALTH</b>				
<b>Department</b>				
Theft/loss of laptops and computers (10 cases) .....	35,901		35,901	
Theft/loss of cellular telephone (3 cases) .....	734		734	
Theft/loss of a conference telephone .....	1,000		1,000	
Theft/loss of TV/VCR equipment .....	410		410	
Theft/loss of Palm Pilots (2 cases) .....	1,000		1,000	
Theft/loss of computer equipment .....	4,870		4,870	
Theft/loss of projectors (3 cases) .....	21,700		21,700	
Theft/loss of a tape .....	7,000		7,000	
Theft/loss of a telephone .....	2,300		2,300	
Theft/loss of a paperstand .....	100		100	
Theft of a vehicle—Damage .....	2,500		2,500	
<b>Canadian Institutes of Health Research <sup>(1)</sup></b>				
Theft of a Polycon conference phone .....	1,224		1,224	
Theft of a personal computer .....	4,283		4,283	
<b>HUMAN RESOURCES DEVELOPMENT</b>				
<b>Department</b>				
<b>NOVA SCOTIA</b>				
Theft of VCR (2 cases) .....	333		333	
Theft of a license plate .....	5		5	
<b>NEW BRUNSWICK</b>				
Theft of a computer memory cards/rams .....	2,400		2,400	
Vandalism to a Government vehicle .....	2,447		2,447	
<b>QUEBEC</b>				
Theft of cell phones (2 cases) .....	330		330	
Theft of microcomputers (3 cases) .....	8,771		8,771	
Theft of a printer .....	200		200	
Theft of technical equipment (7 cases) .....	7,982		7,982	
Theft of a Polaroid camera and film .....	175		175	
Theft of an award .....	109		109	
Theft of a laptop computer .....	3,500		3,500	
<b>ONTARIO</b>				
Theft of microcomputers (6 cases) .....	6,600		6,600	
Theft of laptop computers (2 cases) .....	6,200		6,200	
Theft of computer materials (14 cases) .....	2,458		2,458	
Theft of a cell phone and attachment .....	469		469	
Theft of telephones (2 cases) .....	400		400	
Theft of a printer .....	1,000		1,000	
Theft of VCR (2 cases) .....	476		476	
Theft of a LCD projector .....	6,500		6,500	
Theft of a video camera .....	642		642	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>MANITOBA</b>				
Theft of laptop computers (11 cases) .....	38,106	2,500	35,606	
Theft of printers (2 cases) .....	846		846	
<b>BRITISH COLUMBIA / YUKON</b>				
Theft of microcomputers (7 cases) .....	13,734		13,734	
Theft of cell phones (3 cases) .....	1,037		1,037	
Theft of telephones (2 cases) .....	100		100	
Vandalism of Government vehicle (3 cases) .....	1,190		1,190	
<b>NATIONAL HEADQUARTERS</b>				
Theft of a printer .....	329		329	
Theft of keyboards (2 cases) .....	250		250	
Theft of cell phone and attachment (2 cases) .....	1,208		1,208	
Theft of a laptop (3 cases) .....	12,058		12,058	
Theft of computer equipment and software .....	44,000	21,000	23,000	
Theft of a VCR .....	700		700	
Theft of a telephone .....	160		160	
Theft of a camera .....	480		480	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Loss of cellular phones, Alberta (4 cases) .....	3,282		3,282	
Theft of cell phone from a Government vehicle, Atlantic .....	149			149
Theft of a laptop computer from a private residence, Atlantic .....	3,100			3,100
Cell phone stolen from an unlocked pedestral drawer, BC .....	550		550	
Theft of a Palm Pilot III, BC .....	500		500	
Theft of a printer from employee's vehicle, BC .....	600		600	
Loss of a laptop, BC .....	5,000		5,000	
Loss of a laptop from inventory, BC .....	4,500		4,500	
Desk lamp missing during a move, BC .....	50		50	
Port replicator missing during a move, BC .....	400		400	
Theft of a laptop computer, Saskatchewan (2 cases) .....	10,500	1,500	6,000	3,000
Theft of a camera, Saskatchewan .....	190		190	
Theft of ram chips, HQ (3 cases) .....	900		900	
Theft of cellular phones, HQ (2 cases) .....	499		499	
Theft of starter from vehicle, Yukon .....	200		200	
Loss of a notebook with power adapter, PCMCIA card, NIC and modem adapters, external mouse and carrying bag, Manitoba .....	3,999			3,999
<b>INDUSTRY</b>				
<b>Department</b>				
Theft of technical equipment .....	5,665		5,665	
Theft of lamp .....	75		75	
Theft of timer .....	40		40	
Theft of boxes of Xerox paper (10 cases) .....	600		600	
Theft of organizers, tape recorders and projectors (5 cases) .....	15,106		15,106	
Theft of calculators (4 cases) .....	160		160	
Theft of computer memory-Ram (3 cases) .....	3,410		3,410	
Theft of dictionary .....	100		100	
Theft of computers and hardware (20 cases) .....	80,929		80,929	
Theft of cell phone (10 cases) .....	1,500		1,500	
Lube Cube Trailer damaged .....	840		840	
<b>Canadian Space Agency</b>				
Theft of two laptops and equipment .....	8,170		5,865	2,305
Theft of an electronic agenda .....	488		488	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>Economic Development Agency of Canada for the Regions of Quebec</b>				
Theft of computer equipment .....	13,338	3,000	10,338	
<b>National Research Council of Canada</b>				
Theft of laptop computers (5 cases) .....	24,352		24,352	
Theft of a computer, monitor and keyboard as a result of a break-in .....	2,086		2,086	
<b>Natural Sciences and Engineering Research Council</b>				
Theft of laptops .....	4,200		4,200	
<b>Social Sciences and Humanities Research Council</b>				
Theft of laptops .....	4,000		4,000	
<b>Western Economic Diversification</b>				
Theft of laptops .....	10,440		10,440	
<b>JUSTICE</b>				
<b>Department</b>				
Theft of computers and related electronic equipment (6 cases) .....	13,689		13,689	
<b>Canadian Human Rights Commission</b>				
Theft of technical equipment .....	278		278	
<b>Commissioner for Federal Judicial Affairs</b>				
Theft of laptop computer .....	4,008		4,008	
<b>NATIONAL DEFENCE</b>				
Theft of military kit (384 cases) .....	117,596	11,411	106,185	
Theft of transportation equipment (15 cases) .....	34,373		34,373	
Theft of construction engineering equipment (5 cases) .....	11,386		11,386	
Theft of damage to machinery (6 cases) .....	3,442		3,442	
Theft of telecommunication equipment (13 cases) .....	8,153		8,153	
Theft of electrical equipment (11 cases) .....	12,161		12,161	
Theft of technical equipment (11 cases) .....	4,144		4,144	
Theft of bayonet .....	24		24	
Theft of military specific equipment (15 cases) .....	1,822	325	1,497	
Theft of non military specific equipment (26 cases) .....	5,342		5,342	
Theft of computers (19 cases) .....	45,516		45,516	
Theft of laptops (18 cases) .....	71,649	3,700	67,949	
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Theft of computers (3 cases) .....	13,906		13,906	
Theft of computer accessories .....	2,195		2,195	
Theft of laptop computer (3 cases) .....	12,434		7,983	4,451
Theft of laptop equipment .....	5,757		5,757	
Theft of a printer and case (2 cases) .....	1,400		1,400	
Theft of Palm Pilot (3 cases) .....	1,018		1,018	
Theft of digital equipment .....	1,814		1,814	
Theft of digital camera .....	750		750	
Theft of LCD projector (2 cases) .....	15,239		15,239	
Theft of overhead projector (2 cases) .....	17,630		17,630	
Theft of telephones (3 cases) .....	516		516	
Loss of taxi chits booklet .....	350		350	
Theft of tools .....	794		794	
Theft of meter with probe .....	1,703		1,703	
Loss of multimeter .....	600		600	
Theft of ladder (2 cases) .....	550		550	
Theft of brass ingot .....	8,100		8,100	
Loss of shadehouse due to arson .....	150,000		150,000	
Vandalism to buildings—Broken window .....	250		250	
Theft of a pick-up .....	15,000		15,000	

**PUBLIC ACCOUNTS OF CANADA 2000-2001**

**LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued***

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>Canadian Nuclear Safety Commission <sup>(2)</sup></b>				
Theft of laptop computers (6 cases) .....	24,583		24,583	
Theft of power pack for laptop.....	400		400	
Theft of RAM (memory) module for desktop computer.....	150		150	
<b>PRIVY COUNCIL</b>				
<b>Department</b>				
Loss of a cellular phone .....	100		100	
Theft of a microcomputer .....	1,000		1,000	
<b>Canadian Centre for Management Development</b>				
Theft of micro-computer.....	4,200		4,200	
Theft of technical equipment .....	250		250	
<b>Canadian Transportation Accident Investigation and Safety Board</b>				
Theft of camcorder.....	1,431		1,431	
<b>Chief Electoral Officer</b>				
Theft of microcomputers and attachments (8 cases).....	24,791		24,791	
<b>The Leadership Network</b>				
Theft of a microcomputer .....	2,167		2,167	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
Theft of computer components (8 cases) .....	5,700		5,700	
Theft of laptops, cameras and computers (33 cases).....	135,176	8,110	127,066	
Theft of phones and related items (6 cases).....	1,749	400	1,349	
Theft of printers (3 cases).....	1,920		1,920	
Vandalism to buildings (2 cases) .....	2,100		2,100	
Damage to buildings as a result of break-in (8 cases).....	12,425		12,425	
Theft of various office supplies (4 cases).....	9,880		9,880	
Theft of VCR .....	250		250	
Theft and return of, and damage to Government vehicle loss of emergency kit and tire jack .....	100		100	
Theft of color television with remote .....	600		600	
Theft of Trimble GPS receiver.....	5,000		5,000	
Theft of Trimble receiver .....	500		500	
Theft of Icom VHF marine radio .....	100		100	
Theft of electronic tool kit .....	250		250	
Theft of mechanical tool kit .....	500		500	
Theft of first aid kit .....	89		89	
Theft of miscellaneous items in display case.....	425		425	
Theft of award watch .....	150		150	
<b>SOLICITOR GENERAL</b>				
<b>Correctional Service</b>				
Damage due to fire (40 cases) .....	48,029		48,029	
Damage due to inmate riots (5 cases) .....	49,542		49,542	
Damage following motor vehicle accidents (25 cases).....	34,962	18,389	16,573	
Theft of asset inventories (more than 69 cases).....	166,835	1,499	165,336	
Theft of computer equipment (10 cases).....	33,182	16,100	17,082	
Theft of camrecorders (4 cases).....	3,250		3,250	
Theft of automobiles (2 cases).....	23,213		23,213	
Theft of supplies (2 cases) .....	6,314		6,314	
Vandalism of property and equipment (775 cases) .....	163,177	13,049	149,310	818
<b>National Parole Board</b>				
Damage to a motor vehicle while parked .....	252	252		
<b>Royal Canadian Mounted Police</b>				
Vandalism to Government vehicles .....	215	215		
Willful damage to police vehicles .....	6,690	553		6,137
Damage to police transport.....	71,593	17,444	22,696	31,453
Damage/loss of equipment .....	6,850		6,600	250
Theft of Government property .....	54,331		39,183	15,148

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>TRANSPORT</b>				
<b>Department</b>				
Theft of laptop computers (6 cases) .....	31,690		31,690	
Theft of computers (13 cases) .....	41,986		41,986	
Theft of electronic Palm organizer .....	490		490	
Theft of cameras (2 cases) .....	1,535		1,535	
Theft of a briefcase .....	150		150	
Theft of cellular telephone .....	179		179	
<b>TREASURY BOARD</b>				
Theft of microcomputers (4 cases) .....	14,253		14,253	
Theft of technical equipment (7 cases) .....	1,662		1,662	
<b>VETERANS AFFAIRS</b>				
Theft of briefcase .....	107		107	
Theft of desktop CPU .....	1,712		1,712	
Theft of security access card .....	100			100
Theft of sound equipment, mixer, amplifier and CD player .....	1,765			1,765
Theft of computer .....	5,300		5,300	
	3,047,677	247,922	2,651,091	148,664

<sup>(1)</sup> Previously Medical Research Council.<sup>(2)</sup> Previously Atomic Energy Control Board.

## LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2000-2001

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Losses due to fire in electric room .....	6,100		6,100	
Accidental disposal of mini-computer digital .....	28,682		28,682	
Damage to Government vehicle as a result of accident (16 cases) .....	19,736		19,736	
Loss of generator due to accidental destruction .....	1,208		1,208	
<b>Canadian Food Inspection Agency</b>				
Loss of refrigerator due to fire .....	581		581	
Loss of incubator due to fire .....	1,000		1,000	
Loss of microcomputers due to fire .....	3,914		3,914	
Loss of office supplies due to fire .....	282		282	
Loss of scientific and laboratory supplies due to fire .....	1,179		1,179	
Loss of protective clothing due to fire .....	1,422		1,422	
Loss of reference materials due to fire .....	1,367		1,367	
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>				
Damage to vehicle (37 cases) .....	105,050	13,118	90,792	1,140
<b>CANADIAN HERITAGE</b>				
<b>Parks Canada Agency</b>				
Vehicle accident (4 cases) .....	2,066	618	200	1,248
Damage to tractor wheel .....	200		200	
Damage to a vehicle .....	2,500		2,500	
Loss of Crown boat in an accident .....	80,000		80,000	
Damage to animal fence (7 cases) .....	4,319	3,669		650
Damage to Crown motor vehicle .....	1,456	1,456		
Damage to Crown back hoe in an accident .....	16,954		16,954	
Damage to equipment (4 cases) .....	3,400		3,400	
Damage to Crown vehicle (4 cases) .....	6,300		6,300	
Damage to alarm system due to lightning storm (2 cases) .....	840			840
<b>CITIZENSHIP AND IMMIGRATION</b>				
Damage to Government vehicles due to accidents (3 cases) .....	3,375		3,375	
<b>ENVIRONMENT</b>				
<b>Department</b>				
Damage to microcomputers and related equipment (2 cases) .....	5,550		5,550	
Damage to Government vehicles due to accidents (12 cases) .....	24,273	3,403	20,870	
Damage to technical equipment (5 cases) .....	49,118		49,118	
<b>FISHERIES AND OCEANS</b>				
Damage to Crown vehicles (35 cases) .....	82,111		81,375	736
Damage to fence .....	357		357	
Damage to mercury thermometer .....	300		300	
Damage to the Northwest Atlantic Fisheries Centre due to fire .....	2,000,000		2,000,000	
Damage to a refrigerator aboard a vessel .....	600		600	
Items damaged and lost in flood (7 cases) .....	14,987		14,987	
Items damaged and lost at sea (7 cases) .....	10,620		10,620	
Loss of generators due to fire (2 cases) .....	3,337		3,337	
Loss of helicopter .....	2,000,000		2,000,000	
Radio lost during the transfer of a vessel .....	2,200		2,200	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>HUMAN RESOURCES DEVELOPMENT</b>				
<b>Department</b>				
Damage to Government vehicle due to accidents, Nova Scotia (2 cases) .....	1,997		1,997	
Loss of a cell phone, Nova Scotia .....	300		300	
Loss of a cell phone, New Brunswick .....	400		400	
Damage to kiosk, monitor and computer due to roof leak, New Brunswick .....	3,000		3,000	
Damage to Government vehicles due to accidents, New Brunswick (5 cases) .....	25,165		25,165	
Damage to laptop, New Brunswick .....	3,000		3,000	
Loss of tape back-ups, Quebec (3 cases) .....	95		95	
Damage to Government vehicle due to accidents, Saskatchewan (2 cases) .....	19,070		19,070	
Damage to materials and supplies due to flooding, Alberta .....	10,509		10,509	
Damage to technical equipment due to flooding, Alberta .....	13,298			13,298
Damage to office furniture due to flooding, Alberta .....	4,606		4,606	
Damage to computer equipment due to flooding, Alberta .....	91,095		91,095	
Damage to Government vehicle due to accidents, Alberta (7 cases) .....	1,944		1,944	
Damage to Government vehicle due to accidents, British Columbia/Yukon (2 cases) .....	1,873		1,873	
Loss of a cell phone, National Headquarter .....	315		315	
Damage to microcomputer, monitor and printer due to fire, National Headquarter .....	3,863		3,863	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Misplaced digital camera in field, Yukon .....	700		700	
Small items misplaced or broke in the field, Yukon .....	1,999		1,999	
<b>INDUSTRY</b>				
<b>Department</b>				
Damage to Government vehicle .....	737		737	
Damage to Government vehicle following accident .....	2,803		2,803	
<b>National Research Council of Canada</b>				
Accidental destruction of computer tape drive .....	3,058		3,058	
<b>Social Sciences and Humanities Research Council</b>				
Damage to Government vehicle in parking garage .....	1,200		1,200	
<b>Western Economic Diversification</b>				
Damage to computers as a result of office move .....	3,951		3,951	
Loss of cellular phones .....	1,434		1,434	
Loss of digital camera .....	1,200		1,200	
<b>JUSTICE</b>				
<b>Canadian Human Rights Commission</b>				
Damage to office furniture due to flooding at Regional office, Winnipeg .....	2,992		2,992	
<b>Supreme Court of Canada</b>				
Damage to Government vehicle in an accident .....	788		788	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>NATIONAL DEFENCE</b>				
Loss or damage to military kit (1,216 cases) . . . . .	261,447	2,568	258,879	
Loss of damage to transportation equipment (19 cases) . . . . .	8,502		8,502	
Damage to construction engineering equipment . . . . .	13,616		13,616	
Loss or damage to machinery (9 cases) . . . . .	4,391		4,391	
Loss or damage to telecommunication equipment (17 cases) . . . . .	32,002		32,002	
Loss or damage to electrical equipment (23 cases) . . . . .	140,665		140,665	
Loss or damage to technical equipment (77 cases) . . . . .	118,702		118,702	
Loss or damage to tools (73 cases) . . . . .	55,923		55,923	
Loss of bayonet (2 cases) . . . . .	48	48		
Loss or damage to military specific . . . . .				
equipment (29 cases) . . . . .	7,859	28	7,831	
Loss or damage to non military specific . . . . .				
equipment (155 cases) . . . . .	21,704	75	21,629	
Loss or damage to computers (38 cases) . . . . .	226,255		226,255	
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Loss of a cell phone . . . . .	100		100	
Loss of marine sidescan sonar and optical cable . . . . .				
at sea . . . . .	40,000	40,000		
All terrain vehicles were accidentally destroyed . . . . .				
in field while on loan to a client (2 cases) . . . . .	11,200	11,200		
Vandalism to the St. John's observatory site . . . . .	50,000		50,000	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
Loss of cell phone (3 cases) . . . . .	639		639	
Damage to work stations by a broken pipe (4 cases) . . . . .	880		880	
Broken equipment, Guy Favreau Complex . . . . .	2,000		2,000	
Equipment broken as result of flood . . . . .	1,000		1,000	
Water infiltration in mechanical room . . . . .	2,000		2,000	
Water infiltration in basement . . . . .	18,000	12,000	6,000	
Replace shelter destroyed by wind . . . . .	3,325		3,325	
Lamp post damaged . . . . .	3,000		3,000	
Water infiltration in smoke detector . . . . .	475		475	
Portion of suspended ceiling collapsed . . . . .	6,000		6,000	
<b>SOLICITOR GENERAL</b>				
<b>Correctional Service</b>				
Damage due to water pipe break (23 cases) . . . . .	7,530		7,530	
Damage due to acts of nature (6 cases) . . . . .	13,082		13,082	
Damage following motor vehicle accident (40 cases) . . . . .	79,187	559	78,628	
Damage to property and equipment (5 cases) . . . . .	4,449	1,077	3,372	
Loss of asset inventories (5 cases) . . . . .	10,487		10,487	
<b>Royal Canadian Mounted Police</b>				
Damage to RCMP vehicles (accidents) . . . . .	1,348,510	228,464	891,092	228,954
Damage to RCMP vehicles (other) . . . . .	12,532	2,000	10,532	
Damage to property/equipment . . . . .	63,150		58,150	5,000

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2000-2001 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>TRANSPORT</b>				
<b>Department</b>				
Damage to hopper cars as a result of accident (118 cases) . . . . .	5,200,243		5,200,243	
Damage to a computer . . . . .	4,500		4,500	
Damage to vehicles (2 cases) . . . . .	37,538		37,538	
Damage by fire to a changer tire . . . . .	1,195		1,195	
Damage by fire to a fryer in a restaurant at Bagotville Airport . . . . .	5,605	5,605		
Damage by fire to the warehouse at St Hubert Airport . . . . .	215,006	215,006		
Damage by water to the carpet and walls of a vacant office building in Edmonton . . . . .	3,748		3,748	
<b>VETERANS AFFAIRS</b>				
Loss of Palm Pilot III . . . . .	200		200	
Damage to monitor . . . . .	485		485	
Damage to computer . . . . .	300		300	
Loss of cell phone . . . . .	80		80	
Loss of scooter and easy lift chair . . . . .	5,420		5,420	
Damage to a Government vehicle . . . . .	4,641	4,641		
	12,734,397	545,535	11,936,996	251,866

**PUBLIC ACCOUNTS OF CANADA 2000-2001**

**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 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>CANADA CUSTOMS AND REVENUE CANADA</b>						
Recoverable fraudulent leave . . . . .	1989-90	8,160	5,309	2,851		
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds . . . . .	1996-97	40,323	39,102	845		376
Fraudulent overtime claims . . . . .	1996-97	8,592	5,185	3,392	15	
Fraudulent overtime claims (2 cases) . . . . .	1997-98	133,792	81,574	943	45,000	6,275
Fraudulent expense claims (2 cases) . . . . .	1997-98	15,710			15,710	
Theft of revenues by employee . . . . .	1998-99	6,240		3,612	2,628	
Theft of revenues by employee . . . . .	1999-2000	8,521	6,115	2,406		
<b>CANADIAN HERITAGE</b>						
<b>Canadian Film Development Corporation</b>						
Theft of petty cash . . . . .	1999-2000	687				687
<b>Canadian Radio-television and Telecommunications Commission</b>						
Misappropriation of travellers cheques . . . . .	1999-2000	10,600	3,850	6,408	342	
<b>National Film Board</b>						
Fraudulent submission of supplier's invoices for payment . . . . .	1990-91	109,703	59,849			49,854
Theft of receipts at the videocassette library in Montreal . . . . .	1992-93	8,176	7,527			649
Theft of television/video-cassette recorder . . . . .	1997-98	1,021				1,021
<b>CITIZENSHIP AND IMMIGRATION</b>						
<b>Department</b>						
Cashier shortage . . . . .	1999-2000	3,092			3,092	
<b>ENVIRONMENT</b>						
<b>Department</b>						
Misuse of Government mastercard and authorized use of ARI card . . . . .	1997-98	7,400				7,400
Fraudulent use of ARI card . . . . .	1999-2000	2,702			2,702	
Theft of microcomputers and related equipment . . . . .	1999-2000	55,324			55,324	
Theft of tools . . . . .	1999-2000	2,850			2,850	
Theft of office equipment . . . . .	1999-2000	700			700	
Theft of optical equipment . . . . .	1999-2000	100			100	
Vandalism of equipment . . . . .	1999-2000	6,220			6,220	
Vandalism of Government vehicle . . . . .	1999-2000	2,187			2,187	
Damage to vehicles due to accidents . . . . .	1999-2000	18,735			18,735	
Damage to technical equipment . . . . .	1999-2000	962,517			962,517	
Damage to garages . . . . .	1999-2000	850			850	
<b>FISHERIES AND OCEANS</b>						
Theft of revenue by employee . . . . .	1996-97	63,643	644	41,644	21,355	
Damage to Government vehicles (25 cases) . . . . .	1998-99	396,711	2,022	14,397	380,292	
Damage to Government vehicles (25 cases) . . . . .	1999-2000	35,630			26,130	9,500
Items lost at sea (15 cases) . . . . .	1999-2000	122,212			106,912	15,300
Fraudulent use of credit card . . . . .	1999-2000	14,630	13,000	1,630		
Unauthorized use of individual travel card . . . . .	1999-2000	1,806	130	1,676		
Petty cash shortage . . . . .	1999-2000	375 <sup>(1)</sup>		375		
Theft of computer and computer equipment (9 cases) . . . . .	1999-2000	44,070	1,000		29,070	14,000
Theft of a boat and boating equipment . . . . .	1999-2000	800				800
Theft of vehicle and vehicle parts (3 cases) . . . . .	1999-2000	4,300			2,000	2,300
Damage to a boat . . . . .	1999-2000	1,500				1,500
Damage to vehicle and vehicle parts . . . . .	1999-2000	5,000				5,000

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 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
<b>Department</b>						
Theft of 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	
Theft of immigration funds .....	1999-2000	300				300
Misappropriation of public funds .....	1993-94	24,068	22,426	1,642		
Loss of money, mission funds .....	1993-94	3,557			3,557	
Theft of mission funds .....	1995-96	46,004			46,004	
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					
Theft of mission funds .....	1999-2000	283,022 <sup>(1)</sup>				283,022
Loss of mission funds .....	1996-97	279,465	205,584	3,250	70,631	
Loss of mission funds .....	1997-98	112,491	778		111,713	
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	
Fraudulent claim for payment by an employee .....	1999-2000	104,264	48,970			55,294
Loss of mission's proceeds from disposal of assets .....	1999-2000	3,176			3,176	
Theft of consular revenue .....	1999-2000	200	200 <sup>(1)</sup>			
Loss of change floats at the Edmonton Regional Office .....	1999-2000	50				50
Net cashier shortages/overages .....	1999-2000	4,862				4,862
<b>HEALTH</b>						
<b>Department</b>						
Theft of computers (3 cases) .....	1998-99	15,363			2,100	13,263
Theft of cellular phone .....	1998-99	955				955
Damage to Government vehicles following accident (5 cases) .....	1999-2000	33,517			7,879	25,638
Destruction of medical vaccines due to refrigeration failure .....	1999-2000	47,841				47,841
<b>HUMAN RESOURCES DEVELOPMENT</b>						
<b>Department</b>						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC .....	1994-95	11,960	1,050			10,910
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	18,190	4,500		30,500
Fraudulent claims for benefits:						
Employment Insurance Benefits .....	1995-96	168,374,825	126,506,101	5,789,361	36,079,363	
Employment Insurance Benefits .....	1996-97	143,199,640	101,630,371	6,479,994	6,759,928	28,329,347
Employment Insurance Benefits .....	1997-98	139,711,649	91,847,880	7,297,317	6,128,094	34,438,358
Employment Insurance Benefits .....	1998-99	156,186,404	82,640,894	13,810,528	8,680,197	51,054,785
Employment Insurance Benefits .....	1999-2000	120,404,240	34,937,325	28,678,804	6,248,839	50,539,272
Family Allowances .....	1987-88	90,058	61,886		28,172	
Family Allowances .....	1988-89	120,284	55,590	600	61,849	2,245
Family Allowances .....	1989-90	95,663	49,060		36,688	9,915
Family Allowances .....	1990-91	32,464	14,472	250	10,400	7,342
Family Allowances .....	1991-92	73,703	25,689		42,967	5,047

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 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Family Allowances.....	1992-93	46,804	20,584	300	13,378	12,542
Family Allowances.....	1993-94	156,746	33,657 <sup>(1)</sup>	625	84,097	38,367
Family Allowances.....	1994-95	3,690	2,039			1,651
Old Age Security.....	1987-88	339,615	231,897 <sup>(1)</sup>	8,109	35,501	64,108
Old Age Security.....	1988-89	1,044,068	533,399 <sup>(1)</sup>	22,466	167,784	320,419
Old Age Security.....	1989-90	721,089	246,384 <sup>(1)</sup>		115,963	358,742
Old Age Security.....	1990-91	639,880	303,963 <sup>(1)</sup>	5,106	101,715	229,096
Old Age Security.....	1991-92	617,627	161,370 <sup>(1)</sup>	8,274	293,055	154,928
Old Age Security.....	1992-93	1,060,663	279,026 <sup>(1)</sup>	2,442	273,443	505,752
Old Age Security.....	1993-94	353,743	151,596 <sup>(1)</sup>	14,780	43,317	144,050
Old Age Security.....	1994-95	1,412,207 <sup>(1)</sup>	268,671 <sup>(1)</sup>	17,918	771,570	354,048
Old Age Security.....	1995-96	839,522	238,400 <sup>(1)</sup>	91,301	81,387	428,434
Old Age Security.....	1996-97	475,078 <sup>(1)</sup>	71,951 <sup>(1)</sup>	18,862	1,836	382,429
Old Age Security.....	1997-98	659,829	71,717 <sup>(1)</sup>	8,725	164,472	414,915
Old Age Security.....	1998-99	980,883 <sup>(1)</sup>	44,091 <sup>(1)</sup>	132,534	76,595	727,663
Old Age Security.....	1999-2000	517,463	24,271	2,519	96,881	393,792
Canada Pension Plan.....	1986-87	7,040	6,956			84
Canada Pension Plan.....	1987-88	8,978	5,383			3,595
Canada Pension Plan.....	1988-89	3,511 <sup>(1)</sup>	1,731 <sup>(1)</sup>		1,780	
Canada Pension Plan.....	1989-90	240,552	145,896		71,507	23,149
Canada Pension Plan.....	1990-91	1,105,864	579,682	24,662	151,786	349,734
Canada Pension Plan.....	1991-92	437,731 <sup>(1)</sup>	132,145 <sup>(1)</sup>	18,726		286,860
Canada Pension Plan.....	1992-93	1,320,080 <sup>(1)</sup>	537,462	52,699	98,411	631,508
Canada Pension Plan.....	1993-94	765,586	226,011 <sup>(1)</sup>	36,158	45,489	457,928
Canada Pension Plan.....	1994-95	552,710 <sup>(1)</sup>	135,819 <sup>(1)</sup>	11,239	36,666	368,986
Canada Pension Plan.....	1995-96	798,814	278,707 <sup>(1)</sup>	30,573	1,968	487,566
Canada Pension Plan.....	1996-97	283,263	43,904 <sup>(1)</sup>	17,954		221,405
Canada Pension Plan.....	1997-98	1,841,300 <sup>(1)</sup>	228,768 <sup>(1)</sup>	148,611	16,941	1,446,980
Canada Pension Plan.....	1998-99	913,793 <sup>(1)</sup>	62,459 <sup>(1)</sup>	37,012		814,322
Canada Pension Plan.....	1999-2000	1,158,466 <sup>(1)</sup>	15,022 <sup>(1)</sup>	28,408		1,115,036
Fraudulent travel claim at Newfoundland.....	1999-2000	2,600		1,000		1,600
Fraudulent cheques issued by an employee, National Headquarters region.....	1997-98	186,158	17,260			168,898
Theft of cellular phones, British Columbia/ Yukon (7 cases).....	1997-98	4,955			4,955	
Fraudulent employment insurance claim, Newfoundland region.....	1997-98	1,420	837	583		
Cashier shortages at New Westminster BC, HRCC.....	1998-99	120		120		
Theft of laptop computers, Quebec (8 cases).....	1999-2000	29,379			29,379	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
<b>Department</b>						
Fraudulent claims for social assistance payment, Saskatchewan region.....	1987-88	20,784	14,299			6,485
Fraudulent claims for social assistance payment, Saskatchewan region.....	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases).....	1992-93	19,196	5,175		2,581	11,440
Fraudulent claims for social assistance payment, Saskatchewan region (6 cases) <sup>(1)</sup> .....	1993-94	27,752	4,291		4,134	19,327
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases).....	1994-95	8,495	1,352		888	6,255
Theft of credit card and taxi chits, HQ.....	1995-96	100			100	
Alteration of payments, Manitoba region.....	1996-97	27,545				27,545
Government vehicle burned, Atlantic region.....	1997-98	17,930				17,930
Theft of cellular phone, Saskatchewan.....	1997-98	501			301	200
Education funding fraud, Saskatchewan.....	1999-2000	2,710	100			2,610
Travel advance fraud, HQ.....	1999-2000	3,800	3,029		771	

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 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Theft of a vehicle, Yukon . . . . .	1999-2000	1,610			1,610	
Theft of snowmobiles, Yukon . . . . .	1999-2000	13,200			13,200	
Theft of computer equipment, HQ . . . . .	1999-2000	5,300				5,300
Theft of a credit card and taxi chits, HQ . . . . .	1999-2000	100				100
Theft of laptops, HQ (7 cases) . . . . .	1999-2000	40,528	10,974			29,554
<b>INDUSTRY</b>						
<b>Department</b>						
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
Damage to Government vehicle following accident . . . . .	1998-99	700				700
<b>National Research Council of Canada</b>						
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	
<b>Natural Sciences and Engineering Research Council</b>						
Theft of modular table . . . . .	1997-98	300			300	
<b>NATIONAL DEFENCE</b>						
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		13,091	
Theft of ammunition, rifles and related equipment . . . . .	1995-96	6,929			6,929	
Theft of personal equipment . . . . .	1996-97	11,664	7,345		4,319	
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			
Misappropriation of funds from a standing advance at CFB Halifax (3 cases) . . . . .	1997-98	18,423 <sup>(1)</sup>	12,517			5,906
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw . . . . .	1997-98	29,109				29,109
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	21,129 <sup>(1)</sup>				21,129
Loss in a standing advance at 14 Wing Greenwood . . . . .	1998-99	790		790		
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		
Loss of dental equipment (11 cases) . . . . .	1998-99	8,763			8,763	
Unauthorized payment of damage to private property by a standing advance holder at CCSFOR Velika Kladusa . . . . .	1999-2000	1,096				1,096
Theft of cash from a standing advance, break and enter at CFB Valcartier . . . . .	1999-2000	968				968
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater . . . . .	1999-2000	5,130				5,130
Theft of funds from the ship's pay office safe at HMCS Montreal . . . . .	1999-2000	32,498 <sup>(1)</sup>				32,498
Discrepancy in a standing advance at CFSU Ottawa . . . . .	1999-2000	523				523
Discrepancy in a standing advance at Communications Regiment in Toronto . . . . .	1999-2000	964				964
Theft of rations and quarters revenue by a member at CFB Kingston . . . . .	1999-2000	1,049		1,049		
Cash shortage in an advance returned to the cashier at 14 Wing Greenwood . . . . .	1999-2000	1,689				1,689

**PUBLIC ACCOUNTS OF CANADA 2000-2001**

**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 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Misuse of a departmental acquisition card formation at Halifax.....	1999-2000	12,027 <sup>(1)</sup>		12,027		
Fraudulent travel duty allowances held by the cashier at 22 Wing North Bay.....	1999-2000	23,527 <sup>(1)</sup>				23,527
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa.....	1999-2000	91,352 <sup>(1)</sup>				91,352
<b>NATURAL RESOURCES</b>						
<b>Department</b>						
Loss due to unauthorized use of Government acquisition cards (2 cases).....	1996-97	12,745	4,259			8,486
<b>PARLIAMENT</b>						
<b>The Senate</b>						
Theft of petty cash.....	1998-99	420			420	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
<b>Department</b>						
Theft of VCRs.....	1998-99	1,724				1,724
Theft of various office supplies.....	1998-99	3,495			3,147	348
Theft of electronic space measurement tools (11 cases).....	1999-2000	36,505	7,400	1,900 <sup>(1)</sup>	27,205 <sup>(1)</sup>	
<b>Receiver General — Cheque Redemption Control Directorate</b>						
Foreign Accounts — False endorsements.....	1996-97	167,797	134,924			32,873
<b>SOLICITOR GENERAL</b>						
<b>Correctional Service</b>						
Damage due to inmate riot.....	1996-97	1,496,873	22,062	813	1,473,545	453
Damage due to inmate riot (10 cases).....	1999-2000	440,656	3	176	440,256	221
Vandalism of property and equipment by inmates (315 cases).....	1997-98	229,813	6,423	145	216,158 <sup>(1)</sup>	7,087
Theft of petty cash (2 cases).....	1997-98	80		80 <sup>(1)</sup>		
Theft of petty cash (6 cases).....	1999-2000	317		317 <sup>(1)</sup>		
Fraudulent inmate time sheets for salary.....	1999-2000	6,645	4,615		621	1,409
Theft of canteen stock (3 cases).....	1998-99	3,816			3,316	500
Damage due to fire (78 cases).....	1999-2000	133,899			133,769	130
Theft of canteen inventories (6 cases).....	1999-2000	16,710	2,500		7,288	6,922
Vandalism of property and equipment (241 cases).....	1999-2000	56,317	4,860	9,023	42,260	174
<b>Royal Canadian Mounted Police</b>						
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	16,042		43,992	26,503
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	441,409		687,275	113,214
Theft of computers.....	1998-99	8,000			8,000	
Wilful damage to Government equipment.....	1998-99	12,248	490		858	10,900
Loss of equipment.....	1998-99	5,500	2,500		2,500	500
Damage to police vehicles due to accident.....	1998-99	1,062,783	185,083	200	798,627	78,873
Damage to police vehicles.....	1998-99	13,234	1,349		8,229	3,656
Wilful damage to police vehicles.....	1997-98	352,708	57,991	547	175,295	118,875
Wilful damage to police vehicles.....	1998-99	169,929	45,984		18,293	105,652
Wilful damage to police vehicles.....	1999-2000	121,289	8,251		39,752	73,286
Property damage.....	1999-2000	7,506	1,413		3,690	2,403
Damage to police transport.....	1999-2000	256,329	49,891		179,621	26,817

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 2000-2001	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Damage/loss of equipment (2 cases) .....	1999-2000	27,089	541		26,048	500
Theft of Government property .....	1999-2000	21,688			19,523	2,165
Damage to RCMP vehicles due to accidents .....	1999-2000	901,108	121,287	30,345	526,941	222,535
<b>TRANSPORT</b>						
<b>Department</b>						
Misappropriation of public funds through alteration of deposit slips .....	1962-63	42,806	20,723			22,083
Misappropriation of cash collected from parking meters .....	1999-2000	22,594	6,200			16,394
<b>VETERANS AFFAIRS</b>						
Misappropriation of public funds by an employee .....	1988-89	69,414	45,583	2,041		21,790
False or fraudulent claims for War Veterans Allowance benefits (2 cases) .....	1989-90	39,912	4,650	600		34,662
False or fraudulent claims for War Veterans Allowance benefits (2 cases) .....	1991-92	27,133	16,600	2,500		8,033
False or fraudulent claims for War Veterans Allowance benefits (3 cases) .....	1992-93	97,218	8,180	1,800		87,238
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	29,400	2,363		12,122
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 .....	1998-99	64,174 <sup>(1)</sup>				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases) .....	1999-2000	107,828	12,423	36		95,369
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	1993-94	102,991		3,150		99,841
Fraudulent endorsement of disability pension cheques cashed following death of payee (3 cases) .....	1995-96	61,784	19,289		9,344	33,151
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases) .....	1996-97	39,116	8,830	4,012	13,188	13,086
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) .....	1997-98	111,877	1,950 <sup>(1)</sup>	1,950	92,925	15,052
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee .....	1998-99	622	622 <sup>(1)</sup>			
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) .....	1999-2000	18,518				18,518
Misrepresentation of marital status to qualify for pension .....	1999-2000	58,451			58,451	
Misappropriation of administered account by an employee .....	1999-2000	22,013	11,468	6,000		4,545
Loss of computer back-up tape .....	1999-2000	80			80	
		765,776,622	445,102,367	62,971,609	78,035,442	179,667,204

<sup>(1)</sup>. Amends previous year's *Public Accounts of Canada*.

# SECTION 4

**2000-2001**

***PUBLIC ACCOUNTS OF CANADA***

## **Accounts Receivable**

### **CONTENTS**

	<i>Page</i>
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.

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	2001			2000
	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Net accounts receivable
Tax revenues receivable—				
Income tax—				
Personal.....	7,328,366	597,612	6,730,754	6,488,072
Corporation <sup>(1)</sup> .....	2,119,917	102,661	2,017,256	1,708,183
Non-resident.....	423,386	49,113	374,273	287,101
Other income tax revenues <sup>(2)</sup> .....	78,609	22,831	55,778	45,855
	9,950,278	772,217	9,178,061	8,529,211
Employment insurance premiums.....	177,024	20,535	156,489	149,919
Other taxes and duties—				
Goods and services tax.....	3,511,092	351,229	3,159,863	2,799,593
Customs import duties.....	114,511	11,451	103,060	89,321
Other excise taxes and duties.....	160,137	16,012	144,125	63,090
Miscellaneous.....	286	186	100	
Energy taxes.....	2,961	2,923	38	51
	3,788,987	381,801	3,407,186	2,952,055
Total tax revenues receivable.....	13,916,289	1,174,553	12,741,736	11,631,185

<sup>(1)</sup> This statement includes corporate tax under Part VII amounting to \$162 net, which is refundable when investment tax credits are earned by the corporations.

<sup>(2)</sup> Other income tax revenues:  
These amounts include Scientific Research Tax Credit (SRTC) which represent "returns assessed" (\$1,585 net for 2000-2001 and \$317 net for 1999-2000) and assessments of Part VIII tax returns relating to scientific research expenditures that have not been accepted as tax credits under SRTC legislation.

# SECTION 5

2000-2001

*PUBLIC ACCOUNTS OF CANADA*

## Professional and Special Services

### CONTENTS

	<i>Page</i>
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
	\$	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department .....	1,370,659	5,790,894	32,143	3,873,046	1,116,607	3,198,823
Canadian Food Inspection Agency .....	28,804	392,251	28,105	1,352,791	1,276,627	1,957,861
Canadian Grain Commission .....	7,297	18,500	5,164	5,000	21,631	174,485
	<b>1,406,760</b>	<b>6,201,645</b>	<b>65,412</b>	<b>5,230,837</b>	<b>2,414,865</b>	<b>5,331,169</b>
<b>CANADA CUSTOMS AND REVENUE AGENCY .....</b>						
	<b>3,464,363</b>	<b>16,845</b>	<b>1,564,628</b>	<b>27,778,552</b>	<b>8,650,363</b>	<b>11,478,364</b>
<b>CANADIAN HERITAGE</b>						
Department .....	445,388	6,372		754,457	71,672	3,149,330
Canadian Radio-television and Telecommunications Commission .....				828,733	7,818	300,152
National Archives of Canada .....	73	26,256		457,907		524,634
National Battlefields Commission .....		69,420		290	11,317	
National Film Board .....	151,240			469,540	3,126	6,298
National Library .....	31,810					460,782
Parks Canada Agency .....	37,939	21,179,117		72,156	482,270	6,828,870
Public Service Commission .....	176,904			2,576,784	26,575	1,499,130
Status of Women—Office of the Co-ordinator .....				22,092	1,844	281,073
	<b>843,354</b>	<b>21,281,165</b>		<b>5,181,959</b>	<b>604,622</b>	<b>13,050,269</b>
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	371,748		73,408,297	15,504,701	752,276	16,028,680
Immigration and Refugee Board of Canada .....	2,426			1,674,319	170,443	181,259
	<b>374,174</b>		<b>73,408,297</b>	<b>17,179,020</b>	<b>922,719</b>	<b>16,209,939</b>

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: <http://www.pwgsc.gc.ca/recgen/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 payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,091,864	1,461,092	2,196,246	3,612,967	29,822,924	29,665,312	831,035	84,063,613
302,649	3,186,470	1,049,433	1,273,749	8,987,072	13,441,393	110,371	33,387,576
	2,774	155,012	537,319	205,294	927,607	3,312	2,063,395
<b>1,394,513</b>	<b>4,650,336</b>	<b>3,400,691</b>	<b>5,424,035</b>	<b>39,015,290</b>	<b>44,034,312</b>	<b>944,718</b>	<b>119,514,584</b>
<b>10,117,666</b>	<b>3,766,647</b>	<b>5,800,637</b>	<b>15,340,588</b>	<b>27,228,427</b>	<b>31,623,079</b>		<b>146,830,159</b>
467,965	1,745	2,391,854	1,611,378	706,166	44,220,545		53,826,872
86,718		271,615	378,201	26,611	2,147,407		4,047,255
1,293,722		193,864	452,970	1,594,229	2,707,709	125,466	7,376,830
212,117		16,474	766	12,419	586,762		909,565
5,204		140,847	283,575	1,480,448	2,648,560	209	5,189,047
		173,825	159,497	916,054	2,363,843	10,477	4,116,288
1,506,590	2,862,987	979,380	2,068,306	4,422,043	19,654,595		60,094,254
1,609		332,708	5,988,014	339,770	7,474,119		18,415,613
48,798		50,177	59,243	19,359	1,636,905		2,119,491
<b>3,622,723</b>	<b>2,864,732</b>	<b>4,550,744</b>	<b>11,001,950</b>	<b>9,517,099</b>	<b>83,440,445</b>	<b>136,152</b>	<b>156,095,215</b>
1,176,894		1,220,838	3,205,954	9,296,671	20,913,436	1,049,767	142,929,262
131,487		290,370	297,562	116,203	9,811,111		12,675,180
<b>1,308,381</b>		<b>1,511,208</b>	<b>3,503,516</b>	<b>9,412,874</b>	<b>30,724,547</b>	<b>1,049,767</b>	<b>155,604,442</b>

## 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
	\$	\$	\$	\$	\$	\$
<b>ENVIRONMENT</b>						
Department .....	49,376	1,609,189	7,414	2,768,549	1,088,185	12,049,429
Canadian Environmental Assessment Agency .....			1,348	65,929	23,634	426,685
	<b>49,376</b>	<b>1,609,189</b>	<b>8,762</b>	<b>2,834,478</b>	<b>1,111,819</b>	<b>12,476,114</b>
<b>FINANCE</b>						
Department						
Economic, Social and Financial Policies Program .....				574,175	460,592	2,109,528
Public Debt Program .....					266,626	184,520
				574,175	727,218	2,294,048
Auditor General .....	637,286			1,789,795	4,510	106,200
Canadian International Trade Tribunal .....				40,046	12,448	67,104
Financial Transactions and Reports Analysis Centre of Canada .....				84,809		92,653
Office of the Superintendent of Financial Institutions .....				68,954		290,344
	<b>637,286</b>			<b>2,557,779</b>	<b>744,176</b>	<b>2,850,349</b>
<b>FISHERIES AND OCEANS .....</b>	<b>332,784</b>	<b>17,045,566</b>	<b>166,376</b>	<b>14,845,957</b>	<b>3,897,717</b>	<b>17,572,941</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	292,561	17,271,573	107,443	20,519,581	8,402,972	20,012,098
Canadian International Development Agency .....	17,348	450,619	7	14,896,175	149,225	2,077,883
International Joint Commission .....				73,045		37,662
NAFTA Secretariat, Canadian Section .....	8,000			1,781	120,637	5,926
Northern Pipeline Agency .....	26,235					
	<b>344,144</b>	<b>17,722,192</b>	<b>107,450</b>	<b>35,490,582</b>	<b>8,672,834</b>	<b>22,133,569</b>
<b>GOVERNOR GENERAL .....</b>				<b>48,074</b>		<b>580,449</b>
<b>HEALTH</b>						
Department .....	774,891	181,994	156,619,710	8,842,672	1,930,686	14,824,696
Hazardous Materials Information Review Commission .....				2,400		53,305
Canadian Institutes of Health Research <sup>(1)</sup> ...			900	1,551,377		145,841

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,310,388	22,964,043	1,740,914	3,663,758	16,738,974	49,775,459	3,058,701	116,824,379
		40,263	100,877	164,291	1,155,212	65,002	2,043,241
<b>1,310,388</b>	<b>22,964,043</b>	<b>1,781,177</b>	<b>3,764,635</b>	<b>16,903,265</b>	<b>50,930,671</b>	<b>3,123,703</b>	<b>118,867,620</b>
871,484		1,256,351	1,685,907	252,154	5,622,058		12,832,249
50		11,308	6,756	97,138	135,370		701,768
871,534		1,267,659	1,692,663	349,292	5,757,428		13,534,017
		506,404	286,422	477,079	3,429,280	6,318	7,243,294
		23,260	53,401		330,226	11,944	538,429
14,955		26,564	23,860	1,077	630,188		874,106
		573,591	941,885	58	2,107,411	11,500	3,993,743
<b>886,489</b>		<b>2,397,478</b>	<b>2,998,231</b>	<b>827,506</b>	<b>12,254,533</b>	<b>29,762</b>	<b>26,183,589</b>
<b>4,436,398</b>	<b>19,070,804</b>	<b>2,103,632</b>	<b>9,035,247</b>	<b>65,085,829</b>	<b>37,359,337</b>	<b>577,179</b>	<b>191,529,767</b>
16,674,749		14,809,923	5,334,332	22,723,229	55,362,893	5,033	181,516,387
292,633		466,537	1,457,368	628,240	7,579,128	402,932	28,418,095
		35,900	15,661	576,406	305,180		1,043,854
		26,527	16,012	159	457,232		636,274
					21,318	16,589	64,142
<b>16,967,382</b>		<b>15,338,887</b>	<b>6,823,373</b>	<b>23,928,034</b>	<b>63,725,751</b>	<b>424,554</b>	<b>211,678,752</b>
		<b>54,598</b>	<b>95,350</b>	<b>230,209</b>	<b>614,532</b>		<b>1,623,212</b>
1,136,366	9,417,623	20,802,657	5,006,967	3,898,569	97,742,379	5,642,211	326,821,421
954		8,429	29,494		219,164	543	314,289
3,546		109,115	120,309	256,576	2,143,621	500	4,331,785

## 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
	\$	\$	\$	\$	\$	\$
Patented Medicine Prices Review Board .....				27,600	122,611	36,163
	<b>774,891</b>	<b>181,994</b>	<b>156,620,610</b>	<b>10,424,049</b>	<b>2,053,297</b>	<b>15,060,005</b>
<b>HUMAN RESOURCES</b>						
<b>DEVELOPMENT</b>						
Department .....	115,815,044	528,118	11,879,722	47,396,868	5,689,617	30,465,580
Canada Industrial Relations Board .....			2,656	102,342	37,818	82,202
Canadian Artists and Producers Professional Relations Tribunal .....				42,132	26,458	9,181
Canadian Centre for Occupational Health and Safety .....						10,112
	<b>115,815,044</b>	<b>528,118</b>	<b>11,882,378</b>	<b>47,541,342</b>	<b>5,753,893</b>	<b>30,567,075</b>
<b>INDIAN AFFAIRS AND NORTHERN</b>						
<b>DEVELOPMENT</b>						
Department						
Administration Program .....	675	3,069,348		1,850,917	710	2,936,450
Indian and Inuit Affairs Program .....	1,430,813	14,231,039	122,664	6,927,391	7,237,269	3,627,485
Northern Affairs Program .....	223,702	857,350	29,857	379,268	125,374	3,119,615
	<i>1,655,190</i>	<i>18,157,737</i>	<i>152,521</i>	<i>9,157,576</i>	<i>7,363,353</i>	<i>9,683,550</i>
Canadian Polar Commission .....	32,806			59,081		29,538
	<b>1,687,996</b>	<b>18,157,737</b>	<b>152,521</b>	<b>9,216,657</b>	<b>7,363,353</b>	<b>9,713,088</b>
<b>INDUSTRY</b>						
Department .....	899,571	974,331	1,509	17,313,680	1,580,387	26,922,217
Atlantic Canada Opportunities Agency .....	1,801,925			1,258,446	148,313	749,338
Canadian Space Agency .....	1,799,628	58,487,714		2,480,815	276	1,451,613
Competition Tribunal .....					1,565	8,492
Copyright Board .....	78,225				39,800	101,606
Economic Development Agency of Canada for the Regions of Quebec .....	114	28,572		145,395	1,587	1,563,607
National Research Council of Canada .....	318,947	5,240,607	145,607	3,093,319	4,053,199	3,747,499
Natural Sciences and Engineering Research Council .....	158,625			1,377,592	63,970	412,141
Social Sciences and Humanities Research Council .....	1,125	54		607,867		205,784

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
	51,202	43,982	48,340	412	126,378	7,945	464,633
<b>1,140,866</b>	<b>9,468,825</b>	<b>20,964,183</b>	<b>5,205,110</b>	<b>4,155,557</b>	<b>100,231,542</b>	<b>5,651,199</b>	<b>331,932,128</b>
1,745,324		4,228,564	13,030,707	138,545,743	99,016,179	90,764	468,432,230
		49,270	81,069	42,498	510,255		908,110
		26,553	6,640	27,373	199,736		338,073
1,905		61,619	55,585	445,809	425,227		1,000,257
<b>1,747,229</b>		<b>4,366,006</b>	<b>13,174,001</b>	<b>139,061,423</b>	<b>100,151,397</b>	<b>90,764</b>	<b>470,678,670</b>
230,046	89	371,641	913,039	71,680	15,828,756	24,334	25,297,685
201,105	163,654	882,697	1,521,771	821,292	30,324,325	3,801,698	71,293,203
47,505	929,743	288,974	540,469	213,034	24,441,403	8,116	31,204,410
478,656	1,093,486	1,543,312	2,975,279	1,106,006	70,594,484	3,834,148	127,795,298
		33,736	74		70,575		225,810
<b>478,656</b>	<b>1,093,486</b>	<b>1,577,048</b>	<b>2,975,353</b>	<b>1,106,006</b>	<b>70,665,059</b>	<b>3,834,148</b>	<b>128,021,108</b>
1,534,835	65	3,598,203	4,793,593	7,263,937	81,094,110	544,178	146,520,616
		317,347	560,314	1,286,693	7,440,202		13,562,578
690,244	29,422,722	372,306	2,946,258	2,931,793	20,669,461		121,252,830
		4,293	26,124	68,197	329,315		437,986
		19,161	10,694	101,662	40,330		391,478
266,115		199,162	343,645	43,197	4,487,120	500	7,079,014
1,938,283	3,786,486	2,904,430	2,539,000	3,630,291	5,345,541		36,743,209
	230,140	101,657	152,028	320,498	1,043,086		3,859,737
137	5,350	50,565	91,845	116,212	1,199,194		2,278,133

## 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 .....	7,414			2,215,648	1,782	9,308,058
Western Economic Diversification .....	1,201,933			2,448,149	272,828	290,682
	<b>6,267,507</b>	<b>64,731,278</b>	<b>147,116</b>	<b>30,940,911</b>	<b>6,163,707</b>	<b>44,761,037</b>
<b>JUSTICE</b>						
Department .....	70,930		89,333	4,545,241	33,478,272	70,190,401
Canadian Human Rights Commission .....	89,248			112,857	897,087	202,624
Canadian Human Rights Tribunal .....					9,283	4,611
Commissioner for Federal Judicial Affairs .....				53,252	128,114	383,397
Federal Court of Canada .....	5,037	86,604		191,183	21,477	184,301
Law Commission of Canada .....	339			43,028		123,312
Offices of the Information and Privacy Commissioners of Canada .....				111,409	252,131	115,829
Supreme Court of Canada .....	52,995	29,019	460	384,418	452	67,958
Tax Court of Canada .....						207,305
	<b>218,549</b>	<b>115,623</b>	<b>89,793</b>	<b>5,441,388</b>	<b>34,786,816</b>	<b>71,479,738</b>
<b>NATIONAL DEFENCE.....</b>		<b>488,554,572</b>	<b>59,988,214</b>	<b>90,515,534</b>	<b>1,742,756</b>	<b>47,746,348</b>
<b>NATURAL RESOURCES</b>						
Department .....	967,958	2,396,882	6,445	13,464,487	562,760	24,069,795
Canadian Nuclear Safety Commission <sup>(2)</sup> .....	200	9,000	7,628	1,000,804	56,545	550,718
National Energy Board .....				535,032	51,120	84,854
	<b>968,158</b>	<b>2,405,882</b>	<b>14,073</b>	<b>15,000,323</b>	<b>670,425</b>	<b>24,705,367</b>
<b>PARLIAMENT</b>						
The Senate .....			4,265	88,075	209,943	439,136
House of Commons .....	1,000		189,526	4,581,769	365,948	1,083,106
Library of Parliament .....	250,884			485,972	87,957	550,849
	<b>251,884</b>		<b>193,791</b>	<b>5,155,816</b>	<b>663,848</b>	<b>2,073,091</b>
<b>PRIVY COUNCIL</b>						
Department .....	32,800			2,591,642	689,671	1,003,821
Canadian Centre for Management Development .....	47,073	12,969	20,100	424,522		170,483
Canadian Intergovernmental Conference Secretariat .....						16,784

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,433,855		822,244	3,569,175	11,668,409	8,593,450		37,620,035
107,011		292,366	448,877	1,575,578	3,281,072	286,634	10,205,130
<b>5,970,480</b>	<b>33,444,763</b>	<b>8,681,734</b>	<b>15,481,553</b>	<b>29,006,467</b>	<b>133,522,881</b>	<b>831,312</b>	<b>379,950,746</b>
1,230,572		4,264,939		3,335,861	16,546,769		133,752,318
		90,893	147,273	25,375	1,249,422		2,814,779
9,678		8,012	23,361	207,394	679,137		941,476
		26,625	792,658	641,511	603,409		2,628,966
955,025		76,207	142,713	866,286	1,981,172		4,510,005
		42,573	1,396	5,322	979,603		1,195,573
8,912		64,871	56,976	37,765	604,957		1,252,850
95,526		214,089	127,251	187,025	963,685	281	2,123,159
110,214		45,308	92,723	827,727	1,942,559	1,250	3,227,086
<b>2,409,927</b>		<b>4,833,517</b>	<b>1,384,351</b>	<b>6,134,266</b>	<b>25,550,713</b>	<b>1,531</b>	<b>152,446,212</b>
<b>28,082,613</b>	<b>382,879</b>	<b>5,706,749</b>	<b>54,608,241</b>	<b>114,058,207</b>	<b>230,058,848</b>	<b>52,084,729</b>	<b>1,173,529,690</b>
1,876,059	5,194,280	2,263,562	4,804,825	14,228,839	38,084,371	56,498	107,976,761
21,000	1,246,065	195,492	1,085,884	241,593	5,043,931		9,458,860
1,651		103,541	322,729	144,541	639,241	703	1,883,412
<b>1,898,710</b>	<b>6,440,345</b>	<b>2,562,595</b>	<b>6,213,438</b>	<b>14,614,973</b>	<b>43,767,543</b>	<b>57,201</b>	<b>119,319,033</b>
134,504		354,041	380,371	194,036	3,309,246	16,579	4,995,692
		807,104	1,378,033	290,600	7,071,349		15,902,939
		90,584	128,707	147,383	874,465		2,616,801
<b>134,504</b>		<b>1,251,729</b>	<b>1,887,111</b>	<b>632,019</b>	<b>11,255,060</b>	<b>16,579</b>	<b>23,515,432</b>
807,816		757,702	913,355	661,589	4,454,777		11,913,173
60		138,443	464,811	552,135	7,579,281	8,193	9,418,070
18,581		2,060	17,136	31,466	372,528		458,555

## 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 .....		24,941	16,757	1,273,597	48,581	394,335
Chief Electoral Officer .....	717,340		145	10,302,449	926,291	2,820,585
Commissioner of Official Languages .....		55,780		435,173	134,677	152,458
Millennium Bureau of Canada .....					83	128,155
National Round Table on the Environment and the Economy .....	67,256			87,876	75	17,166
Public Service Staff Relations Board .....				63,394	9,062	12,974
Security Intelligence Review Committee .....				35,921	65,644	40,643
The Leadership Network .....	61,910			742,773		59,111
	<b>926,379</b>	<b>93,690</b>	<b>37,002</b>	<b>15,957,347</b>	<b>1,874,084</b>	<b>4,816,515</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department Government Services Program .....	2,986,107	191,033,621	104,488	13,993,385	4,416,501	194,592,257
Canada Information Office .....	129			289,163		376,429
	<b>2,986,236</b>	<b>191,033,621</b>	<b>104,488</b>	<b>14,282,548</b>	<b>4,416,501</b>	<b>194,968,686</b>
<b>SOLICITOR GENERAL</b>						
Department .....	158,627			52,020	3,996	166,316
Correctional Service .....	252,298	1,942,349	73,867,755	12,615,496	646,023	9,171,078
National Parole Board .....	2,150		11,448	567,743	1,625	82,989
Office of the Correctional Investigator .....						33,644
Royal Canadian Mounted Police .....	520,906		4,729,393	12,984,645	1,697,580	21,680,105
Royal Canadian Mounted Police External Review Committee .....						29,232
Royal Canadian Mounted Police Public Complaints Commission .....					517,880	243,497
	<b>933,981</b>	<b>1,942,349</b>	<b>78,608,596</b>	<b>26,219,904</b>	<b>2,867,104</b>	<b>31,406,861</b>
<b>TRANSPORT</b>						
Department .....	220,599	24,749,965	419,590	10,493,266	1,059,044	10,052,761
Canadian Transportation Agency .....	16,575		17,536	327,099	1,485	305,629
Civil Aviation Tribunal .....				10,837	172,506	5,619
	<b>237,174</b>	<b>24,749,965</b>	<b>437,126</b>	<b>10,831,202</b>	<b>1,233,035</b>	<b>10,364,009</b>

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
95,863	10,840	64,809	226,705	205,691	1,465,570	467,596	4,295,285
815,179		174,635	132,181	869,019	7,806,389	2,472	24,566,685
24,227		87,057	53,385	4,561	1,426,969		2,374,287
		8,359	38,137	174,756	1,387,898		1,737,388
		68,337	23,778	30,367	1,201,414	5,991	1,502,260
		36,531	31,040	12,301	406,171		571,473
		12,874	17,772	23,160	165,424		361,438
13,107		44,892	143,152	175,493	1,948,776		3,189,214
<b>1,774,833</b>	<b>10,840</b>	<b>1,395,699</b>	<b>2,061,452</b>	<b>2,740,538</b>	<b>28,215,197</b>	<b>484,252</b>	<b>60,387,828</b>
20,219,317	797,082	1,733,790	16,152,618	125,286,044	266,675,153		837,990,363
5,704		189,740	168,406	383,012	2,401,717		3,814,300
<b>20,225,021</b>	<b>797,082</b>	<b>1,923,530</b>	<b>16,321,024</b>	<b>125,669,056</b>	<b>269,076,870</b>		<b>841,804,663</b>
330,445		225,619	251,214	15,272,790	1,314,204	12,248	17,787,479
4,903,197		1,675,880	17,558,300	3,920,435	53,081,661	20,511,892	200,146,364
207,581		130,374	184,840	619,136	738,401	21,040	2,567,327
		9,498	1,255	1,523	13,508		59,428
18,122,695	56,480	2,610,434	7,703,405	65,019,456	33,838,930	7,995,744	176,959,773
		14,282	2,757	107,838	17,416	663	172,188
38,749		29,941	40,535	309,994	381,458		1,562,054
<b>23,602,667</b>	<b>56,480</b>	<b>4,696,028</b>	<b>25,742,306</b>	<b>85,251,172</b>	<b>89,385,578</b>	<b>28,541,587</b>	<b>399,254,613</b>
2,568,271	17,276,804	1,717,053	8,116,929	7,533,469	48,129,153	526,054	132,862,958
		140,749	275,377	102,126	408,684		1,595,260
		6,687	7,526		82,155		285,330
<b>2,568,271</b>	<b>17,276,804</b>	<b>1,864,489</b>	<b>8,399,832</b>	<b>7,635,595</b>	<b>48,619,992</b>	<b>526,054</b>	<b>134,743,548</b>

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
	\$	\$	\$	\$	\$	\$
<b>TREASURY BOARD</b>						
Secretariat .....	20,000			2,240,550	708,620	2,448,716
<b>VETERANS AFFAIRS</b>						
Department						
Veterans Affairs Program .....	31,464		182,020,348	560,684	49,772	6,435,589
Veterans Review and Appeal Board Program .....			449		2,928	6,606
	31,464		182,020,797	560,684	52,700	6,442,195
<b>Total .....</b>	<b>138,571,504</b>	<b>856,371,431</b>	<b>565,617,430</b>	<b>395,475,494</b>	<b>97,369,254</b>	<b>598,235,895</b>

(1) Previously Medical Research Council.

(2) Previously Atomic Energy Control Board.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
<b>163,352</b>		<b>1,153,382</b>	<b>1,366,608</b>	<b>88,706</b>	<b>30,328,343</b>		<b>38,518,277</b>
1,185,091		384,881	1,285,667	5,121,762	10,769,616		207,844,874
		23,858	35,267	83,707	127,982		280,797
<b>1,185,091</b>		<b>408,739</b>	<b>1,320,934</b>	<b>5,205,469</b>	<b>10,897,598</b>		<b>208,125,671</b>
<b>131,426,161</b>	<b>122,288,065</b>	<b>98,324,481</b>	<b>214,128,239</b>	<b>727,507,987</b>	<b>1,546,433,827</b>	<b>98,405,190</b>	<b>5,590,154,959</b>

# SECTION 6

2000-2001

*PUBLIC ACCOUNTS OF CANADA*

## Acquisition of Land, Buildings and Works

### CONTENTS

	<i>Page</i>
Acquisition of land, buildings and works .....	6.2

## 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/recgen/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
	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
Department .....		468,735	11,730,464	24,000	12,223,199
Canadian Food Inspection Agency .....		31,350	923,838		955,188
Canadian Grain Commission .....		579,664	1,202		580,866
		<b>1,079,749</b>	<b>12,655,504</b>	<b>24,000</b>	<b>13,759,253</b>
<b>CANADA CUSTOMS AND REVENUE AGENCY .....</b>	<b>14,500</b>		<b>2,873,498</b>		<b>2,887,998</b>
<b>CANADIAN HERITAGE</b>					
National Battlefields Commission .....		2,752,829	1,539,471		4,292,300
Parks Canada Agency .....	3,334,366	9,735,707	1,051,292	1,815,126	15,936,491
	<b>3,334,366</b>	<b>12,488,536</b>	<b>2,590,763</b>	<b>1,815,126</b>	<b>20,228,791</b>
<b>ENVIRONMENT</b>					
Department .....		<b>234,946</b>	<b>1,665,379</b>		<b>1,900,325</b>
<b>FINANCE</b>					
Office of the Superintendent of Financial Institutions .....			<b>135,250</b>		<b>135,250</b>
<b>FISHERIES AND OCEANS .....</b>		<b>62,864,411</b>	<b>1,295,901</b>	<b>232,901</b>	<b>64,393,213</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
Department .....		<b>1,170,362</b>	<b>16,373,510</b>	<b>2,927,248</b>	<b>20,471,120</b>
<b>HEALTH</b>					
Department .....		<b>14,891,991</b>	<b>385,659</b>	<b>90,593</b>	<b>15,368,243</b>

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
Department					
Indian and Inuit Affairs Program.....	123,847	1,330,542	686,202		2,140,591
Northern Affairs Program .....		32,395	25,160		57,555
	<b>123,847</b>	<b>1,362,937</b>	<b>711,362</b>		<b>2,198,146</b>
<b>INDUSTRY</b>					
Department .....		252,593			252,593
Canadian Space Agency.....		600,303	1,093,972		1,694,275
National Research Council of Canada .....			13,171,237		13,171,237
		<b>852,896</b>	<b>14,265,209</b>		<b>15,118,105</b>
<b>NATIONAL DEFENCE .....</b>	<b>28,605</b>	<b>32,850,527</b>	<b>219,494,103</b>	<b>8,327,055</b>	<b>260,700,290</b>
<b>NATURAL RESOURCES</b>					
Department.....		<b>9,955,963</b>	<b>223,653</b>	<b>16,360</b>	<b>10,195,976</b>
<b>PRIVY COUNCIL</b>					
Chief Electoral Officer .....		<b>123,672</b>	<b>310,300</b>		<b>433,972</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
Department					
Government Services Program .....	<b>6,902,994</b>	<b>76,373,107</b>	<b>363,521,349</b>	<b>1,172,026</b>	<b>447,969,476</b>
<b>SOLICITOR GENERAL</b>					
Correctional Service.....		1,576,219	72,418,617		73,994,836
Royal Canadian Mounted Police.....	48,821	38,711,378	4,062,532	1,626,526	44,449,257
	<b>48,821</b>	<b>40,287,597</b>	<b>76,481,149</b>	<b>1,626,526</b>	<b>118,444,093</b>
<b>TRANSPORT</b>					
Department.....	<b>200</b>	<b>327,647</b>	<b>1,844,808</b>		<b>2,172,655</b>
<b>VETERANS AFFAIRS</b>					
Department					
Veterans Affairs Program .....		<b>516,100</b>	<b>3,488,830</b>		<b>4,004,930</b>
<b>Total .....</b>	<b>10,453,333</b>	<b>255,380,441</b>	<b>718,316,227</b>	<b>16,231,835</b>	<b>1,000,381,836</b>

# SECTION 7

2000-2001

*PUBLIC ACCOUNTS OF CANADA*

## Acquisition of Machinery and Equipment

### CONTENTS

	<i>Page</i>
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 <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department .....	2,823,914		58,836
Canadian Food Inspection Agency .....	1,886,731		
Canadian Grain Commission .....	484		
	<b>4,711,129</b>		<b>58,836</b>
<b>CANADA CUSTOMS AND REVENUE AGENCY .....</b>	<b>1,710,897</b>	<b>183,742</b>	<b>10,738,369</b>
<b>CANADIAN HERITAGE</b>			
Department .....	186,655		
Canadian Radio-television and Telecommunications Commission .....	1,001		294
National Archives of Canada .....	22,327		127,397
National Battlefields Commission .....	54,102		47,515
National Film Board .....			
National Library .....	76		51,691
Parks Canada Agency .....	6,094,148		294,529
Public Service Commission .....	37		211,534
Status of Women—Office of the Co-ordinator .....			
	<b>6,358,346</b>		<b>732,960</b>
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department .....	715,896		868,330
Immigration and Refugee Board of Canada .....			113,550
	<b>715,896</b>		<b>981,880</b>
<b>ENVIRONMENT</b>			
Department .....	3,766,070	42,827	1,174,668
Canadian Environmental Assessment Agency .....			11,691
	<b>3,766,070</b>	<b>42,827</b>	<b>1,186,359</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
19,756,212	8,715,074	1,526,499	160,160	368,007	5,726,851	39,135,553
10,188,426	8,222,964	954,304		331,842	651,871	22,236,138
2,844,984	1,079,331	154,724	5,496	47,831	54,472	4,187,322
<b>32,789,622</b>	<b>18,017,369</b>	<b>2,635,527</b>	<b>165,656</b>	<b>747,680</b>	<b>6,433,194</b>	<b>65,559,013</b>
<b>61,572,446</b>	<b>1,166,289</b>	<b>11,781,307</b>		<b>1,800,454</b>	<b>5,547,231</b>	<b>94,500,735</b>
8,479,003	406,659	857,395		504,580	167,676	10,601,968
766,759		121,755		81,049		970,858
1,875,081	102,016	165,930		148,175	270,269	2,711,195
22,774	33		3,211	43,895	64,584	236,114
1,359,789		779,940			2,707,625	4,847,354
1,564,686		493,856		40,337	225,179	2,375,825
11,905,173	832,836	705,192	3,117,100	232,554	3,421,975	26,603,507
3,130,601		376,112		413,405		4,131,689
87,444		41,164		6,266		134,874
<b>29,191,310</b>	<b>1,341,544</b>	<b>3,541,344</b>	<b>3,120,311</b>	<b>1,470,261</b>	<b>6,857,308</b>	<b>52,613,384</b>
18,444,125	260,102	10,656,783		1,566,939	2,183,648	34,695,823
5,173,341		676,265		24,310		5,987,466
<b>23,617,466</b>	<b>260,102</b>	<b>11,333,048</b>		<b>1,591,249</b>	<b>2,183,648</b>	<b>40,683,289</b>
20,593,097	19,021,718	2,039,538		1,069,291	2,813,192	50,520,401
213,500		6,296		2,720	10,257	244,464
<b>20,806,597</b>	<b>19,021,718</b>	<b>2,045,834</b>		<b>1,072,011</b>	<b>2,823,449</b>	<b>50,764,865</b>

## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>FINANCE</b>			
Department			
Economic, Social and Financial Policies			
Program .....	1,962		189,142
Public Debt Program .....			
	1,962		189,142
Auditor General .....			105,754
Canadian International Trade Tribunal .....			12,219
Financial Transactions and Reports Analysis			
Centre of Canada .....	21,962		7,174
Office of the Superintendent of Financial Institutions .....			
	<b>23,924</b>		<b>314,289</b>
<b>FISHERIES AND OCEANS .....</b>	<b>28,394,878</b>	<b>482,572</b>	<b>6,502,715</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	5,416,689		6,344,867
Canadian International Development Agency .....	2,457		158,167
International Joint Commission .....			
NAFTA Secretariat, Canadian Section .....			3,774
Northern Pipeline Agency .....			
	<b>5,419,146</b>		<b>6,506,808</b>
<b>GOVERNOR GENERAL .....</b>	<b>1,824</b>		<b>5,103</b>
<b>HEALTH</b>			
Department .....	1,915,715		1,199,015
Hazardous Materials Information Review			
Commission .....			1,717
Canadian Institutes of Health Research <sup>(4)</sup> .....	23,248		3,767
Patented Medicine Prices Review Board .....			
	<b>1,938,963</b>		<b>1,204,499</b>
<b>HUMAN RESOURCES DEVELOPMENT</b>			
Department .....	2,101,213		3,390,015
Canada Industrial Relations Board .....			564
Canadian Artists and Producers Professional			
Relations Tribunal .....			
Canadian Centre for Occupational Health and Safety .....			
	<b>2,101,213</b>		<b>3,390,579</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
5,064,262		1,636,897		276,743	49,851	7,218,857
23,599						23,599
5,087,861		1,636,897		276,743	49,851	7,242,456
995,812		95,044		11,260	16,899	1,224,769
208,741		23,423		3,325		247,708
5,119,356		28,879		137,408	920,803	6,235,582
1,328,162		522,420			118,742	1,969,324
<b>12,739,932</b>		<b>2,306,663</b>		<b>428,736</b>	<b>1,106,295</b>	<b>16,919,839</b>
<b>40,765,520</b>	<b>17,573,081</b>	<b>5,777,175</b>	<b>1,045,092</b>	<b>1,021,921</b>	<b>15,072,058</b>	<b>116,635,012</b>
36,285,299	646,481	13,881,913		1,897,714	7,347,933	71,820,896
5,906,786		1,979,877			296,325	8,343,612
229,237		16,290		10,833		256,360
25,051		15,464				44,289
10,625						10,625
<b>42,456,998</b>	<b>646,481</b>	<b>15,893,544</b>		<b>1,908,547</b>	<b>7,644,258</b>	<b>80,475,782</b>
<b>263,248</b>		<b>36,736</b>		<b>4,989</b>	<b>34,471</b>	<b>346,371</b>
43,535,684	21,039,556	5,386,867	1,128,064	8,236,496	6,004,311	88,445,708
87,817		122,134		39,470	5,965	257,103
618,836		88,553		1,045		735,449
136,852		20,295		4,353	2,160	163,660
<b>44,379,189</b>	<b>21,039,556</b>	<b>5,617,849</b>	<b>1,128,064</b>	<b>8,281,364</b>	<b>6,012,436</b>	<b>89,601,920</b>
83,269,107	216,161	11,118,208		1,976,347	7,466,609	109,537,660
376,755		5,240		21,575	78,918	483,052
34,709		2,047		382		37,138
163,685		11,633				175,318
<b>83,844,256</b>	<b>216,161</b>	<b>11,137,128</b>		<b>1,998,304</b>	<b>7,545,527</b>	<b>110,233,168</b>

## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department			
Administration Program . . . . .			80,902
Indian and Inuit Affairs Program . . . . .	172,592		289,186
Northern Affairs Program . . . . .	339,700		291,206
	512,292		661,294
Canadian Polar Commission . . . . .			
	<b>512,292</b>		<b>661,294</b>
<b>INDUSTRY</b>			
Department . . . . .	1,409,751		2,102,973
Atlantic Canada Opportunities Agency . . . . .	72,861		82,576
Canadian Space Agency . . . . .	15,969		1,248,188
Competition Tribunal . . . . .			
Copyright Board . . . . .			5,120
Economic Development Agency of Canada for the Regions of Quebec . . . . .	52,159		33,125
National Research Council of Canada . . . . .	737,064		
Natural Sciences and Engineering Research Council . . . . .			10,380
Social Sciences and Humanities Research Council . . . . .			5,294
Statistics Canada . . . . .	49,387		488,280
Western Economic Diversification . . . . .	420		52,047
	<b>2,337,611</b>		<b>4,027,983</b>
<b>JUSTICE</b>			
Department . . . . .	70,026		122,285
Canadian Human Rights Commission . . . . .			38,031
Canadian Human Rights Tribunal . . . . .			
Commissioner for Federal Judicial Affairs . . . . .			
Federal Court of Canada . . . . .	2,721		130,592
Law Commission of Canada . . . . .			796
Offices of the Information and Privacy Commissioners of Canada . . . . .	25,469		28,365
Supreme Court of Canada . . . . .	38,627		5,130
Tax Court of Canada . . . . .			
	<b>136,843</b>		<b>325,199</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
5,057,167	30	1,674,523		245,948	52,887	7,111,457
10,750,638	23,725	2,030,365		465,674	204,241	13,936,421
1,700,104	112,738	623,790		251,857	239,381	3,558,776
17,507,909	136,493	4,328,678		963,479	496,509	24,606,654
83,746		1,028			2,767	87,541
<b>17,591,655</b>	<b>136,493</b>	<b>4,329,706</b>		<b>963,479</b>	<b>499,276</b>	<b>24,694,195</b>
31,022,404	3,041,638	4,717,759		1,159,719	1,364,971	44,819,215
2,580,270		722,447		51,745		3,509,899
6,449,591	97,194,398	1,038,332		47,163	2,890,763	108,884,404
87,958		5,765		7,196	38,180	139,099
38,434		42,405			11,602	97,561
1,124,940		131,852		4,418	52,149	1,398,643
22,638,095	5,062,205	2,235,036	32,449,315	801,268	1,103,973	65,026,956
1,097,740		174,715		25,500	12,793	1,321,128
641,329		346,043		30,042	8,196	1,030,904
4,311,309		251,078		21,145,879	592,634	26,838,567
2,003,074		264,399		67,842	176,963	2,564,745
<b>71,995,144</b>	<b>105,298,241</b>	<b>9,929,831</b>	<b>32,449,315</b>	<b>23,340,772</b>	<b>6,252,224</b>	<b>255,631,121</b>
13,610,339		6,298,236		966,611		21,067,497
429,684		206,610				674,325
30,200		9,755		5,004	25,964	70,923
628,161		100,948		26,097		755,206
970,108	3,166	499,101		5,043	6,873	1,617,604
31,963		6,450				39,209
412,036		855,630		5,848	55,864	1,383,212
624,083	57,169	449,229		115,751	62,742	1,352,731
227,343		149,146		36,786	18,226	431,501
<b>16,963,917</b>	<b>60,335</b>	<b>8,575,105</b>		<b>1,161,140</b>	<b>169,669</b>	<b>27,392,208</b>

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>NATIONAL DEFENCE</b> .....	<b>811,763,520</b>	<b>685,125,718</b>	<b>297,391,760</b>
<b>NATURAL RESOURCES</b>			
Department .....	1,442,347		782,307
Canadian Nuclear Safety Commission .....	54,375		22,685
National Energy Board .....			21,611
	<b>1,496,722</b>		<b>826,603</b>
<b>PARLIAMENT</b>			
The Senate .....	27,008		
House of Commons .....	57,321	360	865,152
Library of Parliament .....			59,316
	<b>84,329</b>	<b>360</b>	<b>924,468</b>
<b>PRIVY COUNCIL</b>			
Department .....	84,758		803,408
Canadian Centre for Management Development .....	1,355		799
Canadian Intergovernmental Conference Secretariat .....			42,525
Canadian Transportation Accident Investigation and Safety Board .....	116,228		33,427
Chief Electoral Officer .....	48,505		1,850
Commissioner of Official Languages .....	1,129		9,361
Millennium Bureau of Canada .....			
National Round Table on the Environment and the Economy .....			120
Public Service Staff Relations Board .....			6,431
Security Intelligence Review Committee .....			6,661
The Leadership Network .....			10,562
	<b>251,975</b>		<b>915,144</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
Department			
Government Services Program .....	1,490,090		1,285,297
Canada Information Office .....			37,764
	<b>1,490,090</b>		<b>1,323,061</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
<b>355,524,311</b>	<b>119,057,842</b>	<b>18,285,009</b>	<b>816,266</b>	<b>4,627,896</b>	<b>51,335,409</b>	<b>2,343,927,731</b>
20,372,745	10,989,905	1,853,318	108,009	196,312	3,326,506	39,071,449
1,006,881	95,209	159,039		127,725	25,132	1,491,046
685,450	703	55,589		43,765	10,689	817,807
<b>22,065,076</b>	<b>11,085,817</b>	<b>2,067,946</b>	<b>108,009</b>	<b>367,802</b>	<b>3,362,327</b>	<b>41,380,302</b>
1,130,313		387,237		293,733		1,838,291
7,653,263		1,223,209		441,579	841,494	11,082,378
664,257		197,582		88,429	13,772	1,023,356
<b>9,447,833</b>		<b>1,808,028</b>		<b>823,741</b>	<b>855,266</b>	<b>13,944,025</b>
3,756,529	13,363	568,686		16,551	64,744	5,308,039
588,945		860,978		88,562	43,166	1,583,805
150,742		3,173				196,440
1,001,046	5,431	75,025		36,403	70,539	1,338,099
2,585,711		143,000		117,384	495,699	3,392,149
399,634		49,107		24,548		483,779
5,561		3,440				9,001
110,592		7,695		459		118,866
146,257		53,225		2,095		208,008
133,227	7,222	106,382		6,124		259,616
237,310	18,725	36,262		18	3,866	306,743
<b>9,115,554</b>	<b>44,741</b>	<b>1,906,973</b>		<b>292,144</b>	<b>678,014</b>	<b>13,204,545</b>
34,207,168	2,414,041	2,002,462	89,122	43,021,454	16,729,079	101,238,713
1,194,749		180,520		118,487	43,804	1,575,324
<b>35,401,917</b>	<b>2,414,041</b>	<b>2,182,982</b>	<b>89,122</b>	<b>43,139,941</b>	<b>16,772,883</b>	<b>102,814,037</b>

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>SOLICITOR GENERAL</b>			
Department . . . . .	17,304		41,024
Correctional Service . . . . .	5,762,515	362,823	7,528,358
National Parole Board . . . . .	84,070		44,191
Office of the Correctional Investigator . . . . .			
Royal Canadian Mounted Police . . . . .	53,690,809		27,900,084
Royal Canadian Mounted Police External Review Committee . . . . .			
Royal Canadian Mounted Police Public Complaints Commission . . . . .			1,045
	<b>59,554,698</b>	<b>362,823</b>	<b>35,514,702</b>
<b>TRANSPORT</b>			
Department . . . . .	28,783,024	14,393	412,497
Canadian Transportation Agency . . . . .			22,044
Civil Aviation Tribunal . . . . .			
	<b>28,783,024</b>	<b>14,393</b>	<b>434,541</b>
<b>TREASURY BOARD</b>			
Secretariat . . . . .			
<b>VETERANS AFFAIRS</b>			
Department			
Veterans Affairs Program . . . . .	19,566		148,193
Veterans Review and Appeal Board Program . . . . .			1,205
	<b>19,566</b>		<b>149,398</b>
<b>Total . . . . .</b>	<b>961,572,956</b>	<b>686,212,435</b>	<b>374,116,550</b>

(1) This category includes ships and boats, \$286,046,957; aircraft, \$397,633,789; military and non-military road motor vehicles, \$214,076,414; and, miscellaneous vehicles, \$33,821,062.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as conveying, elevating and materiel-handling and other equipment.

(4) Previously Medical Research Council.

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
910,581		158,195		35,255	90,359	1,252,718
16,425,135	191,267	5,571,640	116,412	594,176	15,451,317	52,003,643
633,671		105,748		18,697	26,661	913,038
72,968		3,268			40,002	116,238
52,986,442	3,517,485	6,369,903	185,076	1,799,393	3,724,041	150,173,233
12,450		32,155				44,605
99,977		19,326		7,415	520	128,283
<b>71,141,224</b>	<b>3,708,752</b>	<b>12,260,235</b>	<b>301,488</b>	<b>2,454,936</b>	<b>19,332,900</b>	<b>204,631,758</b>
16,845,204	472,672	2,024,153	58,596	104,185	3,925,765	52,640,489
932,751		311,423		9,598	5,600	1,281,416
<b>17,777,955</b>	<b>472,672</b>	<b>2,335,576</b>	<b>58,596</b>	<b>113,783</b>	<b>3,931,365</b>	<b>53,921,905</b>
<b>2,350,263</b>		<b>2,180,623</b>		<b>728,902</b>	<b>50,710</b>	<b>5,310,498</b>
7,191,698	2,796	607,072		636,547	783,687	9,389,559
73,642		29,487		14,594	12,935	131,863
<b>7,265,340</b>	<b>2,796</b>	<b>636,559</b>		<b>651,141</b>	<b>796,622</b>	<b>9,521,422</b>
<b>1,029,066,773</b>	<b>321,564,031</b>	<b>138,604,728</b>	<b>39,281,919</b>	<b>98,991,193</b>	<b>165,296,540</b>	<b>3,814,707,125</b>

# SECTION 8

2000-2001

*PUBLIC ACCOUNTS OF CANADA*

## Transfer Payments

### CONTENTS

	<i>Page</i>
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/recgen/text/pubacc-e.html>, or can be obtained on request by completing the Unpublished Information Request Form included at the

## TRANSFER PAYMENTS

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department .....	277,598,525	1,057,440,525	377,381,551
Canadian Food Inspection Agency .....	15,392,321		15,278
	<b>292,990,846</b>	<b>1,057,440,525</b>	<b>377,396,829</b>
<b>CANADA CUSTOMS AND REVENUE AGENCY .....</b>	<b>102,688,928</b>		<b>118,953,137</b>
<b>CANADIAN HERITAGE</b>			
Department .....	15,678,388	118,197,225	223,151,429
National Archives of Canada .....			
National Film Board .....			
National Library .....			
Parks Canada Agency .....			3,159,050
Status of Women—Office of the Co-ordinator .....			
	<b>15,678,388</b>	<b>118,197,225</b>	<b>226,310,479</b>
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department .....	<b>49,813,180</b>		<b>174,115,488</b>
<b>ENVIRONMENT</b>			
Department .....	354,145	2,115,550	5,627,597
Canadian Environmental Assessment Agency .....		127,462	104,056
	<b>354,145</b>	<b>2,243,012</b>	<b>5,731,653</b>
<b>FINANCE</b>			
Department			
Economic, Social and Financial Policies			
Program .....			
Federal-Provincial Transfers Program .....			26,965,270,336
			26,965,270,336
Auditor General .....			
			<b>26,965,270,336</b>

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	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$	\$
3,218,787	80,025,990 366,920	10,514,464			1,806,179,842 15,774,519
<b>3,218,787</b>	<b>80,392,910</b>	<b>10,514,464</b>			<b>1,821,954,361</b>
					<b>221,642,065</b>
700	411,293,200 2,465,000 234,950 29,031 1,050,000 9,175,000	221,825			768,542,767 2,465,000 234,950 29,031 4,209,050 9,250,000
<b>700</b>	<b>424,247,181</b>	<b>221,825</b>	<b>75,000</b>		<b>784,730,798</b>
<b>2,188,230</b>	<b>140,243,682</b>				<b>366,360,580</b>
5,638,266	49,800,989 239,531			615,118	64,151,665 471,049
<b>5,638,266</b>	<b>50,040,520</b>			<b>615,118</b>	<b>64,622,714</b>
639,567,768					639,567,768
639,567,768	377,510				26,965,270,336 27,604,838,104 377,510
<b>639,567,768</b>	<b>377,510</b>				<b>27,605,215,614</b>

## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
<b>FISHERIES AND OCEANS .....</b>	<b>162,284,215</b>	<b>3,000,733</b>	<b>1,380,985</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	38,997,933		
Canadian International Development Agency .....			
	<b>38,997,933</b>		
<b>GOVERNOR GENERAL .....</b>	<b>312,914</b>		
<b>HEALTH</b>			
Department .....	550,785,557		29,542,196
Canadian Institutes of Health Research <sup>(1)</sup> .....	357,720,628		
	<b>908,506,185</b>		<b>29,542,196</b>
<b>HUMAN RESOURCES DEVELOPMENT.....</b>	<b>24,679,842,982</b>	<b>481,372,661</b>	<b>877,641,795</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department			
Administration Program .....	458,000		
Indian and Inuit Affairs Program .....	26,543,944	214,829,102	365,868,301
Northern Affairs Program .....	5,265,134	73,635	41,522,873
	32,267,078	214,902,737	407,391,174
Canadian Polar Commission .....			
	<b>32,267,078</b>	<b>214,902,737</b>	<b>407,391,174</b>
<b>INDUSTRY</b>			
Department .....	30,493,657	414,807,707	
Atlantic Canada Opportunities Agency .....	7,273,103	90,910,353	32,386,530
Canadian Space Agency .....	186,140		
Economic Development Agency of Canada for the Regions of Quebec .....		103,017,516	195,000
National Research Council of Canada .....		66,686,546	
Natural Sciences and Engineering Research Council .....	538,817,303		
Social Sciences and Humanities Research Council .....	129,283,249		
Statistics Canada .....			
Western Economic Diversification .....		84,828,880	7,777,031
	<b>706,053,452</b>	<b>760,251,002</b>	<b>40,358,561</b>

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payment to municipalities and local organizations	Re-allocation of transfer payments	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$	\$
<b>313,613</b>	<b>73,119,998</b>				<b>240,099,544</b>
253,890,069	78,056,977			6,250,895	377,195,874
1,788,726,090				191,803,863	1,980,529,953
<b>2,042,616,159</b>	<b>78,056,977</b>			<b>198,054,758</b>	<b>2,357,725,827</b>
					<b>312,914</b>
5,963,900		345,397,293			931,688,946
	11,912,669			200,000	369,833,297
<b>5,963,900</b>	<b>11,912,669</b>	<b>345,397,293</b>		<b>200,000</b>	<b>1,301,522,243</b>
	<b>80,552,280</b>	<b>39,473,905</b>			<b>26,158,883,623</b>
					458,000
	3,774,216,684	3,483,971			4,384,942,002
	15,864,678				62,726,320
	3,790,081,362	3,483,971			4,448,126,322
6,000	12,500				18,500
<b>6,000</b>	<b>3,790,093,862</b>	<b>3,483,971</b>			<b>4,448,144,822</b>
5,124,092	197,876,495				648,301,951
	70,481,306	8,033,430		6,774,732	215,859,454
18,812,950	1,598,692			12,007,613	32,605,395
	83,313,032	10,876,738			197,402,286
11,500,286	69,034,950			1,209,781	148,431,563
					538,817,303
					129,283,249
	560,800				560,800
	49,626,470			25,221,628	167,454,009
<b>35,437,328</b>	<b>472,491,745</b>	<b>18,910,168</b>		<b>45,213,754</b>	<b>2,078,716,010</b>

## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
<b>JUSTICE</b>			
Department . . . . .	7,420,265		318,832,013
Commissioner for Federal Judicial Affairs . . . . .	53,061,319		
Supreme Court of Canada . . . . .	1,517,017		
	<b>61,998,601</b>		<b>318,832,013</b>
<b>NATIONAL DEFENCE . . . . .</b>	<b>13,709,245</b>	<b>4,381,353</b>	<b>115,314,084</b>
<b>NATURAL RESOURCES</b>			
Department . . . . .	32,000	28,503,527	29,097,335
Canadian Nuclear Safety Commission <sup>(2)</sup> . . . . .			
	<b>32,000</b>	<b>28,503,527</b>	<b>29,097,335</b>
<b>PARLIAMENT</b>			
The Senate . . . . .	200,585		
House of Commons . . . . .			
	<b>200,585</b>		
<b>PRIVY COUNCIL</b>			
Department . . . . .			
Canadian Centre for Management Development . . . . .			
Chief Electoral Officer . . . . .			
Millennium Bureau of Canada . . . . .			
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
Department			
Government Services Program . . . . .		976,741	
Canada Information Office . . . . .		100,000	
		<b>1,076,741</b>	
<b>SOLICITOR GENERAL</b>			
Department . . . . .			444,355
Correctional Service . . . . .	282,522		115,000
National Parole Board . . . . .			
Royal Canadian Mounted Police . . . . .	32,441,562		
	<b>32,724,084</b>		<b>559,355</b>

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$	\$
477,793	35,649,888				362,379,959 53,061,319 1,517,017
<b>477,793</b>	<b>35,649,888</b>				<b>416,958,295</b>
<b>97,821,935</b>	<b>1,679,810</b>	<b>12,507,306</b>			<b>245,413,733</b>
1,293,677	69,516,191 482,991				128,442,730 482,991
<b>1,293,677</b>	<b>69,999,182</b>				<b>128,925,721</b>
330,454 748,312					531,039 748,312
<b>1,078,766</b>					<b>1,279,351</b>
	5,008,937 173,340 24,793,158 63,137,383				5,008,937 173,340 24,793,158 63,137,383
	<b>93,112,818</b>				<b>93,112,818</b>
	171,000 2,489,382	403,984,957	(403,073,163)	(248,000)	2,059,535 2,341,382
	<b>2,660,382</b>	<b>403,984,957</b>	<b>(403,073,163)</b>	<b>(248,000)</b>	<b>4,400,917</b>
448,827 1,900	39,716,428 3,633,460 16,800 290,308	4,881,156 1,784,110			45,041,939 6,263,919 16,800 32,733,770
<b>450,727</b>	<b>43,656,996</b>	<b>6,665,266</b>			<b>84,056,428</b>

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	\$	\$	\$
<b>TRANSPORT</b>			
Department . . . . .	1,082,224	81,720,636	136,193,638
	<b>1,082,224</b>	<b>81,720,636</b>	<b>136,193,638</b>
<b>TREASURY BOARD</b>			
Secretariat . . . . .	316,782		
	<b>316,782</b>		
<b>VETERANS AFFAIRS</b>			
Department			
Veterans Affairs Program. . . . .	1,444,496,563		83,383
	<b>1,444,496,563</b>		<b>83,383</b>
<b>Total . . . . .</b>	<b>28,544,350,330</b>	<b>2,753,090,152</b>	<b>29,824,172,441</b>

(1) Previously Medical Research Council.

(2) Previously Atomic Energy Control Board.

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	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$	\$
235,648	25,801,459	46,074,296			291,107,901
<b>235,648</b>	<b>25,801,459</b>	<b>46,074,296</b>			<b>291,107,901</b>
9,150,641	135,000				9,602,423
<b>9,150,641</b>	<b>135,000</b>				<b>9,602,423</b>
6,659,974	11,401,000				1,462,640,920
<b>6,659,974</b>	<b>11,401,000</b>				<b>1,462,640,920</b>
<b>2,852,119,912</b>	<b>5,485,625,869</b>	<b>887,233,451</b>	<b>(402,998,163)</b>	<b>243,835,630</b>	<b>70,187,429,622</b>

SECTION 9

2000-2001  
*PUBLIC ACCOUNTS OF CANADA*

Public Debt Charges

CONTENTS

	<i>Page</i>
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 2000-2001
	%	\$	\$
<b>UNMATURED DEBT—</b>			
<b>Interest on marketable bonds—</b>			
Payable in Canadian currency—			
J2—1976/78-2001 .....	9.5	913,577,000	82,925,515
J7—1977-2002 .....	8.75	213,000,000	18,053,651
J18—1978-2003 .....	9.5	558,907,000	51,866,246
J22—1978-2000 (matured December 15, 2000) .....	9.75		34,458,904
J24—1979-2004 .....	10.25	1,881,867,000	176,855,942
J25—1979-2002 .....	10	1,830,758,000	187,824,522
J30—1979/87-2004 .....	10.5	585,586,000	61,297,900
J34—1979/80/83-2002 .....	11.25	1,221,894,000	144,909,626
J35—1980/83-2003 .....	11.75	2,093,802,000	237,884,525
J42—1980/81-2001 .....	13	1,325,000,000	171,742,332
J66—1981-2001 (matured February 1, 2001) .....	15.75		56,117,466
J70—1981-2000 (matured July 1, 2000) .....	15		6,652,397
J79—1982-2002 .....	15.5	339,095,000	52,485,631
H6—1983/85-2005 .....	12.25	1,065,355,000	131,888,764
H9—1983/84-2005 .....	12	1,057,069,000	150,457,779
H18—1984/85-2006 .....	12.5	625,976,000	96,136,849
H22—1984-2004 .....	13.5	541,000,000	59,188,080
H26—1984-2006 .....	14	958,100,000	143,072,828
H30—1984-2007 .....	13.75	318,550,000	48,137,635
H36—1984-2007 .....	13	610,741,000	85,071,114
H41—1984-2008 .....	12.75	750,000,000	102,925,048
H52—1985-2008 .....	11.75	627,957,000	90,812,243
H58—1985-2009 .....	11.5	400,000,000	56,238,727
H63—1985/88-2009 .....	10.75	755,511,000	99,676,881
H68—1985/87-2009 .....	11	672,831,000	80,405,677
H74—1985/87/88/89-2008 .....	10	3,257,854,000	324,892,837
H79—1986-2010 .....	9.75	300,000,000	28,635,476
H81—1986/87/89/90-2010 .....	9.5	2,474,254,000	227,871,196
H85—1986-2010 .....	8.75	183,813,000	18,249,804
H87—1986/87/88-2011 .....	9	1,256,274,000	133,880,901
H98—1987-2011 .....	8.5	669,390,000	57,020,407
A23—1989/90/91-2014 .....	10.25	3,125,000,000	322,436,216
A30—1990-2000 (matured May 1, 2000) .....	9.75		13,252,654
A32—1990-2000 (matured July 1, 2000) .....	10.5		77,167,808
A33—1990-2000 (matured September 1, 2000) .....	11.5		57,657,534
A34—1990-2015 .....	11.25	2,327,116,000	263,220,434
A37—1990/91-2001 (matured March 1, 2001) .....	10.5		305,869,926
A39—1990/91-2021 .....	10.5	1,797,000,000	188,855,445
A40—1991-2001 .....	9.75	2,708,100,000	322,707,273
A43—1991-2021 .....	9.75	4,435,246,000	442,638,838
A45—1991-2001 .....	9.75	3,850,000,000	374,346,575
A47—1991/92-2002 .....	8.5	5,450,000,000	467,720,815
A49—1991/92-2022 .....	9.25	2,399,000,000	228,895,558
A55—1992/93/94-2023 .....	8	8,200,000,000	654,202,740
A57—1992/93-2003 .....	7.25	6,900,000,000	500,124,097
A61—1993-2003 .....	7.5	8,800,000,000	662,161,039
A72—1994-2004 .....	6.5	7,900,000,000	518,620,230

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 2000-2001
	%	\$	\$
A75—1994/95-2004 .....	9	7,700,000,000	691,101,370
A76—1994/95-2025 .....	9	8,900,000,000	798,805,479
A79—1995-2005 .....	8.75	8,000,000,000	696,559,025
A81—1995-2000 (matured September 1, 2000) .....	7.5		238,150,685
L25—1991/92/93/94/95-2021 .....	4.25	6,050,500,431	254,783,165
L26—1995/96/97-2026 .....	4.25	5,806,307,326	244,500,094
L27—1999-2031 .....	4	3,241,897,432	95,576,159
M1—1990-2019 .....	10.186	8,436,324	3,466,032
VR22—1995/96-2001 (matured March 1, 2001) .....	7.5		647,054,795
VU50—1996-2006 .....	7	9,100,000,000	634,136,097
VW17—1996/97-2027 .....	8	9,600,000,000	765,895,890
VX99—1996-2001 .....	7	10,600,000,000	758,945,751
WB60—1996/97-2007 .....	7.25	9,500,000,000	696,905,500
WE00—1997-2002 .....	5.5	10,200,000,000	571,024,738
WH31—1997-2008 .....	6	9,200,000,000	566,452,986
WL43—1998-2029 .....	5.75	12,000,000,000	621,511,986
WN09—1998-2003 .....	5.25	9,700,000,000	508,064,708
WP56—1998-2000 (matured December 1, 2000) .....	5		233,972,603
WR13—1998/99-2009 .....	5.5	9,400,000,000	520,730,567
WT78—1998/99-2001 .....	4.5	5,350,242,000	307,518,587
WU42—1999-2004 .....	5	10,850,000,000	541,335,278
WW08—1999-2001 .....	5.25	7,000,000,000	366,493,151
WX80—1999-2010 .....	5.5	10,400,000,000	567,917,254
WY63—1999/2000-2005 .....	6	11,100,000,000	584,445,737
XA78—1999-2002 .....	5.75	7,200,000,000	412,865,753
XB51—2000-2011 .....	5.75	10,100,000,000	330,591,781
XC35—2000-2002 .....	6	7,100,000,000	284,367,123
XD18—2000-2006 .....	5.75	5,000,000,000	72,465,753
XE90—2000-2003 .....	5.75	7,000,000,000	78,294,520
		295,487,006,513	21,711,446,652
Less: Government's holdings .....		514,259,000	
		<b>294,972,747,513</b>	<b>21,711,446,652</b>
Payable in foreign currencies—			
1995-2000 (matured May 30, 2000) .....	6.5		25,317,283
1995-2005 .....	6.375	2,364,450,000	144,290,263
1996-2001 .....	6.5	1,576,300,000	101,226,215
1996-2006 .....	6.75	1,576,300,000	93,042,493
1997-2002 .....	6.125	1,576,300,000	102,060,094
1997-2007 .....	floating	502,839,700	31,716,208
1998-2003 .....	5.625	3,152,600,000	171,402,031
1998-2008 .....	4.875	2,829,898,304	141,483,215
1998-2008 .....	5.25	3,940,750,000	226,626,440
1999-2004 .....	6.375	3,152,600,000	198,559,115
2001-2003 .....	9.5	151,947,438	3,013,672
2001-2010 .....	8.6	248,889,889	3,305,491
2001-2016 .....	8.25	60,284,017	1,660,194
2001-2018 .....	9.7	25,346,904	467,885
2001-2019 .....	8.8	5,517,050	120,714
		21,164,023,302	1,244,291,313
Less: Government's holdings .....		505,958,209	
		<b>20,658,065,093</b>	<b>1,244,291,313</b>
		<b>315,630,812,606</b>	<b>22,955,737,965</b>
Interest on Canada savings and Canada premium bonds—			
Canada savings bonds—			
S44—1989-2001 .....	various	1,761,746,262	129,816,948
S45—1990-2002 .....	various	1,618,673,744	110,990,214
S46—1991-2003 .....	various	2,303,145,068	149,915,740
S47—1992-2004 .....	various	2,675,754,900	167,967,326
S48—1993-2005 .....	various	1,632,333,794	101,133,109
S49—1994-2006 .....	various	2,391,580,987	148,353,118
S50—1995-2007 .....	various	1,493,574,444	82,796,754

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 2000-2001
	%	\$	\$
S51—1996-2008 .....	various	2,627,390,997	175,222,301
S52—1997-2009 .....	various	2,652,180,392	139,126,266
S53—1997-2009 .....	various	14,371,766	(429,776)
S54—1998-2008 .....	various	1,052,590,408	45,630,256
S55—1998-2008 .....	various	76,267,076	3,881,441
S56—1999-2009 .....	various	14,401,805	718,128
S57—1999-2009 .....	various	9,385,420	448,916
S58—1999-2009 .....	various	16,107,036	671,071
S59—1999-2009 .....	various	15,710,505	718,435
S60—1999-2009 .....	various	722,751,242	18,578,253
S61—1999-2009 .....	various	64,871,435	3,127,939
S62—1999-2010 .....	various	22,177,629	1,008,078
S63—1999-2010 .....	various	15,175,420	709,743
S64—1999-2010 .....	various	26,491,428	1,064,863
S65—1999-2010 .....	various	31,448,810	1,473,436
S66—2000-2010 .....	various	846,356,353	17,135,729
S67—2000-2010 .....	various	53,523,187	865,386
S68—2001-2011 .....	various	31,043,026	376,497
S69—2001-2011 .....	various	29,103,992	213,369
S70—2001-2011 .....	various	14,355,206	46,072
S71—2001-2011 .....	various	32,100	
Adjustment attributable to prior years .....			228,028,698
		22,212,544,432	1,529,588,310
Less: Government's holdings .....		317,439,765	
		<b>21,895,104,667</b>	<b>1,529,588,310</b>
Canada premium bonds—			
P1—1997-2007 .....	various	80,030,240	5,487,955
P2—1998-2008 .....	various	19,421,471	1,029,234
P3—1998-2008 .....	various	1,381,022,097	110,679,834
P4—1998-2008 .....	various	122,568,004	5,801,206
P5—1999-2009 .....	various	24,716,635	1,201,618
P6—1999-2009 .....	various	22,010,149	1,040,643
P7—1999-2009 .....	various	71,485,817	3,267,822
P8—1999-2009 .....	various	64,974,010	5,285,587
P9—1999-2009 .....	various	487,489,999	28,191,973
P10—1999-2009 .....	various	140,693,044	7,926,529
P11—2000-2010 .....	various	43,594,459	2,420,044
P12—2000-2010 .....	various	36,894,948	1,988,731
P13—2000-2010 .....	various	83,301,750	4,604,847
P14—2000-2010 .....	various	119,794,234	6,288,487
P15—2000-2010 .....	various	710,980,098	16,294,514
P16—2000-2010 .....	various	141,798,431	2,599,341
P17—2001-2011 .....	various	180,166,574	2,477,290
P18—2001-2011 .....	various	433,435,356	3,792,559
P19—2001-2011 .....	various	39,498,022	143,330
P20—2001-2011 .....	various	124,700	
		4,204,000,038	210,521,544
		<b>26,099,104,705</b>	<b>1,740,109,854</b>
Interest on bonds for Canada Pension Plan .....	various	3,403,537,000 <sup>(1)</sup>	360,597,479
Interest on promissory notes - TD Trust Company .....	various	9,318,770	560,025
Interest on promissory notes - Montreal Trust Company .....	various	60,781,728	3,472,527
Interest on Canada notes .....	various	1,580,023,000	34,238,004
Interest on Euro medium term notes .....	various	3,692,082,769	238,582,683
Total interest on unmatured debt .....		350,475,660,578	25,333,298,537
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1999-2000 issues .....			1,731,107,978
Amortization of discounts on 2000-2001 issues .....		88,700,000,000	2,844,344,171
		<b>88,700,000,000</b>	<b>4,575,452,149</b>

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 2000-2001
	%	\$	\$
<b>Amortization of discounts and premiums on marketable bonds.....</b>			<b>675,463,872</b>
<b>Amortization of discounts on Canada bills—</b>			
Amortization of discounts on 1999-2000 issues .....			50,098,740
Amortization of discounts on 2000-2001 issues .....		7,227,649,184	295,081,516
		<b>7,227,649,184</b>	<b>345,180,256</b>
<b>Amortization of commissions and remunerations on Canada savings bonds .....</b>			<b>26,005,770</b>
Total amortization of premiums, discounts and commissions on unmatured debt .....		95,927,649,184	5,622,102,047
<b>Servicing costs and costs of issuing new borrowings .....</b>			<b>121,166,985</b>
<b>Total public debt charges related to unmaturred debt .....</b>		<b>446,403,309,762</b>	<b>31,076,567,569</b>
<b>PENSION AND OTHER ACCOUNTS (INTEREST)—</b>			
Public sector pensions—			
Public Service Superannuation Account.....	various	81,574,680,376	7,663,594,204
Public Service Pension Fund Account .....	various	96,391,625	
Canadian Forces Superannuation Account .....	various	50,882,401,017	4,288,787,827
Canadian Forces Pension Fund Account .....	various	56,601,545	
Royal Canadian Mounted Police Superannuation Account .....	various	9,489,323,066	952,889,131
Royal Canadian Mounted Police Pension Fund Account .....	various	8,517,057	
Members of Parliament Retiring Allowances Account .....	various	322,708,427	31,014,334
Members of Parliament Retirement Compensation Arrangements Account .....	various	52,393,494	5,031,774
Retirement Compensation Arrangements Account .....	various	1,012,956,945	83,126,279
Supplementary Retirement Benefits Account .....	various	76,240,145	4,073,798
		<i>143,572,213,697</i>	<i>13,028,517,347</i>
Allowance for pension adjustments .....		(14,387,000,000)	
		<b>129,185,213,697</b>	<b>13,028,517,347</b>
Canada Pension Plan (net of securities held by the CPP investment Fund) .....	<i>various</i>	<b>6,390,525,340</b>	<b>336,724,275</b>
Government Annuities Account .....	<i>various</i>	<b>507,588,964</b>	<b>29,674,850</b>
Confederation Bridge .....		770,174,565	
Pilot Training Program—MILIT-AIR Inc. ....		709,258,524	
Deposit accounts—			
General security deposit .....	various	358,196	
St. Lawrence Seaway Authority .....	various		333,920
Petro-Canada Limited—Cash reserve .....	various		218,617
Security for costs .....	various	346,918	11,672
Contractors' security deposits .....	various	6,296,789	325,297
Non-interest bearing accounts .....		123,786,679	
		<b>130,788,582</b>	<b>889,506</b>
Trust accounts—			
Halifax 1917 explosion pension account .....	various	42,642	4,234
Indian band funds .....	various	1,115,321,858	56,984,479
Indian estate accounts .....	various	9,045,173	523,442
Indian savings accounts .....	various	63,862,786	4,312,591
Canadian Security Intelligence Service—			
Scholastic awards .....	various	31,878	1,599
Royal Canadian Mounted Police—Benefit trust fund .....	various	2,105,797	100,748
Inmates' trust fund .....	various	9,240,921	10,566
Administered trust accounts .....	various	2,705,745	147,195
Estates fund .....	various	2,464,832	133,042
Veterans administration and welfare trust fund .....	various	796,912	36,489
Non-interest bearing accounts .....		1,039,820	
		<b>1,206,658,364</b>	<b>62,254,385</b>

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 2000-2001
	%	\$	\$
Insurance and death benefit accounts—			
Insurance company liquidation .....	various	6,624,145	258,848
Regular forces death benefit account .....	various	189,442,223	16,287,519
Public Service death benefit account .....	various	1,799,147,082	151,386,327
Non-interest bearing accounts .....		19,099,796	
		<b>2,014,313,246</b>	<b>167,932,694</b>
Pension accounts—			
Annuities agents' pension account .....	various	11,176	576
Royal Canadian Mounted Police—			
Dependants' pension fund .....	various	30,960,532	2,656,932
		<b>30,971,708</b>	<b>2,657,508</b>
Other specified purpose accounts—			
Commodity Industry Development Fund—Province .....	various	806,073	41,754
Net Income Stabilization Account .....	various	1,627,945,983	77,344,763
Shared-cost agreements—Research—Agriculture .....	various	23,990,396	813,598
Mackenzie King trust account .....	various	283,392	13,118
Common school funds—Ontario and Quebec .....	5	2,677,771	133,888 <sup>(2)</sup>
Dyskinesia and torticollis research .....	various	77,885	58,357
Labour standards suspense account .....	various	1,335,095	24,361
Indian moneys suspense account .....	various	30,837,852	1,549,330
Natural Sciences and Engineering Research Council—			
Trust fund .....	various	1,240,245	70,102
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund .....	various	285,979	13,592
Trust fund .....	various	389,305	767,131
Federal Court special account .....	various	17,699,866	
Non-interest bearing accounts .....		176,029,313	
		<b>1,883,599,155</b>	<b>80,829,994</b>
Other accounts—			
Interest on currency swap transactions .....	floating		12,154,233
Special drawing rights allocations .....	various	<sup>(3)</sup>	68,662,168
			<b>80,816,401</b>
<b>Total public debt charges related to pension and other accounts.....</b>		<b>142,829,092,145</b>	<b>13,790,296,960</b>
<b>CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—</b>			
Employment Insurance Account (net) .....	various	35,294,556,500	1,564,824,710
Agricultural Commodities Stabilization Accounts (net) .....	various	263,800	
National Battlefields Commission—Trust fund .....	various	490,856	19,180
Donations for Research .....	various	1,806,724	
Ship-Source Oil			
Pollution Fund .....	various	304,809,154	16,578,930
Non-interest bearing accounts .....		(772,668,376)	
		<b>34,829,258,658</b>	<b>1,581,422,820</b>
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government) .....		(34,829,258,658)	
<b>Total public debt charges related to consolidated specified purpose accounts.....</b>			<b>1,581,422,820</b>
<b>TOTAL PUBLIC DEBT CHARGES .....</b>		<b>589,232,401,907</b>	<b>46,448,287,349</b>

<sup>(1)</sup> Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

<sup>(2)</sup> Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

<sup>(3)</sup> No amount of principal is shown since the closing balance of these liability accounts are reclassified to the Foreign Exchange Accounts.

# SECTION 10

2000-2001

*PUBLIC ACCOUNTS OF CANADA*

## **Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards**

### CONTENTS

	<i>Page</i>
Payments of claims against the Crown.....	10.2
Ex gratia payments.....	10.14
Court awards .....	10.22

## PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are

reported as one amount at the end of each program, together with the total number of such claims.

### PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
<b>Department</b>			
Payment under the <i>Canadian Human Rights Act</i> —		Damages incurred by a hog farmer who made modifications to his barn on the opinion of CFIA—	
Name withheld <sup>(1)</sup> .....	30,000	Lerner & Associates Barristers & Solicitors LLP in trust for Mistele P. ....	14,350
Release and Agreement - Patent Application—		Settlement on mistakenly identified potato seeds—	
Fuller St-Arnaud & McAllister in trust for CEAPRO. ....	35,532	Curley Larter Sanderson Howard in trust for	
Damages to personal property during a visit to the center—		Younker C. ....	93,000
Wiens K. ....	1,200	Claims under \$1,000 (6) .....	3,914
Accident involving a Crown vehicle—			825,456
Gaudet's Auto Body. ....	1,397		920,613
Saskatchewan Government Insurance .....			
Neuberger DJ. ....	1,187	<b>CANADA CUSTOMS AND REVENUE AGENCY</b>	
Entem J. ....	2,936	Accidental damage to motor vehicles—	
Dear M. ....	2,762	Chandara K. ....	13,900
Zhang G. ....	5,009	Chandara M. ....	3,700
Crop damage—		Hartman M. ....	1,442
Duane N. ....	8,560	Hooper D - CGU Insurance Co. ....	5,031
Fowler R. ....	1,913	Les Transport Lucido. ....	1,454
Claims under \$1,000 (17) .....	4,661	Settlement of employee lawsuit regarding suggestion award—	
	95,157	Barclay W. ....	22,500
<b>Canadian Food Inspection Agency</b>		Settlement of claims as a result of administrative error—	
Accident involving a motor vehicle—		Bui H. ....	4,800
Discount Car & Truck Rental .....	2,861	Nakamura B. ....	1,052
Doiron Lebouthillier Boudreau in trust for		Orbit Brokers & Forwarders Inc. ....	1,105
Soniet J. ....	5,000	Proudfoot B. ....	3,254
Doricic E. ....	18,500	Settlement for personal injury—	
John Henderson Law Office in trust for		Ducas D. ....	5,000
Searle M. ....	38,000	Settlement for goods lost in transit—	
Liberty Mutuals Insurance Company for		Lahoud M. ....	5,000
Balser K. ....	1,150	Settlement for damaged goods—	
Patterson Palmer Hunt Murphy Law in trust for		Raynault G. ....	2,381
Deveau J. ....	10,158	Settlement of claims protected by a privacy clause—	
Richard E Turner in trust for Streiling L. ....	5,750	7 claims <sup>(1)</sup> .....	290,559
Security National Insurance Company for		Claims under \$1,000 (70) .....	16,538
MacNab R. ....	1,242		377,716
UtiliCorp Networks Canada .....	1,681	<b>CANADIAN HERITAGE</b>	
Damages relating to imports—		<b>Department</b>	
Fertisol Canada Ltd. ....	11,223	Out-of-court settlement against the Crown for harassment—	
Damages relating to exports—		Larin MCP .....	185,000
Canadian Wheat Board .....	500,000	<b>National Film Board</b>	
Dorrance K. ....	4,823	Demand letter for theft of rental equipment—	
Marchand Agro Export Canada Inc. ....	1,304	Matrix Video Communications .....	29,000
McInnes Cooper in trust for		Daron Donohue .....	16,050
Island Shipping .....	107,500		45,050
Settlement relating to <i>Consumer Packaging and Labelling Act</i> —			
Emilio Bisceglia in trust for Commercial			
Bakeries Corporation .....	5,000		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>Parks Canada Agency</b>		<b>Immigration and Refugee Board of Canada</b>	
Claims for basement flood damage—		Settlement of claim resulting from termination of employment—	
Albert Doug .....	331	Lubomyr Luciuk .....	4,000
Nielson Dave .....	392	Settlement of lost law books—	
Damage to personal property—		Laurence Kearley .....	5,000
Morgan John .....	1,573		9,000
Motor vehicle accidents—			356,550
Allstate Insurance in trust Cari & Kelvin McKelvey .....	5,477		
Carlson Dianne .....	4,400		
Tire Kal .....	3,215		
Accident involving Crown vehicles—			
Burstall Winger .....	4,400		
Co-operators insurance .....	5,288		
Grande Yellowhead Regional Division .....	2,119		
ICBC .....	2,715		
Stewart Perlov .....	3,000		
Claim for personal injuries—			
Allianz Canada in trust - Helga Leubner .....	3,750		
Dickson S .....	5,000		
Mann, Paul in trust re: Nicole Cormwell .....	315,000		
Morrissey E .....	49,000		
Mundell .....	1,718		
O'Dea, Earl in trust .....	15,000		
Trussoni N .....	15,000		
Wachowich & Co in trust - re Edward Boyko .....	5,000		
Competition grievance—			
Orlando & Hicks in trust of R Charlton .....	11,250		
Claims under \$1,000 (18) .....	4,084		
	457,712		
	687,762		
<b>CITIZENSHIP AND IMMIGRATION</b>		<b>ENVIRONMENT</b>	
<b>Department</b>		<b>Department</b>	
Settlement of claim for an accident involving a Crown vehicle—		Accident involving a Crown vehicle—	
Drywall J .....	3,343	Dominion of Canada General Insurance for	
McIntosh M .....	2,429	Blair K .....	2,549
Iacono Brown in trust for Noel .....	3,000	Insurance Corporation of British Columbia .....	\$ 863
Slater, Vecchio, in trust for Pantazis S .....	74,766	Blackwood K .....	200
Settlement for legal costs resulted from discontinued application for judicial review—		Saskatchewan Government Insurance for	
Robertson, Hill and McDougall LLP in trust for El-Outta A .....	2,612	Vogal M .....	2,841
Settlement for legal costs resulted from wrongful decision made by an immigration officer—		Compensation for damages suffered by an employee—	
Elgin, Cannon & Associates, in trust for Ke Y L et al .....	30,655	Name withheld <sup>(1)</sup> .....	21,176
Rico P Rey Hipolito in trust Name withheld <sup>(1)</sup> .....	179,664	Claims under \$1,000 (3) .....	1,004
Settlement for hurt feeling and general damages—			28,633
Name withheld <sup>(1)</sup> .....	47,700		
Settlement under the <i>Canadian Human Rights Act</i> —			
Villella-Bivins R .....	2,500		
Claims under \$1,000 (2) .....	881		
	347,550		
		<b>FISHERIES AND OCEANS</b>	
		<b>Accidents involving a Crown vehicle—</b>	
		Insurance Corporation/ C Kennedy .....	3,590
		Smallwood & Harvey/ Babb Lock & Safe .....	10,000
		Gittens & Associates/ Atlantic Plumbing and Heating .....	8,000
		René Doucet/ Harrit Burdett (Wawanesa Ins.) .....	2,151
		Finch T .....	8,277
		Grain Insurance and Guarantee Co for Adam G .....	3,726
		MacIssaac & Co. in trust for McGechaen R .....	18,000
		RBS Lawyers in trust for Gowe, R .....	97,867
		Vincent A Gillis in trust for Donna Chaisson .....	25,000
		Moncton Collision Center and Baig Blvd Motors Inc .....	1,258
		The Personal Insurance Co of Canada .....	\$ 3,975
		John Salter .....	398
			4,373
		Woodley D .....	1,156
		Duguay Bobby Shop and Gaetane Legere .....	2,400
		Accident involving a Crown driver—personal injury—	
		Coady Filliter in trust for Tammy MacDonald .....	85,000
		Accident involving a Crown driver—	
		Shawn Campbell .....	2,622
		Enterprise Rent-a-Car for William Brocklebank claim .....	1,082
		Economical Insurance Group for Sherry Linthorne .....	2,870
		Accident involving a Crown hovercraft vessel—	
		Cooper Air Inc .....	1,379
		Land settlement—	
		Placentia Area Development Association .....	150,000

#### 10.4 PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for mental anguish—		Disbursements and research fees related to appeal on	
Lisi M . . . . .	84,488	registration decision to plaintiff from Registrar of the	
Sirois P . . . . .	58,266	Indian Registry—	
Compensation for a complaint against the		Vindex Law Corporation in trust for	
HRI program—		R Clayton Wilson . . . . .	20,000
Zerf Production . . . . .	10,000	Ben R Plumer Law Office in trust for	
Compensation for a complaint in a selection		Description of claims and names withheld <sup>(1)</sup> . . . . .	1,768,978
process—		Compensation for entitlement to treaty annuity payments	
Courtier J . . . . .	2,400	pursuant to Treaty 6—	
E Magik Technologies . . . . .	2,855	Joyce Wilma Beattie . . . . .	60,000
Micro Alain Informatique . . . . .	3,200	Compensation for permit costs and to bring rent to market	
Compensation for decision reversal from part-time to full		value—	
time employment—		Mohawks of the Bay of Quinte . . . . .	40,000
Bouchard D. . . . .	2,000	Udemnification for surrendering land—	
Champagne S . . . . .	2,000	Bank of Montreal in trust for False Creek (Squamish),	
Paquette-Bibeau V . . . . .	2,000	British Columbia . . . . .	92,500,000
Accident involving a Crown vehicle—		Settlements of claims—	
Department of Justice for Kozusko D. . . . .	22,716	Hutchins, Soroka Grant, Barrister and Solicitors in trust	
Don's Auto Sales & Body Shop for		for name withheld <sup>(1)</sup> . . . . .	1,130,000
NGEP Automobile Inc . . . . .	1,054	Price Waterhouse Coopers Inc in trust	
Compensation for a pensionable service		Name withheld <sup>(1)</sup> . . . . .	2,100,000
settlement—		McKellar Structured Settlements in trust	
Johnson K . . . . .	30,000	Name withheld <sup>(1)</sup> . . . . .	600,000
Compensation for Canadian Human Rights violations—		Piche and Company in trust	
Collings T . . . . .	15,649	Name withheld <sup>(1)</sup> . . . . .	75,000
Mitchell J . . . . .	7,879	Merchant Law Group in trust	
Compensation for general damages—		Name withheld <sup>(1)</sup> . . . . .	55,000
Edey R. . . . .	3,680	Goodman and Carr in trust	
Contact North . . . . .	35,455	Name withheld <sup>(1)</sup> . . . . .	100,000
Compensation for lost wages—		Snarch and Allan in trust	
Horsley G . . . . .	4,032	Name withheld <sup>(1)</sup> . . . . .	90,000
Johnson-Paquette B . . . . .	15,981	Harper Grey Easton in trust	
Out of court settlement—		4 names withheld <sup>(1)</sup> . . . . .	732,939
Details not to be disclosed as per agreement <sup>(1)</sup> . . . . .	7,000	McCuaig Desrochers in trust	
Claims under \$1,000 (23) . . . . .	6,999	2 names withheld <sup>(1)</sup> . . . . .	93,750
	438,677	MacPherson, Leslie & Typerman in trust	
		9 names withheld <sup>(1)</sup> . . . . .	831,500
			100,487,304
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>		<b>NORTHERN AFFAIRS PROGRAM</b>	
<b>Department</b>		Resolution to court action—	
<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>		Kaska (Liard) Nation's . . . . .	682,429
Out of court settlement with an employee—			101,169,733
Tracy Maracle . . . . .	4,500		
God's Lake Water and Sewer project—		<b>INDUSTRY</b>	
Taylor McCaffrey, in trust on behalf of Perma		<b>Department</b>	
Engineering Sales (1983) Limited . . . . .	11,000	Accident involving a Crown vehicle—	
Settlement of claim—		Aris Linda . . . . .	80,461
Minister of Finance/Frank Lagorio . . . . .	1,300	Geekie Diana . . . . .	6,271
Claim against the Crown for breach of duty overexploitation		T Michael Gallagher-Lawyer in trust for	
of a pit —		Legacy Colette . . . . .	24,500
Rivermont Company in Kahnawake . . . . .	150,000	T Michael Gallagher-Lawyer . . . . .	1,354
Federal Funding for Housing Settlement—		Final settlement regarding an appointment—	
Woodward & Company in trust for		Chartrand Robert . . . . .	11,171
Xeni Gwet'in First Nations . . . . .	118,337	Settlement of a grievance and complaints filed with the	
Election litigation settlement—		Canadian Human Rights Commission—	
Woodward & Company in trust for		Name withheld <sup>(1)</sup> . . . . .	10,000
Chemainus First Nation . . . . .	5,000	Claims under \$1,000 (2) . . . . .	673
			134,430

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>JUSTICE</b>		First Line Car .....	3,963
<b>Department</b>		Forbes R .....	5,392
Settlement of employment related claims—		Frost R .....	3,100
3 names withheld <sup>(1)</sup> .....	57,678	Grant B .....	1,415
Claim under \$1,000 (1) .....	421	Hagidaikow C .....	1,757
	58,099	Hart K .....	6,524
		Hartman M .....	5,219
<b>Supreme Court of Canada</b>		Hertz/Dallas Investment Inc .....	9,438
Payments under the <i>Canadian Human</i>		Hertz Equipment Rental .....	1,883
<i>Rights Act</i> —		Highland Advantures Ltd .....	2,700
Name withheld <sup>(1)</sup> .....	7,500	Holmes S .....	1,500
	65,599	Ihme S .....	1,116
		Insurance Corporation .....	1,544
		Ivanov N .....	1,750
		Johnston D J M .....	100,000
<b>NATIONAL DEFENCE</b>		Keller L .....	1,436
Settlement of a claim as a result of an accident involving a		Kory R .....	2,887
department vehicle—		Kovacic L .....	1,370
Ace Auto Leasing Ltd .....	12,573	Kowalski N .....	1,928
Allianz Canada .....	4,371	Lacoursiere J .....	22,900
Anderson H .....	1,186	La Personnelle Cie D'Assurance Du Canada .....	2,156
Antunovic T .....	1,333	Lave Auto .....	2,218
Auto Glass .....	5,292	Lawrence K C .....	1,097
Bertone V W .....	1,952	LeBlanc C A .....	8,000
Bessette D .....	11,509	Lebel Chainshaw & Auto Repairs .....	3,491
Bezeau M .....	4,691	Lefebvre C J .....	3,102
Biefeld A .....	4,251	Leger J F F .....	1,116
Black W .....	1,663	Levay J .....	3,200
Boorman P .....	9,455	Lippert J .....	10,272
Brayman J .....	67,000	Location Pelletier 9053-1831 Que Inc .....	3,877
Brien's Auto Repair C&S Investments Ltd .....	1,140	Lohnes S .....	1,036
Bronson & Company in trust for Bergen A M .....	33,500	Lombard Insurance Company re: Ellis R .....	1,007
Budget Car & Truck Rentals of Canada .....	32,852	Lowe A .....	2,183
Burke-Robertson Barrister & Solicitors in trust for		Luciak Charter Services Ltd .....	5,299
Whitford R .....	10,000	MacPherson N .....	1,150
Byways Car Rental .....	3,906	Markovic B .....	1,263
Calmont Leasing Ltd .....	1,339	Matheson M .....	4,350
Caume E .....	1,821	McNamara J .....	4,200
Ciccone B .....	10,000	Merling K G .....	7,276
City Collision .....	5,031	Murdock Group Inc .....	11,277
City of Richmond .....	8,547	Nagel Coaches Ltd .....	19,605
Clark H .....	2,294	Neil Bowen Barristers & Solicitors in trust for	
Clifford W .....	4,852	Patterson B .....	5,000
Coast Tire & Auto Services .....	1,046	O'Sea Earle in trust for Market T .....	25,000
Constantine M .....	1,014	Pete's Sales & Services Ltd .....	2,236
Cunningham Lindsey Canada Ltd .....	3,031	Pittman's Fiberglass & Auto .....	10,148
DAS Custom .....	4,216	Powett G .....	1,149
D Brown Motors (Barrie) Ltd .....	17,340	Rentway Inc .....	3,563
Delacruz R .....	4,717	Rodeo Ford Sales Ltd .....	4,314
Demontigny S .....	2,057	Ryder Truck Rental .....	1,804
Diamond International Trucks .....	20,917	Schirak S .....	1,086
Discount Car & Truck Rental .....	43,753	Seguin B .....	3,064
Downey Ford Sales Limited .....	35,411	Selfie S .....	14,034
Dunster K .....	4,175	Serco Facilities Management Inc .....	1,602
Durabody & Trailer Ltd .....	1,585	Sorenson Pontiac Buick .....	11,241
Ducharme Motors Ltd .....	4,114	St Croix W E .....	1,414
Dvorak S D .....	7,700	Stoddard T .....	1,055
Dyck G .....	7,813	Stonewood Transport .....	18,344
Earl Shaw & Company .....	5,000	Super Carstar Collision .....	1,629
Enterprise Rent-A-Car .....	12,072	Szeryk P .....	1,205
Federated Insurance Company .....	2,510	Taillefer M .....	1,197
First Guarantee Collision and Frame .....	3,821	Taylor Chev Olds .....	1,066

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
The City of Calgary .....	1,440	Garrison M .....	17,041
The Co-Operators re: Jussaume C .....	2,882	Hertz Equipment Rental .....	1,167
Tranter R. ....	4,676	Hollett W .....	27,220
Turner R. ....	5,067	Holmes S. ....	13,662
Vikic H .....	9,822	Horvat S .....	7,138
Wozny R .....	1,255	Joffe R. ....	2,320
Out of court settlement for injuries sustained in an accident—		Johnson E .....	1,923
Ford M .....	7,500	Kelm D .....	2,235
Settlement of claim as a result of personal injuries—		Kostiuk D .....	3,345
Aidan B Beresford Law Office Barristers, Solicitors in trust for Coates L .....	30,000	Linketter Hotel .....	10,000
Ferber L .....	1,380	Manitoba Hydro .....	1,910
Huckabone Shaw O'Brien Radley-Walters in trust for Lafrance D .....	102,000	Manuel W .....	17,041
Lucenti, Orlando, Ellies & Zytaruk for Janes J T .....	32,000	Minister Transportation Quebec .....	6,682
McDonald K .....	1,400	New Brunswick Transportation Department .....	35,000
Miller Thomson Barristers & Solicitors in trust for Ryan C .....	10,690	Nagle Leasing & Rentals .....	1,497
Russell Piggott Jones Barristers & Solicitors in trust for O'Neill K .....	7,000	National Car Rental (Canada) Inc. ....	1,105
Scurfield Tapper Cuddy Barristers & Solicitors in trust for Maudsley H .....	50,000	O'Neil D P .....	27,220
Stewart McKelvey Stirling Scales Barristers & Solicitors in trust for Greensorn L .....	80,000	Powell Equipment .....	2,420
Stewart McKelvey Stirling Scales Barristers & Solicitors in trust for Trider L.S. ....	15,000	Prsa K .....	2,314
Settlement of claims for loss and/or damage to personal effects—		Provost D .....	9,036
Byne R J .....	1,052	Publicover D .....	1,283
Chevarie M .....	3,826	Rosic M .....	1,428
Computer Devices .....	11,057	Royal & Sun Alliance Insurance .....	2,481
Côté M.S. ....	1,000	Schnare T .....	17,041
Henriksson S R .....	1,559	Simard J F M .....	2,386
Jackson D D .....	6,016	Simic N .....	1,785
McLean T .....	1,511	Springwater Hydro Electric Commission .....	1,496
National Recovery Services .....	7,000	St John's Port Authority .....	1,815
Smith M .....	2,158	TD Bank .....	3,528
Thomas S R .....	1,012	Tessier D .....	1,024
Damage to personal property—		Thrifty Car Rental .....	4,911
Armstrong A G .....	3,327	Thrifty Locations Auto .....	12,607
Atlantic Tractors & Equipment Ltd .....	2,435	Tirus Inc .....	4,630
Bagot L .....	1,875	Township of the Front of Escott .....	89,000
Bayview International Trucks Ltd .....	1,037	Williams D B .....	3,043
Bell Canada .....	8,193	Woodrow V .....	145,470
Birch Hill Construction Ltd. ....	24,842	Zinck M .....	9,036
Bradley G .....	2,892	Damage due to flooding—	
Bucci G .....	9,056	Chartrand D .....	1,704
Corp of the Township of Euphrasia .....	5,607	Desjardins C .....	1,069
Corp of the Township of Atikak .....	25,000	Ethier Y .....	1,000
Cosic H .....	1,025	MacAdam W .....	26,000
Cuskic A .....	1,451	Pinto P .....	2,500
Cuskic D .....	1,416	Settlement as a result of overflight by Canadian Forces aircraft—	
Dawe S .....	2,372	Bonneau L .....	3,700
Discount Car & Truck Rentals .....	21,057	Cote A .....	13,583
Drolet J F .....	1,380	Goulet S .....	21,603
Duffy K .....	27,220	Steeves R .....	16,327
Enterprise Rent-A-Car .....	3,972	Vachon L .....	25,475
Fenton J .....	1,140	Miscellaneous disbursements—	
Fisheries & Oceans Canada .....	594,727	Abitibi Consolidated .....	52,500
Force One .....	7,649	Aldridge D/Purdy W .....	21,497
		Barry D Smith & Company .....	1,830
		Bell K R .....	19,348
		Bélair Direct re: Clark M .....	2,339
		Bergeron P .....	1,000
		Bouchard L .....	3,500
		Brien M .....	1,500
		Brenton S P .....	1,542
		Brouse K .....	11,000
		Centennial College .....	55,272
		Curtis R W .....	1,825

#### 10.8 PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Contract complaint awarded half the profit they would have made—		Damages to personal property—	
Mason Shaw Andrews Management. ....	30,157	McDonald Walter. ....	1,350
Court award orders—		Payment for harassment case investigation—	
McCarthy Tetrault in trust for Rolls Royce		Roger Young. ....	47,566
Industries Canada Inc. ....	11,830	Provision for National liability real property	
Payment due to Canadian Human Rights Commission		services—	
ruling—		Environment Canada - North Vancouver	
Sarah Klein. ....	87,227	Environment Science Center warranty	
Payment for flood claim for Brooke Claxton		and roof repair. ....	284,562
Building—		Payment to fix the Nelway project on behalf of Canada	
Gammon Allan. ....	5,034	Customs and Revenue Agency—	
Payment for the review of Brooke Claxton water damage		Sequest Management Inc. ....	43,050
claim—		In accordance with a Justice Canada mediator's instructions	
Crawford Adjuster Canada. ....	2,768	in compensation for not having obtained a contract	
Costs for corporate searches and serving papers -		because the bid documents were unclear—	
Ottawa Hydraulic with regard to contract dispute with		Cain Lamarre Casgrain Wells in trust	
Curwood and Sons—		Autobus Gary Lavoie Inc. ....	18,692
Kilrea Bailiff & process servers. ....	1,333	Out of court settlement for expected loss of profits further	
Claim for injuries incident—		to contract sharing with another supplier—	
Bisson Anne. ....	5,000	Brisset des Nos Gravel in trust	
Faught Mary. ....	6,000	BOC Inc. ....	8,600
Perley-Robertson professional services rendered in		Appeal Court ruling for refusal to award a contract to the	
connection for contract dispute for a flood at David		lowest bidder—	
Florida Laboratory Anechoic Chamber—		Ogilvy Renault in trust	
RJ Nichol Construction Ltd. ....	192,084	Covex Inc. ....	33,401
Settlement of claim from a dispute regarding a construction		Out of court settlement in dispute concerning the	
project—		interpretation of a contract—	
Rasmussen Starr Ruddy in trust for		Groupe CRT Inc. ....	27,500
Del Boudreau Building Company. ....	15,658	Amount awarded in compensation further to the termination	
Payment of balance of claim for Curwood and Sons—		of contract—	
Rose Technology Group Limited, Low Murchinson,		Groupe ment Forestier de Québec	
Barrister and Solicitors, Coughlan Inc. ....	499,909	Montmorency Inc. ....	1,391
Claim for stolen computer incident—		Quebec Court of Appeal case concerning the interpretation	
Transport 2000 Canada. ....	3,025	of payment of a new tax following a change in	
Review of Brooke Claxton water damage		government—	
claim—		Hervé Pomerleau Inc. ....	279,685
Crawford Adjuster Canada. ....	24,284	Out of court settlement in compensation for problems and	
Settlement of claim by sub-contractors pursuant to a		inconveniences an employee may have suffered while	
construction contract at the Brooke Claxton Building—		employed last year with PWGSC in exchange for	
Doucet McBride Lawyers in trust for		resignation—	
ACS Limited. ....	110,837	Jourdain J. ....	6,570
Contract dispute with sub-contractor—		Nugatory payment—	
Dufour Isabelle Cusson Avocats for		Interest due under section 5.03 of Appendix C of a	
Vitrierie Vision 2000. ....	15,064	contribution agreement—	
Payment for expropriation—		Malette Maheu Arthur Andersen & Cie. ....	342,904
Glen D Capeling. ....	2,500	Out of court settlement for fees incurred by contractor as a	
Payment for litigation charges incurred on behalf of PWGSC		result of a delay in starting work—	
for a contract dispute with Rasmussen Starr Ruddy		Manufacture Parent Ltée. ....	105,000
in trust—		Out of court settlement concerning a complaint of harassment	
Department of Justice Canada. ....	5,000	compensation for medication and lost salary—	
Contract dispute—		Mongeau P. ....	1,816
Lang Michener Barristers & Solicitors for		Out of court settlement for repairs to postal offices R	
MW Mobile Workshop Inc. ....	12,150	and Cartierville—	
Payment for the balance due to Curwood and sons—		Roger Gauthier Inc and Irwin Liebman in trust. ....	320,000
Low Murchison Barristers and Solicitors. ....	171,533	Out of court settlement concerning a complaint of	
Breach of contracts—		systematic harassment—	
Airbase Property Corporation		Rousseau J. ....	14,457
Loopstra Nixon in trust. ....	\$ 3,028,000	Settlement of claim—	
Bradley Grant. ....	4,132	Claude la Montagne. ....	7,164
ROM Contractors Inc. ....	24,000	McDougall Gauley. ....	3,810
	3,056,132	Fillmore Riley. ....	30,000
		Cortez Construction Ltd. ....	117,445

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Klor Contracting Services Ltd .....	50,000	Compensation for lost items—	
Learmonth Dunne & Clarke for Fortune Dredging Ltd. ....	212,330	Johnson B. ....	1,370
O'Brien Furey Smith .....	4,683	Murchie S. ....	1,235
Payment of costs associated with claims in the		Compensation for psychological treatment—	
Professional Liability Fund—		Chiason R. ....	1,109
O'Brien and Associates adjustment. .... \$ (42)		Compensation for risk of personal injury	
Patterson Palmer Hunt Murphy settlement		due to breach of confidentiality—	
for Matheson DW .....	336,206	Pilon D / Harradence Logue Holash Law Firm	
Boyne Clarke legal services .....	172,982	in trust .....	5,000
McInnes Cooper legal services .....	20,978	Compensation for settlement of employee grievance—	
Cox Hanson O'Reilly Matheson legal		Loewen B. ....	3,500
services .....	3,955	Compensation for unauthorized disclosure of private	
Cox Hanson O'Reilly Matheson settlement		information—	
for De Brex Enterprises Ltd .....	30,000	Gazley D / Ferguson & Boeckle in trust. ....	4,000
Claims under \$1,000 (46) .....	14,335	Compensation for work related issues—	
	7,035,085	Douglas L. ....	20,349
		McGinley E. ....	20,349
		Compensation for wrongful death—	
		Springer M and al / Zammit, Dash & Semple .....	130,000
		Bolduc M and al / Diane Rochette in trust .....	92,500
		Settlement for termination of contract—	
		King R. ....	9,720
		Robert G and Pénalaide Inc / Boivin and	
		Deschamps in trust .....	12,000
		Settlement for work accident and professional	
		lesions—	
		Grenier G. ....	1,500
		Settlement of motor vehicle accidents—	
		Galarneau R / Saskatchewan Govt Insurance. ....	2,688
		Gamble G / R&W Custom Collision Ltd .....	1,282
		Herbert K / Cooperators General Insurance	
		Company .....	1,414
		Li A. ....	1,337
		Manitoba Public Insurance .....	3,233
		Minister of Finance .....	2,007
		Simmonds W / Boyne Clarke in trust. ....	10,000
		Welsh S E. ....	28,000
		Wiens M / Saskatchewan Govt Insurance .....	1,327
		Claims under \$1,000 (697) .....	108,164
			1,163,239
<b>SOLICITOR GENERAL</b>		<b>Royal Canadian Mounted Police</b>	
<b>Correctional Service</b>		Settlement for damages arising from third party vehicle	
Canadian Human Rights Commission		accidents—	
settlements—		Timberland Forest Products Ltd for Cressey D	
Barlow M. ....	4,000	Cressey D .....	1,119
Clark H. ....	19,782	Cotroneo J. ....	1,129
Kerich D. ....	30,000	Riverview Lincoln Mercury for Colford H .....	1,466
Nkwazi B. ....	198,419	Manitoba Public Insurance for Hayward R .....	2,879
Compensation for alleged assault—		Manitoba Public Insurance for Bell W. ....	1,036
Core Services .....	6,800	Saskatchewan Government Insurance for Kozak D .....	2,500
Core Services .....	6,800	Saskatchewan Government Insurance for	
Core Services .....	6,800	Wilchynski H & A .....	5,564
Core Services .....	6,800	Saskatchewan Government Insurance for	
Skelling P-A / Guy Bertrand and Associates in trust .....	12,000	Ballantyne O. ....	2,116
Zarzour A. ....	15,000	CGU for Cotroneo J. ....	14,258
Compensation for damage to personal effects—		The Personal Insurance for Melmoth D .....	2,781
Cain P. ....	2,426	Western Union Insurance for Trueman C. ....	1,205
Gananoque Veterinary Clinic .....	1,680	Barrell Taxi. ....	1,041
Suzack C. ....	1,257	Liberty Mutual Insurance for Vercaigne L. ....	1,542
Compensation for injuries sustained—		Saskatchewan Government Insurance for Harwood L .....	1,146
Cadilha D / Robert M Oxman in trust .....	7,500	Saskatchewan Government Insurance for Cey G. ....	1,868
Davidson M / Grossman in trust .....	8,000	Telus Communications Ltd for Daffner A .....	1,266
Garcha H. ....	1,044		
Gwilyn J Davies Professional Corp / Woods, J .....	3,750		
Ha Tri K / Schwarz, Gillen in trust .....	8,758		
Joseph C. ....	10,000		
Lavoie M. ....	34,753		
Leblanc J / Everard & Company in trust .....	66,000		
Legault M. ....	9,000		
Lenglet R/ Provincial Treasurer for Alberta/			
Larbalestier Stewart .....	33,438		
Lloyd D / Jeffrey & Calder in trust .....	42,000		
MacRoberts E / Boyne Clarke in trust .....	33,350		
McWhinney / Davidson Charles in trust .....	9,240		
Pollock S / Ho MacNeil Jenuth. ....	2,000		
Romesh J / Phillips Paul in trust .....	40,000		
Soosay V. ....	40,000		
The Co-operators .....	3,008		
Zagorac D / D Brian Murphy in trust .....	7,500		
Compensation for litigation costs—			
Beam C. ....	1,900		
Faulkner G. ....	2,000		
Harvey M-C .....	24,300		
Laforest P. ....	1,850		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Saskatchewan Government Insurance for Hammer L . . . . .	2,400	Bordertown Pontiac Buick for Clothier L . . . . .	2,874
Econo Leasing for Blaquiére W H . . . . .	2,500	Cam Clark Ford for Brisbois M . . . . .	1,870
McArthur C . . . . .	1,004	Manitoba Public Insurance for Schipper G . . . . .	4,852
Insurance Corp of British Columbia for Low A . . . . .	5,196	Manitoba Public Insurance for Thompson C . . . . .	2,037
Insurance Corp of British Columbia for Penaloza F . . . . .	1,347	Manitoba Public Insurance for Wlasichuk G . . . . .	4,075
Saskatchewan Government Insurance for		Dominion of Canada for Campbell T . . . . .	3,174
Karakochuk D . . . . .	4,435	Eastgate Autobody Shop for Glemnitz K . . . . .	1,542
Insurance Corp of British Columbia for Roberge T . . . . .	1,806	Insurance Corp of British Columbia for	
Baker P . . . . .	4,200	Metro Bldg Maint. . . . .	1,402
The Co-Operators General Insurance for Smith G . . . . .	2,759	Insurance Corp of British Columbia for Reinders M . . . . .	2,179
Manitoba Public Insurance for Hemminger B C . . . . .	1,790	Security National Insurance Company for	
Manitoba Public Insurance for Stagg E . . . . .	1,878	Lavery J & K . . . . .	6,787
Manitoba Public Insurance for Welsh B . . . . .	2,555	Allstate Insurance for Sparks M W . . . . .	1,913
Nanaimo Autobody Ltd for Saunders F . . . . .	1,163	Pink Nickerson Star in trust Crowell R . . . . .	2,000
Insurance Corp of British Columbia for Walsh A . . . . .	1,742	Hubert's Collision Centre for Forbes B & B . . . . .	1,331
McDougall Autobody Ltd for Sudan S S . . . . .	1,702	Fairley & Stevens Limited for Gale L . . . . .	2,193
Rabb S . . . . .	8,000	MacPhee Pontiac-Buick GMC Ltd for Folley R . . . . .	1,446
The Co-Operators General Insurance for Fike G . . . . .	7,168	Ing Halifax Insurance Company for Lefebvre R . . . . .	1,766
Bernard I & R . . . . .	2,650	Godin Lizotte Robichaud Guignard in trust	
Savoie L & Gallant R-M . . . . .	4,000	Roussel J . . . . .	6,000
The Co-Operators General Insurance for Robichaud M . . . . .	9,350	Ken-Mac Auto Body for MacKinnon M . . . . .	1,065
Alberta Motor Association for Dara P . . . . .	12,624	Saskatchewan Government Insurance for Fischer S . . . . .	6,605
Ing Western Union . . . . .	1,324	Wilfred Audet Body Shop for Martin G M . . . . .	1,284
Rabcewicz H . . . . .	4,170	Insurance Corp of British Columbia for Haskins C M . . . . .	1,466
Manitoba Public Insurance for Schultz A . . . . .	1,438	Violette Morors Lt E for Cyr S . . . . .	1,049
Insurance Corp of British Columbia for Saul R . . . . .	1,294	State Farm Insurance Companies for Lee K . . . . .	15,994
Insurance Corp of British Columbia for Pighin S . . . . .	1,352	Insurance Corp of British Columbia for Nykwist K . . . . .	1,847
Insurance Corp of British Columbia for Talarico J . . . . .	1,862	Insurance Corp of British Columbia for Wright R /	
Insurance Corp of British Columbia for Soderquist L . . . . .	1,127	Vitality Manu. . . . .	2,218
Insurance Corp of British Columbia for Reutters G . . . . .	4,204	Insurance Corp of British Columbia for Voth A D . . . . .	4,076
Dennison Chevrolet Oldsmobile for Schurz G . . . . .	1,094	Insurance Corp of British Columbia for Ong H T . . . . .	1,531
Insurance Corp of British Columbia for Leclair M . . . . .	2,816	1 case <sup>(1)</sup> . . . . .	9,500
Insurance Corp of British Columbia for Prasad P K . . . . .	1,687	Settlements for injuries / fatality arising from motor vehicle	
Manitoba Public Insurance Corp for James W . . . . .	2,138	accidents—	
Saskatchewan Government Insurance for Materi T . . . . .	3,740	Alton & Associates in trust Derksen D . . . . .	4,250
Saskatchewan Government Insurance for Crashely A . . . . .	5,847	Gillespie Renkema Barnett Broadway in trust	
Saskatchewan Government Insurance for Cook C . . . . .	2,484	Tessovitch K . . . . .	6,100
CGU Group Canada Ltd for Sayer S . . . . .	1,524	Stewart McKeivley Stirling Scales in trust Brun L . . . . .	320,000
Allstate Insurance for Weber J . . . . .	5,782	Cruickshank Karvellas for Carwell R . . . . .	17,500
Saskatchewan Government Insurance for Pladson K . . . . .	22,552	Gilbert McGloan Gillis in trust O'Donnell T . . . . .	90,000
Insurance Corp of British Columbia for Hibbs L . . . . .	2,785	Godbout Ouellette in trust Cyr D . . . . .	3,500
Saskatchewan Government Insurance for Lemaigre H . . . . .	2,875	Murray B . . . . .	3,373
Gegyapa T . . . . .	2,100	Tom Plupek in trust Ewanchuk L M . . . . .	37,500
Ing Halifax for Hatfield B . . . . .	2,480	Harrish P . . . . .	5,667
Motormart for Adams S . . . . .	1,901	Johnston & Company in trust Hildebrand C . . . . .	36,213
Robert Ford / Bird Taxi Company for White B . . . . .	4,062	Thompson Dorfman Sweatman for Brown T . . . . .	4,527
Unifund Assurance Company for Fleming G . . . . .	2,811	Presse and Mason Law Office in trust Rucker F	
Insurance Corp of British Columbia for Creedican A . . . . .	1,231	& Slaunwhite H . . . . .	15,000
Insurance Corp of British Columbia for Chapman E . . . . .	3,572	Gambrel and Company in trust Galpin T . . . . .	52,000
Insurance Corp of British Columbia for Morris C . . . . .	2,561	Duncan Craig in trust Gullion D . . . . .	13,500
Insurance Corp of British Columbia for Vieira T . . . . .	2,148	Hoffman Dorchik in trust Bickerton B . . . . .	11,100
Able Autobody (Walnut Grove) for Johnson E . . . . .	2,577	PEI Self Insurance Risk Mgmt Fund for Estate	
Insurance Corp of British Columbia for Lloyd J . . . . .	10,421	of Flemming F . . . . .	24,000
Insurance Corp of British Columbia for Mama Rosa		Litwiniuk & Company for Phipps M L . . . . .	5,000
Pizza Ltd . . . . .	2,366	Crease Harman & Company in trust Curle K W . . . . .	35,000
Convey B . . . . .	1,132	Presse & Mason Law Office in trust Tucker F . . . . .	23,000
Zurich Canada for Johnson J . . . . .	7,015	Ferrier Kimball Dumke in trust Yu D M . . . . .	12,000
State Farm Insurance for Calvin M . . . . .	1,087	Diamond & McKenna in trust Payne T J . . . . .	23,500
Insurance Corp of British Columbia for Jang D . . . . .	2,861	Foster Hennessey MacKenzie in trust MacRae L . . . . .	35,000
Insurance Corp of British Columbia for Quiring S . . . . .	1,332	Feller Drysdale in trust Rusthage A . . . . .	59,982
Allstate Insurance for Hortobagyi J . . . . .	1,977	Feller Drysdale in trust Arseneault M . . . . .	2,926
Insurance Corp of British Columbia for Lofft R . . . . .	6,702	Morris C . . . . .	1,850
Boileau D . . . . .	2,534	Zed & Company in trust Crawford P . . . . .	7,200

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Insurance Corp of British Columbia for Rusthage A . . . . .	3,403	McDonald Thompson Huberdeau for Redhead D . . . . .	40,000
Hope Heinrich in trust Fisher A . . . . .	1,500	Torkin Manes Cohen Arbus in trust Levelille V . . . . .	10,000
Gillespie Renkema Barnett Broadway in trust		McKay and Associates for Boyce T . . . . .	15,000
Priest M . . . . .	3,609	2 cases <sup>(1)</sup> . . . . .	73,206
Boyne Clarke in trust Baldwin K . . . . .	15,000	Settlement for loss of income—	
Wagner & Associates in trust Howell K . . . . .	33,000	Ozirny Law Firm for Sharpe C . . . . .	52,000
Ferrier Kimbal Dumke in trust Waghorn M . . . . .	200,000	Michael Jerch in trust Scott-Grand Rapids M A . . . . .	2,000
Fleming Kambeitz in trust Wylie A . . . . .	17,667	Ozirny Law Firm for Sharpe C . . . . .	4,409
Joan E Mitchell Barrister & Solicitor for		Beaudry Bertrand in trust Marinier R . . . . .	45,000
Roberge T . . . . .	13,500	Ahlstrom Wright Oliver & Cooper in trust Paizen C . . . . .	40,000
Gillespie Renkema Barnett Broadway for		Howard Yegendorf & Associates for McFarlane J . . . . .	25,000
Plotnikoff M . . . . .	14,000	Ozirny Law Firm for Sharpe C . . . . .	3,591
Reithmayer F . . . . .	4,596	Settlement for failing to protect an informant—	
Antifay J M in trust Bishop S . . . . .	5,200	1 case <sup>(1)</sup> . . . . .	85,000
Correia & Collins in trust Weber J . . . . .	12,151	Legal opinion A D R—	
Johnston Ming Manning in trust Dewaal R . . . . .	17,500	3 cases <sup>(1)</sup> . . . . .	307,594
Sihvon Carter Fisher & Berger in trust		Settlement to defer legal costs as per settlement	
Treiber B . . . . .	15,000	agreement—	
Helmut Berndt Professional Corp in trust		6 cases <sup>(1)</sup> . . . . .	152,625
Diemens D . . . . .	44,023	Damage to personal and private property, buildings, land	
Mair Jensen Blair in trust Shaw L . . . . .	1,250	and animals—	
Alan R Perry in trust Bower C . . . . .	10,000	Flowers T . . . . .	10,000
Walker Dunlop in trust Harvey B . . . . .	80,000	Pringle and Associates in trust Nepoose T . . . . .	5,750
Leamonth Dunne & Clarke for Rees B & V . . . . .	2,588	N B Power . . . . .	4,354
Ferrier Kimball Dumke in trust Yu D . . . . .	20,000	North Island Veterinary Hospital Ltd for Dawson F . . . . .	2,139
Frieser Robinson in trust Morvillo O . . . . .	29,403	Ministry of Transportation and Highways . . . . .	1,824
Hammerberg Altman Beaton & Maglio in trust		Belair Direct for Latreille E . . . . .	4,419
Reeves A . . . . .	3,500	Moulard E . . . . .	1,050
Reeves A . . . . .	3,290	Tuttle E . . . . .	2,866
Reeves A . . . . .	3,290	Clifford G & H . . . . .	2,358
1 case <sup>(1)</sup> . . . . .	200,000	Keller J & Tardiff J . . . . .	1,488
Settlements for injuries / fatality arising from snowmobile		Ring T . . . . .	1,047
accident—		Gilchrist & Company in trust Gold D . . . . .	1,650
B C Ambulance for McAuley G . . . . .	1,398	Campbell & Van Doesburg in trust Tallman K . . . . .	10,000
Settlement for damages caused by personal injury, assault,		City Wide General Home Improvements for	
false arrest, excess force, loss of income and negligence—		Russel R . . . . .	1,890
Bryan and Company for Rowand T A . . . . .	17,500	Reader B . . . . .	3,527
Beck M & A . . . . .	6,500	Howard S . . . . .	2,225
MacLeod, Crane & Parkman for MacLeod M . . . . .	7,500	Gardiner C . . . . .	600
King V . . . . .	25,000	Ferguson P . . . . .	4,500
Whitehead, Bird, Miles for Clark R & N . . . . .	3,750	Settlement for loss, destruction and damage to	
Arthur Cogan & Associates in trust		exhibits—	
M Comerford & Son Ltd . . . . .	10,000	Madden W & C . . . . .	2,210
Worthington Simm & David in trust Silvea G . . . . .	11,063	Family Insurance Solutions Inc for Muskeyn B . . . . .	1,344
Salem M . . . . .	1,068	Crowley D . . . . .	4,500
Chatwin Cox Michalyshtyn in trust		Droesse J . . . . .	5,000
Hyrckowski P . . . . .	15,000	Insurance Corp of British Columbia for Baturin W . . . . .	1,335
Gillespie Renkema Barnett Broadway in trust		Claims under \$1,000 (397) . . . . .	117,927
Jules V . . . . .	5,000		3,444,886
Me Doyon, Nivoix et Goulet Avocats for Daudelin G . . . . .	3,333		4,608,125
Me Regis Nivoix in trust for Daudelin G . . . . .	63,333		
Allen Dixon in trust Bartlett C A . . . . .	25,000		
Jensen Mitchell Carroll in trust Mills G . . . . .	6,750		
Hunter Garrett Lobay for Bilodeau K . . . . .	24,000		
2 cases <sup>(1)</sup> . . . . .	36,464		
Settlements for physical injuries, mental stress and/or			
pain and suffering—			
Mitchell Sculler & Dellow in trust Wilson E . . . . .	1,415		
Gerin Rancourt Leblanc Downey for Berard C . . . . .	11,000		
Warren Yake Professional Association in trust			
Ireland G . . . . .	160,000		
Bilodeau D . . . . .	5,000		

## TRANSPORT

## Department

Compensation for personal articles lost as a result of	
helicopter crash—	
Kelly W . . . . .	1,406
Compensation for breach of trust - City of Hamilton—	
Halmilton Harbour Commissioners . . . . .	21,400,000
Compensation for lost wages during a	
harassment complaint —	
Gillespie P . . . . .	29,300

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for personal injury as a result of dock accident —		<b>TREASURY BOARD</b>	
Mousseau Deluca McPerson Prince		<b>Secretariat</b>	
in trust for Vourakes M. ....	220,000	Claims under \$1,000 (3) .....	1,041
Payment of compensation under the <i>Canadian Human Rights Act</i> —		<b>VETERANS AFFAIRS</b>	
Tanchack M .....	5,000	<b>Department</b>	
Compensation for personal injury as a result of a plane accident —		Settlement of claim for damages—	
Green & Spiegel for Steven Dudley Smith .....	344,166	Ménard, Martin in trust for Christie L, Christie B	
Orlando Santos in trust for Lourenco J. ....	51,000	and Christie G .....	60,000
Compensation for damage to private vehicle —		Settlement of claim related to a fall—	
Kelly J. ....	1,762	Boisjoli-Tanguay L .....	4,000
The Dominion of Canada General Insurance Company ....	1,085	Settlement of claim relating to the <i>Canadian Human Rights Act</i> —	
Compensation for personal injury as a result of a fall —		Audate R .....	1,470
Avis and King in trust for Butt D .....	4,000	Reimbursement of court costs—	
Clark Drummie & Co in trust for Fowler L .....	20,000	Authorson JP .....	24,753
Wagner & Associates Inc for Walker G .....	20,000	Out of court settlement regarding harassment claim—	
Settlement of a contract dispute for janitorial services—		Depont LA .....	3,000
Zariwny Law Office in trust for Estate Building		Maher D .....	2,202
Maintenance Service Ltd .....	300,000	Reimbursement of legal fees—	
Compensation for tree topping in compliance with		Heinicke E .....	30,000
Fredericton Airport zoning regulation—		Reimbursement for loss of wages—	
Findlay J .....	4,500	Miller B .....	2,570
Settlement of legal action for removing access to		Claim under \$1,000 (1) .....	800
Port Washington public port facility—			128,795
McConnan Byon O'Conner & Peterson in trust for		Total .....	146,607,487
Hunt R .....	25,000		
Settlement was due to health reasons—			
Knowles J .....	36,185		
Claims under \$1,000 (4) .....	983		
	22,464,387		

(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
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
<b>Department</b>			
Compensation for stolen articles while on travel status—		Compensation for damage to a vehicle—	
Corkal D . . . . .	729	Kingston R . . . . .	300
Morrison W . . . . .	574	Payments under \$100 (10) . . . . .	619
Compensation for items lost while fighting fire—			52,067
Keys T . . . . .	288		57,658
Ward F . . . . .	315		
Compensation for personal items taken from a Public Service week display—		<b>CANADA CUSTOMS AND REVENUE AGENCY</b>	
St Vil M . . . . .	129	Relief payments for heating expenses—	
Compensation to an employee for a work permit—		5,755,338 entitlements @ \$125 . . . . .	719,417,250
Faucitano L . . . . .	2,000	2,959,400 entitlements @ \$250 . . . . .	739,850,000
Compensation for glasses damaged—		Compensation for medical expenses—	
St-Denis R . . . . .	305	Du B . . . . .	108
Out of court settlement reached for harassment—		Compensation for damage to motor vehicles—	
McGimpsey K . . . . .	1,215	Glass R . . . . .	660
Payments under \$100 (2) . . . . .	36	Groulx F . . . . .	153
	5,591	Kent lines . . . . .	440
		Kheraj N . . . . .	100
		Petrousis H . . . . .	125
		Souchuk T . . . . .	113
		Compensation for damage to clothing and/or other personal effects—	
<b>Canadian Food Inspection Agency</b>		Bertrand L . . . . .	216
Compensation for losses incurred in relation to the export of sheep to Mexico—		Carroll J . . . . .	172
Lil Farm Corporation . . . . .	45,000	Chu J . . . . .	148
Compensation for disposal of seized meat products illegally imported from UK—		Demore M . . . . .	188
Good V . . . . .	1,065	Elderkin K . . . . .	160
Compensation for personal expenses relating to holiday cancellations at the request of the employer—		Giesbrecht B . . . . .	234
Campbell G . . . . .	422	Karst D . . . . .	512
Lanterman W . . . . .	1,241	Kumar R . . . . .	139
Tanton D . . . . .	392	Laflamme R . . . . .	200
Compensation for the destruction of a cow mistakenly identified as diseased—		Laudie M . . . . .	121
XL Foods Inc . . . . .	530	LeClair I . . . . .	120
Compensation for PSHCP coverage denied due to administrative errors—		Liske D . . . . .	135
Altmann L . . . . .	203	Massicotte N . . . . .	457
Cormier L . . . . .	355	Compensation for lost or stolen goods—	
Richardson-Dean L . . . . .	282	Angus R . . . . .	260
Compensation for theft of personal items—		Ferreira M . . . . .	241
Bishop S . . . . .	177	Lattimore D . . . . .	510
Kissoon G . . . . .	508	Wilde B R . . . . .	257
Compensation for personal items lost while in travel status—		Compensation for financial hardship due to administrative error—	
Hendzel M . . . . .	311	Clute D A . . . . .	663
Compensation for damages to personal property—		Diallo C . . . . .	4,774
Miller S . . . . .	146	Larocque M (cancellation of trip) . . . . .	307
Wallace B . . . . .	115	Lawrence G A . . . . .	663
Compensation for replacement of eye glasses—		Mah T (overdraft interest) . . . . .	116
Renaud F . . . . .	401	Skinner G (lawyer's fees) . . . . .	167
		Settlement of claims protected by a privacy clause—	
		2 claims <sup>(1)</sup> . . . . .	451
		Compensation for goods destroyed in error—	
		Les Aliments Kouri Inc. . . . .	743

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Other payments—		Compensation for loss of a suitcase while on travel status—	
Gamble L (course cancellation due to work reassignment) . . . . .	1,288	Demers H . . . . .	3,000
Payments under \$100 (71) . . . . .	2,950	Reimbursement for the cost related to a lost passport while in the Immigration Office possession—	
	<u>1,459,285,141</u>	Giani M B . . . . .	989
<b>CANADIAN HERITAGE</b>		Compensation for loss on disposal of personal property due to relocation—	
<b>Department</b>		White W . . . . .	6,900
Compensation for a stolen art issue with first works—		Compensation for loss of personal property while on travel status—	
Newman W . . . . .	750	Young C . . . . .	321
Compensation for a stolen coat and glasses—		Payments under \$100 (2) . . . . .	115
Oberlander Y . . . . .	325		<u>13,289</u>
Compensation for a replacement purchase cost of trench coat ruined—		<b>ENVIRONMENT</b>	
Plouffe L . . . . .	149	<b>Department</b>	
Compensation for result of damage to suitcase and replacement of ruined clothing, dry cleaning costs—		Compensation for medical expenses—	
Pretera N . . . . .	1,685	Engel P . . . . .	132
	<u>2,909</u>	Compensation for damage to plants—	
<b>National Archives of Canada</b>		Chong C . . . . .	192
Payments under \$100 (2) . . . . .	38	Compensation for legal expenses—	
<b>National Library</b>		Dufton K . . . . .	375
Payment under \$100 (1) . . . . .	86	Payment under \$100 (1) . . . . .	90
			<u>789</u>
<b>Parks Canada Agency</b>		<b>FINANCE</b>	
Compensation—		<b>Department</b>	
Plante M . . . . .	638	Compensation to reimburse money stolen while on official business in Istanbul, Turkey—	
Thériault M . . . . .	640	Green K . . . . .	911
Oil spill expense—		<b>Auditor General</b>	
Bird A C . . . . .	132	Payment under \$100 (1) . . . . .	85
Replacement of personal property—			<u>996</u>
Arsenault M . . . . .	773	<b>FISHERIES AND OCEANS</b>	
Belmac Ltd. . . . .	129	Compensation for fire damage—	
Gagnon C . . . . .	250	Andrews R . . . . .	100
Vehicle accident—		Barney J W . . . . .	810
Ohwiler R . . . . .	235	Bidgood G . . . . .	335
Personal injury—		Blanchard A . . . . .	160
Robinson J . . . . .	1,673	Cleary T . . . . .	414
Mediated agreement in connection with grievance—		Corbett F . . . . .	339
Camozzi S . . . . .	1,500	Green B . . . . .	270
Payment under \$100 (1) . . . . .	59	Jenkins R . . . . .	287
	<u>6,029</u>	Rodgers B . . . . .	485
<b>Public Service Commission</b>		Scott K . . . . .	200
Compensation for damage of clothing—		Trowbridge S . . . . .	270
Chopra-Kumar S . . . . .	266	Whelan B J . . . . .	120
Payments under \$100 (2) . . . . .	142	Compensation for expenses incurred due to loss a personal property—	
	<u>408</u>	Jessop B M . . . . .	526
	<u>9,470</u>	Leeman J W . . . . .	146
<b>CITIZENSHIP AND IMMIGRATION</b>		Private motor vehicle accidents (Government vehicle) repairs—	
<b>Department</b>		Hickey A (Auto Wreks) . . . . .	405
Compensation as a result of a grievance due to prejudice against an employee regarding allocation of overtime—		Compensation for stolen personal effects while on travel status—	
Name withheld <sup>(1)</sup> . . . . .	1,500	Heidman S . . . . .	591
Compensation for loss due to change in travel plans to meet ministerial requirements—			
Bader I . . . . .	464		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for a watch which was lost on a SAR— Rimmer J. ....	382	Compensation for loss of personal effects during an accident while on training— Campbell B. ....	160
Compensation for losses as a result of effects of Hurricane GERT— Barry A. ....	1,130	Cunningham M. ....	388
Cochrane C. ....	11,865	Compensation for loss of personal effects during an accident while relocating— Hacking S. ....	445
Conway M. ....	331	Replacement of a revolving light damaged by the NGCC Tracy— Société des traversiers du Québec. ....	296
Conway P. ....	1,028	Payments under \$100 (9) .....	513
Corcoran G. ....	11,865		67,368
Dohey D. ....	1,102		
Dohey G. ....	276		
Dohey P. ....	2,204		
Dohey R. ....	551		
Dohey R. ....	184		
Foley D. ....	1,130		
Foley M. ....	3,432		
McGrath B. ....	1,695		
McGrath F. ....	848		
McGrath K. ....	517		
McGrath M. ....	4,419		
McGrath R. ....	565		
Perrot G. ....	1,157		
Perrot M. ....	1,010		
Power A. ....	1,102		
Sweeney S. ....	2,938		
Young A. ....	1,045		
Young A. ....	1,230		
Young C. ....	331		
Compensation for items not covered by PSHCP due to administrative error— Houde P O. ....	180		
Roy B. ....	337		
Scotland B. ....	276		
Compensation for a VCR which was broken during the Atlantic Huron incident— Johnson M. ....	184		
Compensation for broken eyeglasses— Allaire M. ....	403		
Corbin D. ....	228		
Gagné A. ....	627		
Maltais Y. ....	240		
Paris G. ....	447		
Roy A. ....	222		
Roy B. ....	130		
Tyron M. ....	399		
Compensation for safety boots following water damage on board a ship— Richard D. ....	105		
Compensation for pension reduction due to administrative error— Brackett B. ....	1,500		
Compensation for towing, at our request, an individual's vessel in distress— Nadeau C. ....	186		
Compensation for loss of personal effects during an accident while on duty— Brown I. ....	554		
Day R. ....	305		
Green E. ....	665		
Jantzen M. ....	375		
Kinney J. ....	200		
Lee P. ....	100		
Mitchell M. ....	108		

FOREIGN AFFAIRS AND INTERNATIONAL  
TRADE

## Department

Compensation for site closure expenses— Maxim Group General Contracting Ltd. ....	22,488
Compensation for the loss of personal effects— Barbarito N. ....	103
Embassy of the Republic of Bulgaria. ....	1,571
Koswit P. ....	124
Lavigne L. ....	660
Pound W. ....	2,500
Waterman J. ....	128
Compensation for medical expenses— Fast Track and Emergency. ....	81
Grace General Hospital. ....	216
Health Science Centre. ....	36,612
Lesage J. ....	1,788
Manitoba Clinic. ....	125
Compensation for cost of flight missed— Bettencourt V/Cavaco Travel Agency. ....	716
Compensation for cost of suit jacket— Ruel J. ....	150
Compensation for cost of Brazilian visa and related fees— Habart N. ....	196
Compensation for loss of citizenship card and related fees— Gajusingh S. ....	117
Payments under \$100 (3) .....	213
	67,788

## Canadian International Development Agency

Reimbursement for medical fees while on duty in Costa Rica— Morris D. ....	210
Reimbursement for loss exchange rate for agreement between CIDA and the Moroccan Government without authorisation of Forces PACB which does not respect the conditions of the contract signed between Forces PACB and CIDA— La Société les consultants Forces PACB Inc. ....	12,000
Reimbursement for lost luggage while on duty at the Africities Conference in Windhoek— Paproski P. ....	2,392
Relocation costs paid for assignment to Quebec City for the III Summit of the Americas held in April 2001— Landry M. ....	25,000
	39,602
	107,390

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>HEALTH</b>			
<b>Department</b>			
Compensation for employee complaint—		Compensation for denied maternity benefits—	
Beauvais J. ....	13,140	Mason C. ....	1,502
Liberty Health - Extraordinary Assistance Plan .....	360,000	Reimbursement for CPP not remitted	
Payment under \$100 (1).....	30	to CCRA—	
	373,170	Nelson & District Council .....	3,224
		Compensation for personal property	
<b>Canadian Institutes of Health Research</b>		damaged as a result of a flood—	
Compensation for loss on sale of		Betker J. ....	145
residence—		English J. ....	170
Frieson H G .....	15,000	Finch B. ....	253
		Glena M. ....	134
	388,170	Hodgson .....	200
		Janzen M. ....	250
		Makus J. ....	276
		Nelson B. ....	249
		Roy D. ....	150
		Shaw S. ....	250
		White H. ....	200
<b>HUMAN RESOURCES DEVELOPMENT</b>		Reimbursement for wages resulting from	
<b>Department</b>		the closing of partnering organization—	
Compensation for theft of personal property—		Auberge Brooks .....	1,470
Parsons T. ....	435	Boulais C A .....	244
Sauvetage NATA, enr. ....	102	Cabane chez Hill .....	1,700
Reimbursement for administration error for		Carbures de l'Estrie .....	1,388
income tax deducted that resulted in a loan		Centre récréatif communautaire .....	914
to pay CCRA—		Coop des Alentours .....	2,114
MacLeod J. ....	928	Coutu S. ....	253
Compensation for stolen/lost prescription glasses—		Dan's Pizzeria. ....	1,412
McLennan J. ....	390	Domaine Fleurimont .....	143
Park M. ....	109	Doral international inc. ....	1,047
Reimbursement for cost incurred for health		Électro Fredette .....	1,281
care resulting from rejected reimbursement		Eurotechnique Garage .....	1,391
from insurance company—		Fibre de verre Sherbrooke .....	1,522
Cummings B. ....	1,321	Inv Jean C Lapierre ltée. ....	6,907
Estate of Ginette Thurston. ....	2,965	Labyrinthe de la Forêt perdue .....	3,769
Estate of Francesco Maviglia .....	194	La grande ruche .....	527
Gardezy S. ....	180	La Randonnée. ....	1,148
Gazarian A. ....	251	Oxford Art Centre .....	975
Grimard S. ....	180	Planage 2000 .....	412
Kimmerly K. ....	177	Plastique Venneco .....	876
Kreager V. ....	514	Qualimec industrielle. ....	1,848
Lindsay A. ....	403	Restaurant Horace .....	1,096
Martino L. ....	697	Ripes Saint-Narcisse .....	790
McKenven E. ....	190	Service de scierie La Tuque .....	1,512
Ottawa Civic Hospital for the estate of		Sherbrooke Seminary Museum .....	1,470
Francesco Maviglia. ....	3,450	Payments under \$100 (76).....	2,548
Sokolnicki M. ....	180		63,083
Strickland D. ....	2,083		
Compensation for damage to clothing—			
Caron C. ....	151	<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>	
Desgagnés R. ....	199	<b>Department</b>	
Kozusko D. ....	260	<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>	
Perron S. ....	200	Agreement between the Mohawks of Kanesatake and the	
Raiwet D. ....	129	Government of Canada on the exercise of government	
Reimbursement for damaged personal property—		authority on the foundation of the interim territory of	
MacLure S. ....	297	Kanesatake .....	165,647
Reimbursement for dental cost due to incorrect		Compensation for damage to clothing—	
advice—		Cossenais A (pants).....	49
Morin C. ....	218	Tait C (shirt) .....	32
Reimbursement for union dues deducted			165,728
in error—			
Mackay D. ....	503		
Mastin R. ....	247		
Tanaka F. ....	370		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>NORTHERN AFFAIRS PROGRAM</b>		<b>JUSTICE</b>	
Payment in respect of the leasing of a house as a result of the increasing of operations of the Nunavut Implementation Commission Atilu Real Estate and Property Management . .	3,546	<b>Department</b>	
	169,274	Compensation for wrongful conviction and imprisonment—	
		Payable to Walch, Wilson and DeWitt	
		Re: H Kaglik . . . . .	1,100,000
		Compensation for termination of employment—	
		Payable to Phillipps & Wright in trust for J Reid . . . . .	36,820
		Compensation for medical expenses incurred due to a delay in process for automatic coverage—	
		Davis T . . . . .	170
		Garnishment procedural error—	
		3 claims <sup>(1)</sup> . . . . .	4,799
		Compensation for personal effects—	
		Cameron J . . . . .	103
		Loiselle P . . . . .	483
			1,142,375
		<b>Offices of the Information and Privacy Commissioners of Canada</b>	
		Payments under \$100 (4) . . . . .	120
			1,142,495
<b>INDUSTRY</b>		<b>NATIONAL DEFENCE</b>	
<b>Department</b>		Compensation for damages to personal property—	
Compensation for personal debt for dental and vision care after receiving inaccurate compensation advice—		Adam F . . . . .	135
Lavoie J . . . . .	700	Akerly W . . . . .	467
Compensation for replacement boots damaged by an air conditioner accident—		Allard P . . . . .	460
Chatterton H . . . . .	305	Barrett D . . . . .	159
Hanrahan M . . . . .	253	Bedard N . . . . .	215
Compensation for replacement boots damaged by a water main break—		Blain A . . . . .	229
Hirschfeld D . . . . .	202	Bouliane L . . . . .	343
Compensation for Public Service Health Care Plan fees incurred because of an administrative delay—		Brassard A . . . . .	106
McPhail L . . . . .	166	Brassard O J D . . . . .	800
Roy N . . . . .	211	Choy S . . . . .	270
Compensation for replacement of clothing—		Collins C P . . . . .	180
Gaudreau J . . . . .	121	Crooks G . . . . .	110
Compensation for damages made to customers electrical equipment—		Delicieux W . . . . .	244
Sherbrooke Westmount (Le) . . . . .	4,401	Desgagne R . . . . .	120
Compensation for replacement of glasses damaged while working—		Dube S . . . . .	534
Tellier R . . . . .	200	Gagnon J R . . . . .	300
Payments under \$100 (6) . . . . .	369	Girard M . . . . .	218
	6,928	Hebert H M . . . . .	190
		Herritt S . . . . .	207
<b>Atlantic Canada Opportunities Agency</b>		Lalonde F . . . . .	412
Settlement for damages as a result of a motor vehicle accident—		Lamarche J . . . . .	291
Benoit E . . . . .	964	LeBlanc S . . . . .	209
Settlement of a grievance claim—		Lemay G . . . . .	300
LeBlanc R . . . . .	5,000	Morin A . . . . .	200
	5,964	Morin C J . . . . .	315
		Morsani J . . . . .	121
<b>Canadian Space Agency</b>		Mosebank Co-operative Association Ltd . . . . .	133
Compensation to an employee for damages—		Muncey K . . . . .	218
Dex H . . . . .	15,000	Murphy R S . . . . .	142
		Neron W . . . . .	536
<b>Economic Development Agency of Canada for the Regions of Quebec</b>		Noel M . . . . .	271
Payment under \$100 (1) . . . . .	80	Noel Y . . . . .	831
		Ouellet P . . . . .	345
<b>National Research Council of Canada</b>		Racine A . . . . .	309
Compensation for medical expenses—		Robidoux S . . . . .	222
Auger R A . . . . .	209	Schryer M . . . . .	212
Payments under \$100 (2) . . . . .	103	Sroka J . . . . .	120
	312		
<b>Statistics Canada</b>			
Payments under \$100 (2) . . . . .	94		
	28,378		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
St Georges D. ....	169	<b>Canadian Transportation Accident Investigation and Safety Board</b>	
Steimer V. ....	219	Compensation to replace lost eye glasses—	
Swetlow J. ....	305	Lewer L. ....	479
Talbot G. ....	342	Payments under \$100 (2) .....	138
Thompson S. ....	346		617
Tibbo B. ....	109		
Vidal B K. ....	390	<b>Chief Electoral Officer</b>	
Compensation for loss of personal property—		Compensation for broken glasses—	
Belanger Y. ....	139	Labrecque R. ....	450
Demers D. ....	135	Compensation for damage to a polling site—	
Gervais N. ....	332	Municipality of Ste-Geneviève de Bastican. ....	190
Henderson W. ....	450	Compensation for damage to a vehicle—	
Prince N. ....	101	Dellert K. ....	250
Rankin R. ....	263	Jeffery G. ....	500
Smith G. ....	358	Payment under \$100 (1) .....	65
Whittingham M. ....	800		1,455
Financial compensation—		<b>Commissioner of Official Languages</b>	
Bowles J. ....	348	Payments under \$100 (2) .....	25
Burt A. ....	320		3,431
Dodd L. ....	10,393		
Dube M. ....	575	<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>	
Frigault P. ....	36,090	<b>Department</b>	
Gauthier L. ....	495	<b>GOVERNMENT SERVICES PROGRAM</b>	
Hirschmann W. ....	248	Reimbursement for cancellation of holiday—	
Millner P. ....	224	Bouvier. ....	280
Proteau I. ....	150	Payments under \$100 (3) .....	129
Thomson R J. ....	25,744		409
Payments under \$100 (34) .....	2,042		
	91,561	<b>SOLICITOR GENERAL</b>	
<b>NATURAL RESOURCES</b>		<b>Correctional Service</b>	
<b>Department</b>		Agreement and settlement—	
Compensation for damage to personal effects—		Cain P. ....	2,000
Avon A. ....	220	Compensation for a firm working on reserve—	
Maynes A. ....	260	Excavation Mc BM. ....	265
Payments under \$100 (2) .....	73	Compensation for employee's expense due to modification of position—	
	553	Mercier C. ....	392
<b>Canadian Nuclear Safety Commission</b>		Compensation for employee's personal effects lost or damaged while on duty—	
Payment under \$100 (1) .....	60	Agar T. ....	100
	613	Banman N. ....	112
<b>PARLIAMENT</b>		Barr K. ....	130
<b>House of Commons</b>		Beaulieu J. ....	112
Payment under \$100 (1) .....	49	Berube M. ....	130
<b>PRIVY COUNCIL</b>		Boivin J. ....	520
<b>Department</b>		Bottausci A. ....	290
Compensation for medical coverage to an employee—		Budget Car and Truck. ....	117
Angelakos K. ....	284	Campbell J. ....	100
Compensation for damaged clothing—		Chevalier P. ....	144
Cecire A. ....	327	Devo D. ....	140
Payment under \$100 (1) .....	46	Doucet M. ....	400
	657	Driscoll K. ....	238
<b>Canadian Centre for Management Development</b>		Erdely L. ....	385
Compensation for a stolen leather coat—		Fitzmaurice S. ....	330
Callary S. ....	677	Gauvreau S. ....	104
		Gottlieb P. ....	150

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Harbison B . . . . .	585	Villeneuve P J R . . . . .	359
Insurance Missisquoi . . . . .	564	Zacharias D L . . . . .	283
Jager T . . . . .	600	Damage to personal apparel/effects—	
Janz F . . . . .	1,000	Belanger P . . . . .	277
Joyceville Institution Inmate Canteen Account . . . . .	489	Buttar R S . . . . .	399
Ledrew N . . . . .	22,000	Cascade Wear Ltd for Younker R . . . . .	180
Lee F . . . . .	154	Chau K H . . . . .	121
Lefrancois L . . . . .	125	Dancho V P . . . . .	390
Lyall B . . . . .	250	Eubank J F . . . . .	181
MacDonald C . . . . .	500	Francis R J . . . . .	107
Magee H . . . . .	101	Fox D . . . . .	100
Matthews Auto Collision . . . . .	1,037	Kolot K R . . . . .	356
McFadden B . . . . .	122	Kraeling L . . . . .	109
McFadden B . . . . .	131	Malizia J . . . . .	142
Mudrey W . . . . .	250	Nadeau D M . . . . .	464
Nogier L . . . . .	172	Nichol D J . . . . .	163
O'Driscoll R . . . . .	182	Peacock S . . . . .	236
Paquin D . . . . .	250	Williams G A . . . . .	315
Parish A . . . . .	125	Damage to personal/private property—	
Pinter W . . . . .	150	Adrain L . . . . .	411
Reid D . . . . .	500	Anderson F . . . . .	113
Richards G . . . . .	158	Anderson F . . . . .	170
Rumbolt R . . . . .	1,558	Barker Building & Consulting Ltd . . . . .	824
Small G . . . . .	267	Beaver Home Improvements for Ehman E . . . . .	154
Smallwood C . . . . .	226	Courmoyer M . . . . .	450
Tas S . . . . .	421	D & B Woodworking & Construction for Kennedy G A . . . . .	608
Villeneuve M . . . . .	267	Delaronde D R . . . . .	1,211
Winkworth P . . . . .	426	Delaronde D R . . . . .	305
Wright M . . . . .	345	Dr Robert F Quigley for Rodney R . . . . .	493
Vehicle vandalism—		Dyc M . . . . .	223
Allard D . . . . .	336	Eidse A . . . . .	187
Vermette N . . . . .	576	Empire Used Auto Parts (Nanaimo)Lt for Fehr D . . . . .	125
Payments under \$100 (70) . . . . .	3,596	Falkland Store Ltd for Cayer G . . . . .	240
	43,622	Farrelly F . . . . .	274
<b>Royal Canadian Mounted Police</b>		Flowers T . . . . .	3,500
Damage to glasses or contacts—		Friske G . . . . .	112
Anderson B H . . . . .	125	Hudson L . . . . .	306
Bodnarchuk R . . . . .	280	Hyde W . . . . .	280
Carty A . . . . .	135	J D Locksmith 24 Hour Mobile for Gouin L . . . . .	149
Couture J . . . . .	183	Keane K M . . . . .	302
Dechant E D . . . . .	340	Kerek P . . . . .	267
Depow J S . . . . .	209	Link R . . . . .	340
Desjardins S M . . . . .	235	Malekos J E . . . . .	428
Drummond W T G . . . . .	137	Muir D M . . . . .	151
Goodine K A . . . . .	103	Raine T . . . . .	600
Holley B M . . . . .	126	Ray's Window Remodelling for Hayes J & P . . . . .	656
Johnson W . . . . .	439	Rivet J P A . . . . .	145
Keir C . . . . .	327	Secret Garden for Mischke L . . . . .	210
Kramer E . . . . .	290	Singh K . . . . .	836
Lambie A L . . . . .	257	Tiani D . . . . .	383
MacLean C B . . . . .	225	Trottier W . . . . .	205
Mitchell W . . . . .	118	Wesley Housing for Wesley M . . . . .	505
Moran J R . . . . .	168	Damage to personal vehicle—	
Moroshkin R A . . . . .	371	Brisley P A . . . . .	418
Osborne D B . . . . .	269	Broadmoor Auto Body Ltd for Olenick C . . . . .	367
Pead R A . . . . .	180	Hart J D . . . . .	1,102
Perrault R . . . . .	180	Ripley L J . . . . .	250
Rheault M . . . . .	333	Russell L I . . . . .	168
Skrine J . . . . .	219	Reimbursement of costs/expenses—	
Smart & Williams for McDonald R . . . . .	1,000	Creamore J . . . . .	130
Smawley D E . . . . .	256	Diconna Hansen Housemoving Ltd for Hansen D . . . . .	1,070
		Dutkel D . . . . .	636

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Hall J L .....	100	Compensation for stolen property while traveling by train—	
Hamelin A C .....	257	Arnell P .....	578
Holmes D .....	1,518	Compensation for trip cancellation due to a work related	
Jolicoeur S .....	101	accident—	
Kampert C .....	146	Bussi�res G .....	200
Lafleur L .....	101	Reimbursement of dental care due to administrative	
Marynowski F .....	200	error—	
Riverview Ford Lincoln for Aubin B .....	358	Thomas C .....	337
Simanton D .....	283	Settlement of electrical costs—	
Travanut D .....	1,205	NAV Canada .....	9,013
Vaters R J .....	200	Payments under \$100 (19) .....	799
Vaters R J .....	200		11,783
Vaters R J .....	200		
Wells K .....	139	<b>Canadian Transportation Agency</b>	
Name withheld <sup>(1)</sup> .....	354	Payment under \$100 (1) .....	77
Loss of income/money—			
Witten LLP Barristers and Solicitors for Bilodeau R .....	1,997		11,860
Loss of personal items—			
Ashford K .....	2,005	<b>TREASURY BOARD</b>	
Demers R .....	286	<b>Secretariat</b>	
Jodrey R D .....	125	Compensation for discrimination cases—Sections 7 and 10	
Keirstead B S .....	217	of the <i>Canadian Human Rights Act</i> —	
McConnell C .....	1,000	Lederman L .....	5,000
Pink R .....	271	Wintermeyer G .....	4,540
Prijono N P N .....	400		9,540
Quirion P .....	119		
Sandivo K .....	350		
Sherman S T .....	409	<b>VETERANS AFFAIRS</b>	
ADR negotiated settlement taxable paid to an individual—		<b>Department</b>	
Koochiakjuka P C .....	5,249	Compensation for damage to clothing—	
29 names withheld <sup>(1)</sup> .....	483,401	Bacani V .....	214
ADR negotiated settlement taxable transfer to RRSP—		Dornier P .....	80
Reid T .....	1,450	Compensation for cell phone destroyed—	
28 names withheld <sup>(1)</sup> .....	544,154	Champagne P .....	135
Payments under \$100 (168) .....	6,842	Compensation for prisoners of war—	
	1,083,628	Robson M .....	23,940
	1,127,250	Sinclair S .....	738
		Compensation for damage to luggage—	
<b>TRANSPORT</b>		Bittle L .....	151
<b>Department</b>		Compensation for cost of funeral services—	
Compensation for damage to rental vehicle—		Estate of Murphy C .....	3,740
Davidson S .....	426	Compensation relating to employment—	
Compensation for damages to a pool table due to an		MacDonald J B .....	30,000
accident—		Special benefit payments to merchant navy	
The Paladium .....	300	Veterans .....	20,000,000
Compensation for work boots stolen from Government of		Payments under \$100 (4) .....	134
Canada vehicle—			20,059,132
Desjardins R .....	130		
		Total .....	1,482,637,346

<sup>(1)</sup> Name withheld in accordance with terms of settlement.

## COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

## COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>		<i>A-429-95</i>	
<b>Canadian Grain Commission</b>		Brouillette Charpentier Fortin in trust	
Harassment settlement—		Labreche, André.....	
Macri L J. ....	20,000	<i>A-583-99</i>	
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>		Aikins, MacAulay & Thorvaldson in trust	
<i>Authority—Supreme Court of Canada</i>		Lamont Management Limited.....	
<i>A-249-96</i>		<i>A-437-98</i>	
McCarthy Tetrault in trust		Clark, Wilson in trust	
Construction Bérou Inc.....		Langdon, Grant.....	
<i>324591-1</i>		<i>A-581-98</i>	
Siskind, Cromarty, Ivey & Dowler in trust		Torys in trust	
Findlay, Ian Joseph.....		London Life Insurance Company.....	
<i>323591-1</i>		<i>A-709-98</i>	
Siskind, Cromarty, Ivey & Dowler in trust		Davis & Company	
Findlay, Ian Joseph.....		McNeil, Robert.....	
<i>26352</i>		<i>A-202-98</i>	
Thorsteinssons in trust		Wildeboer Rand in trust	
65302 BC Ltd.....		McPherson, Glenda (et al).....	
<i>Authority—Federal Court of Canada</i>		<i>A-638-97</i>	
<i>A-491-95</i>		Daley, Black, Moreira in trust	
Actra Fraternal Benefit Society		The Maritime Life Assurance Company.....	
Actra Fraternal Benefit Society.....		<i>A-67-99</i>	
<i>A-460-98, A-461-98</i>		Daley, Black, Moreira in trust	
Woodward & Company in trust		The Maritime Life Assurance Company.....	
Amos, Margaret.....		<i>A-399-00, A-400-00, A-402-00 A-407-00, A-411-00</i>	
<i>A-714-96 &amp; A-720-96</i>		MacPherson, Leslie & Tyerman	
Wilson Vukelich in trust		Mirchandani, M (et al).....	
Depaoli, Sandra & Dario.....		<i>A-657-97</i>	
<i>A-1019-96 &amp; A-1020-96</i>		Hutchins, Soroka & Dionne in trust	
Ménard Mageau		Mitchell, Grand Chief Michael.....	
Deruelle, Pierre (et al).....		<i>A-905-98</i>	
<i>A-755-98</i>		Gowling, Lafleur, Henderson in trust	
Lapointe Rosenstein in trust		Nike Canada Ltd (CITT CASE).....	
Entrelec Inc.....		<i>A-815-95</i>	
<i>A-720-98, A-633-98, A-617-98</i>		McInnes Cooper in trust	
Michael A Kelen in trust		O'Neil Motors Ltd (et al).....	
Flora Manufacturing & Distributing Ltd.....		<i>A-667-97</i>	
<i>A-741-98</i>		Gowling, Lafleur, Henderson in trust	
Thorsteinssons in trust		PHÉNIX, Robert.....	
Ford, Debra.....		<i>A-195-98</i>	
<i>A-466-98</i>		Bélanger Hebert Thibault et Associés	
Victor E Hawryluk		Policar, Réal.....	
Hawryluk, Victor E.....		<i>A-97-98</i>	
<i>A-524-98</i>		Lapointe Rosenstein in trust	
Felesky Flynn in trust		Yves Ponroy Canada.....	
Hidden Valley Golf Resort Assoc.....		<i>A-679-99</i>	
<i>A-632-98</i>		Rao, McKercher & Company in trust	
Stikeman Elliott in trust		Roll, Harvey.....	
Hilary's Distribution Ltd.....		<i>A-584-98</i>	
		McDonald & Hayden in trust	
		Ruland Realty Limited.....	

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>A-125-95</i>		<i>97-3385(IT)G &amp; 97-3243(IT)G</i>	
Thorsteinssons in trust		Jessica Grant	
65302 BC Ltd. ....	3,061	Allen, George Raymond & Helen. ....	2,616
<i>AR-3-51692</i>		<i>1999-2134(IT)I</i>	
Douglas Shields		Julius Andrasik	
Shields, Douglas. ....	100	Andrasik, Julius. ....	245
<i>A-306-99</i>		<i>97-819(IT)G</i>	
Perley-Robertson, Hill & McDougall		Miller Thompson in trust	
Sneyd, Robert B. ....	14,303	Angoss Software International Ltd. ....	2,835
<i>A-350-94</i>		<i>98-339(IT)G</i>	
McCarthy Tétrault in trust		Généreux Côté in trust	
Toronto College Park Ltd. ....	140,000	Badeau, Renée. ....	2,242
<i>A-538-98</i>		<i>98-813(IT)G</i>	
Fred Turner		Fasken, Martineau, DuMoulin	
Turner, Fred. ....	2,381	Bois Daaquam Inc. ....	2,075
<i>A-762-96</i>		<i>1999-2596(IT)I</i>	
Thorsteinssons in trust		Elaine Bradbury	
Wu, Peter. ....	27,811	Bradbury, Elaine. ....	1,025
<i>Authority—Federal Court Trial division</i>		<i>1999-3622(IT)I</i>	
<i>T-2825-92</i>		Jean R Prince in trust	
Thorsteinssons in trust		Champagne, Edmour. ....	1,000
Radonich, Stanley. ....	8,515	<i>96-3858(IT)I</i>	
<i>T-1337-93</i>		Ravinda Markus Chaturvedi	
Jones Emery Hargreaves in trust		Chaturvedi, Ravinda Markus. ....	200
Robinson, David. ....	3,671	<i>1999-1191(IT)I</i>	
<i>T-13317-98</i>		Benett Jones in trust	
Langlois Gautier in trust		Chow, Daniel. ....	646
Marstar Canada Inc. ....	5,607	<i>97-2893(IT)I</i>	
<i>T-2975-94</i>		Field, Atkinson, Perration in trust	
McCarthy Tétrault in trust		Cobb, Jimmy. ....	1,300
Kimberly-Clark Canada Inc. ....	39,521	<i>98-1737(IT)I</i>	
<i>T-1324-92</i>		William J Connors	
McCarthy Tétrault in trust		Connors, William J. ....	300
Lomex Inc. ....	4,336	<i>98-1737(IT)I</i>	
<i>T-2946-92</i>		William J Connors	
Osler, Hoskin & Harcourt in trust		Connors, William J. ....	9
The Greens of Tam O'Shanter Inc. ....	700	<i>95-1743(IT)G, 95-1745(IT)G 95-1744(IT)G, 95-1656(IT)G</i>	
<i>T-943-89, T-946-89, T-944-89 T-947-89, T-945-89</i>		Weir & Foulds in trust	
Graham Price in trust		Cooray, S (et al). ....	6,815
Byram, Edwin J. ....	4,954	<i>1999-4985(IT)I 1999-4986(IT)I</i>	
<i>T-853-96</i>		Adrian D'Silva & Tracey Johnson	
Farris, Vaughan, Willis & Murray in trust		D'Silva, Adrian, Johnson, Tracey. ....	757
Nygren, M. ....	25,000	<i>95-2216(IT)G</i>	
<i>T26999</i>		Gordon DE Mond	
Raven, Allen, Cameron, Ballantyne in trust		De Mond, Gordon. ....	2,795
Griffiths, C & Goad, G. ....	1,761	<i>2000-2784(IT)I</i>	
<i>Authority - Tax Court of Canada</i>		Bennett Jones in trust	
<i>93-26(IT)G</i>		De Souza, Mario. ....	1,038
Actra Fraternal Benefit Society		<i>94-0382(IT)G 94-0383(IT)G</i>	
Actra Fraternal Benefit Society. ....	6,019	Wilson Vukelich in trust	
<i>98-2460(IT)G</i>		Depaoli, Dario & Sandra. ....	5,313
John David Boute in trust		<i>98-906(IT)G</i>	
Adams, Glenn. ....	2,298	Marchand Bordeleau in trust	
<i>98-395(IT)G</i>		Desrosiers, Camille in trust. ....	2,525
Teplitsky, Colson in trust		<i>1999-2024(IT)I</i>	
Alfano, Joseph. ....	6,451	Reimer & Company in trust	
		Derwores, Douglas. ....	1,026

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
98-2052(IT)G		99-471(T)G 99-470(IT)G	
Neil L Boyko in trust		Daley, Black & Moreira in trust	
Dirienzo, Emilio . . . . .	1,900	King, Karen & Gerard M. . . . .	4,530
98-1562(IT)I		2000-1426(IT)I	
Hussein El-Hennawy		Duncan & Craig	
El-Hennawy, Hussein. . . . .	500	Kolakakis, Evangelo . . . . .	778
98-2859(IT)G		89-2831(IT)O	
Desjardins Ducharme Stein Monast in trust		Brouillette Charpentier Fortin in trust	
Foisy, Daniel. . . . .	3,798	Labreche, André. . . . .	2,322
98-3864(IT)I 1999-2782(IT)I		98-9306(IT)G	
Thorsteinssons in trust		Allen Wilford in trust	
Frieder, Kempe. . . . .	1,043	Langhammer, Rudolf . . . . .	2,118
95-1435(IT)G		1999-1306(IT)I	
Bennett Jones in trust		Gilbert Lebel	
Furukawa, Robert B. . . . .	46,556	Lebel, Gilbert . . . . .	51
2000-1651(IT)G		1999-1658(IT)I	
Marcel Galipeau		Chartrand et Chartrand	
Galipeau, Marcel . . . . .	350	Leduc, Huguette . . . . .	799
98-2683(IT)I & 98-2684(IT)I		1999-3641(IT)I	
Abraham Gamus		J Asselin and Assoc in trust	
Gamus, Abraham & Erika . . . . .	36	Lewis, Gloria C . . . . .	500
1999-4130(IT)I		97-2140(IT)G	
Felesky Flynn in trust		Aikins, MacAulay & Thorvaldson in trust	
Gartner, Veronica . . . . .	4,500	Lamont Management Limited . . . . .	5,397
1999-1856(IT)G		96-4838(IT)G	
Pothier, Delisle in trust		Sinnott, Shortall, Hurley in trust	
Gestion Yvan Drouin Inc. . . . .	4,150	Lewisporte Holdings Limited . . . . .	9,000
2000-2005(IT)I		88-1727(IT)	
Bruce Gillespie		McCarthy Tétrault in trust	
Gillespie, Bruce . . . . .	200	Lomex Inc. . . . .	5,985
2000-688(GST)I		96-3207(IT)G	
David Brown in trust		Torys in trust	
Gillett, Lorraine . . . . .	1,604	London Life Insurance Company . . . . .	3,525
97-2826(IT)G		2000-445(IT)I	
Koffman Kalef in trust		Heather McColl	
Glassford, Richard . . . . .	8,596	McColl Heather . . . . .	500
97-2745(IT)G		2000-2139(IT)I	
Donahue & Partners in trust		McFagden's Brakery Limited	
Gonslaves, Terry . . . . .	4,026	McFagden's Brakery Limited . . . . .	300
98-2447(IT)G, 98-2445(IT)G 98-2459(IT)G, 98-2449(IT)G		1999-2735(IT)I, 1999-2736(IT)I	
McDonald & Hayden in trust		Fillmore Riley in trust	
Guthrie, David & Kareen. . . . .	9,236	McKinnon, Joan & Wesley . . . . .	1,798
1999-2600(IT)I 1999-2597(IT)I		96-2542(IT)G	
H Alan L Emerson in trust		Davis & Company	
Hamilton, Eileen & Newell, Virginia . . . . .	500	McNeil, Robert. . . . .	3,063
96-859(GST)G		97-2585(IT)G 97-2584(IT)G 97-2586(IT)G	
Felesky Flynn in trust		Deziel, Paquin, Longval in trust	
Hidden Valley Golf Resort Assoc. . . . .	5,527	Mailhot, Christine, Chiasson, Léonide, Noel, Lorraine . . . . .	1,240
1999-2153(IT)I		1999-173(IT)I	
Fillmore Riley		Duncan & Craig in trust	
Hoult, David. . . . .	650	Manuel, Shirley . . . . .	714
1999-2001(IT)I		96-1998(IT)I	
MacLaren Jameson		Diane Marcil	
Kenet Computer Services Limited . . . . .	778	Marcil, Diane . . . . .	170
2000-0198(IT)I		95-3844(GST)G	
Connie Kew		Daley, Black, Moreira in trust	
Kew, Connie . . . . .	21	The Maritime Life Assurance Company . . . . .	8,823

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>97-1833(IT)I &amp; 97-2450(IT)I 97-1789(IT)I 97-1970(IT)I</i>		<i>98-2463(GST)G</i>	
Francis K Peddle in trust		Bingham MacAulay Ehrhard Teed in trust	
Markell, Brian, Grant, Patricia, Grant .....	1,996	Sira Enterprises Ltd .....	6,311
<i>98-1908(IT)I</i>		<i>98-2555(IT)I</i>	
Aikins, MacAulay & Thorvaldson in trust		Slawinsky Friesen in trust	
Matthews, Craig .....	977	M Slawinsky Professional Corporation .....	718
<i>1999-497(GST)G, 1999-1308 (GST)G, 1999-1307(GST)G</i>		<i>98-3846(IT)I</i>	
Wolfe, Leia, Huckell in trust		Sports Nautiques Carleton Inc	
Mercier, Ronald (et al) .....	4,825	Sports Nautiques Carleton Inc .....	500
<i>97-3429(IT)G</i>		<i>1999-3559(IT)I</i>	
Ogilvy Renault in trust		Fraser Milner in trust	
Minto Developments Inc .....	5,500	Thompson, Merna .....	755
<i>1999-1018(IT)G</i>		<i>2000-2467(IT)I</i>	
Doug R Nicholls		Ruth Thurston	
Nicholls, Doug R .....	250	Thurston, Bonnie .....	100
<i>94-819 ; 94-820 ; 94-281(IT)G</i>		<i>1999-4436(GST)I</i>	
McInnes Cooper in trust		LeBlanc McGrath Tuck in trust	
O'Neil Motors Ltd (et al) .....	2,052	Tingley Contracting Ltd. ....	650
<i>1999-2828(IT)I, 1999-2829(IT)I</i>		<i>97-1968(IT)G</i>	
Diane and Nelson Paquette		Aird & Berlis in trust	
Paquette, Diane and Nelson .....	267	Tobias, Stephen .....	4,018
<i>1999-2473(IT)I</i>		<i>1999-1192(IT)I</i>	
Chapman Goodard Kagan in trust		Bennett Jones in trust	
Peloquin, Danielle .....	300	Topechka, Brian .....	959
<i>1999-4814(IT)I</i>		<i>96-4552(IT)G</i>	
Felesky Flynn in trust		Brian J Arnold	
Pilipchuk, John .....	1,537	Toronto Dominion Bank .....	3,600
<i>1999-4805(IT)I</i>		<i>1999-4097(IT)G</i>	
Lynda Putzlocher		Weiler & Company	
Putzlocher, Lynda .....	300	Turner, Charlotte .....	213
<i>97-2802(IT)G 97-2803(IT)G</i>		<i>2000-991(IT)I</i>	
Roberto Buffone in trust		Francis K Peddle in trust	
Ringuette, Caroline et Young, Douglas .....	14,349	Tyrcha, Katarzyna .....	716
<i>90-2130(IT)</i>		<i>99-126(GST)I</i>	
Jones Emery Hargreaves		John A Walters	
Robinson, David .....	546	Walters, John A .....	300
<i>1999-1842(IT)I</i>		<i>1999-4339(GST)I</i>	
MacPherson Leslie & Tyerman		Stephan Wist	
Rosenfeldt, Arnold .....	1,000	Wist, Stephan .....	500
<i>97-532(UI)</i>		<i>1999-4004(IT)I</i>	
Katherine Rudzik		Stephen Du in trust	
Rudzik, Katherine .....	140	Ye, George .....	1,627
<i>96-456(IT)G</i>		<i>Authority—Ontario Superior Court</i>	
McDonald & Hayden in trust		<i>48694- 98</i>	
Ruland Realty Limited. ....	25,472	Borden Ladner Gervais in trust	
<i>93-757(IT)G</i>		Euro Bank Corporation .....	200,000
Thorsteinssons in trust		<i>Quebec Court</i>	
65302 BC Ltd .....	4,351	<i>154,817-72</i>	
<i>2000-1088(IT)I</i>		Me Marco Vitale in trust	
Sarna Hackett Neudorfer in trust		Lepine, J & Beaudoin, E .....	14,807
Serbey, Evelyn .....	800		
<i>97-3422(IT)I 97-3423(IT)G</i>			1,072,388
Ogilvy Renault in trust			
Simard, Hélène .....	3,442		

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>CITIZENSHIP AND IMMIGRATION</b>		<i>Authority—Federal Court Award T-1222-99</i>	
<b>Department</b>		Settlement for legal costs resulting from an application	
<i>Authority—Superior Court of Justice 94-CQ-55759</i>		for Canadian citizenship being granted—	
Settlement for legal costs resulting from examinations for		Lawrence Wong & Associates in trust for	
discovery—		Gu D. ....	1,343
Timothy SB Danson, Dandon, Recht & Freedman in trust		<i>Authority—Federal Court Award IMM-22-99</i>	
for Estate of Todd Bayliss et al. ....	67,410	Settlement for legal costs resulting from wrongful	
<i>Authority—Federal Court Award A-294-99</i>		decision made by a visa officer—	
Settlement for legal costs resulting from an		Bell, Unger, Morris in trust for	
application for judicial review being denied—		Islam K R. ....	2,800
McCrea & Associates, in trust for		<i>Authority—Federal Court Award IMM-3361-99</i>	
Chan S T. ....	5,193	Settlement for legal costs resulting from wrongful	
<i>Authority—Federal Court Award IMM-3822-98</i>		decision made by a visa officer—	
Settlement for legal costs resulting from wrongful		Cecil L Rotenberg in trust for	
decision made by a visa officer—		Lee L S E. ....	4,780
Green and Spiegel in trust for		<i>Authority—Federal Court Award IMM-4474-99</i>	
Chand R. ....	2,675	Settlement for legal costs resulting from wrongful	
<i>Authority—Federal Court Award IMM-5498-99</i>		decision made by an Immigration Officer—	
Settlement for legal costs resulting from wrongful		Mira Thow in trust for	
decision made by an Immigration Officer—		Milshstein A. ....	1,000
Munyonzwa Hamalengwa in trust for	500	<i>Authority—Federal Court Award IMM-4291-99</i>	
Clarke L C. ....		Settlement for counsel fees resulting from wrongful	
<i>Authority—Federal Court Award IMM-1050-99</i>		decision made by a visa officer—	
Settlement for legal cost resulting from 'denial of		Robin L Seligman, in trust for	
applications for landing and for rehabilitation—		Mustapha S. ....	3,500
David Matas in trust for		<i>Authority—Federal Court Award IMM-3951-99</i>	
Dee D G. ....	2,200	Settlement for legal costs resulting from a judicial	
<i>Authority—Federal Court Award T-578-99</i>		review hearing adjournment—	
Settlement for legal costs resulting from refusal		Joan Manafa in trust for	
of application for citizenship—		Odette M S. ....	300
Borden Ladner Gervais LLP, in trust for		<i>Authority—Federal Court Award IMM-3917-99</i>	
Diudea D. ....	500	<i>&amp; IMM-5048-99</i>	
<i>Authority—Federal Court Award T-144-00</i>		Settlement for legal costs resulting from wrongful	
Settlement for legal costs resulting from the		decision made by a visa officer—	
extension of time for filling—		Lorne Waldman in trust for	
Cassels Brock & Blackwell, in trust for		Phuti P. ....	4,306
Dominik A R. ....	300	<i>Authority—Federal Court Award IMM-4446-99</i>	
<i>Authority—Federal Court Award IMM-5007-99</i>		Settlement for legal costs resulting from an application	
Settlement for legal costs resulting from		for permanent residence being denied—	
wrongful decision made by a visa officer—		Stephen W Green in trust for	
T Viresh Fernando in trust for		Platonov A. ....	1,000
D'Souza V. ....	2,000	<i>Authority—Federal Court Award IMM-3832-99</i>	
<i>Authority—Federal Court Award IMM-5899-99</i>		Settlement for legal costs resulting from wrongful	
Settlement for legal costs resulting from		decision made by a visa officer—	
wrongful decision made by a visa officer—		McCrea & Associates, in trust for	
Mira Thow in trust for		Rabbi S F. ....	11,000
Fernando P K. ....	500	<i>Authority—Federal Court Award IMM-131-99</i>	
<i>Authority—Federal Court Award IMM-488-99</i>		Judgment against Khairuddin A in the matter of	
Settlement for legal costs resulting from a question		judicial review—	
not being certified by a judge of the Trial Division—		Receiver General of Canada. ....	(1,091)
Galati, Rodrigues & Associates in trust for		<i>Authority—Federal Court Award T-2674-97</i>	
Geza K et al & Smajda S et al. ....	1,500	Judgment against Hsu SS in the matter of	
<i>Authority—Federal Court Award IMM-346-00</i>		application for citizenship was granted—	
Settlement for legal costs resulting from wrongful		Receiver General of Canada. ....	(900)
decision made by an Immigration Officer—		<i>Authority—Federal Court Award IMM-800-99</i>	
Timothy Leahy in trust for		Settlement for legal costs resulting from issuance	
Goussakov V. ....	500	of deportation order—	
		Max Chaudhary in trust for	
		Russell R A. ....	2,958

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Superior Court of Justice</i> <i>00-CV-184475</i>		<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>	
Settlement of a claim as a result of an automobile seizure— Kenneth R Byers in trust for Smith B .....	3,532	<b>Department</b> <b>INDIAN AND INUIT AFFAIRS PROGRAM</b> <i>Authority—Supreme Court of British Columbia</i> <i>No 7838</i>	
<i>Authority—Federal Court Appeal A-456-99</i>		Payment of damages for breach of agreement Shutchin, Hutchins, Sokora— Grant in trust Name of plaintiff withheld <sup>(1)</sup> .....	45,160
Settlement of legal cost resulting from dismissal of appeal of a deportation order— David Matas in trust for Toledo W G .....	2,156	<i>Authority—Ontario Superior Court of Justice</i> <i>No 690/99</i>	
<i>Authority—Federal Court Award T-581-00</i>		Payment of cost and disbursements— Blake, Cassels & Graydon, LLP in trust for Six Nations of the Grand River .....	141,149
Settlement for legal costs resulting from dismissal of an application for citizenship— Lawrence Wong in trust for Wu Y Q .....	1,000	<i>Authority—Supreme Court of British Columbia S45488</i>	
<i>Authority—Federal Court Award IMM-3382-98</i>		Amount owing for water and sewer charges— Hope Heinrich in trust for Village of Burns Lake .....	32,306
Settlement for legal costs resulting from wrongful decision made by a visa officer— Timothy E Leahy in trust for Zhao Y .....	2,455	Amount owing for costs associated with court application— Hope Heinrich in trust for Village of Burns Lake .....	2,000
<i>Authority—Federal Court Award IMM-2366-00</i>		Amount owing for court costs for defendant— Hope Heinrich in trust for Village of Burns Lake .....	9,234
Settlement for legal cost resulting from missing documents in the applicant's file— Lawrence Wong & Associates, in trust for Zhu J P .....	500	<i>Authority—Federal Court Trial Division T-2954-93</i> <i>T2954-93</i>	
<i>Authority—Federal Court Award A-384-99</i>		Amount owing for payment of plaintiff's costs— Dubuc Osland .....	13,960
Settlement for legal costs resulting from dismissal of judicial review— Synder & Associates in trust for Ziyadah A M .....	1,926	Amount owing for payment of second counsel fees— Blake, Cassels & Graydon in trust for The Louis Bull Band .....	12,911
	125,843	<i>Authority—Federal Court Trial Division</i> <i>T-449-00</i>	
<b>ENVIRONMENT</b>		Amount owing for payment of plaintiff's costs— Dale Gibson in trust for Estate of Joseph Dumais .....	200
<b>Department</b> <i>Authority—Federal Court Award T-1534-97</i>		<i>Authority—Federal Court Trial Division</i> <i>T-300-99</i>	
Compensation for damage to animals— Hoy M A in trust for Fortyn K and Seaway Serpentarium .....	1,000	Amount owing for payment of plaintiff's costs— Brownlee Frylett .....	2,000
<b>HEALTH</b>			258,920
<b>Department</b> <i>NIICHO Rulling</i>		<b>JUSTICE</b>	
CHR Settlement Trust TB#828088 .....	45,700,000	<b>Department</b> <i>Authority—Federal Court Trial Division</i>	
<b>HUMAN RESOURCES DEVELOPMENT</b>		Payment of legal defence costs— Payment made to McCarthy, Tetraault, Ottawa in trust Re: Andersen Consulting .....	28,736
<b>Department</b> <i>Authority—Federal Court Award T1529-98</i>		<i>Authority—Alberta Provincial Court</i>	
Details not to be disclosed <sup>(1)</sup> .....	48,323	Payment of legal defence costs— Payment made to Field Atkinson Perraton - in trust Re: Brenda Lee Demone .....	12,408
<i>Authority—Federal Court Award T150-05-00498-958</i>			41,144
Lalonde C .....	43,362		
	91,685		

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>PRIVY COUNCIL</b>		<i>Authority—Federal Court Award A-381-98 (T-192-95)</i>	
<b>Chief Electoral Officer</b>		Payment of appeal costs and interest penalties relating to infringement of inmate's human rights and liberties because of daytime dead-lock—	
<i>Authority—Canadian International Trade Tribunal PR-2000-005</i>		Ernest Caron . . . . .	4,999
Costs incurred in filing and proceeding with complaint—		<i>Authority—Ontario Court (General Division) 98-CV-006618</i>	
Radiant Point Inc . . . . .	9,881	Compensation for serious irreparable physical and psychological damage as a result of the experimentation program "LSD 25 and electroshocks"—	
		Genest, Murray in trust for Dorothy Mills Proctor . . . . .	71,106
<b>SOLICITOR GENERAL</b>		<i>Authority—Ontario Court (General Division) 98-CV-006618</i>	
<b>Canadian Security Intelligence Service</b>		Compensation for serious irreparable physical and psychological damage as a result of the experimentation program "LSD 25 and electroshocks"—	
<i>Authority—Federal Court of Canada - Trial Division T-1883-95</i>		Gowling, Strathy and Henderson in trust for Dorothy Mills Proctor . . . . .	30,338
Payment of damages in dismissal action—		<i>Authority—Federal Court Award T-916-99</i>	
Schiller Coutts Weiler & Gibson in trust for		Compensation for the application of judicial review on the applicant preventive security file and the attached fees—	
K L Gilmour . . . . .	23,750	Me Stephen Fineberg in trust for Kevork Marachelian . . . . .	5,278
<i>Authority—Federal Court of Appeal A-872-97 &amp; A-873-97</i>		<i>Authority—Federal Court Award A-146-96</i>	
Payment of court costs—		Contract dispute relating to an increase in the federal sales tax for construction material and equipment from 5 percent to 6 percent—	
McCarthy Tétrault in trust for C C Ruby . . . . .	17,402	Hervé Pomerleau Inc PWGSC . . . . .	179,381
	41,152	<i>Authority—Ontario Court (General Division) 10515/96A</i>	
<b>Correctional Service</b>		The Crown's motion to dismiss the third party claim was dismissed with costs—	
<i>Authority—Federal Court Award T-698-99</i>		Bryce Geoffrey in trust for	
A Correctional Officer used unreasonable force by using carotid control to prevent an inmate from swallowing suspected contraband at Warkworth Institution—		Young V Watt and McCreary et al. . . . .	750
John Hill in trust for Michael Legault . . . . .	9,000	<i>Authority—Ontario Court (General Division) 1042/97</i>	
<i>Authority—Federal Court Award T-1435-91</i>		Compensation relating to injuries sustained in a motor vehicle accident in Kingston—	
Compensation due to alleges discrimination a lack of a federal prison for women in British Columbia—		Robert G Smart in trust for Diane Mary Beggs and James Kenneth Beggs . . . . .	100,000
Conroy & Company in trust for John W Conroy . . . . .	1,000	<i>Authority—Supreme Court of British Columbia C990172</i>	
<i>Authority—Federal Court Award T-2774-99</i>		Payment of the claimant's bill of costs—	
Compensation for being placed in a "double bunked" cell with a smoking inmate—		Stowe Ellis in trust for Beulah McGahey . . . . .	20,107
William James Bradford Canning . . . . .	2,500	<i>Authority—Supreme Court of British Columbia C990172</i>	
<i>Authority—Federal Court Award T-1215-98</i>		Compensation for the sexual assault of the plaintiff by the defendant while he was under the supervision of Correctional Service Canada—	
Court order for payment of plaintiff cost. The decision of the independent chairperson is quashed and a new hearing is ordered before a different independent chairperson—		Stowe Ellis in trust for Beulah McGahey . . . . .	215,000
Jeffrey M Whyte . . . . .	1,754		658,247
<i>Authority—Federal Court Award A-146-99</i>			699,399
Compensation for infringement of the Canadian charter of rights and freedoms—		<b>TRANSPORT</b>	
Emile Marguerita Marcus Mennes . . . . .	34	<b>Department</b>	
<i>Authority—Supreme Court of British Columbia C974938</i>		<i>Authority—Supreme Court Award 500-05-003449-855</i>	
Compensation for injuries sustained in relation to an assault at Kent Institution—		Settlement of a claim as a result of an accident on the Valleyfield bridge—	
Brunton & Company in trust for Terry Bunker . . . . .	12,500	Latraverse in trust for Canon Inc. . . . .	354,681
<i>Authority—Ontario Superior Court of Justice 55889/00</i>			
Compensation for having his image taken at Beaver Creek and broadcasted on a TV program without his consent—			
Fasken Martineau DuMoulin LLP in trust for			
Lenard Romanovitch . . . . .	1,500		
<i>Authority—Ontario Superior Court of Justice 55889/00</i>			
Compensation for having his image taken at Beaver Creek and broadcasted on a TV program without his consent—			
John L Hill in trust for			
Lenard Romanovitch . . . . .	3,000		

COURT AWARDS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>Canadian Transportation Agency</b>		<i>Authority—Federal Court Award T-688-89</i>	
<i>Authority—Ontario Superior Court Action</i>		Payment pursuant to a court case to obtain her	
<i>No C12603-93</i>		rightful benefits under the <i>Public Service</i>	
This is a payment pursuant to a mediated settlement		<i>Superannuation Act—</i>	
whereby the plaintiff has agreed to dismiss without		MacLaren Corlett in trust for Horswill N. ....	68,000
cost an action against the Agency and others—		<i>Authority—Federal Court Award</i>	
Edward Jupp, Q C in trust for Guy Sprint Charters Inc. ....	25,000	Payment pursuant to a complaint under the	
	<u>379,681</u>	<i>Canadian Human Rights Act</i> alleging	
		discrimination on the ground of disability, in	
		relation to language proficiency training and	
		testing methods—	
		Human Resources Development Department for	
		Green N. ....	48,323
<b>TREASURY BOARD</b>		<i>Authority—Ontario Superior Court</i>	
<b>Secretariat</b>		Costs awarded with respect to pension benefits—	
<i>Authority—Federal Court Certificate of Judgement</i>		Caroline Engelmann & Gottheil in trust. ....	5,500
<i>T-2160-99</i>		Nelligan Power in trust . . . . .	5,500
Payments for the pay equity settlement pursuant		Raven, Allen, Cameron & Ballantyne in trust . . . . .	5,500
to section 30 of the <i>Crown Liabilities and</i>			<u>3,021,058,416</u>
<i>Proceedings Act</i> . . . . .	3,020,925,593	Total. ....	<u>3,069,458,357</u>

# SECTION 11

**2000-2001**

***PUBLIC ACCOUNTS OF CANADA***

## **Federal-Provincial Shared-Cost Programs**

### **CONTENTS**

	<i>Page</i>
Agriculture and Agri-Food.....	11.2
Canadian Heritage .....	11.4
Environment .....	11.4
Fisheries and Oceans.....	11.6
Health.....	11.12
Human Resources Development .....	11.12
Indian Affairs and Northern Development.....	11.12
Industry .....	11.16
Justice.....	11.18
National Defence.....	11.20
Natural Resources .....	11.20
Public Works and Government Services .....	11.22
Solicitor General .....	11.22
Transport .....	11.22

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f)

adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

### FEDERAL-PROVINCIAL SHARED-COST PROGRAMS (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Canada Agriculture Infrastructure Program . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Saskatchewan Agri-Food Innovation Agreement . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to 4-H clubs . . . . .	7	8	15	8
	<b>8</b>	<b>8</b>	<b>14</b>	<b>9</b>
	<i>180</i>	<i>153</i>	<i>295</i>	<i>167</i>
Crop insurance and waterfowl . . . . .	127	912	459	1,786
	<b>118</b>	<b>758</b>	<b>405</b>	<b>1,939</b>
	<i>1,602</i>	<i>24,753</i>	<i>7,397</i>	<i>28,315</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>
Gross revenue insurance plan . . . . .	...	...	...	...
	...	...	...	<b>22</b>
	...	<i>9,813</i>	<i>2,315</i>	<i>4,904</i>
Net Income Stabilization Account . . . . .	91	2,988	1,673	1,470
	<b>89</b>	<b>2,357</b>	<b>1,456</b>	<b>1,333</b>
	<i>600</i>	<i>15,411</i>	<i>8,195</i>	<i>7,501</i>
New Brunswick Debt Refinancing Program . . . . .	...	...	...	...
	...	...	...	<b>68</b>
	...	...	...	<i>492</i>
Payments in connection with the <i>Farm Income Protection Act</i> — Canada/Nova Scotia Apple Industry Development Fund . . . . .	...	...	...	...
	...	...	<b>143</b>	...
	...	...	<i>286</i>	...
Payments in connection with the <i>Farm Income Protection Act</i> — Net Income Stabilization Account . . . . .	43	2,143	742	...
	<b>45</b>	<b>2,188</b>	<b>674</b>	...
	<i>173</i>	<i>8,344</i>	<i>2,665</i>	...

### 11.2 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	2,159	11,536	3,132	...	16,827	...	...	...	16,827
...	...	<b>2,962</b>	<b>15,362</b>	<b>3,800</b>	...	<b>22,124</b>	...	...	...	<b>22,124</b>
...	...	19,893	71,195	28,624	1,478	121,190	...	...	...	121,190
...	...	...	3,397	...	...	3,397	...	...	...	3,397
...	...	...	<b>7,792</b>	...	...	<b>7,792</b>	...	...	...	<b>7,792</b>
...	...	...	45,204	...	...	45,204	...	...	...	45,204
10	48	23	23	35	18	195	...	...	...	195
<b>20</b>	<b>58</b>	<b>21</b>	<b>33</b>	<b>29</b>	<b>25</b>	<b>225</b>	...	...	...	<b>225</b>
208	1,436	497	564	674	327	4,501	...	...	...	4,501
17,332	19,841	36,600	92,169	46,333	7,015	222,574	...	...	...	222,574
<b>17,396</b>	<b>26,032</b>	<b>38,328</b>	<b>68,026</b>	<b>56,933</b>	<b>7,555</b>	<b>217,490</b>	...	...	...	<b>217,490</b>
315,897	504,356	538,566	1,626,039	1,094,948	104,717	4,246,590	...	...	...	4,246,590
428	...	...	...	...	...	428	...	...	...	428
<b>1,319</b>	...	...	...	...	...	<b>1,319</b>	...	...	...	<b>1,319</b>
45,485	...	12,797	13,169	8,676	19,555	199,303	...	...	...	199,303
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	34,870	56	2,000	38,426	...	...	...	38,426
...	...	...	...	...	...	...	...	...	...	...
...	...	<b>60</b>	...	<b>18</b>	...	<b>100</b>	...	...	...	<b>100</b>
250,200	340,762	384,431	902,975	567,168	12,578	2,475,146	...	...	...	2,475,146
3,720	51,212	34,907	80,881	43,216	5,983	226,141	...	...	...	226,141
<b>3,234</b>	<b>50,503</b>	<b>34,502</b>	<b>81,713</b>	<b>63,420</b>	<b>5,433</b>	<b>244,040</b>	...	...	...	<b>244,040</b>
17,073	317,370	234,341	773,472	340,823	37,948	1,752,734	...	...	...	1,752,734
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>68</b>	...	...	...	<b>68</b>
...	...	...	...	...	...	492	...	...	...	492 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>143</b>	...	...	...	<b>143</b>
...	...	...	...	...	...	286	...	...	...	286
...	17,677	...	...	23,637	3,189	47,431	...	...	...	47,431
...	<b>16,467</b>	...	<b>75,000</b>	...	...	<b>94,374</b>	...	...	...	<b>94,374</b>
...	66,591	...	75,000	45,984	3,189	201,946	...	...	...	201,946

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Payments in connection with the <i>Farm Income Protection Act</i> —				
Safety Net Companion Programs .....	1,350	753	969	...
	<b>1,173</b>	<b>...</b>	<b>490</b>	<b>...</b>
	5,937	4,401	3,724	902
Payments in connection with the <i>Farm Income Protection Act</i> —				
Transition programs for Red Meats .....	...	...	...	...
	...	...	...	...
	...	181	209	124
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 .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Agricultural Income Disaster Assistance (AIDA) .....	220	2,717	4,902	2,527
	<b>157</b>	<b>6,348</b>	<b>2,553</b>	<b>610</b>
	377	9,065	7,455	3,137
<b>Canadian Food Inspection Agency</b>				
Rabies indemnification program .....	...	...	...	...
	...	...	...	...
	...	...	...	5
Total ministry .....	1,838	9,521	8,760	5,791
	<b>1,590</b>	<b>11,659</b>	<b>5,735</b>	<b>3,981</b>
	15,609	99,666	65,581	79,343
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Official language in education program .....	2,732	2,209	6,885	17,304
	<b>2,792</b>	<b>1,346</b>	<b>6,977</b>	<b>17,304</b>
	73,895	37,561	139,267	555,476
Winnipeg development agreement on culture .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>Parks Canada Agency</b>				
Canada/Alberta Strategic Alliance .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	2,732	2,209	6,885	17,304
	<b>2,792</b>	<b>1,346</b>	<b>6,977</b>	<b>17,304</b>
	73,895	37,561	139,267	555,476
<b>ENVIRONMENT</b>				
<b>Department</b>				
Canada/Newfoundland climate network expansion agreement .....	39	...	...	...
	...	...	...	...
	1,149	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
53,148	48,896	2,991	14,834	4,293	11,331	138,565	...	...	...	138,565
<b>34,859</b>	...	<b>1,529</b>	<b>5,657</b>	<b>15,323</b>	<b>313</b>	<b>59,344</b>	...	...	...	<b>59,344</b>
235,689	112,981	17,396	20,684	86,201	11,786	499,701	...	...	...	499,701
...	...	...	...	763	...	763	...	...	...	763
...	...	...	...	<b>2,020</b>	...	<b>2,020</b>	...	...	...	<b>2,020</b>
5,217	3,617	2,080	1,108	14,185	288	27,009	...	...	...	27,009
...	...	...	397	...	...	397	...	...	...	397
...	...	...	<b>560</b>	...	...	<b>560</b>	...	...	...	<b>560</b>
...	...	...	957	...	...	957	...	...	...	957
...	...	...	...	...	...	...	...	...	...	...
...	...	<b>60,000</b>	<b>180,000</b>	...	...	<b>240,000</b>	...	...	...	<b>240,000</b>
...	...	60,000	180,000	...	...	240,000	...	...	...	240,000 (f)
122,211	117,158	97,468	166,288	84,538	6,955	604,984	...	...	...	604,984
<b>118,115</b>	<b>53,080</b>	<b>55,416</b>	<b>92,980</b>	<b>77,767</b>	<b>15,917</b>	<b>422,943</b>	...	...	...	<b>422,943</b>
240,326	170,238	152,884	259,268	162,305	22,872	1,027,927	...	...	...	1,027,927 (1)
...	7	8	...	...	...	15	...	...	...	15
...	<b>5</b>	<b>7</b>	...	...	...	<b>12</b>	...	...	...	<b>12</b>
232	2,367	68	18	1	...	2,691	...	...	...	2,691
196,849	254,839	174,156	369,525	205,947	34,491	1,261,717	...	...	...	1,261,717
<b>174,943</b>	<b>146,145</b>	<b>192,825</b>	<b>527,123</b>	<b>219,310</b>	<b>29,243</b>	<b>1,312,554</b>	...	...	...	<b>1,312,554</b>
1,110,327	1,519,718	1,422,953	4,004,523	2,349,645	216,738	10,884,103	...	...	...	10,884,103
51,090	69,204	11,540	5,618	10,758	11,107	188,447	1,123	3,126	1,004	193,700
<b>51,526</b>	<b>67,232</b>	<b>11,835</b>	<b>5,517</b>	<b>13,684</b>	<b>12,106</b>	<b>190,319</b>	<b>2,117</b>	<b>1,114</b>	<b>887</b>	<b>194,437</b>
2,210,416	1,862,462	201,991	161,751	216,138	226,687	5,685,644	22,453	4,240	16,266	5,728,603
...	...	89	...	...	...	89	...	...	...	89
...	...	<b>204</b>	...	...	...	<b>204</b>	...	...	...	<b>204</b>
...	...	1,474	...	...	...	1,474	...	...	...	1,474
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	<b>782</b>	...	<b>782</b>	...	...	...	<b>782</b>
...	...	...	...	3,318	...	3,318	...	...	...	3,318 (f)
51,090	69,204	11,629	5,618	10,758	11,107	188,536	1,123	3,126	1,004	193,789
<b>51,526</b>	<b>67,232</b>	<b>12,039</b>	<b>5,517</b>	<b>14,466</b>	<b>12,106</b>	<b>191,305</b>	<b>2,117</b>	<b>1,114</b>	<b>887</b>	<b>195,423</b>
2,210,416	1,862,462	203,465	161,751	219,456	226,687	5,690,436	22,453	4,240	16,266	5,733,395
...	...	...	...	...	...	39	...	...	...	39
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,149	...	...	...	1,149

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Canada/Quebec climate network expansion agreement . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
North American Waterfowl Management Plan . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Ottawa River regulation . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Protection and clean-up of St-Lawrence River . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Pulp and paper . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Water quantity survey agreement . . . . .	178	12	71	109
	<sup>(1)</sup> 144	<sup>(1)</sup> 10	<sup>(1)</sup> 115	<sup>(1)</sup> 119
	326	23	188	233
Weather radio network . . . . .	...	...	...	...
	...	...	...	2,000
	1,064	21	791	2,376
<b>Canadian Environmental Assessment Agency</b>				
Alberta Energy and Utilities Board . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Terra Nova Offshore Petroleum Board . . . . .	...	...	...	...
	...	...	...	...
	727,707	...	...	...
Total ministry . . . . .	217	12	71	109
	144	10	115	2,119
	730,246	44	979	2,609

## FISHERIES AND OCEANS

## Department

Atlantic Fisher Early Retirement Program . . . . .	2,042	...	...	...
	2,164	...	...	...
	10,096	43	2,688	...
BC Hydro Water Use Planning . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Burrard Inlet Environmental Action Plan . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/BC Agreement —Joint Habitat Restoration, Protection and Data Sharing . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
207	...	...	...	...	...	207	...	...	...	207
<b>205</b>	...	...	...	...	...	<b>205</b>	...	...	...	<b>205</b>
5,601	...	...	...	...	...	5,601	...	...	...	5,601
...	...	381	448	164	3	996	...	...	...	996
...	...	<b>386</b>	<b>370</b>	<b>147</b>	<b>2</b>	<b>905</b>	...	...	...	<b>905</b>
...	...	2,295	3,727	2,777	19	8,818	...	...	...	8,818
40	...	...	...	...	...	40	...	...	...	40
<b>27</b>	...	...	...	...	...	<b>27</b>	...	...	...	<b>27</b>
1,382	1,156	...	...	...	...	2,538	...	...	...	2,538
1,500	...	...	...	...	...	1,500	...	...	...	1,500
<b>1,200</b>	...	...	...	...	...	<b>1,200</b>	...	...	...	<b>1,200</b>
24,410	...	...	...	...	...	24,410	...	...	...	24,410
...	...	...	...	...	...	...	...	...	...	...
<b>300</b>	...	...	...	...	...	<b>300</b>	...	...	...	<b>300</b>
1,750	...	...	...	...	273	2,023	...	...	...	2,023
200	576	...	...	...	...	1,146	...	...	...	1,146
<b>200</b>	<b>577</b>	...	...	...	...	<b>1,165</b>	...	...	...	<b>1,165</b>
18,883	16,292	6,117	5,823	14,211	...	62,096	...	...	...	62,096
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>2,000</b>	...	...	...	<b>2,000</b>
...	...	...	...	...	...	4,252	...	...	...	4,252
...	...	...	...	23,636	...	23,636	...	...	...	23,636
...	...	...	...	<b>148,049</b>	...	<b>148,049</b>	...	...	...	<b>148,049</b> (1)
...	...	...	...	171,685	...	171,685	...	...	...	171,685 (1)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	727,707	...	...	...	727,707 (f)
1,947	576	381	448	23,800	3	27,564	...	...	...	27,564
<b>1,932</b>	<b>577</b>	<b>386</b>	<b>370</b>	<b>148,196</b>	<b>2</b>	<b>153,851</b>	...	...	...	<b>153,851</b>
52,026	17,448	8,412	9,550	188,673	292	1,010,279	...	...	...	1,010,279

...	...	...	...	...	...	2,042	...	...	...	2,042
...	...	...	...	...	...	<b>2,164</b>	...	...	...	<b>2,164</b>
673	...	...	...	...	...	13,500	...	...	...	13,500
...	...	...	...	...	207	207	...	...	...	207
...	...	...	...	...	<b>161</b>	<b>161</b>	...	...	...	<b>161</b>
...	...	...	...	...	517	517	...	...	...	517
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	<b>80</b>	<b>80</b>	...	...	...	<b>80</b>
...	...	...	...	...	552	552	...	...	...	552
...	...	...	...	...	361	361	...	...	...	361
...	...	...	...	...	<b>771</b>	<b>771</b>	...	...	...	<b>771</b>
...	...	...	...	...	2,356	2,356	...	...	...	2,356

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Defensible Methods Project (OMNR) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest Renewal— BC Watershed Restoration Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser Basin Management Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser River Estuary Management .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hamilton Harbour Remedial Action Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Arctic Survey—Rankin Inlet .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern Cod early Retirement Program .....	3,917	...	...	...
	<b>5,347</b>	...	...	...
	<b>67,764</b>	...	...	...
Operation of Alouette River hatchery .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Restoration of Atlantic salmon stocks in Lake Ontario .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Watershed Management Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canadian Fisheries Adjustment Restructuring Program .....	...	...	...	...
	<b>10,738</b>	...	...	...
	<b>24,047</b>	...	...	...
Habitat Manipulation Experiment in Sault Ste Marie (OMNR) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Lower Trophic Level Production in Lake Erie (ONT) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Productive Capacity Research .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	210	...	...	...	...	210	...	...	...	210
...	<b>190</b>	...	...	...	...	<b>190</b>	...	...	...	<b>190</b>
...	600	...	...	...	...	600	...	...	...	600
...	...	...	...	...	335	335	...	...	...	335
...	...	...	...	...	<b>161</b>	<b>161</b>	...	...	...	<b>161</b>
...	...	...	...	...	1,261	1,261	...	...	...	1,261
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	<b>75</b>	<b>75</b>	...	...	...	<b>75</b>
...	...	...	...	...	1,362	1,362	...	...	...	1,362
...	...	...	...	...	45	45	...	...	...	45
...	...	...	...	...	<b>100</b>	<b>100</b>	...	...	...	<b>100</b>
...	...	...	...	...	785	785	...	...	...	785
...	80	...	...	...	...	80	...	...	...	80
...	<b>70</b>	...	...	...	...	<b>70</b>	...	...	...	<b>70</b>
...	682	...	...	...	...	682	...	...	...	682
...	200	...	...	...	...	200	...	...	...	200
...	...	...	...	...	...	...	...	...	...	...
...	200	...	...	...	...	200	4,860	...	...	5,060
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	486	...	...	486
...	...	...	...	...	...	3,917	...	...	...	3,917
...	...	...	...	...	...	<b>5,347</b>	...	...	...	<b>5,347</b>
...	...	...	...	...	...	67,764	...	...	...	67,764
...	...	...	...	...	70	70	...	...	...	70
...	...	...	...	...	<b>50</b>	<b>50</b>	...	...	...	<b>50</b>
...	...	...	...	...	637	637	...	...	...	637
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	39	...	...	...	...	39	...	...	...	39
...	...	...	...	...	...	...	...	...	...	...
...	<b>39</b>	...	...	...	...	<b>39</b>	...	...	...	<b>39</b>
...	111	...	...	...	...	111	...	...	...	111
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>10,738</b>	...	...	...	<b>10,738</b>
...	...	...	...	...	...	24,047	...	...	...	24,047
...	139	...	...	...	...	139	...	...	...	139
...	<b>199</b>	...	...	...	...	<b>199</b>	...	...	...	<b>199</b>
...	458	...	...	...	...	458	...	...	...	458
...	22	...	...	...	...	22	...	...	...	22
...	<b>20</b>	...	...	...	...	<b>20</b>	...	...	...	<b>20</b>
...	164	...	...	...	...	164	...	...	...	164
...	303	...	...	...	...	303	...	...	...	303
...	<b>315</b>	...	...	...	...	<b>315</b>	...	...	...	<b>315</b>
...	738	...	...	...	...	738	...	...	...	738

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Puntledge River Steelhead . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Atlantic Salmon . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Methods & Standard Manual for Escapement . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
OMNR Watershed Workshop . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Effects of Hydro Ramping on Fish Habitat . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Project Quinte . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Alberta Health—Cristina Lake Fish Analysis, Swan Hills Analysis . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Aquaculture Database Division . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Escapement Database Division . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
First Nations Participation in Atlantic Salmon Watch Program . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Harvest Catch Database Maintenance . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Information Technology & Science Division . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Oxygen Toxicity Study on Atlantic Salmon Watch Program . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Science and Technology Internship Program . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Science Council of BC . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	7 <sup>(1)</sup>	7	...	...	...	7
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	36	36	...	...	...	36
...	...	...	...	...	41 <sup>(1)</sup>	41	...	...	...	41
...	...	...	...	...	77	77	...	...	...	77
...	...	...	...	...	14	14	...	...	...	14
...	...	...	...	...	16 <sup>(1)</sup>	16	...	...	...	16
...	...	...	...	...	30	30	...	...	...	30
...	25	...	...	...	...	25	...	...	...	25
...	10	...	...	...	...	10	...	...	...	10
...	35	...	...	...	...	35	...	...	...	35
...	252	...	...	...	...	252	...	...	...	252
...	330	...	...	...	...	330	...	...	...	330
...	582	...	...	...	...	582	...	...	...	582
...	207	...	...	...	...	207	...	...	...	207
...	222	...	...	...	...	222	...	...	...	222
...	429	...	...	...	...	429	...	...	...	429
...	...	...	...	...	93	93	...	...	...	93
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	93	93	...	...	...	93
...	327	...	...	...	...	327	...	...	...	327
...	...	...	...	...	...	...	...	...	...	...
...	327	...	...	...	...	327	...	...	...	327
...	...	...	...	...	215	215	...	...	...	215
...	...	...	...	...	180 <sup>(1)</sup>	180	...	...	...	180
...	...	...	...	...	595	595	...	...	...	595
...	...	...	...	...	220	220	...	...	...	220
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	220	220	...	...	...	220
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	163 <sup>(1)</sup>	163	...	...	...	163
...	...	...	...	...	173	173	...	...	...	173
...	...	...	...	...	8	8	...	...	...	8
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	8	8	...	...	...	8
...	...	...	...	...	4	4	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	4	4	...	...	...	4
...	120	...	...	...	...	120	...	...	...	120
...	...	...	...	...	...	...	...	...	...	...
...	120	...	...	...	...	120	...	...	...	120
...	...	...	...	...	157	157	...	...	...	157
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	157	157	...	...	...	157

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Species at risk in Ontario .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	5,959	...	...	...
	<b>18,249</b>	...	...	...
	<i>101,907</i>	<i>43</i>	<i>2,688</i>	...
<b>HEALTH</b>				
<b>Department</b>				
Alcohol and Drug Treatment and Rehabilitation .....	...	...	...	...
	<b>489</b>	<b>306</b>	<b>599</b>	<b>542</b>
	<i>3,752</i>	<i>918</i>	<i>6,523</i>	<i>4,102</i>
<b>HUMAN RESOURCES DEVELOPMENT</b>				
<b>Department</b>				
Canada Assistance Plan .....	...	...	...	...
	<b>24</b>	<b>747</b>	<b>(677)</b>	<b>466</b>
	<i>2,148,021</i>	<i>488,139</i>	<i>2,945,818</i>	<i>2,951,522</i>
Employability Assistance for people with disabilities .....	4,110	625	7,445	5,274
	<b>4,110</b>	<b>625</b>	<b>7,445</b>	<b>5,274</b>
	<i>73,901</i>	<i>7,628</i>	<i>123,257</i>	<i>103,779</i>
Total ministry .....	4,110	625	7,445	5,274
	<b>4,134</b>	<b>1,372</b>	<b>6,768</b>	<b>5,740</b>
	<i>2,221,922</i>	<i>495,767</i>	<i>3,069,075</i>	<i>3,055,301</i>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Beverly and Kaminuriak Caribou management agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
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 .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Infrastructure program .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	450	...	...	...	...	450	...	...	...	450
...	...	...	...	...	...	...	...	...	...	...
...	450	...	...	...	...	450	...	...	...	450
...	2,335	...	...	...	1,880	10,174	...	...	...	10,174
...	<b>1,395</b>	...	...	...	<b>1,805</b>	<b>21,449</b>	...	...	...	<b>21,449</b>
673	4,935	...	...	...	8,827	119,073	5,346	...	...	124,419
...	...	...	...	...	...	...	...	...	...	...
<b>2,866</b>	<b>4,783</b>	<b>694</b>	<b>670</b>	<b>1,366</b>	<b>1,640</b>	<b>13,955</b>	<b>282</b>	...	<b>263</b>	<b>14,500</b>
26,744	62,177	4,176	8,363	13,518	22,246	152,519	846	...	789	154,154
...	...	...	...	...	...	...	...	...	...	...
<b>13,889</b>	<b>30,312</b>	...	...	<b>11,446</b>	...	<b>56,207</b>	...	...	<b>(66)</b>	<b>56,141</b>
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
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
<b>39,133</b>	<b>65,362</b>	<b>7,914</b>	<b>9,953</b>	<b>22,343</b>	<b>27,000</b>	<b>189,159</b>	...	...	...	<b>189,159</b>
387,309	1,111,626	155,071	176,141	421,136	420,371	2,980,219	15,094	...	20,742	3,016,055
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
<b>53,022</b>	<b>95,674</b>	<b>7,914</b>	<b>9,953</b>	<b>33,789</b>	<b>27,000</b>	<b>245,366</b>	...	...	<b>(66)</b>	<b>245,300</b>
21,930,971	29,620,126	3,758,866	3,241,707	8,416,325	12,338,582	88,148,642	333,531	...	115,539	88,597,712
...	...	...	...	...	...	...	14	...	...	14
...	...	...	...	...	...	...	<b>14</b>	...	...	<b>14</b>
...	...	...	...	...	...	...	191	...	...	191
166	...	...	...	...	...	166	...	...	...	166
<b>146</b>	...	...	...	...	...	<b>146</b>	...	...	...	<b>146</b>
1,015	...	...	...	...	...	1,015	...	...	...	1,015
75,872	...	...	...	...	...	75,872	...	...	...	75,872
<b>70,463</b>	...	...	...	...	...	<b>70,463</b>	...	...	...	<b>70,463</b>
982,819	...	...	...	...	...	982,819	...	...	...	982,819
82	...	...	...	...	...	82	...	...	...	82
<b>82</b>	...	...	...	...	...	<b>82</b>	...	...	...	<b>82</b>
1,788	...	...	...	...	...	1,788	...	...	...	1,788
177	2,065	...	1,400	...	...	3,642	...	...	...	3,642
<b>102</b>	<b>1,738</b>	...	<b>1,908</b>	...	...	<b>3,748</b>	...	...	...	<b>3,748</b>
279	14,886	...	9,511	...	...	24,676	...	...	...	24,676
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	6,753	...	...	6,753
...	...	...	...	...	...	...	...	...	...	...

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Infrastructure rehabilitation—Schefferville.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint Education Capital Agreement—IANC, Manow—NAN bands.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Natural resources development .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Newfoundland agreement.....	8,325	...	...	...
	9,307	...	...	...
	112,760	...	...	...
Northeastern Quebec agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern flood agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Roads on reserves .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite agreement—Algonquins of Barrière Lake .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite economic development negotiations .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite Indian services .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite treaty negotiations .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Nunavik Housing .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Interim Resource Management Assistance Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Nunavik Commission .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Labrador Inuit Agreement .....	...	...	...	...
	23	...	...	...
	23	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	...	...	...
<b>33</b>	...	...	...	...	...	<b>33</b>	...	...	...	<b>33</b>
2,685	...	...	...	...	...	2,685	...	...	...	2,685
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	33,060	...	...	...	...	33,060	...	...	...	33,060
...	605	...	...	...	...	605	...	...	...	605
...	<b>500</b>	...	...	...	...	<b>500</b>	...	...	...	<b>500</b>
...	11,186	...	...	...	...	11,186	...	...	...	11,186
...	...	...	...	...	...	8,325	...	...	...	8,325
...	...	...	...	...	...	<b>9,307</b>	...	...	...	<b>9,307</b>
...	...	...	...	...	...	112,760	...	...	...	112,760
2,060	...	...	...	...	...	2,060	...	...	...	2,060
<b>2,199</b>	...	...	...	...	...	<b>2,199</b>	...	...	...	<b>2,199</b>
49,877	...	...	...	...	...	49,877	...	...	...	49,877
...	...	1,834	...	...	...	1,834	...	...	...	1,834
...	...	<b>1,737</b>	...	...	...	<b>1,737</b>	...	...	...	<b>1,737</b>
...	...	112,929	...	...	...	112,929	...	...	...	112,929
...	...	3,490	...	...	...	3,490	...	...	...	3,490
...	...	<b>1,624</b>	...	...	...	<b>1,624</b>	...	...	...	<b>1,624</b>
...	...	23,967	...	...	...	23,967	...	...	...	23,967
...	126,781	...	...	...	...	126,781	...	...	...	126,781
...	<b>111,565</b>	...	...	...	...	<b>111,565</b>	...	...	...	<b>111,565</b>
...	1,486,553	...	...	...	...	1,486,553	...	...	...	1,486,553
474	...	...	...	...	...	474	...	...	...	474
<b>339</b>	...	...	...	...	...	<b>339</b>	...	...	...	<b>339</b>
4,598	...	...	...	...	...	4,598	...	...	...	4,598
...	...	...	...	...	...	...	...	...	...	...
...	<b>382</b>	...	...	...	...	<b>382</b>	...	...	...	<b>382</b>
...	3,159	...	...	...	...	3,159	...	...	...	3,159 (f)
...	...	...	...	...	...	...	...	...	...	...
...	<b>667</b>	...	...	...	...	<b>667</b>	...	...	...	<b>667</b>
...	9,620	...	...	...	...	9,620	...	...	...	9,620 (f)
...	...	...	...	...	5,536	5,536	...	...	...	5,536
...	...	...	...	...	<b>4,694</b>	<b>4,694</b>	...	...	...	<b>4,694</b>
...	...	...	...	...	32,384	32,384	...	...	...	32,384
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
2,500	...	...	...	...	...	2,500	...	...	...	2,500
...	...	...	...	...	...	...	1,200	...	...	1,200
...	...	...	...	...	...	...	<b>1,125</b>	...	...	<b>1,125</b>
...	...	...	...	...	...	...	3,545	...	...	3,545
209	...	...	...	...	...	209	...	...	...	209
<b>160</b>	...	...	...	...	...	<b>160</b>	...	...	...	<b>160</b>
369	...	...	...	...	...	369	...	...	...	369
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>23</b>	...	...	...	<b>23</b>
...	...	...	...	...	...	23	...	...	...	23

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Agreement concerning the implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik housing .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Seine River First Nation - HWY: 11 Expropriation .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Air charter in Labrador .....	4	...	...	...
	...	...	...	...
	4	...	...	...
Canada Geoscience Office .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	8,329	...	...	...
	<b>9,330</b>	...	...	...
	112,787	...	...	...
<b>INDUSTRY</b>				
<b>Department</b>				
Canada/Ontario infrastructure .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Eastern Ontario Economic Recovery Initiative .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Industrial and regional development .....	...	...	...	...
	...	...	...	...
	630,651	310,879	690,209	561,133
<b>Atlantic Canada Opportunities Agency</b>				
Cooperation agreements .....	6,531	3,451	9,162	9,287
	<b>8,707</b>	<b>12,919</b>	<b>36,990</b>	<b>15,636</b>
	178,783	106,482	185,607	187,125
Cooperation agreements - TAGS/CED .....	3,702	...	...	...
	<b>7,531</b>	...	<b>1,578</b>	...
	31,123	...	6,579	983
Cooperation agreements - TAGS/ER .....	10,010	...	2,769	83
	<b>12,717</b>	...	<b>2,856</b>	<b>791</b>
	63,651	...	10,206	2,307
<b>Economic development Agency of Canada for the Regions of Quebec</b>				
Canada/Quebec tourism development sub-agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
10,000	...	...	...	...	...	10,000	...	...	...	10,000
...	...	...	...	...	...	...	...	...	...	...
10,000	...	...	...	...	...	10,000	...	...	...	10,000
...	4	...	...	...	...	4	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...
...	4	...	...	...	...	4	...	...	...	4 (f)
...	...	...	...	...	...	4	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	4	...	...	...	4 (f)
...	...	...	...	...	...	...	...	415	...	415
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	415	...	415
89,040	129,455	5,324	1,400	...	5,536	239,084	1,214	415	...	240,713
<b>73,524</b>	<b>114,852</b>	<b>3,361</b>	<b>1,908</b>	...	<b>4,694</b>	<b>207,669</b>	<b>1,139</b>	...	...	<b>208,808</b>
1,055,930	1,558,468	136,896	9,511	...	32,384	2,905,976	10,489	415	...	2,916,880
...	...	...	...	...	...	...	...	...	...	...
...	<b>25,000</b>	...	...	...	...	<b>25,000</b>	...	...	...	<b>25,000</b>
...	795,771	...	...	...	...	795,771	...	...	...	795,771
...	...	...	...	...	...	...	...	...	...	...
...	<b>3,324</b>	...	...	...	...	<b>3,324</b>	...	...	...	<b>3,324</b>
...	8,681	...	...	...	...	8,681	...	...	...	8,681 (f)
4,128	...	...	...	...	...	4,128	...	...	...	4,128
<b>5,185</b>	...	...	...	...	...	<b>5,185</b>	...	...	...	<b>5,185</b>
491,993	279,136	312,968	193,718	142,342	162,075	3,775,104	30,708	...	13,439	3,819,251
2	...	...	...	...	...	28,433	...	...	...	28,433
<b>12</b>	...	...	...	...	...	<b>74,264</b>	...	...	...	<b>74,264</b>
16	139	...	...	...	...	658,152	...	...	...	658,152
...	...	...	...	...	...	3,702	...	...	...	3,702
...	...	...	...	...	...	<b>9,109</b>	...	...	...	<b>9,109</b>
...	...	...	...	...	...	38,685	...	...	...	38,685
...	...	...	...	...	...	12,862	...	...	...	12,862
...	...	...	...	...	...	<b>16,364</b>	...	...	...	<b>16,364</b>
...	...	...	...	...	...	76,164	...	...	...	76,164
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
26,201	...	...	...	...	...	26,201	...	...	...	26,201
10,024	...	...	...	...	...	10,024	...	...	...	10,024
<b>15,354</b>	...	...	...	...	...	<b>15,354</b>	...	...	...	<b>15,354</b>
619,605	...	...	...	...	...	619,605	...	...	...	619,605

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Contributions under the temporary economic reconstruction program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>Western Economic Diversification</b>				
Canada Infrastructure Works .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Partnership Agreements .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Upgrading the Port of Churchill to Hudson Bay Port Company .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Red River Flood Protection Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Infrastructure Canada Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	20,243	3,451	11,931	9,370
	<b>28,955</b>	<b>12,919</b>	<b>41,424</b>	<b>16,427</b>
	904,208	417,361	892,601	751,548
<b>JUSTICE</b>				
<b>Department</b>				
Fire-arms .....	...	221,735	1,009,637	1,135,316
	...	<b>175</b>	<b>658</b>	<b>934</b>
	2,220	222,713	1,013,707	1,139,930
Legal aid .....	1,546	262	2,808	1,401
	<b>1,557</b>	<b>254</b>	<b>2,831</b>	<b>1,363</b>
	29,668	4,443	55,867	26,165
Native courtworker .....	81	...	...	...
	<b>81</b>	...	<b>25</b>	...
	1,795	52	558	...
Young offenders assistance juvenile justice .....	5,504	2,129	6,501	5,081
	<b>4,925</b>	<b>1,944</b>	<b>5,936</b>	<b>4,640</b>
	68,754	27,052	81,944	64,530

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	...	...	...
<b>1,754</b>	...	...	...	...	...	<b>1,754</b>	...	...	...	<b>1,754</b>
13,789	...	...	...	...	...	13,789	...	...	...	13,789
...	...	...	...	69	5,751	5,820	...	...	...	5,820
...	...	<b>6,107</b>	<b>552</b>	<b>1,769</b>	<b>9,901</b>	<b>18,329</b>	...	...	...	<b>18,329</b>
...	...	81,859	69,262	207,918	266,480	625,519	...	...	...	625,519
...	...	1,890	5,937	4,578	1,086	13,491	...	...	...	13,491
...	...	<b>2,746</b>	<b>2,504</b>	<b>2,057</b>	...	<b>7,307</b>	...	...	...	<b>7,307</b>
...	...	10,409	9,541	15,268	1,086	36,304	...	...	...	36,304
...	...	4,099	...	...	...	4,099	...	...	...	4,099
...	...	<b>7,000</b>	...	...	...	<b>7,000</b>	...	...	...	<b>7,000</b>
...	...	11,899	...	...	...	11,899	...	...	...	11,899
...	...	6,365	...	...	...	6,365	...	...	...	6,365
...	...	<b>24,000</b>	...	...	...	<b>24,000</b>	...	...	...	<b>24,000</b>
...	...	30,365	...	...	...	30,365	...	...	...	30,365
...	...	268	...	42	...	310	...	...	...	310
...	...	...	...	...	...	...	...	...	...	...
...	...	268	...	42	...	310	...	...	...	310
14,154	...	12,622	5,937	4,689	6,837	89,234	...	...	...	89,234
<b>22,305</b>	<b>28,324</b>	<b>39,853</b>	<b>3,056</b>	<b>3,826</b>	<b>9,901</b>	<b>206,990</b>	...	...	...	<b>206,990</b>
1,151,604	1,083,727	447,768	272,521	365,570	429,641	6,716,549	30,708	...	13,439	6,760,696
15,220,283	9,982,989	...	...	...	8,404,188	35,974,148	...	...	...	35,974,148
<b>8,194</b>	<b>6,586</b>	...	...	<b>6</b>	<b>5,729</b>	<b>22,282</b>	...	...	...	<b>22,282</b>
15,240,375	10,007,714	2,464	2,190	4,567	8,417,123	36,053,003	1,137	...	1,297	36,055,437
16,682	35,725	3,135	2,490	6,630	9,148	79,827	...	...	...	79,827
<b>16,535</b>	<b>36,066</b>	<b>4,020</b>	<b>2,481</b>	<b>6,544</b>	<b>9,052</b>	<b>80,703</b>	...	...	...	<b>80,703</b>
322,683	669,538	63,487	49,461	124,096	161,439	1,506,847	24,435	...	7,605	1,538,887
481	889	321	500	865	860	3,997	...	...	...	3,997
<b>457</b>	<b>909</b>	<b>297</b>	<b>500</b>	<b>865</b>	<b>1,023</b>	<b>4,157</b>	...	...	...	<b>4,157</b>
8,241	14,484	6,110	7,194	19,859	18,704	76,997	6,554	...	2,167	85,718
34,732	65,701	6,394	7,671	17,601	21,381	172,695	3,202	1,662	1,205	178,764
<b>30,674</b>	<b>61,277</b>	<b>5,886</b>	<b>7,135</b>	<b>14,973</b>	<b>18,248</b>	<b>155,638</b>	<b>2,944</b> <sup>(1)</sup>	<b>1,517</b> <sup>(1)</sup>	<b>1,061</b>	<b>161,160</b>
474,999	875,349	80,797	99,234	200,160	246,729	2,219,548	62,622	3,179	18,736	2,304,085

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
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 .....	7,131 <b>6,563</b> 102,437	224,126 <b>2,373</b> 254,260	1,018,946 <b>9,450</b> 1,152,076	1,141,798 <b>6,937</b> 1,230,625
<b>NATIONAL DEFENCE</b>				
Joint emergency preparedness program and disaster financial assistance .....	230 <b>233</b> 16,844	474 <b>140</b> 6,854	200 <b>193</b> 8,625	144 <b>206</b> 30,801
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Canada/Newfoundland development fund .....	4,952 <b>2,877</b> 217,655	...	...	...
Canada/Newfoundland Offshore Petroleum Board .....	1,390 <b>1,564</b> 30,380	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	1,512 <b>832</b> 9,704	...
Mineral development agreement .....	...	...	...	...
	26,414	188	24,898	18,958
Quebec Ice Storm Recovery Program .....	...	...	...	...
	...	...	...	...
Ontario Ice Storm Recovery Program .....	...	...	...	...
	...	...	...	...
Total ministry .....	6,342 <b>4,441</b> 274,449	...	1,512 <b>832</b> 34,602	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	1,434	1,192	667	3,293
...	...	...	...	...	...	...	<b>1,274</b>	<b>1,178</b> <sup>(1)</sup>	<b>668</b> <sup>(1)</sup>	<b>3,120</b> <sup>(1)</sup>
...	...	...	...	...	...	...	2,708	2,370 <sup>(1)</sup>	1,335 <sup>(1)</sup>	6,413 <sup>(1)</sup>
15,272,178	10,085,304	9,850	10,661	25,096	8,435,577	36,230,667	4,636	2,854	1,872	36,240,029
<b>55,860</b>	<b>104,838</b>	<b>10,203</b>	<b>10,116</b>	<b>22,388</b>	<b>34,052</b>	<b>262,780</b>	<b>4,218</b>	<b>2,695</b>	<b>1,729</b>	<b>271,422</b>
16,046,298	11,567,085	152,858	158,079	348,682	8,843,995	39,856,395	97,456	5,549	31,140	39,990,540
51,467	51,530	367	176	332	5,471	110,391	190	152	161	110,894
<b>161,351</b>	<b>1,615</b>	<b>50,280</b>	<b>205</b>	<b>293</b>	<b>1,130</b>	<b>215,646</b>	<b>153</b>	<b>151</b>	<b>157</b>	<b>216,107</b>
774,047	133,392	205,630	16,285	80,867	42,898	1,316,243	4,962	303	4,911	1,326,419
...	...	...	...	...	...	4,952	...	...	...	4,952
...	...	...	...	...	...	<b>2,877</b>	...	...	...	<b>2,877</b>
...	...	...	...	...	...	217,655	...	...	...	217,655
...	...	...	...	...	...	1,390	...	...	...	1,390
...	...	...	...	...	...	<b>1,564</b>	...	...	...	<b>1,564</b>
...	...	...	...	...	...	30,380	...	...	...	30,380
...	...	...	...	...	...	1,512	...	...	...	1,512
...	...	...	...	...	...	<b>832</b>	...	...	...	<b>832</b>
...	...	...	...	...	...	9,704	...	...	...	9,704
...	...	...	...	...	...	...	...	...	...	...
103,555	27,651	17,418	7,147	4,414	9,090	239,733	4,280	...	2,956	246,969 (f)
2,409	...	...	...	...	...	2,409	...	...	...	2,409
<b>1,562</b> <sup>(1)</sup>	...	...	...	...	...	<b>1,562</b>	...	...	...	<b>1,562</b>
3,971	...	...	...	...	...	3,971	...	...	...	3,971
...	270	...	...	...	...	270	...	...	...	270
...	<sup>(1)</sup>	...	...	...	...	...	...	...	...	...
...	270	...	...	...	...	270	...	...	...	270
2,409	270	...	...	...	...	10,533	...	...	...	10,533
<b>1,562</b>	...	...	...	...	...	<b>6,835</b>	...	...	...	<b>6,835</b>
107,526	27,921	17,418	7,147	4,414	9,090	501,713	4,280	...	2,956	508,949

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
<b>REAL PROPERTY SERVICES PROGRAM</b>				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge.....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>Canada Mortgage and Housing Corporation</b>				
Cost-shared Housing Program.....	60,255	8,314	72,270	48,639
	<sup>(1)</sup>	<sup>(1)</sup>	<sup>(1)</sup>	<sup>(1)</sup>
	<b>61,294</b>	<b>8,846</b>	<b>71,476</b>	<b>49,263</b>
	834,830	114,692	913,833	553,150
Total ministry.....	60,255	8,314	72,270	48,639
	<b>61,294</b>	<b>8,846</b>	<b>71,476</b>	<b>49,263</b>
	834,830	114,692	913,833	553,150
<b>SOLICITOR GENERAL</b>				
<b>Department</b>				
Aboriginal policing.....	171	63	1,601	408
	<b>38</b>	<b>52</b>	<b>1,572</b>	<b>236</b>
	744	761	11,651	972
<b>TRANSPORT</b>				
<b>Department</b>				
Atlantic region freight assistance transition program.....	780	106	2,524	...
	<b>4,320</b>	<b>3,008</b>	<b>5,085</b>	<b>548</b>
	20,999	21,480	85,301	121,078
Highway improvements.....	...	...	35	9,500
	...	...	<b>2,033</b>	<b>34,500</b>
	286,482	...	73,874	249,453
National Safety Code.....	...	...	...	...
	<b>173</b>	<b>147</b>	<b>284</b>	<b>207</b>
	862	736	1,419	1,035
Outaouais Road Development.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Quebec Bridge Maintenance.....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	...	...	...
<b>51</b>	<b>51</b>	...	...	...	...	<b>102</b>	...	...	...	<b>102</b>
2,057	7,195	...	...	...	...	9,252	...	...	...	9,252
189,596	529,409	88,581	119,449	88,053	116,645	1,321,211	31,998	61,380	5,856	1,420,445
<b>224,682</b> <sup>(1)</sup>	<b>515,937</b> <sup>(1)</sup>	<b>90,348</b> <sup>(1)</sup>	<b>131,561</b> <sup>(1)</sup>	<b>82,387</b> <sup>(1)</sup>	<b>106,020</b> <sup>(1)</sup>	<b>1,341,814</b> <sup>(1)</sup>	<b>42,721</b> <sup>(1)</sup>	<b>54,430</b> <sup>(1)</sup>	<b>6,042</b> <sup>(1)</sup>	<b>1,445,007</b> <sup>(1)</sup>
2,630,999	6,740,445	956,095	1,689,297	1,310,993	1,303,354	17,047,688	1,245,588	115,810	58,800	18,467,886
189,596	529,409	88,581	119,449	88,053	116,645	1,321,211	...	...	...	1,321,211
<b>224,733</b>	<b>515,988</b>	<b>90,348</b>	<b>131,561</b>	<b>82,387</b>	<b>106,020</b>	<b>1,341,916</b>	<b>42,721</b>	<b>54,430</b>	<b>6,042</b>	<b>1,445,109</b>
2,633,056	6,747,640	956,095	1,689,297	1,310,993	1,303,354	17,056,940	1,245,588	115,810	58,800	18,477,138
15,047	16,163	3,174	6,474	4,292	4,440	51,833	197	415	1,222	53,667
<b>14,924</b>	<b>16,318</b>	<b>2,369</b>	<b>5,595</b>	<b>4,392</b>	<b>4,329</b>	<b>49,825</b>	<b>171</b>	<b>415</b>	<b>1,051</b>	<b>51,462</b>
81,918	174,822	37,963	47,745	44,233	40,726	441,535	5,436	830	10,394	458,195
21	...	...	...	...	...	3,431	...	...	...	3,431
<b>17,625</b>	...	...	...	...	...	<b>30,586</b>	...	...	...	<b>30,586</b>
78,022	...	...	...	...	...	326,880	...	...	...	326,880
...	...	...	...	...	...	9,535	...	...	...	9,535
...	...	...	...	...	...	<b>36,533</b>	...	...	...	<b>36,533</b>
410	...	...	...	...	...	610,219	...	...	...	610,219
...	...	...	...	...	...	...	...	...	...	...
<b>524</b>	<b>968</b>	<b>254</b>	<b>265</b>	<b>451</b>	<b>347</b>	<b>3,620</b>	<b>129</b>	...	<b>129</b>	<b>3,878</b>
3,233	4,840	1,268	1,325	2,255	1,735	18,708	645	...	645	19,998
1,838	...	...	...	...	...	1,838	...	...	...	1,838
<b>4,651</b>	...	...	...	...	...	<b>4,651</b>	...	...	...	<b>4,651</b>
14,574	...	...	...	...	...	14,574	...	...	...	14,574
600	...	...	...	...	...	600	...	...	...	600
<b>600</b>	...	...	...	...	...	<b>600</b>	...	...	...	<b>600</b>
2,700	...	...	...	...	...	2,700	...	...	...	2,700

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Strategic capital investment initiative—Highways and airports. . . . .	...	...	181	...
	...	...	<b>3,723</b>	...
	<i>10,000</i>	...	<i>101,724</i>	<i>150,508</i>
Total ministry. . . . .	780	106	2,740	9,500
	<b>4,493</b>	<b>3,155</b>	<b>11,125</b>	<b>35,255</b>
	<i>318,343</i>	<i>22,216</i>	<i>262,318</i>	<i>522,074</i>
Grand total. . . . .	118,337	248,901	1,132,361	1,238,337
	<b>142,745</b>	<b>42,178</b>	<b>156,266</b>	<b>138,010</b>
	<i>5,711,973</i>	<i>1,450,331</i>	<i>6,559,819</i>	<i>6,804,959</i>

Amounts in **roman** type are 2000-2001 expenditures.

Amounts in **bold face** type are 1999-2000 expenditures.

Amounts in **italic** type are expenditures from inception (including 2000-2001 expenditures).

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	23	204	...	...	...	204
<b>2,900</b>	...	...	...	...	<b>9</b>	<b>6,632</b>	...	...	...	<b>6,632</b>
77,980	108,751	35,258	35,333	30,000	30,898	580,452	10,015	...	10,072	600,539
2,459	...	...	...	...	23	15,608	...	...	...	15,608
<b>26,300</b>	<b>968</b>	<b>254</b>	<b>265</b>	<b>451</b>	<b>356</b>	<b>82,622</b>	<b>129</b>	...	<b>129</b>	<b>82,880</b>
176,919	113,591	36,526	36,658	32,255	32,633	1,553,533	10,660	...	10,717	1,574,910
15,925,369	11,204,447	313,998	529,641	385,310	8,649,010	39,745,711	7,360	6,962	4,259	39,764,292
<b>864,848</b>	<b>1,098,709</b>	<b>410,526</b>	<b>696,339</b>	<b>530,864</b>	<b>232,278</b>	<b>4,312,763</b>	<b>50,930</b>	<b>58,805</b>	<b>10,192</b>	<b>4,432,690</b>
47,358,455	54,493,512	7,389,026	9,663,137	13,374,631	23,548,093	176,353,936	1,771,755	127,147	264,951	178,517,789

<sup>(1)</sup> Amends previous year's *Public Accounts of Canada*.

<sup>(f)</sup> Program completed.

# SECTION 12

2000-2001

*PUBLIC ACCOUNTS OF CANADA*

## Other Government-Wide Information

### CONTENTS

	<i>Page</i>
Budgetary details by allotment.....	12.2
Commissions.....	12.14
Education costs.....	12.16
Return on investments.....	12.18
Travel expenses of ministers and parliamentary secretaries.....	12.21

## Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

### BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			<b>CANADA CUSTOMS AND REVENUE AGENCY</b>		
<b>Department</b>			<b>Vote 1—Operating expenditures—</b>		
Vote 1—Operating expenditures—			Operating budget . . . . .	4,121,557,534	3,958,156,271
Operating budget . . . . .	446,716,333	444,138,855	Compensation to Canada Post Corporation . . . . .	9,729,283	7,743,368
AIDA . . . . .	36,932,123	36,932,123	Retroactive lump-sum payments—		
Frozen . . . . .	6,175,786		Operating budget . . . . .	3,850,000	2,438,000
Less: revenues netted against expenditures . . . . .	22,335,441	22,335,441	Yukon First Nations—Termination of tax exemption—		
	467,488,801	458,735,537	Operating budget . . . . .	754,000	699,000
Vote 5—Capital expenditures—			Treaty-based exemptions non-residents corporation—		
Capital . . . . .	39,628,574	39,622,172	Operating budget . . . . .	1,010,000	995,000
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i> . . . . .	4,818		Accrual accounting for tax revenues project—		
	39,623,756	39,622,172	Operating budget . . . . .	633,000	247,000
Vote 10—Grants and contributions—			Enhanced registered plans program—		
Grants and contributions . . . . .	796,371,953	716,616,256	Operating budget . . . . .	1,113,000	1,113,000
AIDA . . . . .	608,657,144	604,984,414	Officers powers and personal protection training—		
Frozen . . . . .	40,000,000		Operating budget . . . . .	10,339,000	7,909,000
	1,445,029,097	1,321,600,670	Addressing annual intake of A/R—		
Vote 15—Guarantee payments under the Spring Credit Advance Program for 2000-2001 . . . . .	1		Operating budget . . . . .	24,200,000	24,187,000
Statutory amounts . . . . .	547,230,094	542,748,072	Taxation migration rules—		
<b>Total Department . . . . .</b>	<b>2,499,371,749</b>	<b>2,362,706,451</b>	Operating budget . . . . .	6,383,000	5,285,000
<b>Canadian Dairy Commission</b>			Frozen . . . . .	15,014,000	
Vote 20—Program expenditures . . . . .	2,955,000	2,954,790	Less: revenues netted against expenditures . . . . .	140,826,000	132,797,526
<b>Canadian Food Inspection Agency</b>				4,053,756,817	3,875,975,113
Vote 25—Operating expenditures and contributions—			<b>Vote 5—Capital expenditures . . . . .</b>	<b>13,732,717</b>	<b>9,999,914</b>
Operating budget . . . . .	346,004,245	334,557,297	<b>Vote 10—Contributions . . . . .</b>	<b>121,655,373</b>	<b>118,953,137</b>
Grants and contributions . . . . .	467,627	467,627	<b>Statutory amounts . . . . .</b>	<b>555,944,893</b>	<b>555,792,693</b>
Less: revenues netted against expenditures . . . . .	52,755,755	52,755,755	<b>Total Ministry . . . . .</b>	<b>4,745,089,800</b>	<b>4,560,720,857</b>
	293,716,117	282,269,169			
Vote 30—Capital expenditures . . . . .	18,936,973	7,555,167	<b>CANADIAN HERITAGE</b>		
Statutory amounts . . . . .	60,497,184	60,457,103	<b>Department</b>		
	373,150,274	350,281,439	<b>Vote 1—Operating expenditures—</b>		
<b>Canadian Grain Commission</b>			Operating budget . . . . .	203,089,395	196,030,873
Vote 35—Program expenditures—			Frozen . . . . .	1,921,543	
Operating budget . . . . .	18,905,175	18,651,000	Less: revenues netted against expenditures . . . . .	4,148,000	3,208,621
Statutory amounts . . . . .	18,373,957	(737,367)		200,862,938	192,822,252
	37,279,132	17,913,633	<b>Vote 5—Grants and contributions . . . . .</b>	<b>782,816,062</b>	<b>767,901,546</b>
<b>Farm Credit Corporation</b>			<b>Statutory amounts . . . . .</b>	<b>17,155,864</b>	<b>17,134,879</b>
Vote 36a—Program expenditures . . . . .	2,000,000	2,000,000	<b>Total Department . . . . .</b>	<b>1,000,834,864</b>	<b>977,858,677</b>
<b>Total Ministry . . . . .</b>	<b>2,914,756,155</b>	<b>2,735,856,313</b>	<b>Canada Council</b>		
			<b>Vote 15—Payments to the Canada Council . . . . .</b>	<b>127,430,000</b>	<b>127,430,418</b>

### 12.2 OTHER GOVERNMENT-WIDE INFORMATION

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Canadian Broadcasting Corporation</b>			<b>National Arts Centre Corporation</b>		
Vote 20—Payments to the Canadian Broadcasting Corporation for operating expenditures—			Vote 60—Payments to the National Arts Centre Corporation—		
Other operating costs .....	794,058,000	794,058,000	Other operating costs .....	17,837,000	17,836,565
Frozen .....	8,998,000		Capital repairs and payments to the City of Ottawa .....	7,000,000	7,000,000
	803,056,000	794,058,000		24,837,000	24,836,565
Vote 25—Payments to the Canadian Broadcasting Corporation for working capital .....	4,000,000	4,000,000	<b>National Battlefields Commission</b>		
Vote 30—Payments to the Canadian Broadcasting Corporation for capital expenditures—			Vote 65—Program expenditures—		
Other operating costs .....	104,017,000	104,017,000	Operating budget .....	11,385,314	10,963,466
Frozen .....	9,702,000		Statutory amounts .....	1,337,427	1,337,377
	113,719,000	104,017,000		12,722,741	12,300,843
	920,775,000	902,075,000	<b>National Capital Commission</b>		
<b>Canadian Film Development Corporation</b>			Vote 70—Payment to the National Capital Commission for operating expenditures .....	49,050,000	49,050,000
Vote 35—Payments to the Canadian Film Development Corporation—			Vote 75—Payment to the National Capital Commission for capital expenditures .....	34,750,000	34,750,000
Other operating costs .....	92,838,000	92,744,625	Vote 80—Payment to the National Capital Commission for grants and contributions—		
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i> .....	93,375		Other operating costs .....	13,684,000	13,683,978
	92,744,625	92,744,625	Frozen .....	220,000	
<b>Canadian Museum of Civilization</b>			Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i> .....	22	
Vote 40—Payments to the Canadian Museum of Civilization for operating and capital expenditures .....	52,120,219	52,120,219		13,903,978	13,683,978
<b>Canadian Museum of Nature</b>				97,703,978	97,483,978
Vote 45—Payments to the Canadian Museum of Nature for operating and capital expenditures .....	24,183,998	24,183,998	<b>National Film Board</b>		
<b>Canadian Radio-television and Telecommunications Commission</b>			Vote 85—National Film Board Revolving Fund—Operating loss—		
Vote 50—Program expenditures—			Operating budget .....	73,740,693	70,828,407
Operating budget .....	34,554,633	34,423,414	Grants and contributions .....	319,000	234,950
Less: revenues netted against expenditures .....	30,086,000	30,086,000	Less: revenues netted against expenditures .....	8,900,000	8,021,723
	4,468,633	4,337,414		65,159,693	63,041,634
Statutory amounts .....	5,048,207	5,040,000	Statutory amounts .....	11,623,294	(27,644)
	9,516,840	9,377,414		76,782,987	63,013,990
<b>National Archives of Canada</b>			<b>National Gallery of Canada</b>		
Vote 55—Program expenditures—			Vote 90—Payments to the National Gallery of Canada for operating and capital expenditures .....	33,459,487	33,459,487
Operating budget .....	45,448,805	44,332,927	Vote 95—Payment to the National Gallery of Canada for the purchase of objects for the collection .....	3,000,000	3,000,000
Grants and contributions .....	2,465,000	2,465,000		36,459,487	36,459,487
	47,913,805	46,797,927			
Statutory amounts .....	6,287,142	6,237,142			
	54,200,947	53,035,069			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>National Library</b>			Vote 10—Grants and contributions—		
Vote 100—Program expenditures—			Grants and contributions . . . . .	372,534,915	366,360,580
Operating budget . . . . .	34,290,760	33,030,835	Frozen . . . . .	8,467,901	
Grants and contributions . . . . .	46,000	29,031		381,002,816	366,360,580
	34,336,760	33,059,866	Statutory amounts . . . . .	61,064,904	61,062,131
Statutory amounts . . . . .	4,252,174	4,238,000	<b>Total Department . . . . .</b>	<b>949,717,986</b>	<b>903,618,435</b>
	38,588,934	37,297,866			
<b>National Museum of Science and Technology</b>			<b>Immigration and Refugee Board of Canada</b>		
Vote 105—Payments to the National Museum of Science and Technology for operating and capital expenditures . . . . .	23,849,214	23,849,214	Vote 15—Program expenditures—		
			Operating budget . . . . .	88,366,967	86,105,413
			Statutory amounts . . . . .	12,012,143	12,012,143
				100,379,110	98,117,556
<b>Parks Canada Agency</b>			<b>Total Ministry . . . . .</b>	<b>1,050,097,096</b>	<b>1,001,735,991</b>
Vote 110—Program expenditures—					
Operating budget . . . . .	339,133,236	317,971,956	<b>ENVIRONMENT</b>		
Grants and contributions . . . . .	4,209,050	4,209,050	<b>Department</b>		
Frozen . . . . .	2,408,473		Vote 1—Operating expenditures—		
	345,750,759	322,181,006	Operating budget . . . . .	578,084,935	557,067,451
Vote 115—Payments to the New Parks and Historic Sites Account . . . . .	10,000,000	10,000,000	Frozen . . . . .	3,289,338	
Statutory amounts . . . . .	112,305,637	104,806,468	Less: revenues netted against expenditures . . . . .	79,053,000	77,276,225
	468,056,396	436,987,474		502,321,273	479,791,226
			Vote 5—Capital expenditures—		
<b>Public Service Commission</b>			Capital . . . . .	39,677,206	39,525,416
Vote 120—Program expenditures—			Frozen . . . . .	3,530,931	
Operating budget . . . . .	119,580,831	118,397,951		43,208,137	39,525,416
Frozen . . . . .	14,587		Vote 10—Grants and contributions—		
	119,595,418	118,397,951	Grants and contributions . . . . .	64,554,663	64,151,665
Statutory amounts . . . . .	22,565,424	13,953,290	Frozen . . . . .	313,782	
	142,160,842	132,351,241		64,868,445	64,151,665
			Statutory amounts . . . . .	56,666,796	56,589,190
<b>Status of Women—Office of the Co-ordinator</b>			<b>Total Department . . . . .</b>	<b>667,064,651</b>	<b>640,057,497</b>
Vote 125—Operating expenditures—					
Operating budget . . . . .	9,867,400	9,718,829	<b>Canadian Environmental Assessment Agency</b>		
Vote 130—Grants . . . . .	9,250,000	9,250,000	Vote 15—Program expenditures—		
Statutory amounts . . . . .	1,194,133	1,193,000	Operating budget . . . . .	13,981,743	9,980,174
	20,311,533	20,161,829	Grants and contributions . . . . .	471,049	471,049
<b>Total Ministry . . . . .</b>	<b>3,223,279,605</b>	<b>3,123,567,907</b>	Frozen . . . . .	129,208	
			Less: revenues netted against expenditures . . . . .	3,591,000	209,796
<b>CITIZENSHIP AND IMMIGRATION</b>				10,991,000	10,241,427
<b>Department</b>			Statutory amounts . . . . .	1,146,256	1,146,000
Vote 1—Operating expenditures—				12,137,256	11,387,427
Operating budget . . . . .	457,091,512	428,644,729	<b>Total Ministry . . . . .</b>	<b>679,201,907</b>	<b>651,444,924</b>
Interim federal health program . . . . .	35,945,000	35,934,468			
Frozen . . . . .	1,282,113		<b>FINANCE</b>		
	494,318,625	464,579,197	<b>Department</b>		
Vote 2a—Write-off of outstanding loans . . . . .	706,641	601,273	ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM		
Vote 5—Capital expenditures . . . . .	12,625,000	11,015,254	Vote 1—Operating expenditures—		
			Operating budget . . . . .	89,451,101	85,431,101
			Frozen . . . . .	225,874	

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Less: revenues netted against expenditures .....	8,344,260	8,344,260	Other operating costs .....	7,500,000	5,342,423
	81,332,715	77,086,841	Frozen .....	9,255,697	
Vote 5—Grants and contributions .....	345,000,000	194,371,832	Less: revenues netted against expenditures .....	50,611,000	47,285,996
Statutory amounts .....	762,366,836	582,256,354		1,034,069,179	996,114,416
	1,188,699,551	853,715,027	Vote 5—Capital expenditures .....	183,132,823	178,051,880
<b>PUBLIC DEBT PROGRAM</b>			Vote 10—Grants and contributions—		
Statutory amounts .....	46,448,287,349	46,448,287,349	Grants and contributions .....	294,041,357	240,099,544
			Frozen .....	577,069	
				294,618,426	240,099,544
<b>FEDERAL-PROVINCIAL TRANSFERS PROGRAM</b>			Statutory amounts .....	114,975,803	113,607,644
Vote 15—Transfer payments to the territorial governments—			<b>Total Ministry .....</b>	<b>1,626,796,231</b>	<b>1,527,873,484</b>
Operating budget .....	1,489,000,000	1,492,100,647			
Statutory amounts .....	25,473,169,689	25,473,169,689	<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		
	26,962,169,689	26,965,270,336	<b>Department</b>		
<b>Total Department .....</b>	<b>74,599,156,589</b>	<b>74,267,272,712</b>	Vote 1—Operating expenditures—		
<b>Auditor General</b>			Operating budget .....	1,012,405,736	976,546,590
Vote 20—Program expenditures—			Y2K—		
Operating budget .....	52,089,881	50,694,163	Operating budget .....	530,000	
Grants and contributions .....	380,000	377,510	Hemispheric summits .....	14,224,795	13,524,795
Frozen .....	90,444		Frozen .....	19,011,362	
	52,560,325	51,071,673	Less: revenues netted against expenditures .....	24,273,000	14,360,207
Vote 25—Salary of the Auditor General—				1,021,898,893	975,711,178
Operating budget .....	213,300	212,581	Vote 5—Capital expenditures—		
Statutory amounts .....	7,292,170	7,292,170	Capital .....	104,508,125	104,339,383
	60,065,795	58,576,424	Hemispheric summits .....	220,000	220,000
				104,728,125	104,559,383
<b>Canadian International Trade Tribunal</b>			Vote 10—Grants and contributions—		
Vote 30—Program expenditures—			Grants and contributions .....	435,519,338	376,838,473
Operating budget .....	8,037,000	7,458,839	Hemispheric summits .....	300,000	200,000
Statutory amounts .....	1,312,406	1,312,406		435,819,338	377,038,473
	9,349,406	8,771,245	Statutory amounts .....	111,972,979	97,605,172
			<b>Total Department .....</b>	<b>1,674,419,335</b>	<b>1,554,914,206</b>
<b>Financial Transactions and Reports Analysis Centre of Canada</b>			<b>Canadian Commercial Corporation</b>		
Vote 34a—Program expenditures—			Vote 15—Program expenditures .....	13,885,000	13,884,956
Operating budget .....	17,177,600	16,664,175			
<b>Office of the Superintendent of Financial Institutions</b>			<b>Canadian International Development Agency</b>		
Vote 35—Program expenditures—			Vote 20—Operating expenditures—		
Operating budget .....	2,193,106	2,193,106	Operating budget .....	147,104,433	141,427,529
Statutory amounts .....	65,681,032	(11,734,240)	Vote 25—Grants and contributions .....	1,569,543,000	1,568,449,145
	67,874,138	(9,541,134)	Statutory amounts .....	430,743,427	430,721,556
<b>Total Ministry .....</b>	<b>74,753,623,528</b>	<b>74,341,743,422</b>		2,147,390,860	2,140,598,230
<b>FISHERIES AND OCEANS</b>			<b>Export Development Corporation</b>		
Vote 1—Operating expenditures—			Statutory amounts .....	27,640,696	27,640,696
Operating budget .....	1,067,924,482	1,038,057,989	<b>International Development Research Centre</b>		
			Vote 40—Payments to the International Development Research Centre .....	88,570,000	88,570,000

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>International Joint Commission</b>			<b>Hazardous Materials Information Review Commission</b>		
Vote 45—Program expenditures—			Vote 10—Program expenditures—		
Operating budget .....	5,170,500	4,959,271	Operating budget .....	2,267,750	1,934,689
Statutory amounts .....	485,000	485,000	Statutory amounts .....	296,000	296,000
	5,655,500	5,444,271		2,563,750	2,230,689
<b>NAFTA Secretariat, Canadian Section</b>			<b>Canadian Institutes of Health Research</b>		
Vote 50—Program expenditures—			Vote 6a—Operating expenditures—		
Operating budget .....	2,140,000	1,636,787	Operating budget .....	19,203,545	18,850,250
Statutory amounts .....	140,000	140,000	Vote 7a—Grants .....	380,724,570	369,833,298
	2,280,000	1,776,787	Statutory amounts .....	1,364,019	1,351,541
<b>Northern Pipeline Agency</b>				401,292,134	390,035,089
Vote 55—Program expenditures—			<b>Patented Medicine Prices Review Board</b>		
Operating budget .....	243,000	101,118	Vote 25—Program expenditures—		
Statutory amounts .....	22,000	22,000	Operating budget .....	3,352,349	3,296,133
	265,000	123,118	Public hearings .....	300,000	184,431
<b>Total Ministry .....</b>	<b>3,960,106,391</b>	<b>3,832,952,264</b>		3,652,349	3,480,564
<b>GOVERNOR GENERAL</b>			Statutory amounts .....	518,966	517,000
Vote 1—Program expenditures—				4,171,315	3,997,564
Operating budget .....	14,215,757	14,189,258	<b>Total Ministry .....</b>	<b>2,742,903,032</b>	<b>2,716,802,668</b>
Grants and contributions .....	11,000				
Frozen .....	26,981		<b>HUMAN RESOURCES DEVELOPMENT</b>		
	14,253,738	14,189,258	<b>Department</b>		
Statutory amounts .....	1,779,845	1,779,373	Vote 1—Operating expenditures—		
<b>Total Ministry .....</b>	<b>16,033,583</b>	<b>15,968,631</b>	Operating budget .....	2,042,604,824	1,980,969,862
<b>HEALTH</b>			Limitation Act—CSLP .....	2,409,000	1,756,710
<b>Department</b>			Opportunity funds .....	3,221,833	2,540,998
Vote 1—Operating expenditures—			Frozen .....	5,200,000	
Operating budget .....	717,035,503	696,013,938	Less: revenues netted against expenditures .....	1,484,363,198	1,438,570,263
Capital .....	12,843,216	12,843,216		569,072,459	546,697,307
Aboriginal health—			Vote 5—Grants and contributions—		
Operating budget .....	199,651,410	197,770,200	Grants and contributions .....	883,909,385	745,080,446
Capital .....	2,603,000	2,603,000	Opportunity funds .....	26,445,000	20,620,780
Revenues netted against expenditures .....	(9,083,000)	(7,201,790)	Frozen .....	22,431,412	
Non-insured health services .....	459,752,200	459,752,200		932,785,797	765,701,226
Frozen .....	1,951,000		Vote 6a—Government Annuity Account .....	11,758	11,758
Less: revenues netted against expenditures .....	57,568,000	48,708,256	Statutory amounts .....	25,695,440,590	25,695,149,354
	1,327,185,329	1,313,072,508	<b>Total Department .....</b>	<b>27,197,310,604</b>	<b>27,007,559,645</b>
Vote 5—Grants and contributions—			<b>Canada Industrial Relations Board</b>		
Grants and contributions .....	405,184,004	405,156,050	Vote 10—Program expenditures—		
Aboriginal health—			Operating budget .....	10,160,042	9,846,672
Grants and contributions .....	526,590,700	526,590,700	Statutory amounts .....	1,298,678	1,296,000
	931,774,704	931,746,750		11,458,720	11,142,672
Statutory amounts .....	75,915,800	75,720,068			
<b>Total Department .....</b>	<b>2,334,875,833</b>	<b>2,320,539,326</b>			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Canadian Artists and Producers Professional Relations Tribunal</b>			<b>Canadian Polar Commission</b>		
Vote 15—Program expenditures—			Vote 40—Program expenditures—		
Operating budget .....	1,586,000	1,152,011	Operating budget .....	915,700	893,580
Statutory amounts .....	138,000	138,000	Grants and contributions .....	18,500	18,500
				934,200	912,080
	1,724,000	1,290,011	Statutory amounts .....	68,000	68,000
				1,002,200	980,080
<b>Canadian Centre for Occupational Health and Safety</b>			<b>Total Ministry.....</b>	<b>5,158,503,888</b>	<b>5,106,999,755</b>
Vote 20—Program expenditures—					
Operating budget .....	8,241,476	6,688,187	<b>INDUSTRY</b>		
Less: revenues netted against expenditures .....	5,841,000	4,328,850	<b>Department</b>		
	2,400,476	2,359,337	Vote 1—Operating expenditures—		
Statutory amounts .....	431	431	Operating budget .....	602,636,190	583,307,654
	2,400,907	2,359,768	Year 2000—Industry's preparedness .....	600,000	16,021
<b>Total Ministry.....</b>	<b>27,212,894,231</b>	<b>27,022,352,096</b>	Less: revenues netted against expenditures .....	34,291,617	34,291,617
				568,944,573	549,032,058
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			Vote 5—Grants and contributions—		
<b>Department</b>			Grants and contributions .....	590,036,896	563,790,530
<b>ADMINISTRATION PROGRAM</b>			Frozen .....	44,000,000	
Vote 1—Program expenditures—				634,036,896	563,790,530
Operating budget .....	100,720,083	99,134,699	Statutory amounts .....	182,302,866	124,099,432
Grants and contributions .....	458,000	458,000			
	101,178,083	99,592,699	<b>Total Department.....</b>	<b>1,385,284,335</b>	<b>1,236,922,020</b>
Statutory amounts .....	8,884,193	8,879,520			
	110,062,276	108,472,219	<b>Atlantic Canada Opportunities Agency</b>		
			Vote 20—Operating expenditures—		
<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>			Operating budget .....	58,939,640	57,757,911
Vote 5—Operating expenditures—			Frozen .....	190,442	
Operating budget .....	393,791,507	388,088,885		59,130,082	57,757,911
Vote 10—Capital expenditures .....	2,146,548	2,140,591	Vote 21a—Debt write-off .....	3,442,816	3,442,816
Vote 15—Grants and contributions—			Vote 25—Grants and contributions—		
Grants and contributions .....	4,220,808,763	4,218,510,866	Grants and contributions .....	216,404,000	209,084,322
Frozen .....	1,816,483		Frozen .....	43,177,186	
	4,222,625,246	4,218,510,866		259,581,186	209,084,322
Statutory amounts .....	222,585,212	189,940,308	Statutory amounts .....	12,685,561	12,677,994
	4,841,148,513	4,798,680,650		334,839,645	282,963,043
<b>NORTHERN AFFAIRS PROGRAM</b>			<b>Canadian Space Agency</b>		
Vote 25—Operating expenditures—			Vote 30—Operating expenditures—		
Operating budget .....	108,346,760	101,335,253	Operating budget .....	114,949,944	111,399,187
Vote 30—Grants and contributions .....	62,821,900	62,726,320	Frozen .....	110,540	
Vote 35—Payments to Canada Post Corporation .....	24,800,000	24,493,743		115,060,484	111,399,187
Statutory amounts .....	10,322,239	10,311,490	Vote 35—Capital expenditures—		
	206,290,899	198,866,806	Personnel .....	4,118,729	4,118,729
<b>Total Department.....</b>	<b>5,157,501,688</b>	<b>5,106,019,675</b>	Capital .....	168,394,789	163,958,214
			Frozen .....	19,925,999	
			Less: revenues netted against expenditures .....	4,000,000	
				188,439,517	168,076,943
			Vote 40—Grants and contributions .....	32,624,000	32,605,395
			Statutory amounts .....	6,722,177	6,709,000
				342,846,178	318,790,525

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Competition Tribunal</b>			Vote 100—Grants .....	136,690,541	129,283,249
Vote 45—Program expenditures—			Statutory amounts .....	1,217,874	1,217,804
Operating budget .....	1,458,600	1,446,047		151,769,276	143,039,265
Statutory amounts .....	135,000	135,000			
	1,593,600	1,581,047	<b>Standards Council of Canada</b>		
<b>Copyright Board</b>			Vote 105—Payments to the Standards		
Vote 50—Program expenditures—			Council of Canada .....	5,446,000	5,446,000
Operating budget .....	1,774,425	1,624,125	<b>Statistics Canada</b>		
Statutory amounts .....	123,000	123,000	Vote 110—Program expenditures—		
	1,897,425	1,747,125	Operating budget .....	487,254,695	463,702,262
<b>Economic Development Agency of</b>			Grants and contributions .....	560,800	560,800
<b>Canada for the Regions of Quebec</b>			Less: revenues netted against		
Vote 55—Operating expenditures—			expenditures .....	87,890,000	79,505,737
Operating budget .....	33,616,978	32,003,393		399,925,495	384,757,325
Frozen .....	6,659		Statutory amounts .....	65,245,372	65,245,372
	33,623,637	32,003,393		465,170,867	450,002,697
Vote 60—Grants and contributions—			<b>Western Economic</b>		
Grants and contributions .....	149,847,751	149,450,168	<b>Diversification</b>		
Frozen .....	17,323,197		Vote 115—Operating expenditures—		
	167,170,948	149,450,168	Operating budget .....	44,015,530	41,955,827
Statutory amounts .....	51,727,510	51,695,972	Vote 120—Grants and contributions .....	144,662,000	142,420,382
	252,522,095	233,149,533	Statutory amounts .....	29,670,824	29,670,402
<b>Enterprise Cape Breton Corporation</b>				218,348,354	214,046,611
Vote 65—Payments to the Enterprise			<b>Total Ministry .....</b>	<b>4,404,036,655</b>	<b>4,077,432,127</b>
Cape Breton Corporation .....	33,614,000	33,614,000	<b>JUSTICE</b>		
<b>National Research Council</b>			<b>Department</b>		
<b>of Canada</b>			Vote 1—Operating expenditures—		
Vote 70—Operating expenditures—			Operating budget .....	299,076,818	299,076,818
Operating budget .....	295,929,139	289,832,176	Drug prosecution		
Frozen .....	2,015,619		fund—		
	297,944,758	289,832,176	Operating budget .....	23,339,293	23,339,293
Vote 75—Capital expenditures .....	61,160,200	61,143,696	Firearms program—		
Vote 80—Grants and contributions .....	148,812,430	148,431,563	Operating budget .....	154,900,712	154,900,712
Statutory amounts .....	120,383,423	91,769,959	Youth justice—		
	628,300,811	591,177,394	Operating budget .....	8,458,070	8,438,831
<b>Natural Sciences and Engineering</b>			Frozen .....	1,448,203	
<b>Research Council</b>				487,223,096	485,755,654
Vote 85—Operating expenditures—			Vote 5—Grants and contributions—		
Operating budget .....	24,569,023	23,792,568	Grants and contributions .....	57,183,396	60,662,167
Frozen .....	126,463		Firearms program .....	35,000,000	35,974,148
	24,695,486	23,792,568	Legal aid services .....	79,827,507	79,827,507
Vote 90—Grants .....	555,364,706	538,817,299	Youth justice cost-sharing		
Statutory amounts .....	2,343,877	2,343,000	agreements .....	179,130,197	178,765,197
	582,404,069	564,952,867	Youth justice renewal		
<b>Social Sciences and Humanities</b>			fund .....	15,536,000	7,150,940
<b>Research Council</b>				366,677,100	362,379,959
Vote 95—Operating expenditures—			Statutory amounts .....	40,510,341	40,488,799
Operating budget .....	13,817,142	12,538,212	<b>Total Department .....</b>	<b>894,410,537</b>	<b>888,624,412</b>
Frozen .....	43,719		<b>Canadian Human Rights</b>		
	13,860,861	12,538,212	<b>Commission</b>		
			Vote 10—Program expenditures—		
			Operating budget .....	16,317,977	15,763,034

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Pay equity cases—			<b>Supreme Court of Canada</b>		
Operating budget .....	1,794,555	1,572,954	Vote 45—Program expenditures—		
	18,112,532	17,335,988	Operating budget .....	13,999,000	13,524,547
Statutory amounts .....	2,274,208	2,271,000	125 <sup>th</sup> anniversary .....	499,674	498,339
	20,386,740	19,606,988	Frozen .....	56,463	
				14,555,137	14,022,886
<b>Canadian Human Rights Tribunal</b>			Statutory amounts .....	5,318,690	5,318,690
Vote 15—Program expenditures—				19,873,827	19,341,576
Operating budget .....	2,300,665	2,053,641	<b>Tax Court of Canada</b>		
Pay equity cases—			Vote 50—Program expenditures—		
Operating budget .....	1,171,592	713,016	Operating budget .....	11,292,290	11,281,292
Frozen .....	119,818		Frozen .....	65,314	
	3,592,075	2,766,657		11,357,604	11,281,292
Statutory amounts .....	105,000	105,000	Statutory amounts .....	1,211,880	1,210,000
	3,697,075	2,871,657		12,569,484	12,491,292
<b>Commissioner for Federal Judicial Affairs</b>			<b>Total Ministry.....</b>	<b>1,267,501,159</b>	<b>1,258,274,323</b>
Vote 20—Operating expenditures—			<b>NATIONAL DEFENCE</b>		
Operating budget .....	7,507,454	7,357,652	Vote 1—Operating expenditures—		
Frozen .....	15,509		Operating budget .....	8,612,345,872	8,583,902,383
Less: revenues netted against			Frozen .....	42,413,665	
expenditures .....	275,000	242,868	Less: revenues netted against		
	7,247,963	7,114,784	expenditures .....	406,354,915	406,354,915
Vote 25—Canadian Judicial				8,248,404,622	8,177,547,468
Council—Operating			Vote 5—Capital expenditures .....	2,238,887,528	2,156,971,448
expenditures—			Vote 10—Grants and contributions—		
Operating budget .....	654,649	633,170	Grants and contributions .....	248,617,828	231,717,898
Frozen .....	3,511		Frozen .....	334,827,252	
	658,160	633,170		583,445,080	231,717,898
Statutory amounts .....	255,823,862	255,823,862	Statutory amounts .....	904,484,237	903,727,764
	263,729,985	263,571,816	<b>Total Ministry.....</b>	<b>11,975,221,467</b>	<b>11,469,964,578</b>
<b>Federal Court of Canada</b>			<b>NATURAL RESOURCES</b>		
Vote 30—Program expenditures—			<b>Department</b>		
Operating budget .....	31,931,249	31,264,706	Vote 1—Operating expenditures—		
Statutory amounts .....	4,036,479	4,036,479	Operating budget .....	494,750,800	483,423,352
	35,967,728	35,301,185	Capital .....	12,280,000	11,342,017
<b>Law Commission of Canada</b>			Frozen .....	2,883,543	
Vote 35—Program expenditures—			Less: revenues netted against		
Operating budget .....	3,050,050	2,963,965	expenditures .....	22,298,000	20,941,841
Statutory amounts .....	146,000	146,000		487,616,343	473,823,528
	3,196,050	3,109,965	Vote 5—Grants and contributions .....	112,343,789	101,922,351
<b>Offices of the Information and Privacy Commissioners of Canada</b>			Statutory amounts .....	94,090,608	71,656,242
Vote 40—Program expenditures—			<b>Total Department.....</b>	<b>694,050,740</b>	<b>647,402,121</b>
Operating budget .....	12,182,960	11,869,868	<b>Atomic Energy of Canada Limited</b>		
Legal fees .....	182,414	182,414	Vote 20—Payments to Atomic		
	12,365,374	12,052,282	Energy of Canada Limited		
Statutory amounts .....	1,304,359	1,303,150	for operating and capital		
	13,669,733	13,355,432	expenditures .....	121,918,000	121,150,000
			<b>Canadian Nuclear Safety Commission</b>		
			Vote 15—Program expenditures—		
			Operating budget .....	49,589,439	49,550,709

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Grants and contributions.....	642,000	482,991	<b>PRIVY COUNCIL</b>		
Frozen .....	1,309,891		<b>Department</b>		
	51,541,330	50,033,700	Vote 1—Program expenditures—		
Statutory amounts .....	5,997,795	5,997,626	Operating budget .....	86,867,906	86,066,217
	57,539,125	56,031,326	Grants and contributions.....	5,697,000	5,008,937
				92,564,906	91,075,154
<b>Cape Breton Development Corporation</b>			Statutory amounts .....	10,635,737	10,610,737
Vote 25—Payments to the Cape Breton Development Corporation for operating and capital expenditures—			<b>Total Department.....</b>	<b>103,200,643</b>	<b>101,685,891</b>
Other operating costs .....	64,906,502	64,906,000	<b>Canadian Centre for Management Development</b>		
Frozen .....	21,068,498		Vote 5—Program expenditures—		
	85,975,000	64,906,000	Operating budget .....	16,461,956	16,289,872
			Grants and contributions.....	175,000	173,340
			Frozen .....	104,755	
<b>National Energy Board</b>				16,741,711	16,463,212
Vote 30—Program expenditures—			Statutory amounts .....	7,554,343	7,554,343
Operating budget .....	27,759,220	26,215,525		24,296,054	24,017,555
Statutory amounts .....	4,371,346	4,370,000			
	32,130,566	30,585,525	<b>Canadian Intergovernmental Conference Secretariat</b>		
<b>Total Ministry.....</b>	<b>991,613,431</b>	<b>920,074,972</b>	Vote 10—Program expenditures—		
<b>PARLIAMENT</b>			Operating budget .....	3,854,882	3,654,550
<b>The Senate</b>			Frozen .....	8,768	
Vote 1—Program expenditures—				3,863,650	3,654,550
Operating budget .....	32,566,602	32,514,001	Statutory amounts .....	340,147	340,000
Grants and contributions.....	330,453	330,453		4,203,797	3,994,550
Frozen .....	229,945		<b>Canadian Transportation Accident Investigation and Safety Board</b>		
	33,127,000	32,844,454	Vote 15—Program expenditures—		
Statutory amounts .....	19,900,343	19,900,343	Operating budget .....	26,718,199	26,687,236
	53,027,343	52,744,797	Frozen .....	745,000	
				27,463,199	26,687,236
<b>House of Commons</b>			Statutory amounts .....	3,464,004	3,457,856
Vote 5—Program expenditures—				30,927,203	30,145,092
Operating budget .....	180,315,200	173,668,391	<b>Chief Electoral Officer</b>		
Grants and contributions.....	753,900	748,312	Vote 20—Program expenditures—		
Less: revenues netted against expenditures .....	876,800	815,610	Operating budget .....	5,152,000	4,750,320
	180,192,300	173,601,093	Statutory amounts .....	198,104,839	198,104,794
Statutory amounts .....	91,762,871	91,762,871		203,256,839	202,855,114
	271,955,171	265,363,964	<b>Commissioner of Official Languages</b>		
<b>Library of Parliament</b>			Vote 25—Program expenditures—		
Vote 10—Program expenditures—			Operating budget .....	11,061,401	11,044,693
Operating budget .....	24,408,077	23,506,984	Statutory amounts .....	1,522,690	1,522,690
Less: revenues netted against expenditures .....	203,427	203,427		12,584,091	12,567,383
	24,204,650	23,303,557	<b>Millennium Bureau of Canada</b>		
Statutory amounts .....	3,331,000	3,331,000	Vote 30—Operating expenditures—		
	27,535,650	26,634,557	Operating budget .....	8,836,939	8,031,947
<b>Total Ministry.....</b>	<b>352,518,164</b>	<b>344,743,318</b>	Frozen .....	86,061	
				8,923,000	8,031,947

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 35—Contributions—			Statutory amounts .....	868,325,072	51,121,833
Grants and contributions .....	71,812,000	63,137,383			
Frozen .....	14,464,001	63,137,383		3,003,287,098	2,077,580,235
	86,276,001				
Statutory amounts .....	569,000	569,000			
	95,768,001	71,738,330			
<b>National Round Table on the Environment and the Economy</b>			<b>CROWN CORPORATIONS PROGRAM</b>		
Vote 40—Program expenditures—			Vote 10—Payments to Queens Quay		
Operating budget .....	4,251,850	4,103,928	West Land Corporation .....	3,000,000	3,000,000
Statutory amounts .....	275,361	275,361	Vote 11a—Payments to Old Port of		
	4,527,211	4,379,289	Montreal Corporation Inc. ....	12,671,000	12,610,000
				15,671,000	15,610,000
<b>Public Service Staff Relations Board</b>			<b>Total Department .....</b>	<b>3,018,958,098</b>	<b>2,093,190,235</b>
Vote 45—Program expenditures—			<b>Canada Information Office</b>		
Operating budget .....	5,552,490	5,039,671	Vote 15—Program expenditures—		
Frozen .....	8,160		Operating budget .....	53,884,594	53,884,594
	5,560,650	5,039,671	Grants and contributions .....	2,844,664	2,341,384
Statutory amounts .....	743,048	742,329	Frozen .....	88,172	
	6,303,698	5,782,000		56,817,430	56,225,978
			Statutory amounts .....	1,217,454	1,217,454
<b>Security Intelligence Review Committee</b>				58,034,884	57,443,432
Vote 50—Program expenditures—			<b>Canada Mortgage and Housing Corporation</b>		
Operating budget .....	1,943,000	1,801,103	Vote 20—Operating expenditures .....	1,905,524,000	1,905,524,000
Statutory amounts .....	142,000	142,000	<b>Canada Post Corporation</b>		
	2,085,000	1,943,103	Vote 25—Payments to the Canada Post		
			Corporation for special purposes .....	257,210,000	257,210,000
<b>The Leadership Network</b>			<b>Total Ministry .....</b>	<b>5,239,726,982</b>	<b>4,313,367,667</b>
Vote 55—Program expenditures—			<b>SOLICITOR GENERAL</b>		
Operating budget .....	11,507,030	9,079,130	<b>Department</b>		
Frozen .....	71,970		Vote 1—Operating expenditures—		
	11,579,000	9,079,130	Operating budget .....	39,485,595	36,397,562
Statutory amounts .....	743,000	743,000	Vote 5—Grants and contributions .....	45,908,200	45,041,939
	12,322,000	9,822,130	Statutory amounts .....	2,863,246	2,863,246
<b>Total Ministry .....</b>	<b>499,474,537</b>	<b>468,930,437</b>	<b>Total Department .....</b>	<b>88,257,041</b>	<b>84,302,747</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			<b>Canadian Security Intelligence Service</b>		
<b>Department</b>			Vote 10—Program expenditures—		
<b>GOVERNMENT SERVICES PROGRAM</b>			Operating budget .....	197,045,544	196,236,683
Vote 1—Operating expenditures—			Statutory amounts .....	456,718	451,832
Operating budget .....	797,405,532	772,245,224		197,502,262	196,688,515
Grants and contributions .....	1,671,000	1,147,741	<b>Correctional Service</b>		
Real property services .....	1,368,493,716	1,329,424,264	Vote 15—Penitentiary Service and		
Banking fees .....	36,770,000	32,859,360	National Parole Service—		
Canada in the Americas .....	1,944,626	1,499,776	Operating expenditures—		
Frozen .....	31,576,594		Operating budget .....	1,117,453,941	1,091,963,904
Less: revenues netted against			Grants and contributions .....	4,479,809	4,479,809
expenditures .....	570,986,347	570,986,347		1,121,933,750	1,096,443,713
	1,666,875,121	1,566,190,018			
Vote 5—Capital expenditures .....	468,086,905	460,268,384			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures—			Statutory amounts .....	61,000	61,000
Capital .....	126,051,000	114,597,802		829,000	591,532
Frozen .....	7,000,000				
	133,051,000	114,597,802	<b>Royal Canadian Mounted Police</b>		
Statutory amounts .....	151,525,174	126,672,768	<b>Public Complaints Commission</b>		
	1,406,509,924	1,337,714,283	Vote 50—Program expenditures—		
<b>National Parole Board</b>			Operating budget .....	5,029,250	4,844,315
Vote 25—Program expenditures—			Frozen .....	54,750	
Operating budget .....	27,384,685	27,066,861		5,084,000	4,844,315
Grants and contributions .....	35,000	16,800	Statutory amounts .....	405,000	405,000
	27,419,685	27,083,661		5,489,000	5,249,315
Statutory amounts .....	3,863,975	3,854,250	<b>Total Ministry .....</b>	<b>3,238,294,703</b>	<b>3,134,857,266</b>
	31,283,660	30,937,911	<b>TRANSPORT</b>		
<b>Office of the Correctional Investigator</b>			<b>Department</b>		
Vote 30—Program expenditures—			Vote 1—Operating expenditures—		
Operating budget .....	1,902,152	1,875,231	Operating budget .....	501,888,972	498,777,772
Frozen .....	45,048		Frozen .....	1,042,272	
	1,947,200	1,875,231	Less: revenues netted against expenditures .....	317,333,848	317,333,848
Statutory amounts .....	195,000	195,000		185,597,396	181,443,924
	2,142,200	2,070,231	Vote 5—Capital expenditures—		
<b>Royal Canadian Mounted Police</b>			Capital .....	77,663,000	72,859,114
Vote 35—Law enforcement—Operating expenditures—			Frozen .....	3,732,000	
Operating budget .....	871,403,178	826,777,692		81,395,000	72,859,114
Grants and contributions .....	1,389,880	1,202,139	Vote 10—Grants and contributions—		
Contract policing services—			Grants and contributions .....	263,321,001	232,465,216
Operating budget .....	996,335,000	982,720,616	Frozen .....	4,578,101	
Revenues netted against expenditures .....	(876,525,000)	(842,413,626)		267,899,102	232,465,216
Program integrity .....	46,093,000	45,343,577	Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.—		
Compensation and benefits .....	51,208,000	51,208,000	Other operating costs .....	34,587,000	33,846,765
Hemispheric summits .....	8,342,000	8,342,000	Frozen .....	4,054,000	
Prime Minister led summits .....	1,099,575	1,099,575		38,641,000	33,846,765
Frozen .....	51,617		Vote 20—Payments to Marine Atlantic Inc.—		
Less: revenues netted against expenditures .....	9,629,000	6,181,254	Other operating costs .....	48,700,000	38,560,054
	1,089,768,250	1,068,098,719	Frozen .....	300,000	
Vote 40—Law enforcement—Capital expenditures—				49,000,000	38,560,054
Capital .....	47,905,407	47,905,407	Vote 25—Payments to VIA Rail Canada Inc. ....	231,603,000	231,603,000
Contract policing services .....	63,883,593	63,224,783	Statutory amounts .....	127,035,374	124,941,736
Cell retrofit program .....	3,000,000	3,000,000	<b>Total Department .....</b>	<b>981,170,872</b>	<b>915,719,809</b>
Program integrity .....	8,200,000	8,200,000	<b>Canadian Transportation Agency</b>		
Prime Minister led summits .....	2,500,000	2,500,000	Vote 30—Program expenditures—		
Frozen .....	4,003,000		Operating budget .....	23,154,433	20,554,659
	129,492,000	124,830,190	Grants and contributions .....	4,000	
Statutory amounts .....	287,021,366	284,373,823		23,158,433	20,554,659
	1,506,281,616	1,477,302,732	Statutory amounts .....	3,060,972	3,056,626
<b>Royal Canadian Mounted Police External Review Committee</b>				26,219,405	23,611,285
Vote 45—Program expenditures—			<b>Civil Aviation Tribunal</b>		
Operating budget .....	768,000	530,532	Vote 35—Program expenditures—		
			Operating budget .....	1,100,750	1,020,244

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts .....	100,000	100,000	Less: revenues netted against expenditures .....	113,646,000	69,351,068
	1,200,750	1,120,244		966,575,000	956,656,253
<b>Total Ministry.....</b>	<b>1,008,591,027</b>	<b>940,451,338</b>	Statutory amounts .....	3,061,401,704	3,061,393,417
<b>TREASURY BOARD</b>			<b>Total Ministry.....</b>	<b>4,713,125,373</b>	<b>4,178,590,220</b>
<b>Secretariat</b>			<b>VETERANS AFFAIRS</b>		
Vote 1—Operating expenditures—			<b>Department</b>		
Operating budget .....	156,868,435	153,990,723	VETERANS AFFAIRS PROGRAM		
International year 2000 preparedness initiatives .....	65,000	65,000	Vote 1—Operating expenditures—		
Frozen .....	1,942,396		Operating budget .....	230,445,829	225,965,524
Less: revenues netted against expenditures .....	3,230,000	2,800,814	Other health purchased services—		
	155,645,831	151,254,909	Personnel .....	4,356,149	4,356,149
Vote 2—Grants and contributions—			Other health purchased services .....	359,932,621	352,579,556
Grants and contributions.....	24,168,001	9,285,641	Merchant navy veterans compensation .....	20,000,000	20,000,000
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i> .....	311,454		Frozen .....	371,230	
	23,856,547	9,285,641		615,105,829	602,901,229
Vote 5—Government contingencies—			Vote 5—Grants and contributions.....	1,480,927,000	1,462,514,541
Frozen .....	494,427,378		Statutory amounts .....	33,223,236	33,218,034
Vote 10—Government-wide initiatives—				2,129,256,065	2,098,633,804
Special purpose .....	5,667,240		<b>VETERANS REVIEW AND APPEAL BOARD PROGRAM</b>		
Frozen .....	1,068,673		Vote 10—Program expenditures—		
	6,735,913		Operating budget .....	8,681,336	8,340,124
Vote 15—Collective agreements.....	4,483,000		Statutory amounts .....	1,647,000	1,647,000
Vote 20—Public service insurance—				10,328,336	9,987,124
Other operating costs .....	1,079,977,000	1,025,740,908	<b>Total Ministry.....</b>	<b>2,139,584,401</b>	<b>2,108,620,928</b>
Grants and contributions.....	244,000	266,413	<b>GRAND TOTAL .....</b>	<b>163,912,973,346</b>	<b>159,853,325,486</b>

## Commissions

### General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

#### GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
<b>PRIVY COUNCIL</b>					
<b>Department</b>					
Indian Specific Claims Commission .....	330,400	263,915	2,367,457	1,920,016	4,881,788
This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the <i>Inquiries Act</i> . The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the Government in negotiating the settlement of their claim.					
Commission to Review Allowances of Parliamentarians .....		4,740	5,423	48,103	58,266
This Commission was established by Order in Council (PC 2001-79 dated January 12, 2001) pursuant to section 68 of the Parliament of Canada Act. The Commission is to inquire into the adequacy of the annual variations of sessional allowances payable to members of the Senate and the House of Commons and other allowances payable to them and to report thereon to the Governor in Council, in both official languages, with such recommendations as they consider appropriate.					

\* 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	2000-2001 Expenditures
	\$
<b>PRIVY COUNCIL</b>	
<b>Department</b>	
Indian Specific Claims Commission	
Augustine R (Commissioner) . . . . .	47,891
Bellegarde J D (Co-chairperson) . . . . .	52,272
Corcoran C T (Commissioner) . . . . .	39,573
Harper E (Commissioner) . . . . .	38,161
Prentice J E (Co-chairperson) . . . . .	39,205
Purdy S G (Commissioner) . . . . .	46,813
	<u>263,915</u>
Commission to Review Allowances of Parliamentarians	
Epp A J (Commissioner) . . . . .	<u>4,740</u>

## Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

### EDUCATION COSTS

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
		\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department.....	8	129,001	7,800	61,132	73,868	271,801
Canadian Food Inspection Agency .....	2	14,701	2,000	19,865	200	36,766
<b>CANADA CUSTOMS AND REVENUE AGENCY .....</b>	3	15,479				15,479
<b>CANADIAN HERITAGE</b>						
Canadian Radio-Television and Telecommunications Commission.....	1	25,600		8,000		33,600
National Archives of Canada .....	2	63,650				63,650
National Library .....	1	1,906			90	1,996
Parks Canada Agency .....	15	109,696	18,925	47,182	1,101	176,904
Public Service Commission .....	7	109,492	575	23,164	2,018	135,249
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department.....	8	72,137	6,311	62,051		140,499
<b>ENVIRONMENT</b>						
Department.....	3	21,331		1,011		22,342
<b>FISHERIES AND OCEANS .....</b>	5	98,747		82,607	1,264	182,618
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department.....	1		1,316			1,316
Canadian International Development Agency .....	5	92,641		19,551		112,192
<b>HEALTH</b>						
Department.....	36	345,833	77,806	272,874		696,513
Canadian Institutes of Health Research <sup>(3)</sup> .....	1	11,448		5,376		16,824
<b>HUMAN RESOURCES DEVELOPMENT</b>						
Department.....	47	211,496	20,162	53,868	1,015	286,541
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department.....	9	217,802	24,100	51,734	6,396	300,032
<b>INDUSTRY</b>						
Department.....	4	107,897	463	54,222		162,582
Canadian Space Agency .....	3	9,120	2,141	27,580	150	38,991
Copyright Board .....	2			4,225		4,225

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
		\$	\$	\$	\$	\$
Economic Development Agency of Canada for the Regions of Quebec .....	1	17,425		1,946	481	19,852
Statistics Canada .....	4	12,090			5,000	17,090
<b>JUSTICE</b>						
Department .....	13	251,027		4,854		255,881
Commissioner for Federal Judicial Affairs .....	1			1,129	67	1,196
Federal Court of Canada .....	2		36,777	2,000		38,777
<b>NATIONAL DEFENCE</b> .....	36	763,952	6,415	92,002	17,785	880,154
<b>NATURAL RESOURCES</b>						
Department .....	12	318,688	32,282	39,740		390,710
National Energy Board .....	2	22,819		4,093		26,912
<b>PARLIAMENT</b>						
House of Commons .....	1	18,220		10,100		28,320
<b>PRIVY COUNCIL</b>						
Chief Electoral Officer .....	1	41,908		24,600		66,508
The Leadership Network .....	1	40,432		21,000		61,432
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department .....	7	122,896		150,830		273,726
Canada Information Office .....	1	40,432	8,264	6,300	2,680	57,676
<b>SOLICITOR GENERAL</b>						
Department .....	2	28,553		5,318		33,871
Correctional Service .....	37	641,810		71,159	5,579	718,548
<b>TRANSPORT</b>						
Department .....	6	266,166	1,044	11,129	346	278,685
Canadian Transportation Agency .....	1	17,711		5,318		23,029
<b>VETERANS AFFAIRS</b> .....	2	30,546			1,623	32,169
<b>Total</b> .....	293	4,292,652	246,381	1,245,960	119,663	5,904,656

(1) Includes allowances in lieu of pay.

(2) Includes book allowances.

(3) Previously Medical Research Council.

## 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 2000-2001 <sup>(1)</sup>		Amount realized in 2000-2001 <sup>(1)</sup>
	\$		\$
<b>CONSOLIDATED ACCOUNTS—</b>		Port Alberni Port Authority—	
Atomic Energy of Canada Limited .....	<b>467,872</b>	Other .....	61,107
<b>CASH AND ACCOUNTS RECEIVABLE—</b>		Québec Port Authority—	
Interest on bank deposits .....	<b>586,050,227</b>	Other .....	461,490
<b>FOREIGN EXCHANGE ACCOUNTS—</b>		Saguenay Port Authority—	
International reserves held in the Exchange Fund		Other .....	69,265
Account—		Saint John Port Authority—	
Transfer of profit .....	2,879,414,376	Other .....	254,613
International Monetary Fund—Subscriptions—		Sept Iles Port Authority—	
Transfer of profit .....	162,093,640	Other .....	198,140
<b>Total foreign exchange accounts .....</b>	<b>3,041,508,016</b>	St. John's Port Authority—	
<b>LOANS, INVESTMENTS AND ADVANCES—</b>		Other .....	76,534
<b>Enterprise Crown corporations—</b>		Toronto Port Authority—	
Business Development Bank of Canada—		Other .....	136,155
Dividends .....	8,888,860	Trois-Rivières Port Authority—	
Canada Mortgage and Housing Corporation .....	543,728,942	Other .....	108,382
Farm Credit Corporation .....	60,757,760	Thunder Bay Port Authority—	
Farm syndicates loan fund .....	4,804	Other .....	43,160
	613,380,366	Vancouver Port Authority—	
Other—		Other .....	294,048
Bank of Canada—		Windsor Port Authority—	
Transfer of profit .....	2,027,241,497	Other .....	45,814
Canada Development Investment Corporation—			2,095,609,322
Dividend .....	5,000,000	<b>Total enterprise Crown corporations .....</b>	<b>2,708,989,688</b>
Canada Lands Company Limited—		<b>Portfolio investments—</b>	
Dividends .....	(191,000)	Petro-Canada Limited—	
Canada Ports Corporation—		Dividends .....	19,756,042
Dividends .....	43,375	<b>National governments including developing</b>	
Interport Loan Fund—		<b>countries—</b>	
Transfer of surplus .....	36,402,210	Developing countries—Foreign Affairs and	
Canada Post Corporation—		International Trade—Canadian International	
Dividends .....	18,900,000	Development Agency—International develop-	
Canadian Dairy Commission .....	2,334,725	ment assistance .....	2,483,211
Cape Breton Development Corporation .....	31,765	Development of export trade (loans administered by the	
Belledune Port Authority—		Export Development Corporation)—Foreign Affairs	
Other .....	55,746	and International Trade .....	115,926,366
Fraser River Port Authority—		Jamaica—Finance .....	1,455,432
Other .....	227,374	Thailand Financial Assistance Loan—Finance .....	42,329,878
Halifax Port Authority—		United Kingdom—Finance—United Kingdom Financial	
Other .....	529,071	Agreement Act, 1946 .....	557,405
Montreal Port Authority—		Deferred interest .....	5,255,389
Other .....	3,194,349	<b>Total national governments including developing</b>	
Nanaimo Port Authority—		<b>countries .....</b>	<b>168,007,681</b>
Other .....	64,405	<b>International organizations—</b>	
North Fraser Port Authority—		International Monetary Fund—	
Other .....	27,097	Poverty Reduction and Growth Facility .....	39,604,493

## RETURN ON INVESTMENTS—Continued

	Amount realized in 2000-2001 <sup>(1)</sup>		Amount realized in 2000-2001 <sup>(1)</sup>
	\$		\$
<b>Provincial and territorial governments—</b>		<b>ALBERTA—</b>	
<b>NEWFOUNDLAND—</b>		<b>Finance—</b>	
Finance—		Municipal Development and Loan	
Board .....	225,224	Board .....	27,938
Industry—		<b>BRITISH COLUMBIA—</b>	
Atlantic Development Board carry-over		Finance—	
projects .....	27,069	Municipal Development and Loan	
Atlantic Provinces Power Development		Board .....	22,179
Act. ....	2,759,610	<b>YUKON TERRITORY—</b>	
	3,011,903	Indian Affairs and Northern Development—	
<b>NOVA SCOTIA—</b>		Government of the Yukon Territory .....	15,270
Finance—		Total provincial and territorial governments .....	4,949,557
Municipal Development and Loan		<b>Other loans, investments and advances—</b>	
Board .....	3,510	Loans and accountable advances—	
Industry—		Foreign Affairs and International Trade—	
Atlantic Provinces Power Development		Personnel posted abroad .....	499,163
Act. ....	35,239	<b>Other—</b>	
	38,749	Agriculture and Agri-Food—	
<b>PRINCE EDWARD ISLAND—</b>		Construction of multi-purpose	
Finance—		exhibition buildings .....	\$ 361,967
Municipal Development and Loan		Gross Revenue Insurance Plan—	
Board .....	11,403	Interest on loans .....	37,071
Industry—			399,038
Atlantic Canada Opportunities Agency—		Citizenship and Immigration—	
Comprehensive development plan agreement .....	295,552	Transportation and assistance loans .....	909,961
	306,955	<b>Finance—</b>	
<b>NEW BRUNSWICK—</b>		Ottawa Civil Service Recreational Association .....	2,973
Finance—		Indian Affairs and Northern Development—	
Municipal Development and Loan		Yukon Energy Corporation .....	870,977
Board .....	58,852	Inuit loan fund .....	503
Industry—		Indian economic development fund .....	64,835
Atlantic Development Board		Council for Yukon Indians .....	732,021
carry-over projects .....	773,861	Native claimants .....	5,396,307
Atlantic Canada Opportunities Agency—		<b>Transport—</b>	
Special areas and highways agreement .....	92,510	Hamilton harbour commissioners .....	516
	925,223	St Lawrence Seaway Management	
<b>QUEBEC—</b>		Corporation .....	71,346
Finance—		<b>Veterans Affairs—</b>	
Federal-provincial fiscal		Veterans' Land Act Fund—	
arrangements .....	58,944	Advances .....	7,167
Municipal Development and Loan			8,455,644
Board .....	512,589	Total other loans, investments and advances .....	8,954,807
	571,533	<b>Total loans, investments and advances .....</b>	<b>2,950,262,268</b>
<b>SASKATCHEWAN—</b>		<b>OTHER ACCOUNTS—</b>	
Agriculture and Agri-Food—		Canadian Heritage—	
Agricultural service centres .....	28,294	Canadian Heritage Revolving Funds .....	338,467
Finance—		National Film Board .....	6,673
Municipal Development and Loan		Economic Development Agency of Canada for the	
Board .....	1,513	Regions of Quebec—	
	29,807	Other investment revenues—Hexavision	
		Technologies Inc. ....	102,715

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 2000-2001 <sup>(1)</sup>		Amount realized in 2000-2001 <sup>(1)</sup>
	\$		\$
Fisheries and Oceans—		Government Telecommunications and Informatics	
Demutualization Life Insurance .....	667,608	Services Revolving Fund. ....	137,300
Foreign Affairs and International Trade—		Optional Services Revolving Fund. ....	(677,978)
Interest on mission bank accounts .....	408,384	Royal Canadian Mounted Police—	
Indian Affairs and Northern Development—		Loans and advances to persons posted	
Stoney perpetual loan. ....	23,377	abroad—	
Indian housing assistance fund—		Interest. .... \$	5,919
On-reserve housing—Interest on guaranteed loans ...	944,452	Transfer of profit .....	(36,643)
Esso Ltd—Norman Wells Project profits .....	103,347,092		(30,724)
Industry—		<b>Total other accounts .....</b>	<b>106,438,039</b>
General development agreement—Other dividends. ....	12,300	<b>TOTAL RETURN ON INVESTMENTS .....</b>	<b>6,684,726,422</b>
National Defence—			
Interest on loans to employees posted abroad .....	833,801	<b>Summary—</b>	
Interest earned from funds on deposit with		Interest .....	1,417,200,957
suppliers. ....	15,118	Transfer of profits .....	5,172,096,605
Natural Resources—		Transfer of surpluses. ....	36,402,210
Natural Resources Revolving Funds .....	26,630	Dividends .....	56,132,997
Public Works and Government Services—		Other .....	2,893,653
Consulting and Audit Canada Revolving		<b>Total. ....</b>	<b>6,684,726,422</b>
Fund .....	282,824		

<sup>(1)</sup> The amounts reported in this column represent interest unless otherwise indicated.

## Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;

- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 13 of this volume entitled "House of Commons—Statement of sessional and expense allowances, and of travel expenses paid in 2000-2001";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

## TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount		Vote	Amount
		\$			\$
<b>AGRICULTURE AND AGRI-FOOD</b>			<b>FINANCE</b>		
Minister—			Minister—		
Hon L Vancielief .....	1	32,248	Hon P Martin .....	1	39,131
Secretary of State (Federal Economic Development Initiative for Northern Ontario) and (Rural Development)—			Secretary of State (International Financial Institutions)—		
Hon A Mitchell .....	1	20,452	Hon J Peterson .....	1	45,056
Parliamentary Secretary—			Parliamentary Secretary—		
L McCormick .....	1	1,783	R Cullen .....	1	6,610
<b>CANADA CUSTOMS AND REVENUE AGENCY</b>			<b>FISHERIES AND OCEANS</b>		
Minister—			Minister—		
Hon M Cauchon .....	1	8,747	Hon H S Dhaliwal .....	1	37,145
<b>CANADIAN HERITAGE</b>			Parliamentary Secretary—		
Minister—			L D O'Brien .....	1	2,118
Hon S Copps .....	1	159,847	<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		
Secretary of State (Amateur Sport)—			Ministers of Foreign Affairs—		
Hon D Coderre .....	1	38,620	Hon L Axworthy .....	1	17,526
Secretary of State (Multiculturalism)—			Hon J Manley .....	1	20,607
Hon H Fry .....	1	4,970	Minister for International Trade—		
Secretary of State (Status of Women)—			Hon P S Pettigrew .....	1	36,861
Hon H Fry .....	1	2,740	Minister for International Cooperation—		
Parliamentary Secretary—			Hon M Minna .....	20	112,249
M Bélanger .....	1	21,290	Secretary of State (Latin America and Africa)—		
<b>CITIZENSHIP AND IMMIGRATION</b>			Hon D Kilgour .....	1	74,182
Minister—			Secretaries of State (Asia and Pacific)—		
Hon E Caplan .....	1	56,054	Hon R Chan .....	1	32,376
Parliamentary Secretary—			Hon R D Pagtakhan .....	1	13,303
M Assad .....	1	8,110	<b>HEALTH</b>		
<b>ENVIRONMENT</b>			Minister—		
Minister—			Hon A Rock .....	1	47,767
Hon D Anderson .....	1	75,753	Parliamentary Secretary—		
Parliamentary Secretary—			Y Charbonneau .....	1	4,946
P Torsney .....	1	5,831			

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
<b>HUMAN RESOURCES DEVELOPMENT</b>			<b>PRIVY COUNCIL</b>		
Minister of Human Resources Development—			Prime Minister—		
Hon J Stewart .....	1	46,088	Rt Hon J Chrétien .....	1	8,259
Minister of Labour—			Deputy Prime Minister—		
Hon C Bradshaw .....	1	53,455	Hon H Gray .....	1	30,852
Secretary of State (Children and Youth)—			President of the Queen's Privy Council		
Hon E Blondin-Andrew .....	1	57,861	for Canada and Minister of Intergovernmental		
Parliamentary Secretary—			Affairs—		
R Folco .....	1	3,209	Hon S Dion .....	1	21,822
J Longfield .....	1	152	Leader of the Government in the House		
<b>INDIAN AFFAIRS AND NORTHERN</b>			of Commons—		
<b>DEVELOPMENT</b>			Hon D Boudria .....	1	46,908
Minister—			Leaders of the Government in the Senate—		
Hon R D Nault .....	1	99,721	Hon J B Boudreau .....	1	31,374
Parliamentary Secretary—			Hon S Carstairs .....	1	12,189
J B Finlay .....	1	16,535	<b>PUBLIC WORKS AND GOVERNMENT</b>		
<b>INDUSTRY</b>			<b>SERVICES</b>		
Ministers—			Minister—		
Hon J Manley .....	1	48,131	Hon A Gagliano .....	15	3,116
Hon B V Tobin .....	1	105,438	<b>SOLICITOR GENERAL</b>		
Secretary of State (Atlantic Canada			Solicitor General of Canada—		
Opportunities Agency—			Hon L MacAulay .....	1	64,964
Hon R Thibault .....	20	12,266	Correctional Service—		
Secretary of State (Science, Research and			Minister—		
Development)—			Hon L MacAulay .....	15	3,464
Hon G Normand .....	1	90,822	Parliamentary Secretary—		
Secretary of State (Western Economic			L Myers .....	1	3,421
Diversification) (Francophonie)—			<b>TRANSPORT</b>		
Hon R J Duhamel .....	115	22,396	Minister—		
<b>JUSTICE</b>			Hon D M Collenette .....	1	74,949
Minister of Justice and Attorney General			<b>TREASURY BOARD</b>		
of Canada—			President of the Treasury Board and Minister		
Hon A McLellan .....	1	28,783	responsible for Infrastructure—		
<b>NATIONAL DEFENCE</b>			Hon L Robillard .....	1	39,787
Minister—			<b>VETERANS AFFAIRS</b>		
Hon A Eggleton .....	1	71,686	Ministers—		
Parliamentary Secretaries—			Hon G S Baker .....	1	49,702
R Bertrand .....	1	6,291	Hon R J Duhamel .....	1	17,295
H D Clouthier .....	1	1,974	Parliamentary Secretaries—		
<b>NATURAL RESOURCES</b>			C Provenzano .....	1	3,413
Minister—			B Wood .....	1	2,770
Hon R E Goodale .....	1	68,085			
Minister for the Canadian Wheat					
Board—					
Hon R E Goodale .....	1	1,834			
Parliamentary Secretaries—					
B Serre .....	1	1,367			
B St. Denis .....	1	3,854			

# SECTION 13

**2000-2001**

***PUBLIC ACCOUNTS OF CANADA***

## **Other Miscellaneous Information**

### **CONTENTS**

	<i>Page</i>
Foreign Affairs and International Trade	
Expenditures for Canadian representation at international conferences and meetings .....	13.2
Travel expenses for Canadian representation at international conferences and meetings .....	13.4
Human Resources Development	
Compensation payments and administration expenses .....	13.9
Parliament	
Statement of sessional and expense allowances, and of travel and research expenses paid in 2000-2001 .....	13.10
Statement of sessional and expense allowances, and of travel expenses paid in 2000-2001 .....	13.12
Salaries of parliamentary secretaries to ministers paid in 2000-2001 .....	13.16
Privy Council	
Salaries and allowances to Ministers of State and Secretaries of State .....	13.18
Statement of expenditures—Statutory expenses of electoral events .....	13.19
Details of expenditures—37 <sup>th</sup> general election November 2000. ....	13.19
Details of expenditures—September 2000 by-elections .....	13.20
Details of expenditures—St. John's West by-election (May 2000) .....	13.20
Solicitor General	
Expenditures by institution .....	13.21
Treasury Board	
Details of amounts transferred to other ministries to supplement provisions of other votes .....	13.24

## Foreign Affairs and International Trade

### EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	\$
Conference on francophony in N'djamena Chad . . . . .	87,549
Conference of ministers of youth and sports (CONFES) Cairo . . . . .	14,802
Conference of the ministers of education sharing francophony (CONFEMEN) Bamako Mali . . . . .	20,199
Education ministers meetings (Tokyo, Okinawa and Singapore) . . . . .	271,057
Funeral Lea Rabin's in Israel . . . . .	600
Minister for International Co-operation (MINE) South Africa (Durban) International Conference on AIDS . . . . .	9,116
Minister for International Co-operation (MINE) visit to Dakar, Senegal . . . . .	9,812
Minister for International Co-operation (MINE) World Summit Social Development (WSSD) + 5 Geneva . . . . .	58,640
Minister of Foreign Affairs (MINA) and Minister of International Trade's (MINT) visit to Brunei Asia-Pacific Economic Cooperation Council (APEC) . . . . .	129,382
Minister of Foreign Affairs (MINA) Association of Southeast Asian Nation (ASEAN) Thailand . . . . .	38,815
Minister of Foreign Affairs (MINA) Austria Organization for Security and Cooperation in Europe (OSCE) . . . . .	7,955
Minister of Foreign Affairs (MINA) Barrow Alaska Arctic Council . . . . .	31,851
Foreign minister's meeting Brussels . . . . .	4,917
Minister of Foreign Affairs (MINA) Japan G-8 Foreign ministers meeting Miyazaki and Beijing . . . . .	105,133
Minister of Foreign Affairs (MINA) Mexico City . . . . .	11,336
Minister of Foreign Affairs (MINA) Non proliferation treaty to New York . . . . .	97,178
Minister of Foreign Affairs (MINA) Organization of American States (OAS) Peru . . . . .	9,917
Minister of Foreign Affairs (MINA) to Accra Ghana conference on War Affected Children . . . . .	108,738
Minister of Foreign Affairs (MINA) to Belgium North Atlantic Council (NAC) and Meeting Euro-Atlantic partnership Council (EAPC) . . . . .	13,336
Minister of Foreign Affairs (MINA) to Chile . . . . .	4,452
Minister of Foreign Affairs (MINA) to London U.K. Commonwealth Ministers Action Group (CMAG) (May 2000) . . . . .	5,994
Minister of Foreign Affairs (MINA) to London U.K. Commonwealth Ministers Action Group (CMAG) (March 2001) . . . . .	58,559
Minister of Foreign Affairs (MINA) to Syria memorial service and Washington . . . . .	19,298
Minister of Foreign Affairs (MINA) United Nations General Assembly (UNGA) 55 <sup>th</sup> session New York . . . . .	679,277
Minister of Foreign Affairs (MINA) United Nations Security in New York . . . . .	15,855
Minister of Foreign Affairs (MINA) visit to Florence, Italy for the ministerial Euro-Atlantic Partnership Council (EAPC) of NATO . . . . .	31,924
Minister of Foreign Affairs (MINA) visit to Lucerne Switzerland Human Security . . . . .	6,395
Minister of International Trade (MINT) Argentina Trade ministers meeting Free Trade Area of the Americas (FTAA) . . . . .	19,850
Minister of International Trade (MINT) Darwin Australia and Asia-Pacific Economic Cooperation Council (APEC) Trade Ministers . . . . .	123,508
Minister of International Trade (MINT) visit to Budapest, Bratislava, Prague and Ljubljana . . . . .	8,334
Minister of International Trade (MINT) visit to Buenos Aires, Argentina (FTAA) . . . . .	243

## Foreign Affairs and International Trade

### EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	\$
Minister of International Trade (MINT) visit to Washington (NAFTA Commission) .....	1,916
Prime Minister Douglas funeral in Dominica .....	7,250
Prime Minister's visit to China (Beijing, Shanghai and Hong Kong) for Team Canada .....	6,757,908
Prime Minister's visit to Boston for Team Canada .....	211,107
Prime Minister's visit to Central America and Caribbean .....	315,514
Prime Minister's visit to Jamaica Montego Bay CARICOM Summit .....	163,336
Prime Minister's visit to New York Millennium Summit .....	548,987
Prime Minister's visit to Okinawa Tokyo G-8 Summit .....	1,215,810
Prime Minister's visit to Paris and ministerial meeting held in Lisbon Canada-European Union (CDA-EU) summit .....	794,731
Prime Minister's visit to the 21 <sup>st</sup> Century Summit in Berlin .....	312,376
Prime Minister's visit to the Middle East (Israel, Palestine, Egypt, Lebanon, Jordan, Syria and Saudi Arabia) .....	1,922,799
Prime Minister's visit to the USA Durham, North Carolina .....	209,622
Prime Minister's visit to Washington .....	178,199
Olympic Games in Sydney Mrs. Chrétien .....	136,709
Start-up cost and advance team, First Ladies of the America conference in Lima (cancelled) .....	21,409
Start-up cost and advance team, Governor General visit to Chile and Argentina .....	372,554
Start-up cost and advance team, Pre advance for the Prime Minister's visit to Italy G-8 Summit .....	10,268
Start-up cost and advance team, Prime Minister's visit to Sweden European-Summit .....	16,681
Start-up cost and advance team, Prime Minister's visit to Brunei Asia-Pacific Economic Cooperation Council (APEC) (cancelled) .....	71,613
Francophony symposium, Bamako (APEC) .....	53,295
United Nations associated events New York .....	21,685
United Nations Commission on Human Rights 56 <sup>th</sup> session .....	142,275
United Nations Commission on Human Rights 57 <sup>th</sup> session .....	33,704
Women 2000 - United Nations General Assembly in Beijing+5 PRMNY .....	44,165
Women's conference on Francophony held in Luxemburg (previous fiscal year) .....	10,266
Ministerial pairing .....	17,076
Miscellaneous .....	26,964
Total .....	15,622,241

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>Conference on francophony in N'djamena Chad</i> .....	86,994	<i>Minister of Foreign Affairs (MINA) and Minister of International Trade's (MINT) visit to Brunei for Asia-Pacific Economic Cooperation Council (APEC)</i> .....	111,972
House of Commons		House of Commons	
Duhamel Hon. R.		Manley Hon. J.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Cousineau M., Fortin J., Guenette R., Lachapelle L., Lessard G.		Bowman A., Caron J., Carre S., Dube N., Gompe J., Johnstone V., Kramer J., Lasalle C., Laturre J., Martin M., Meness-Larocque K., Sloan J., St-Onge M.	
Other		<i>Minister of Foreign Affairs (MINA) Association of Southeast Asian Nation (ASEAN) Thailand</i> .....	37,161
Farmer V.		House of Commons	
<i>Conference of ministers of youth and sports (CONFEJES) Cairo</i> .....	14,634	Axworthy Hon. L.	
House of Commons		Foreign Affairs and International Trade	
Duhamel Hon. R.		Heatherington E., Johnstone V., Vidal G.	
Foreign Affairs and International Trade		<i>Minister of Foreign Affairs (MINA) Austria Organization for Security and Cooperation in Europe (OSCE)</i> .....	7,170
Bilodeau J., Granger P., Laprade S., Lessard G.		Foreign Affairs and International Trade	
Others		Banks D.	
Baird Hon. J., Drouin D., Collet R., Coté J., Matte G.		<i>Minister of Foreign Affairs (MINA) Barrow Alaska Arctic Council</i> .....	28,823
<i>Conference of the ministers of education sharing francophony (CONFEMEN) Bamako Mali</i> .....	20,172	House of Commons	
House of Commons		Axworthy Hon. L.	
Duhamel Hon. R.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Hickey D., Johnstone V., Kadas R., Karetak-Lindell N., Lavigne L.	
Cousineau M., Galambos I., Granger P., Guenette R., Lachapelle L., Lessard G.		<i>Foreign ministers meeting Brussels</i> .....	4,842
Other		House of Commons	
Roy G.		Manley Hon. J.	
<i>Education ministers meetings (Tokyo, Okinawa and Singapore)</i> .....	158,308	Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Chowdhury S., Johnstone V., Leblanc G., Ouimet D.	
Martin R.		<i>Minister of Foreign Affairs (MINA) Japan G-8 Foreign ministers meeting Miyiziki and Beijing</i> .....	104,514
Council of Ministers of Education Canada		House of Commons	
Ecker J., Molloy G.		Axworthy Hon. L.	
Ministre Education Québec		Foreign Affairs and International Trade	
Legault F.		Belle Feville J., Christianson S., Heatherington E., Hickey D., Johnstone V., Mark R.	
Alberta Learning		<i>Minister of Foreign Affairs (MINA) Mexico City</i> .....	9,852
Oberg Hon. Dr. L.		House of Commons	
Education Training and Youth		Manley Hon. J.	
Cadwell D., Hagel G., Hodgkinson G.D., Nejat G.		Foreign Affairs and International Trade	
<i>Funeral Lea Rabin's in Israel</i> .....	600	Johnstone V., Melnachok J., Meness-Laroque K.	
Foreign Affairs and International Trade		<i>Minister of Foreign Affairs (MINA) Non proliferation treaty to New York</i> .....	87,401
Beauchamp P., Kern M.		Foreign Affairs and International Trade	
House of Commons		Dumont J., McDonald R., Proudfoot D., Sarty L., Smith T., Viveash D.	
Axworthy Hon. L.		Canadian Nuclear Safety Commission	
<i>Minister for International Co-operation (MINE) South Africa (Durban) International Conference on AIDS</i> .....	8,896	Guilband A.	
House of Commons		National Defence	
Minna Hon. M.		Goupil Ch.	
Foreign Affairs and International Trade			
Racine A.			
<i>Minister for International Co-operation (MINE) visit to Dakar, Senegal</i> .....	7,129		
Foreign Affairs and International Trade			
Racine A.			
<i>Minister of International Co-operation (MINE) World Summit Social Development (WSSD) + 5 Geneva</i> .....	21,503		
House of Commons			
Minna Hon. M.			
Foreign Affairs and International Trade			
Gonda C., Price K.			

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Minister of Foreign Affairs (MINA)</i>		Foreign Affairs and International Trade	
<i>Organization of American States</i>		Beaulieu Y., Brown C., Brown D., Buck K.,	
<i>(OAS) Peru</i> . . . . .	7,733	Bugiliskis A., Chouinard D., Cousineau P.,	
House of Commons		Dion A., Grant M., Hindle L., Johnstone V.,	
Axworthy Hon. L.		Hoskin E., Uhlan H., Robin Y., K D., Kirsch P.,	
Foreign Affairs and International Trade		La vertu G., Lotie P., McDougall R., McPhee D. R.,	
Brown D., Clarke J., Hanna J., Hepburn L.,		Meyer P., Norfolk A., Proudfoot S., Sarty L.,	
Johnstone V.		Sinclair J., Smith T., Viveash D., Wayen L.,	
<i>Minister of Foreign Affairs (MINA) to</i>		Wilcox K.	
<i>Accra Ghana conference on War</i>		National Defence	
<i>Affected Children</i> . . . . .	105,031	Adsett H., Amegan K., Beck S., Beth N.,	
House of Commons		Caron J., Dault N., Dickson B., Holmes J.,	
Axworthy Hon. L.		Ironside P., Meagher Ch., Moffat Col.S.,	
Foreign Affairs and International Trade		Morrill K., Peart A., Snyder R., Sproule D.,	
Brown D., Cockburn G., Greenwood M., Hoskin E.,		Strauss H., Valerie O., Ventura C., Wade S.,	
Johnstone V.B., Laporte E., Morin L., Oosterveld V.,		Wittmann P.	
O'Shaughnessy M., Perron M., Ross M., Small M.,		Canadian International Development Agency	
Sorger C.		Baker P., Ford M., Molson A., Nelems M.,	
<i>Minister of Foreign Affairs (MINA) to</i>		Rivington D., Sadler P., Singleton B.,	
<i>Belgium North Atlantic Council (NAC)</i>		Williams D.	
<i>and Meeting Euro-Atlantic Partnership</i>		<i>Minister of Foreign Affairs (MINA)</i>	
<i>Council (EAPC)</i> . . . . .	12,604	<i>United Nations Security in</i>	
House of Commons		<i>New York</i> . . . . .	15,592
Manley Hon. J.		House of Commons	
Foreign Affairs and International Trade		Axworthy Hon. L.	
Johnstone V., Meness-Larocque K., Ouimet D.		Foreign Affairs and International Trade	
<i>Minister of Foreign Affairs (MINA)</i>		Bizai L., Brown D., Uhlan H., Johnstone V.	
<i>to Chile</i> . . . . .	4,397	<i>Minister of Foreign Affairs (MINA) visit to</i>	
House of Commons		<i>Florence, Italy for the ministerial Euro-Atlantic</i>	
Minna Hon. M.		<i>Partnership Council (EAPC) of NATO</i> . . . . .	26,592
Foreign Affairs and International Trade		House of Commons	
Racine A.		Axworthy Hon. L.	
<i>Minister of Foreign Affairs (MINA) to</i>		Foreign Affairs and International Trade	
<i>London U.K. Commonwealth Ministers</i>		Brown D., Johnstone V., Neri P., Racine A.	
<i>Action Group (CMAG) (May 2000)</i> . . . . .	57,981	<i>Minister of Foreign Affairs (MINA) visit to</i>	
House of Commons		<i>Lucerne Switzerland Human Security</i> . . . . .	5,989
Manley Hon. J.		House of Commons	
Foreign Affairs and International Trade		Axworthy Hon. L.	
Guttman T., Johnstone V., Macerollo T.,		Foreign Affairs and International Trade	
Meness-Laroque K., Sloan J., Solberg M.,		Johnstone V., Hoskin E.	
Tasleem J.		<i>Minister of International Trade (MINT)</i>	
<i>Minister of Foreign Affairs (MINA) to</i>		<i>Argentina Trade ministers meeting</i>	
<i>London U.K. Commonwealth Ministers</i>		<i>Free Trade Area of the Americas (FTAA)</i> . . . . .	6,221
<i>Action Group (CMAG) (March 2001)</i> . . . . .	5,217	House of Commons	
House of Commons		Pettigrew Hon. P.	
Axworthy Hon. L.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Lessard M.	
Stern J.		<i>Minister of International Trade (MINT)</i>	
<i>Minister of Foreign Affairs (MINA) to</i>		<i>Darwin Australia and Asia-Pacific</i>	
<i>Syria memorial service and Washington</i> . . . . .	18,876	<i>Economic Cooperation Council APEC</i>	
House of Commons		<i>Trade Ministers</i> . . . . .	121,093
Axworthy Hon. L.		House of Commons	
Foreign Affairs and International Trade		Pettigrew Hon. P.	
Johnstone V.		Foreign Affairs and International Trade	
<i>Minister of Foreign Affairs (MINA)</i>		Bussière S., Wilson R.	
<i>United Nations General Assembly</i>		<i>Minister of International Trade (MINT)</i>	
<i>(UNGA) 55<sup>th</sup> session New York</i> . . . . .	651,821	<i>visit to Budapest, Bratislava, Prague</i>	
House of Commons		<i>and Ljubljana</i> . . . . .	8,297
Axworthy Hon. L., Minna Hon. M.		House of Commons	
		Pettigrew Hon. P.	
		Foreign Affairs and International Trade	
		Lessard M.	

## Foreign Affairs and International Trade

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Minister of International Trade (MINT)</i>			
<i>visit to Washington (NAFTA Commission)</i> .....	1,916	Tulk Hon. B., Tulk D., Reid A., Dyke P., Kelly S., Kakfwi Hon. S., Kakfwi M., Bayley J., Zubko C., Duncan Hon. P., Berube D., Robertson A., Halliday K., Okalik Hon. P., Ng K., McKinstry P., Karygiannis J., Leung S., Havelock Hon. J., Walker R.	
House of Commons			
Axworthy Hon. L.			
Foreign Affairs and International Trade			
Hoskin E., Lee A.			
<i>Prime Minister Douglas funeral</i>		<i>Prime Minister's visit to Boston for</i>	
<i>in Dominica</i> .....	7,250	<i>Team Canada</i> .....	208,172
House of Commons		House of Commons	
Duhamel Hon. R.		Chrétien Rt Hon. J., Pettigrew Hon. P.	
Other		Privy Council Office/ Prime Minister's Office	
Duran L.		Bégin S., Brooman K., Carisse J.-M., Ducros F., Edmonds K., Hartley B., MacIntyre J., McCauley R., Pelletier J., Sparkes P., Wilson T.	
<i>Prime Minister's visit to China (Beijing, Shanghai</i>		Foreign Affairs and International Trade	
<i>and Hong Kong) for Team Canada</i> .....	6,442,781	Cadieux G., Dundon J., Grenier D., Leblanc F., Lemay A., Lessard M., McGovern P., Meunier P., Miron C., Morgan K., Parent G., Reeve J., Savoy J., Wright R.	
House of Commons		National Defence	
Chrétien Rt Hon. J., Pettigrew Hon. P.		Dawson P., Dillon H., Wegscheider N.	
Privy Council Office/ Prime Minister's Office		Public Works and Government Services	
Abelana A., Arial B., Bachand C., Bazinet E., Bédard C., Benson I., Bird S., Boyer C., Brooman K., Cameron D., Chrétien C., Chrétien F., Deschambault D., Desmarais A., Ducros F., Duquette N., Edmonds K., Ethier J., Faubert M., Foster M., Fulton D., Goldenberg E., Goodwin M., Gracia M., Hartley B., Labrecque J., Laurin A., Laverdure C., Legros G., MacIntyre J., McLean J., Mongeon J., Murphy D., Parisot P., Pelletier J., Pilon T., Polk K., Prusakowski T., Read C., Saint-Louis V., Saraiva T., Savard M., Séguin B., Sharp Hon. M., Simpson A., Sparks P., Tremblay E., Young T.		Dandenault R., Kelly S.	
Foreign Affairs and International Trade		<i>Prime Minister's visit to Central America</i>	
Allard S., Ashton S., Audet B., Caron J., Dubeau G., Dundon J., Gowling D., Jara A., Kalil N., Kern M., Lemieux P., Lepage M., Lessard M., Meunier G., Miron C., Miron C., Nicolson H., Pagtakhan Hon. R., Pagtakhan G., Plouffe L., Racine A., Renault N., Sauvé M., Sirieux E., Szukits S., Wright R.		<i>and Caribbean</i> .....	255,409
National Defence		House of Commons	
Asals D., Berube J., Bordeleau D., Bosch D., Bureau A., Byers G., Cahill D., Hamelin D., Kane M., Lamy M., Power D., Williamson D.		Chrétien Rt Hon. J., Kilgour Hon. D., Pettigrew Hon. P.	
Public Works and Government Services		Privy Council Office/ Prime Minister's Office	
Beliner C., Bergerie P., Brader B., Car C., Change J., Chef H., Chef S., Cordelles G., Diraient A., Defoy S., Douglas P., Duval J., Dykstra J., Emard D., Faussurier A., Foote C., Goodfellow G., Jackson C., Kelly S., Litalien Y., Luciani B., Mertens M., Pong E., Roy F., Sarot R., Shao W., Situ M., Trudel P., Watson R., Weiss K., Wiens L., Youssef F., Zhang Z. Zhu K.		Benson I., Boyer C., Cameron D., Carisse J.-M., D'Angelo K., Deschambault D., Downe P., Edmonds K., Ethier J., Faubert M., Hartley B., Larocque D., Laurin A., Laverdure C., Legros G., MacIntyre J., McCauley R., McLean J., Morgan E., Murphy D., Parisot P., Prusakowski T., Robillard L., Savard M., Simpson A., Sparkes P., Tremblay E., Vigneault S.	
Provincial Delegations		Foreign Affairs and International Trade	
Harris Hon. M., Dunn S., Leduc P., French L., Bouchard Hon. L., Best-Bouchard A., Alberro F., Miville-Deschênes C., Hamm Hon. J., Hartling-Hamm G., Oldfield K., L'espérance R., Lord Hon. B., Lord D., Winsor B., Lutes G., Doer Hon. G., Devine G., Vogt P., Hastings G., Dosanjh Hon. U., Dosanjh R., Houston S., Graydon S., Binns Hon. P., Binns C., Dorsey P., Macquarrie J., Romanow Hon. R., Cotter B., Binda C., Cunningham R., Corbett D., Wong D.,		Branch L., Brock M., Bugailiskis A., Courbaron M.-A., Dargis M., Dubeau G., Fergus G., Grant H., Iraegui E., Lemieux P., Lessard M., Lotie M., McGrath M., Meunier G., Portelance R., Ruszkowski J.-P., Sauvé M., Stefanis T., Stubbert R., Van Beselaere D., Wade S.	
		National Defence	
		Boissonneault N., Carmichael S., Ellsworth Mcpl. P., Gracia Dr. M., Lanthier Cpl. V., Lavoie-Hovis Cpl. N., Skalaa Mcpl. N., Smith Cpl. E., Walsh R., Williston Cpl. S.	
		Public Works and Government Services	
		Hareau de Estrada C.	
		<i>Prime Minister's visit to Jamaica Montego Bay</i>	
		<i>CARICOM Summit</i> .....	155,094
		House of Commons	
		Chrétien Rt Hon. J., Kilgour Hon. D.	
		Privy Council Office/ Prime Minister's Office	
		Deschambault D., Edmonds K., Ethier J., Faubert M., Hartley B., Laverdure C., Laurin A., Legros G., McCauley R., Morgan E., Murphy D., Parisot P., Sparkes P., Tremblay E.	

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Foreign Affairs and International Trade		Hartley B., Ianno T., Kergin M., Laurin A., Legros G., MacIntyre J., Mongeon J., Parisot P., Pelletier J., Pilon T., Proulx J., Prusakowski T., Read C., Saraiva T., Séguin B., Schryburt C., Sparkes P., Young T.	
Dargis M., Lemieux P., Lotie M., McGrath M., Portelance R., Sauvé M., Stefanis T., Van Beselaere D., Wade S.		Foreign Affairs and International Trade	
National Defence		Côté B., Dubeau G., Gautron Y., Hepburn L., Hickey D., Leblanc F., Lemieux P., Lessard M., Plunkett D., Portelance R., Rene M-F.	
Boissonneault N., Carmichael S., Walsh R.		National Defence	
<i>Prime Minister's visit to New York</i>		Bohnet B., Crowe H., Gracia Dr. M., Groulx C., Klassen Col. R., Parent D., Smith P.	
<i>Millennium Summit</i> . . . . .	541,943	Public Works and Government Services	
House of Commons		Dores J.	
Chrétien Rt Hon. J.		<i>Prime Minister's visit to the 21<sup>st</sup> Century Summit in Berlin</i> . . . . .	107,885
Privy Council Office/ Prime Minister's Office		House of Commons	
Bergeron M., Brooman K., Carisse J.-M., Chrétien C., D'Angelo K., Downe P., Ducros F., Galarneau S., Goldenberg E., Hartley B., Hosek C., Kerr J., Laverdure C., Mongeon J., Parisot P., Pilon T., Ross D., Saraiva T., Savard M., Simpson A., Sparkes P., Vigneault S.		Chrétien Rt Hon. J.	
Canadian International Development Agency		Privy Council Office/ Prime Minister's Office	
Emmett B.		Bégin S., Bertrand J., Boyer C., Brooman K., Carisse J.-M., Deschambault D., Ducros F., Goldenberg E., Hartley B., Hosek C., Kergin M., Kerr J., Legros G., McCauley R., Parisot P., Pilon T., Read C., Robillard L., Séguin B., Séguin W., Sparks P.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Hepburn L., Lotie P.		Battle K., Dubai G., Evans J., Himelfarb A., Kern M., Lacroix G., Lacroix R., Marchildon G., McKenna F., Nicholson P., O'Hara K., Piper M., Proulx L., Rae B., Saunders V., Thayer Scott J., Veilleux G.	
National Defence		National Defence	
Boulay D., Constantineau P., Gracia Dr. M., Levy H.		Devau K., Drury A., Fielding M.-M., Watson A.	
Public Works and Government Services		Public Works and Government Services	
Sandos M-E.		Sandoz M-E., Vogt B.	
<i>Prime Minister's visit to Okinawa Tokyo G-8 Summit</i> . . . . .	624,450	<i>Prime Minister's visit to the Middle East (Israel, Palestine, Egypt, Lebanon, Jordan, Syria and Saudi Arabia)</i> . . . . .	1,269,342
House of Commons		House of Commons	
Chrétien Rt Hon. J.		Chrétien Rt Hon. J., Charbonneau Y.	
Privy Council Office/ Prime Minister's Office		Privy Council Office/ Prime Minister's Office	
Angelakos C., Bégin S., Bergeron M., Bertrand J., Bird S., Brooman K., Chrétien C., Deschambault D., Desmarais O., Duquette N., Hosek C., Kergin M., Laurin A., Legros G., McCauley R., Milloy J., Morgan E., Murphy D., Pilon T., Prusakowski T., Saraiva T., Simpson A., Sparkes P., Vigneault S.		Anderson D., Angelakos C., Assad M., Assadourian S., Barone M., Bazinet É., Bédard C., Bennett C., Bergeron M., Bertrand J., Bilodeau J.-F., Boyer C., Brooman K., Cameron D., Carisse J.-M., Chrétien C., Cotler I., D'Angelo K., Delouya A., Deschambault D., Downe P., Ducros F., Duquette N., Edmonds K., Faubert M., Galarneau S., Garceau P., Hartley B., Hosek C., Kergin M., Kolber L., Larocque D., Laurin A., Laviolette J., Legros G., MacIntyre J., Mongeon J., Pelletier J., Pilon T., Polk K., Prud'Homme M., Proulx J., Prusakowski T., Robillard L., Saraiva T., Schryburt C., Séguin B., Simpson A., Smith P., Sparkes P., Vigneault S., Young T.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Beauchamp R., Bellefeuille J., Blandford L., Brodeur L., Burger N., Cambell D., Caye R., N., Court C., Dubeau G., Fried J., Gompf J., Heinbecker P., Hodges T., K V., Kern M., Koop B., Martin M., McIntyre G., McNiven A., Panthaky J., Pergat L., Schwenger C., Smith N., Sullivan T.		Beauchamp R., Bugailiskis A., Craig B., Dragovich D., Dubeau G., Duval Y., Galarneau F., Gauthier J., Goodinson S., Herpburn L., Hubert-Rouleau J.-F., Kern M., Laker M., Larose L., Lebel J., Legendre S., McNee J., Meunier G., Plouffe L., Portelance R., Renault N.	
National Defence			
Gracia Dr. M., Ferns C.P., Gill H., Gingras C., McGregor G., Upshall A., Wilson D.			
Finance			
Montador B.			
Public Works and Government Services			
Kiriloff N., Kondo-Blum M., Nakamura-Brunet S., Rossi C.			
<i>Prime Minister's visit to Paris and Ministerial meeting held in Lisbon Canada-European Union (CDA -EU) summit</i> . . . . .	639,249		
House of Commons			
Chrétien Rt Hon. J., Axworthy Hon.L., Boudria Hon. D.L., Boudria M-A., Pettigrew Hon. P.			
Privy Council Office/ Prime Minister's Office			
Anderson M-A., Bazinet É., Bégin S., Benson I., Bergeron M., Cameron D., Carisse J-M., Chrétien C., Deschambault D., Ducros F., Faubert M., Galarneau S.,			

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
National Defence		Foreign Affairs and International Trade	
Bagnall R., Cheston S., Fraser N., Gibbon M.,		Dubeau G., Lessard M.	
Marier D., Perry S., Robillard L., St. Pierre E.,		<i>Start-up cost and advance team, Prime</i>	
Turner S.		<i>Minister's visit to Sweden European Summit</i> .....	16,642
Public Works and Government Services		Prime Minister's Office	
Frost B., Homsy M., Horowitz D., Stephan-Chikhani J.		McLean J.	
Senate		Foreign Affairs and International Trade	
De Bané P.		Dubeau G.	
<i>Prime Minister's visit to the USA Durham,</i>		<i>Start-up cost and advance team, Prime</i>	
<i>North Carolina</i> .....	154,026	<i>Minister's visit to Brunei Asia-Pacific</i>	
House of Commons		<i>Economic Cooperation Council (APEC)</i>	
Chrétien Rt Hon. J.		<i>(cancelled)</i> .....	49,245
Privy Council Office/ Prime Minister's Office		House of Commons	
Brooman K., D'Angelo K., Faubert M., Hartley B.,		Axworthy Hon. L.	
Kerr J., Laurin A., Laverdure C., Laviolette J.,		Foreign Affairs and International Trade	
McCaulley R., McLean J., Murphy D., Sparkes P.,		Lemieux P., Mcniven A., Meness-Laroque K.	
Vigneault S.		Privy Council Office/ Prime Minister's Office	
Foreign Affairs and International Trade		Boyer C., Faubert M., Vigneault S.	
Allard S., Jara A., Miron C., Renault N.		<i>Francophony Symposium, Bamako</i>	
National Defence		<i>(APEC)</i> .....	53,145
David C., Marier D., Neal J., Taylor Lee G.		Justice	
<i>Prime Minister's visit to Washington</i> .....	143,205	Levasseur J.	
House of Commons		Foreign Affairs and International Trade	
Chrétien Rt Hon. J., Manley Hon. J.		Bilodeau J., Guenette R.	
Privy Council Office/ Prime Minister's Office		<i>United Nations associated events New York</i> .....	21,414
Bazinet É., Ducros F., Durocher N., Edmunds K.,		House of Commons	
Faubert M., Fulton D., Goldenberg E., Hartley B.,		Manley Hon. J.	
Laverdure C., Legros G., Mongeon J., Murphy D.,		Foreign Affairs and International Trade	
Pariset P., Pelletier J., Séguin B., Smith P.,		Johnstone V., Mace Rollo T., Manley J.,	
Sparkes P.		Meness-Larocque K., Sloan J.	
Foreign Affairs and International Trade		<i>United Nations Commission on Human</i>	
Lebel J., Lotie M., Haynal G., Johnstone V.		<i>Rights 56<sup>th</sup> session</i> .....	115,561
National Defence		Foreign Affairs and International Trade	
Mahe Cap.		Buck K., Dion A., Johnstone V., Lavergne L.,	
<i>Olympic Games in Sydney Mrs. Chrétien</i> .....	136,088	Picard P., Ruecker K., Vanasse M.	
Privy Council Office/ Prime Minister's Office		<i>United Nations Commission on Human</i>	
Mrs. Chrétien A., MacIntyre J., Parisot P.		<i>Rights 57<sup>th</sup> session</i> .....	19,355
Foreign Affairs and International Trade		House of Commons	
Racine A.		Augustine J., Dubé A., Obhrai D., Sgro J.	
<i>Start-up cost and advance team, First</i>		Foreign Affairs and International Trade	
<i>Ladies of the America conference in</i>		Bougie A., Buck K., Dion A., Hynes R.,	
<i>Lima (cancelled)</i> .....	21,397	Kaufmann J., Lebars R., Norfolk A., Steffen S.	
Privy Council Office/ Prime Minister's Office		<i>Women 2000 - United Nations General</i>	
Bédard C., Chrétien C., Parisot P.		<i>Assembly in Beijing+5 PRMNY</i> .....	26,260
Foreign Affairs and International Trade		House of Commons	
Léger L., Monk P., Renault N.		Fry Hon. H.	
<i>Start-up cost and advance team,</i>		Foreign Affairs and International Trade	
<i>Governor General visit to Chile</i>		Dion A., Wilson K.	
<i>and Argentina</i> .....	325,397	Canadian Heritage	
Foreign Affairs and International Trade		Hudyma T., Tauares C.	
Beauchamp R., Lachance A., Lebel J., Martel E.,		<i>Women's conference on Francophony</i>	
Racine A., Renault N.		<i>held in Luxembourg (previous fiscal year)</i> .....	10,134
<i>Start-up cost and advance team, Pre advance</i>		House of Commons	
<i>for the Prime Minister's visit to Italy G-8 Summit</i> .....	10,268	Duhamel Hon. R., Labrecque H.	
Prime Minister's Office			
MacIntyre J.			

## Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES<sup>(1)</sup>

Details	Compensation payments <sup>(2)</sup>	Administration expenses <sup>(3)</sup>	Total payments
	\$	\$	\$
LABOUR PROGRAM			
Newfoundland .....	2,499,513	516,481	3,015,994
Prince Edward Island .....	478,449	145,758	624,207
Nova Scotia—Federal .....	4,131,919	1,076,647	5,208,566
Nova Scotia—Cape Breton Development Corporation (CBDC) .....	11,693,278	1,847,488	13,540,766
Nova Scotia—CBDC (Section 9a) .....	4,031,345	734,616	4,765,961
Nova Scotia—Old silicosis .....	574,005	79,976	653,981
New Brunswick .....	2,017,285	407,151	2,424,436
Quebec .....	12,815,728	3,785,296	16,601,024
Ontario .....	34,289,618	6,967,737	41,257,355
Manitoba .....	1,646,906	570,814	2,217,720
Saskatchewan .....	2,016,445	917,412	2,933,857
Alberta .....	6,890,008	1,196,171	8,086,179
British Columbia .....	7,995,426	2,301,347	10,296,773
Payments respecting locally engaged employees outside Canada .....	178,677		178,677
Claim cost payment in respect of Merchant Seamen			
Compensation Act .....	5,300		5,300
Public Service Employment Benefits for employees slain			
on duty .....	44,588		44,588
Payment of residual amount to a claimant (from a 3rd party settlement)			
under the Government Employee Compensation Act .....	351,368		351,368
Salary recovered and returned to other Government departments (subrogation cases) .....	328,889		328,889
Legal, medical, professional expenses (subrogation cases) .....	176,312		176,312
Penitentiary inmates compensation .....	155		155
	92,165,214	20,546,894	112,712,108
Less: recoveries			
Claim and administration expenses recovered from Crown agencies .....	28,302,037	5,660,407	33,962,444
Claim and administration expenses recovered from other Government departments .....	9,833,098	1,966,620	11,799,718
Recoveries from responsible third parties (subrogation) .....	864,937		864,937
Penitentiary inmates compensation recovered .....	5,355		5,355
	39,005,427	7,627,027	46,632,454
Net expenditures .....	53,159,787	12,919,867	66,079,654

<sup>(1)</sup> These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (refer to the Ministry Summary in Section 12 of Volume II (Part I)).

<sup>(2)</sup> Includes the net payments of compensation respecting:

- (a) Government employees (*Government Employees Compensation Act*);
- (b) merchant seamen (*Merchant Seamen Compensation Act*); and,
- (c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

<sup>(3)</sup> Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial 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 2000-2001

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 . . . . .	68,425	10,725	95,541	64,581	<i>Deputy Leader of the Government . . . . .</i>	12,844			
Andreychuk R, Sask . . . . .	68,425	10,725	53,344	53,755	<i>Speaker of the Senate</i>	7,056			
Angus W D, Que . . . . .	68,425	10,725	23,106	99,173	Hervieux-Payette C, Que . . . . .	68,425	10,725	20,796	100,175
Atkins N K, Ont . . . . .	68,425	10,725	55,302	100,826	Hubley E, PEI . . . . .	4,458	697	8,679	2,969
Austin J, BC . . . . .	68,425	10,725	99,736	72,392	Johnson J, Man . . . . .	68,425	10,725	86,105	103,582
Bacon L, Que . . . . .	68,425	10,725	20,461	87,894	Joyal S, Que . . . . .	68,425	10,725	41,125	153,101
Banks T, Alta . . . . .	67,288	10,547	56,713	96,314	Kelleher J F, Ont . . . . .	68,425	10,725	43,960	99,811
Beaudoin G A, Que . . . . .	68,425	10,725	5,352	101,506	Kelly W M, Ont <sup>(1)</sup> . . . . .	20,717	3,250	21,969	29,449
Berntson E A, Sask <sup>(1)</sup> . . . . .	62,461	9,825	73,706	47,334	Kennedy B, Ont <sup>(1)</sup> . . . . .	36,741	5,764	20,638	37,296
Bolduc R, Que . . . . .	68,425	10,725	26,850	59,408	Kenny C, Ont . . . . .	68,425	10,725	70,185	236,827
Boudreau J B, NS <sup>(1)</sup> . . . . .	38,867	6,098	14,879	16,852	Keon W J, Ont . . . . .	68,425	10,725	56,495	94,816
Bryden J G, NB . . . . .	68,425	10,725	34,466	53,932	Kinsella N A, NB . . . . .	68,425	10,725	50,045	111,215
Buchanan J M, NS . . . . .	68,425	10,725	74,510	76,103	<i>Deputy Leader of the Opposition . . . . .</i>	9,725			
Callbeck C, PEI . . . . .	68,425	10,725	47,363	97,432	Kirby M, NS . . . . .	68,425	10,725	53,943	99,205
Carney P, BC . . . . .	68,425	10,725	53,522	101,969	Kolber L E, Que . . . . .	68,425	10,725	31,751	111,773
Carstairs S, Man . . . . .	68,425	10,725	107,536	83,537	Kroft R H, Man . . . . .	68,425	10,725	39,772	71,810
Chalifoux T, Alta . . . . .	68,425	10,725	118,296	102,633	Lavoie-Roux T, Que <sup>(1)</sup> . . . . .	64,896	10,173	1,086	49,771
Christensen I, Yukon . . . . .	68,425	10,725	37,325	88,883	Lawson E M, BC . . . . .	68,425	10,725	92,554	66,479
Cochrane E, Nfld . . . . .	68,425	10,725	69,193	86,337	Lebreton M, Ont . . . . .	68,425	10,725	50,415	91,913
Cogger M B, Que <sup>(1)</sup> . . . . .	26,706	4,007	7,238	34,720	Losier-Cool R-M, NB . . . . .	68,425	10,725	79,114	101,730
Cohen E J, NB . . . . .	68,425	10,725	61,724	92,685	<i>Speaker Pro Tempore</i>	10,925			
Comeau G J, NS . . . . .	68,425	10,725	56,381	83,892	Lynch-Staunton J, Que . . . . .	68,425	10,725	12,203	59,051
Cook J, Nfld . . . . .	68,425	10,725	58,213	76,315	<i>Leader of the Opposition . . . . .</i>	25,075			
Cools A C, Ont . . . . .	68,425	10,725	50,705	104,850	Maheu S, Que . . . . .	68,425	10,725	24,600	77,056
Corbin E G, NB . . . . .	68,425	10,725	24,858	93,407	Mahovich F W, Ont . . . . .	68,425	10,725	62,011	72,836
Cordy J, NS . . . . .	55,543	8,704	72,602	77,243	Meighen M A, Ont . . . . .	68,425	10,725	39,188	94,598
De Bané P, Que . . . . .	68,425	10,725	20,957	93,375	Mercier L, Que . . . . .	68,425	10,725	31,898	114,609
Deware M M, NB . . . . .	68,425	10,725	75,806	116,790	<i>Government Whip</i>	7,825			
<i>Opposition Whip</i>	4,800				Milne L, Ont . . . . .	68,425	10,725	45,997	80,657
Di Nino C, Ont . . . . .	68,425	10,725	34,280	79,310	Molgat G L, Man <sup>(1)</sup> . . . . .	62,667	9,825	69,103	93,657
Doody C W, Nfld . . . . .	68,425	10,725	65,510	58,509	<i>Speaker of the Senate . . . . .</i>	31,169			
Eyton J T, Ont . . . . .	67,855	10,545	56,349	98,426	Moore W P, NS . . . . .	68,425	10,725	51,168	77,401
Fairbairn J, Alta . . . . .	68,425	10,725	119,668	102,482	Morin I, Que . . . . .	4,458	697	6,773	6,041
Ferretti Barth M, Que . . . . .	68,425	10,725	25,763	82,480	Murray L, Ont . . . . .	68,425	10,725	42,177	62,908
Finestone S, Que . . . . .	68,425	10,725	22,963	92,070	Nolin P C, Que . . . . .	68,425	10,725	46,266	104,999
Finnerty I, Ont . . . . .	68,425	10,725	40,373	92,428	Oliver D H, NS . . . . .	68,425	10,725	78,785	89,403
Fitzpatrick D R, BC . . . . .	68,425	10,725	129,690	110,353	Pearson L, Ont . . . . .	68,425	10,725	18,958	103,445
Forrestall J M, NS . . . . .	68,425	10,725	77,027	97,471	Pépin L, Que . . . . .	68,425	10,725	32,684	105,575
Fraser J T, Que . . . . .	68,425	10,725	23,449	70,599	Perrault R J, BC <sup>(1)</sup> . . . . .	57,937	9,086	60,444	47,433
Furey G, Nfld . . . . .	68,425	10,725	134,397	117,101	Perry (Poirier) M, PEI <sup>(1)</sup> . . . . .	26,767	4,199	58,523	23,715
Gauthier J-R, Ont . . . . .	68,425	10,725	6,140	64,813	Pitfield P M, Ont . . . . .	68,425	10,725		54,917
Ghitter R D, Alta <sup>(1)</sup> . . . . .				364	Poulin M-P, Ont . . . . .	68,425	10,725	42,680	95,623
Gill A, Que . . . . .	68,425	10,725	50,953	99,466	Poy V, Ont . . . . .	68,425	10,725	55,931	94,993
Grafstein J S, Ont . . . . .	68,425	10,725	39,723	81,301	Prud'homme M, Que . . . . .	68,425	10,725	18,252	74,574
Graham A B, NS . . . . .	68,425	10,725	66,540	117,685	Rivest J-C, Que . . . . .	68,425	10,725	14,698	68,043
Grimard N, Que <sup>(1)</sup> . . . . .	14,208	2,229	26,167	27,274	Roberge F, Que <sup>(1)</sup> . . . . .	20,533	3,221	13,769	42,000
Gustafson L J, Sask . . . . .	68,425	10,725	64,140	52,066					
Hays D P, Alta . . . . .	68,425	10,725	122,042	109,079					

## Parliament The Senate

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2000-2001—*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
	\$	\$	\$	\$		\$	\$	\$	\$
Robertson B M, NB . . . . .	68,425	10,725	60,978	81,785	Spivak M, Man . . . . .	68,425	10,725	88,619	96,915
Robichaud F, NB . . . . .	68,425	10,725	39,559	101,114	Squires R, Nfld <sup>(1)</sup> . . . . .	45,054	7,065	53,378	29,428
<i>Deputy Leader of</i>					St. Germain G, BC . . . . .	68,425	10,725	130,793	104,955
<i>the Government</i> . . . . .	2,906				Stollery P, Ont. . . . .	68,425	10,725	52,931	128,500
Robichaud L J, NB <sup>(1)</sup> . . . . .	37,767	5,925	10,807	36,389	Stratton T R, Man. . . . .	68,425	10,725	74,680	84,331
Roche D, Alta . . . . .	68,425	10,725	95,226	105,443	Taylor N, Alta . . . . .	68,425	10,725	93,988	72,868
Rompkey W, Nfld. . . . .	68,425	10,725	99,021	106,848	Tkachuk D, Sask. . . . .	68,425	10,725	104,602	96,380
Rossiter E, PEI . . . . .	68,425	10,725	49,890	100,562	Tunney J, Ont . . . . .	4,458	697	2,843	5,812
Ruck C W, NS <sup>(1)</sup> . . . . .	28,985	4,547	36,372	22,647	Watt C, Que. . . . .	68,425	10,725	73,253	108,023
Setlakwe R, Que . . . . .	53,459	8,377	16,695	62,211	Wiebe J E, Sask . . . . .	67,288	10,547	72,915	93,476
Sibbeston N, NWT . . . . .	68,425	10,725	202,304	77,905	Wilson L M, Ont. . . . .	68,425	10,725	22,510	99,112
Simard J-M, NB . . . . .	68,425	10,725	29,080	82,834					
Sparrow H O, Sask . . . . .	68,425	10,725	56,083	68,064	Total . . . . .	6,797,558	1,047,644	5,662,131	8,788,472

<sup>(1)</sup> Senators who have either resigned, retired, or died during fiscal year 2000-2001 or during the last quarter of the preceding fiscal year.

# Parliament

## House of Commons

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 2000-2001

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
Abbott J .....	68,425	22,575	109,920	Breitkreuz C .....	44,709	18,159	67,087
Ablonczy D .....	68,425	22,575	96,085	Breitkreuz G .....	68,425	22,575	96,642
Adams WP .....	68,425	22,575	31,704	<i>Allowance as</i>			
Alarie H .....	44,709	14,750	36,341	<i>Deputy Official</i>			
Alcock R .....	68,425	22,575	101,753	<i>Opposition Whip</i> .....	3,100		
Allard CM .....	23,716	7,825	7,739	Brien P .....	68,425	22,575	105,920
Anders R .....	68,425	22,575	72,914	Brison S .....	45,166	14,902	76,354
Anderson Hon D .....	68,425	22,575	112,306	Brown MAB .....	68,425	22,575	48,201
Anderson DL .....	23,716	7,825	32,739	Bryden J .....	68,425	22,575	68,733
Assad M .....	68,425	22,575	14,160	Bulte S .....	68,425	22,575	60,046
Assadourian S .....	68,425	22,575	66,823	Burton A .....	23,716	9,616	19,257
Asselin G .....	68,425	22,575	68,840	Byrne G .....	68,425	27,775	113,092
Augustine J .....	68,425	22,575	41,257	Caccia Hon CL .....	68,425	22,575	36,611
Axworthy Hon L .....	44,709	14,750	96,661	Cadman C .....	68,425	22,575	80,436
Bachand A .....	68,425	22,575	54,546	Calder MJ .....	68,425	22,575	59,100
Bachand C .....	68,425	22,575	37,350	Cannis J .....	68,425	22,575	56,661
Bagnell L .....	23,716	9,616	21,258	Canuel R .....	44,709	14,750	43,480
Bailey R .....	68,425	22,575	88,184	Caplan Hon E .....	68,425	22,575	47,098
Baker Hon G .....	68,425	27,775	154,179	Cardin S .....	68,425	22,575	35,421
Bakopanos E .....	68,425	22,575	43,621	Carignan JG .....	23,716	7,825	15,576
<i>Allowance as Assistant</i>				Carroll A .....	68,425	22,575	44,361
<i>Deputy Chairperson of</i>				Casey B .....	68,425	22,575	77,253
<i>Committees of the</i>				Casson R .....	68,425	22,575	91,336
<i>Whole House</i> .....	1,927			Castonguay J .....	23,716	7,825	15,923
Barnes S .....	68,425	22,575	78,756	Catterall M .....	68,425	22,575	9,017
Beaumier C .....	68,425	22,575	40,924	<i>Allowance as</i>			
Bélair R .....	68,425	27,775	100,803	<i>Deputy</i>			
<i>Allowance as Deputy</i>				<i>Government Whip</i> .....	4,361		
<i>Chairperson of Committees</i>				<i>Allowance as</i>			
<i>of the Whole House</i> .....	1,927			<i>Chief Government</i>			
Bélanger M .....	68,425	22,575	10,088	<i>Whip</i> .....	2,952		
Bellchumeur M .....	68,425	22,575	60,665	Cauchon Hon M .....	68,425	22,575	11,207
Bellemare E .....	68,425	22,575	8,354	Chamberlain B .....	68,425	22,575	53,178
Bennett C .....	68,425	22,575	74,865	Chan Hon RCY .....	44,709	14,750	79,342
Benoit L .....	68,425	22,575	64,517	Charbonneau Y .....	68,425	22,575	29,172
Bergeron S .....	68,425	22,575	23,030	Chatters D .....	68,425	27,775	90,015
<i>Allowance as Chief</i>				<i>Allowance as</i>			
<i>Other Opposition</i>				<i>Deputy Official</i>			
<i>Party Whip</i> .....	7,825			<i>Opposition Whip</i> .....	2,642		
Bernier G .....	44,709	14,750	39,298	Chrétien Rt Hon J .....	68,425	22,575	3,911
Bernier Y .....	44,709	14,750	113,140	Chrétien JG .....	44,709	14,750	45,439
Bertrand R .....	68,425	22,575	63,318	Clark Rt Hon J .....	38,114	12,575	51,537
Bevilacqua M .....	68,425	22,575	79,823	<i>Allowance as</i>			
Bigras B .....	68,425	22,575	35,011	<i>Leader of</i>			
Binet G .....	23,716	7,825	19,522	<i>Other Opposition Party</i> .....	16,740		
Blaikie WA .....	68,425	22,575	86,523	Clouthier H .....	44,709	14,750	55,993
<i>Allowance as Other</i>				Coderre Hon D .....	68,425	22,575	41,057
<i>Opposition Party</i>				Collenette Hon D .....	68,425	22,575	16,079
<i>House Leader</i> .....	10,725			Comartin J .....	23,716	7,825	24,894
Blondin-Andrew Hon E .....	68,425	29,800	223,185	Comuzzi J .....	68,425	27,775	80,482
Bonin R .....	68,425	22,575	44,308	Copps Hon SM .....	68,425	22,575	63,909
Bonwick P .....	68,425	22,575	70,899	Cotler I .....	68,425	22,575	35,509
Borotsik R .....	68,425	22,575	84,906	Crête P .....	68,425	22,575	57,066
<i>Allowance as Chief</i>				Cullen R .....	68,425	22,575	61,695
<i>Other Opposition</i>				Cummins JM .....	68,425	22,575	135,207
<i>Party Whip</i> .....	1,487			Cuzner R .....	23,716	7,825	42,593
Boudria Hon D .....	68,425	22,575	21,917	Dalphond-Guiral M .....	68,425	22,575	20,720
Bourgeois D .....	23,716	7,825	11,377	Davies E .....	68,425	22,575	112,218
Bradshaw Hon C .....	68,425	22,575	57,195	Day S .....	38,114	12,575	55,298

# Parliament

## House of Commons

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 2000-2001—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
<i>Allowance as</i>				Goodale Hon RE .....	68,425	22,575	52,654
<i>Leader of the</i>				Gouk JW .....	68,425	22,575	131,498
<i>Official Opposition</i> .....	27,908			Graham B .....	68,425	22,575	57,310
De Savoye P .....	44,709	14,750	45,680	Gray Hon H .....	68,425	22,575	52,839
Debien M .....	44,709	14,750	18,530	Grewal G .....	68,425	22,575	86,920
Desjarlais B .....	68,425	27,775	115,836	Grey DC .....	68,425	22,575	117,479
Destrochers O .....	68,425	22,575	91,903	<i>Allowance as</i>			
Devillers P .....	68,425	22,575	44,453	<i>Leader of the</i>			
Dhaliwal Hon H .....	68,425	22,575	178,649	<i>Official Opposition</i> .....	24,267		
Dion Hon S .....	68,425	22,575	46,167	Grose IB .....	68,425	22,575	41,100
Discepola N .....	68,425	22,575	24,187	Gruending D .....	44,709	14,750	41,916
Dockrill M .....	44,709	14,750	86,054	Guarnieri A .....	68,425	22,575	55,009
Doyle N .....	68,425	22,575	135,440	Guay M .....	68,425	22,575	45,805
<i>Allowance as</i>				Guimond M .....	68,425	22,575	63,400
<i>Chief</i>				Hanger A .....	68,425	22,575	70,864
<i>Other Opposition Party Whip</i> ..	5,797			Harb M .....	68,425	22,575	5,459
Dromisky SP .....	68,425	22,575	75,806	Hardy L .....	44,709	18,159	133,724
Drouin C .....	68,425	22,575	40,268	Harris RM .....	68,425	27,775	128,700
Dubé A .....	68,425	22,575	56,355	Hart J .....	20,350	6,714	54,200
Dubé J .....	44,709	14,750	96,144	Harvard J .....	68,425	22,575	97,708
Duceppe G .....	68,425	22,575	25,095	Harvey A .....	68,425	22,575	45,046
<i>Allowance as</i>				<i>Allowance as</i>			
<i>Leader of</i>				<i>Chief</i>			
<i>Other Opposition Party</i> .....	31,300			<i>Other Opposition Party Whip</i> ..	542		
Duhamel Hon RJ .....	68,425	22,575	64,678	Hearn L .....	60,175	19,853	109,791
Dumas M .....	44,709	14,750	21,138	Herron J .....	68,425	22,575	83,065
Duncan J .....	68,425	27,775	109,880	Hill G .....	68,425	22,575	118,791
Duplain C .....	23,716	7,825	17,256	Hill J .....	68,425	27,775	128,053
Earle G .....	44,709	14,750	53,257	<i>Allowance as</i>			
Easter W .....	68,425	22,575	110,502	<i>Chief Official</i>			
Eggleton Hon AC .....	68,425	22,575	47,215	<i>Opposition Whip</i> .....	4,674		
Elley R .....	68,425	22,575	112,062	Hilstrom H .....	68,425	22,575	85,404
Epp MK .....	68,425	22,575	55,912	Hinton B .....	23,716	7,825	41,025
Eyking M .....	23,716	7,825	42,978	Hoepfner JE .....	44,709	14,750	38,011
Farrah G .....	23,716	7,825	46,547	Hubbard C .....	68,425	22,575	54,669
Finlay J .....	68,425	22,575	74,075	Ianno T .....	68,425	22,575	64,725
Fitzpatrick B .....	23,716	7,825	24,683	Iftody D .....	44,709	14,750	74,498
Folco R .....	68,425	22,575	21,763	Jackson O .....	68,425	22,575	71,740
Fontana JF .....	68,425	22,575	61,369	Jaffer R .....	68,425	22,575	77,306
Forseth P .....	68,425	22,575	97,355	Jennings M .....	68,425	22,575	42,771
Fournier G .....	68,425	27,775	127,200	Johnston FD .....	68,425	22,575	75,058
Fry Hon H .....	68,425	22,575	127,812	Jones J .....	44,709	14,750	31,249
Gagliano Hon A .....	68,425	22,575	21,898	Jordan J .....	68,425	22,575	29,384
Gagnon C .....	68,425	22,575	43,261	Karetak-Lindell N .....	68,425	29,800	204,416
Gagnon M .....	23,716	7,825	21,916	Karygiannis J .....	68,425	22,575	35,485
Gallant C .....	23,716	7,825	15,075	Keddy G .....	68,425	22,575	96,410
Gallaway R .....	68,425	22,575	82,487	Kenney JT .....	68,425	22,575	121,076
Gauthier M .....	68,425	22,575	56,294	Kerpan A .....	44,709	14,750	48,577
<i>Allowance as</i>				Keyes SJ .....	68,425	22,575	63,273
<i>Other Opposition Party</i>				Kilger B .....	68,425	22,575	67,245
<i>House Leader</i> .....	10,725			<i>Allowance as</i>			
Gilmour WD .....	44,709	14,750	124,041	<i>Chief Government</i>			
Girard Bujold J .....	68,425	22,575	56,120	<i>Whip</i> .....	10,350		
Godfrey JF .....	68,425	22,575	61,550	<i>Allowance as</i>			
Godin M .....	44,709	14,750	16,420	<i>Deputy Speaker and</i>			
Godin Y .....	68,425	22,575	74,988	<i>Chairperson of</i>			
<i>Allowance as</i>				<i>Committees of the Whole House</i>	4,731		
<i>Chief</i>				Kilgour Hon DW .....	68,425	22,575	54,942
<i>Other Opposition Party Whip</i> ..	7,825			Knutson TG .....	68,425	22,575	75,517
Goldring P .....	68,425	22,575	87,220	Konrad DP .....	44,709	14,750	72,818

# Parliament

## House of Commons

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 2000-2001—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
Kraft Sloan KM .....	68,425	22,575	53,794	McNally GH .....	68,425	22,575	86,713
Laframboise M .....	23,716	7,825	14,985	McTeague D .....	68,425	22,575	63,780
Laliberte R .....	68,425	27,775	176,774	McWhinney T .....	44,709	14,750	93,264
Lalonde F .....	68,425	22,575	28,724	Ménard R .....	68,425	22,575	24,640
Lancôt R .....	23,716	7,825	16,176	Mercier P .....	44,709	14,750	21,607
Lastewka W .....	68,425	22,575	67,876	Meredith V .....	68,425	22,575	137,832
Laurin R .....	44,709	14,750	20,967	Merrifield R .....	23,716	9,616	41,943
Lavigne R .....	68,425	22,575	30,766	Mifflin Hon FJ .....	44,709	18,159	52,851
Lebel G .....	68,425	22,575	54,064	Milliken Hon P .....	68,425	22,575	39,163
Leblanc D .....	23,716	7,825	31,022	<i>Allowance as</i>			
Lee D .....	68,425	22,575	39,019	<i>Deputy Speaker and</i>			
Lefebvre R .....	44,709	14,750	50,698	<i>Chairperson of</i>			
Leung S .....	68,425	22,575	100,095	<i>Committees of the Whole House</i>	22,470		
Lill WE .....	68,425	22,575	76,591	<i>Allowance as</i>			
Limoges R .....	44,709	14,750	37,464	<i>Speaker of the</i>			
Lincoln C .....	68,425	22,575	25,360	<i>House of Commons</i> .....	9,208		
Longfield J .....	68,425	22,575	44,155	Mills B .....	68,425	22,575	109,519
Loubier Y .....	68,425	22,575	75,210	Mills D .....	68,425	22,575	46,944
Lowther E .....	44,709	14,750	52,112	Minna Hon M .....	68,425	22,575	47,801
Lunn GV .....	68,425	22,575	89,434	Mitchell Hon A .....	68,425	22,575	59,716
Lunney J .....	23,716	7,825	34,410	Moore J .....	23,716	7,825	43,540
MacAulay Hon L .....	68,425	22,575	102,823	Morrison L .....	44,709	14,750	43,922
MacKay PG .....	68,425	22,575	85,075	Muise M .....	44,709	14,750	65,674
<i>Allowance as</i>				Murphy S .....	23,716	7,825	28,779
<i>Leader of</i>				Murray I .....	44,709	14,750	13,949
<i>Other Opposition Party</i> .....	14,560			Myers LA .....	68,425	22,575	170,400
<i>Allowance as</i>				Nault Hon RD .....	68,425	27,775	178,783
<i>Other Opposition Party</i>				Neville A .....	23,716	7,825	32,154
<i>House Leader</i> .....	2,032			Normand Hon G .....	68,425	22,575	76,518
Macklin P .....	23,716	7,825	11,874	Nunziata JV .....	44,709	14,750	27,303
Mahoney SW .....	68,425	22,575	61,791	Nystrom Hon L .....	68,425	22,575	92,788
Malhi G .....	68,425	22,575	40,694	O'Brien L .....	68,425	27,775	228,877
Maloney JD .....	68,425	22,575	76,568	O'Brien PW .....	68,425	22,575	59,371
Mancini P .....	44,709	14,750	62,282	O'Reilly J .....	68,425	22,575	60,693
Manley Hon JP .....	68,425	22,575	13,486	Obhrai D .....	68,425	22,575	86,095
Manning P .....	68,425	22,575	52,977	Owen S .....	23,716	7,825	91,907
Marceau R .....	68,425	22,575	57,817	Pagtakhan Hon R .....	68,425	22,575	94,901
Marchand JP .....	44,709	14,750	28,703	Pallister B .....	23,716	7,825	45,090
Marcil S .....	23,716	7,825	13,391	Pankiw J .....	68,425	22,575	118,248
Mark IM .....	68,425	22,575	125,520	Paquette P .....	23,716	7,825	9,111
Marleau Hon D .....	68,425	22,575	45,184	Paradis D .....	68,425	22,575	47,027
Martin K .....	68,425	22,575	79,147	Parent G .....	44,709	14,750	47,116
Martin Hon P .....	68,425	22,575	41,634	<i>Allowance as</i>			
Martin PD .....	68,425	22,575	125,455	<i>Speaker of the</i>			
Matthews WB .....	68,425	27,775	202,868	<i>House of Commons</i> .....	36,204		
Mayfield P .....	68,425	27,775	91,607	Parrish C .....	68,425	22,575	28,231
McCallum J .....	23,716	7,825	23,583	Patry B .....	68,425	22,575	16,174
McClelland I .....	44,709	14,750	59,106	Penson C .....	68,425	27,775	77,192
<i>Allowance as</i>				Peric J .....	68,425	22,575	65,975
<i>Deputy Chairperson</i>				Perron GA .....	68,425	22,575	42,941
<i>of Committees of the Whole House</i>	6,206			Peschisolido J .....	23,716	7,825	46,129
McCormick L .....	68,425	22,575	68,859	Peterson Hon J .....	68,425	22,575	53,071
McDonough A .....	68,425	22,575	116,040	Pettigrew Hon P .....	68,425	22,575	24,513
<i>Allowance as</i>				Phinney EL .....	68,425	22,575	47,773
<i>Leader of</i>				Picard P .....	68,425	22,575	49,618
<i>Other Opposition Party</i> .....	31,300			Pickard RW .....	68,425	22,575	64,233
McGuire J .....	68,425	22,575	93,457	Pillitteri G .....	68,425	22,575	42,387
McKay J .....	68,425	22,575	63,708	Plamondon L .....	68,425	22,575	83,455
McLellan Hon A .....	68,425	22,575	83,872	Pratt D .....	68,425	22,575	12,618

## Parliament House of Commons

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 2000-2001—*Concluded*

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
Price D .....	68,425	22,575	48,448	Steckle P .....	68,425	22,575	86,777
Proctor JR .....	68,425	22,575	66,626	Stewart Hon CS .....	44,709	14,750	38,864
Proud G .....	44,709	14,750	53,392	Stewart Hon J .....	68,425	22,575	34,162
Proulx M .....	68,425	22,575	4,722	Stinson D .....	68,425	22,575	130,048
Provenzano CF .....	68,425	22,575	69,246	Stoffer P .....	68,425	22,575	63,546
Rajotte J .....	23,716	7,825	25,706	Strahl C .....	68,425	22,575	145,802
Ramsay J .....	44,709	14,750	31,291	<i>Allowance as</i>			
Redman K .....	68,425	22,575	56,183	<i>Official Opposition</i>			
Reed JAA .....	68,425	22,575	35,589	<i>House Leader</i> .....	25,075		
Regan GP .....	23,716	7,825	29,428	Szabo P .....	68,425	22,575	58,044
Reid S .....	23,716	7,825	2,810	Telegdi A .....	68,425	22,575	34,623
Reynolds J .....	68,425	22,575	182,101	Thibault Hon R .....	23,716	7,825	27,695
<i>Allowance as</i>				Thibeault Y .....	68,425	22,575	26,015
<i>Chief Official</i>				<i>Allowance as</i>			
<i>Opposition Whip</i> .....	9,151			<i>Assistant Deputy</i>			
Richardson J .....	68,425	22,575	52,115	<i>Chairperson of</i>			
Riis N .....	44,709	14,750	119,687	<i>Committees of the Whole House</i>	6,206		
Ritz G .....	68,425	22,575	110,360	Thompson G .....	68,425	22,575	114,370
Robillard Hon L .....	68,425	22,575	5,920	Thompson M .....	68,425	22,575	109,354
Robinson SJ .....	68,425	22,575	197,460	Tirabassi T .....	23,716	7,825	16,916
Rochelleau Y .....	68,425	22,575	26,003	Tobin B .....	23,716	9,616	32,034
Rock Hon A .....	68,425	22,575	64,995	Toews V .....	23,716	7,825	30,688
Roy JY .....	23,716	7,825	26,717	Tonks A .....	23,716	7,825	22,243
Saada J .....	68,425	22,575	28,987	Torsney P .....	68,425	22,575	27,661
<i>Allowance as</i>				Tremblay S .....	68,425	22,575	62,836
<i>Deputy</i>				Tremblay ST .....	68,425	22,575	71,360
<i>Government Whip</i> .....	1,678			Turp D .....	44,709	14,750	25,446
Sauvageau B .....	68,425	22,575	46,491	Ur RM .....	68,425	22,575	66,898
Savoy A .....	23,716	7,825	26,381	Valeri T .....	68,425	22,575	56,279
Scherrer H .....	23,716	7,825	14,574	Vancielief Hon L .....	68,425	22,575	53,267
Schmidt W .....	68,425	22,575	75,265	Vautour A .....	44,709	14,750	82,801
Scott Hon A .....	68,425	22,575	98,952	Vellacott M .....	68,425	22,575	88,966
Scott M .....	44,709	18,159	57,572	Venne P .....	68,425	22,575	56,308
Sekora L .....	44,709	14,750	77,667	Volpe J .....	68,425	22,575	45,709
Serré B .....	68,425	27,775	95,507	Wappel TW .....	68,425	22,575	47,057
Sgro J .....	68,425	22,575	58,967	Wasylcia-Leis J .....	68,425	22,575	64,038
Shepherd A .....	68,425	22,575	45,964	Wayne E .....	68,425	22,575	68,076
Skelton C .....	23,716	7,825	24,944	Whelan S .....	68,425	22,575	62,328
Solberg M .....	68,425	22,575	131,909	White R .....	68,425	22,575	139,355
Solomon JL .....	44,709	14,750	73,588	White T .....	68,425	22,575	120,614
Sorenson K .....	23,716	7,825	33,648	Wilfert B .....	68,425	22,575	58,021
Speller RS .....	68,425	22,575	81,666	Williams J .....	68,425	22,575	92,937
Spencer L .....	23,716	7,825	23,843	Wood RE .....	68,425	22,575	64,617
St.Denis B .....	68,425	27,775	111,284	Yelich L .....	23,716	7,825	51,326
St-Hilaire C .....	68,425	22,575	36,068	Former Members (1) .....			5,137
St-Jacques D .....	68,425	22,575	35,961				
St-Julien G .....	68,425	27,775	199,383	Total .....	20,914,748	6,920,194	22,398,563

<sup>(1)</sup> This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

## Parliament House of Commons

### SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2000-2001

Names	Parliamentary secretary to the	Amount	Names	Parliamentary secretary to the	Amount
		\$			\$
Alcock R	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs		Leung S	Minister of National Revenue	
	July 16, 1998 to August 31, 2000 .....	4,625		September 1, 2000 to October 22, 2000 .....	1,582
Assad M	Minister of Citizenship and Immigration			December 22, 2000 to August 31, 2001 .....	3,098
	September 1, 2000 to October 22, 2000 .....	1,582	Longfield J	Minister of Labour	
	December 22, 2000 to August 31, 2001 .....	3,098		September 1, 1999 to October 22, 2000 .....	6,206
Bélanger M	Minister of Canadian Heritage			December 22, 2000 to August 31, 2001 .....	3,098
	July 16, 1998 to August 31, 2000 .....	4,625	Maloney JD	Minister of Justice and Attorney General of Canada	
Bellemare E	Minister for International Cooperation			September 1, 1999 to October 22, 2000 .....	6,206
	September 1, 1999 to October 22, 2000 .....	6,206		December 22, 2000 to August 31, 2001 .....	3,098
	December 22, 2000 to August 31, 2001 .....	3,098	Matthews B	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs	
Bertrand R	Minister of National Defence			September 1, 2000 to October 22, 2000 .....	1,582
	July 16, 1998 to August 31, 2000 .....	4,625		December 22, 2000 to August 31, 2001 .....	3,098
Brown MAB	Minister of Human Resources Development		McCormick L	Minister of Agriculture and Agri-Food	
	July 16, 1998 to August 31, 2000 .....	4,625		September 1, 2000 to October 22, 2000 .....	1,582
Bulte S	Minister of Canadian Heritage			December 22, 2000 to August 31, 2001 .....	3,098
	September 1, 2000 to October 22, 2000 .....	1,582	McGuire J	Minister of Agriculture and Agri-Food	
	December 22, 2000 to August 31, 2001 .....	3,098		July 16, 1998 to August 31, 2000 .....	4,625
Cannis J	Minister of Industry		Myers L	Solicitor General of Canada	
	September 1, 1999 to October 22, 2000 .....	6,206		September 1, 2000 to October 22, 2000 .....	1,582
	December 22, 2000 to August 31, 2001 .....	3,098		December 22, 2000 to August 31, 2001 .....	3,098
Charbonneau Y	Minister of Health		O'Brien L	Minister of Fisheries and Oceans	
	September 1, 1999 to October 22, 2000 .....	6,206		September 1, 1999 to October 22, 2000 .....	6,206
	December 22, 2000 to August 31, 2001 .....	3,098		December 22, 2000 to August 31, 2001 .....	3,098
Clouthier H	Minister of National Defence		O'Brien P	Minister for International Trade	
	September 1, 2000 to October 22, 2000 .....	1,582		September 1, 2000 to October 22, 2000 .....	1,582
Cullen R	Minister of Finance			December 22, 2000 to August 31, 2001 .....	3,098
	September 1, 1999 to October 22, 2000 .....	6,206	O'Reilly J	Minister of National Defence	
	December 22, 2000 to August 31, 2001 .....	3,098		December 22, 2000 to August 31, 2001 .....	3,098
Dromisky SP	Minister of Transport		Paradis D	Minister of Foreign Affairs	
	July 16, 1998 to August 31, 2000 .....	4,625		September 1, 1999 to October 22, 2000 .....	6,206
Finlay J	Minister of Indian Affairs and Northern Development			December 22, 2000 to August 31, 2001 .....	3,098
	September 1, 2000 to October 22, 2000 .....	1,582	Parrish C	Minister of Public Works and Government Services	
	December 22, 2000 to August 31, 2001 .....	3,098		July 16, 1998 to August 31, 2000 .....	4,625
Folco R	Minister of Human Resources Development		Phinney EL	Minister of National Revenue	
	September 1, 2000 to October 22, 2000 .....	1,582		July 16, 1998 to August 31, 2000 .....	4,625
	December 22, 2000 to August 31, 2001 .....	3,098	Provenzano C	Minister of Veterans Affairs	
Ianno T	President of the Treasury Board and Minister responsible for Infrastructure			September 1, 2000 to October 22, 2000 .....	1,582
	July 16, 1998 to August 31, 2000 .....	4,625		December 22, 2000 to August 31, 2001 .....	3,098
Iftody D	Minister of Indian Affairs and Northern Development		Redman K	Minister of the Environment	
	July 16, 1998 to August 31, 2000 .....	4,625		September 1, 2000 to October 22, 2000 .....	1,582
Jordan J	Prime Minister			December 22, 2000 to August 31, 2001 .....	3,098
	September 1, 2000 to October 22, 2000 .....	1,582	Saada J	Solicitor General of Canada	
	December 22, 2000 to August 31, 2001 .....	3,098		July 16, 1998 to August 31, 2000 .....	4,625
Knutson TG	Prime Minister		Serré B	Minister of Natural Resources and Minister responsible for the Canadian Wheat Board	
	July 16, 1998 to August 31, 2000 .....	4,625		September 1, 2000 to October 22, 2000 .....	1,582
Lee D	Leader of the Government in the House of Commons			December 22, 2000 to August 31, 2001 .....	3,098
	September 1, 1999 to October 22, 2000 .....	6,206	Shepherd A	President of the Treasury Board and Minister responsible for Infrastructure	
	December 22, 2000 to August 31, 2001 .....	3,098		September 1, 2000 to October 22, 2000 .....	1,582
				December 22, 2000 to August 31, 2001 .....	3,098

# Parliament

## House of Commons

### SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2000-2001—*Concluded*

Names	Parliamentary secretary to the	Amount	Names	Parliamentary secretary to the	Amount
		\$			\$
Speller RS	Minister for International Trade		Szabo P	Minister of Public Works and Government Services	
	July 16, 1998 to August 31, 2000 . . . . .	4,625		September 1, 2000 to October 22, 2000 . . . . .	1,582
St. Denis B	Minister of Natural Resources and Minister responsible for the Canadian Wheat Board			December 22, 2000 to August 31, 2001 . . . . .	3,098
	September 1, 1999 to August 31, 2000 . . . . .	4,625	Telegdi A	Minister of Citizenship and Immigration	
	Minister of Transport			July 16, 1998 to May 16, 2000 . . . . .	1,403
	September 1, 2000 to October 22, 2000 . . . . .	1,582	Torsney P	Minister of the Environment	
	December 22, 2000 to August 31, 2001 . . . . .	3,098		July 16, 1998 to August 31, 2000 . . . . .	4,625
			Wood RE	Minister of Veterans Affairs	
				July 16, 1998 to August 31, 2000 . . . . .	4,625
				Total . . . . .	238,699

**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, 2000 to March 31, 2001)			
Blondin-Andrew Hon E. ....	37,106	2,122	39,228
Boudreau Hon J B .....	9,955	428	10,383
Boudria Hon D. ....	49,475	2,122	51,597
Chan Hon R .....	28,538	1,637	30,175
Coderre Hon D. ....	37,106	2,122	39,228
Duhamel Hon R .....	20,078	1,152	21,230
Fry Hon H. ....	37,106	2,122	39,228
Gray Hon H .....	49,475	2,122	51,597
Kilgour Hon D .....	37,106	2,122	39,228
Mitchell Hon A .....	37,106	2,122	39,228
Normand Hon G .....	37,106	2,122	39,228
Pagtakhan Hon R .....	8,569	485	9,054
Peterson Hon J S .....	37,106	2,122	39,228
Thibault Hon R .....	11,425	485	11,910
Total .....	437,257	23,285	460,542

## Privy Council

## Office of the Chief Electoral Officer

## STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Preliminary duties <sup>(1)</sup>	Conduct of elections	Voters information program	Special voting rules	Other activities <sup>(2)</sup>	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
37 <sup>th</sup> general election (November 2000) .....	3,160,769	125,920,178	11,521,985	2,442,464	3,111,158	146,156,554
September 2000 by-elections <sup>(3)</sup> .....	54,786	698,714	126,884	24,372		904,756
St. John's West by-election (May 2000) .....	31,665	405,389	72,780	8,910		518,744
November 1999 by-elections <sup>(4)</sup> .....	543	(27,792)				(27,249)
Electoral Boundaries Readjustment Act .....	67,032					67,032
Event readiness and Ottawa Headquarters .....	32,558,312		1,792,218	449,630	14,727,836	49,527,996
Total .....	35,873,107	126,996,489	13,513,867	2,925,376	17,838,994	197,147,833

<sup>(1)</sup> 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 2000-2001.

<sup>(2)</sup> Expenditures reported under this column also include, where applicable, the development/acquisition and maintenance of information systems for fiscal year 2000-2001.

<sup>(3)</sup> Kings—Hants (Nova Scotia) and Okanagan—Coquihalla (British Columbia).

<sup>(4)</sup> Hull—Aylmer (Quebec), Mount Royal (Quebec), Saskatoon—Rosetown—Biggar (Saskatchewan) and York West (Ontario).

DETAILS OF EXPENDITURES—37<sup>th</sup> GENERAL ELECTION (NOVEMBER 2000)

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities <sup>(1)</sup>	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
Ottawa Headquarters .....	3,140,020	43,696,554	11,517,867	744,233	3,111,158	62,209,832
Newfoundland .....		1,780,427	1,284	38,794		1,820,505
Prince Edward Island .....		532,168		21,271		553,439
Nova Scotia .....	2,445	3,014,937	1,008	63,944		3,082,334
New Brunswick .....	166	2,640,995		60,048		2,701,209
Quebec .....	4,261	20,992,252		416,024		21,412,537
Ontario .....	3,769	28,533,972		562,853		29,100,594
Manitoba .....		3,346,383		89,088		3,435,471
Saskatchewan .....	674	3,159,966		88,849		3,249,489
Alberta .....	1,678	7,316,053		142,038		7,459,769
British Columbia .....	6,996	10,254,356	521	187,563		10,449,436
Yukon Territory .....	256	248,886		6,415		255,557
Northwest Territories .....	449	263,108	1,305	18,752		283,614
Nunavut .....	55	140,121		2,592		142,768
Total .....	3,160,769	125,920,178	11,521,985	2,442,464	3,111,158	146,156,554

<sup>(1)</sup> Expenditures reported under this column also include, where applicable, the development/acquisition and maintenance of information systems for fiscal year 2000-2001.

**Privy Council****Office of the Chief Electoral Officer****DETAILS OF EXPENDITURES—SEPTEMBER 2000 BY-ELECTIONS**

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
Ottawa Headquarters .....	44,718	88,938	126,884	5,615		266,155
Kings—Hants (Nova Scotia) .....	8,284	312,228		8,896		329,408
Okanagan—Coquihalla (British Columbia) .....	1,784	297,548		9,861		309,193
Total .....	54,786	698,714	126,884	24,372		904,756

**DETAILS OF EXPENDITURES —ST. JOHN'S WEST BY-ELECTION (MAY 2000)**

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
Ottawa Headquarters .....	22,053	36,905	72,780			131,738
St. John's West .....	9,612	368,484		8,910		387,006
Total .....	31,665	405,389	72,780	8,910		518,744

# Solicitor General

## Correctional Service

### EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont. ....	100,222,457	20,854,174	121,076,631
Regional Headquarters, Atlantic, Moncton, NB ....	13,253,026	1,277,383	14,530,409
Learning Centre Atlantic, Moncton, NB ....	1,169,055	30,745	1,199,800
Springhill Institution, Springhill, NS ....	27,763,792	2,895,323	30,659,115
Dorchester Penitentiary, Dorchester, NB ....	29,291,719	955,869	30,247,588
Westmorland Institution, Dorchester, NB ....	10,975,270	1,565,460	12,540,730
Atlantic Institution, Renous, NB ....	20,138,575	1,903,867	22,042,442
Nova Institution for Women, Truro, NS ....	5,593,711	3,136,515	8,730,226
Halifax District Parolee Office, Halifax, NS ....	2,946,713	221,473	3,168,186
Carleton Community Correctional Center, Halifax, NS ....	627,171	793	627,964
Carleton Community Correctional Center Annex, Halifax, NS ....	601,472	1,082	602,554
Truro District Parole Office, Truro, NS ....	1,241,012	113,189	1,354,201
Kentville Area Parole Office, Kentville, NS ....	805,254	828	806,082
Sidney Area Parole Office, Sidney, NS ....	763,772	6,358	770,130
Newfoundland District Parole Office, St. John's, Nfld. ....	1,737,446	110,674	1,848,119
Corner Brook Area Parole Office, Corner Brook, Nfld. ....	863,482	929	864,411
Grand Falls Area Parole Office, Grand Falls, Nfld. ....	137,547	26,152	163,699
St. John's Area Parole Office, St. John's, Nfld. ....	725,677	4,287	729,964
New Brunswick East District Parole Office, Moncton, NB ....	2,143,575	69,183	2,212,758
New Brunswick East District Systems, Moncton, NB ....	35,892	1,549	37,441
Charlottetown Area Parole Office, Charlottetown, PEI ....	337,552	8,129	345,681
Bathurst Area Parole Office, Bathurst, NB ....	695,697	6,996	702,693
New Brunswick West District Parole Office, Saint John, NB ....	1,305,779	69,896	1,375,675
New Brunswick West District Systems, Saint John, NB ....	34,530	2,208	36,737
Fredericton Area Parole Office, Fredericton, NB ....	427,224	185	427,409
Parrrtown Community Correctional Centre, Parrrtown, NB ....	767,283	1,296	768,579
Regional Headquarter Quebec, Laval, Que ....	23,337,300	3,720,113	27,057,413
Quebec Staff College, Laval, Que. ....	3,164,441	198,428	3,362,869
Montee St-Francois Institution, Laval, Que. ....	11,789,838	620,130	12,409,967
Federal Training Centre, Laval, Que ....	19,319,361	763,237	20,082,598
Donnacona Institution, Donnacona, Que ....	26,824,397	716,031	27,540,427
Joliette Institution, Joliette, Que ....	6,860,764	851,450	7,712,214
Leclerc Institution, Laval, Que ....	27,889,559	594,698	28,484,257
Archambault Institution, Ste-Anne-des-Plaines, Que ....	23,129,557	986,615	24,116,173
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que ....	11,967,123	1,438,609	13,405,732
Quebec Regional Reception Centre, Laval, Que ....	26,969,189	715,757	27,684,947
Drummond Institution, Drummondville, Que ....	18,502,272	6,216,841	24,719,113
Cowansville Institution, Cowansville, Que ....	24,360,554	3,021,611	27,382,165
La Macaza Institution, L'Annonciation, Que. ....	17,416,846	1,448,391	18,865,237
Port Cartier Institution, Port Cartier, Que ....	20,102,004	658,488	20,760,491
Montreal Metropolitan District Parole Office, Montreal, Que ....	18,544	6,797	25,341
Montreal Metropolitan District Parole Office, Montreal, Que ....	2,377,200	214,788	2,591,988
Parole Office - Longueuil Area, Longueuil, Que. ....	954,228	201	954,430
Parole Office - Ville-Marie Area, Montreal, Que ....	4,971,035	1,184	4,972,218
Parole Office - Lafontaine Area, Montreal, Que ....	3,935,654	1,845	3,937,499
J.B. Martineau - Community Correctional Centre, Montreal, Que. ....	1,031,549	104,068	1,135,617
Ogilvy - Community Correctional Centre, Montreal, Que ....	701,581	22,024	723,605
Sherbrooke - Community Correctional Centre, Montreal, Que ....	794,308	212	794,519
Parole Office - Langelier, St-Léonard, Que ....	3,302,826	320	3,303,146
Parole Office - Granby, Granby, Que ....	1,053,998	827	1,054,825
Hochelaga - Community Correctional Centre, Montreal, Que ....	663,468	3,360	666,828
Parole Office - Estrie Area, Montreal, Que ....	1,130,959	406	1,131,365
East/West Que District Parole Office, St-Jérôme, Que ....	29,753		29,753
East/West Que District Parole Office, St-Jérôme, Que ....	747,906	618,141	1,366,047
Quebec Area Parole Office, Quebec City, Que ....	3,104,097	53,022	3,157,119
Parole Office - Rimouski, Rimouski, Que ....	609,015	2,189	611,205
Parole Office - Chicoutimi, Chicoutimi, Que. ....	507,071	2,410	509,481

# Solicitor General

## Correctional Service

EXPENDITURES BY INSTITUTION—*Continued*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Parole Office - Trois-Rivieres, Trois-Rivieres, Que . . . . .	1,314,538	1,849	1,316,386
Parole Office - Laval, Laval, Que . . . . .	2,943,246	1,951	2,945,197
Rouyn-Noranda Parole Office, Rouyn-Noranda, Que . . . . .	468,600	770	469,370
Parole Office - Hull, Hull, Que . . . . .	944,242	3,307	947,550
Parole Office - Laurentian (Laferriere), St-Jérôme, Que . . . . .	2,447,495	35,075	2,482,570
Parole Office - Lanaudiere, Lachenaie, Que . . . . .	1,420,895	747	1,421,643
Regional Headquarters Ontario, Kingston, Ont . . . . .	12,554,686	4,715,138	17,269,824
Centre for Correctional Learning, Kingston, Ont . . . . .	1,672,300	227,418	1,899,718
Regional Treatment Centre, Kingston, Ont . . . . .	13,961,982	35,714	13,997,697
Kingston Penitentiary, Kingston, Ont . . . . .	27,337,254	3,510,583	30,847,837
Millhaven Institution, Bath, Ont . . . . .	28,334,436	413,698	28,748,134
Fenbrook Medium Security Institution, Gravenhurst, Ont . . . . .	21,051,793	618,484	21,670,278
Bath Institution, Bath, Ont . . . . .	18,426,982	3,684,142	22,111,124
Prison for Women, Kingston, Ont . . . . .	2,202,648	72,807	2,275,455
Isabel Mcneil House, Kingston, Ont . . . . .	1,086,501	11,203	1,097,703
Collins Bay Institution, Kingston, Ont . . . . .	19,031,185	575,105	19,606,290
Frontenac Institution, Kingston, Ont . . . . .	8,777,801	1,024,277	9,802,077
Beaver Creek Institution, Gravenhurst, Ont . . . . .	9,179,701	1,219,222	10,398,924
Joyceville Institution, Kingston, Ont . . . . .	25,004,719	1,690,296	26,695,015
Pittsburgh Institution, Kingston, Ont . . . . .	11,258,195	1,402,398	12,660,593
Warkworth Institution, Campbellford, Ont . . . . .	30,606,562	810,647	31,417,209
Grand Valley Institution for Women, Kitchener, Ont . . . . .	8,268,272	4,177,584	12,445,855
East/North Ontario District Parole Office, Kingston, Ont . . . . .	206		206
East/North Ontario District Parole Office, Kingston, Ont . . . . .	2,812,420	76,852	2,889,272
Barrie Area Parole Office, Barrie, Ont . . . . .	739,495	1,658	741,153
Kingston Supervision, Kingston, Ont . . . . .	1,313,942	3,385	1,317,327
Peterborough Area Parole Office, Peterborough, Ont . . . . .	1,303,739	161	1,303,900
Portsmouth Community Correctional Centre, Kingston, Ont . . . . .	760,222	1,996	762,217
Muskoka Area Parole Office, Gravenhurst, Ont . . . . .	137,253	3,059	140,313
Sault Ste. Marie Area Parole Office, Sault Ste. Marie, Ont . . . . .	187,341	476	187,817
Sudbury Area Parole Office, Sudbury, Ont . . . . .	1,425,722	14,413	1,440,135
Timmins Area Parole Office, Timmins, Ont . . . . .	117,658	364	118,022
Ottawa Area Parole Office, Ottawa, Ont . . . . .	3,508,243	18,533	3,526,776
Central Ontario District Parole Office, Toronto, Ont . . . . .	2,744,438	260,153	3,004,591
Keele Community Correctional Centre, Toronto, Ont . . . . .	1,128,749	19,517	1,148,266
Downtown Toronto Area Parole Office, Toronto, Ont . . . . .	2,096,418	429	2,096,847
East Toronto Area Parole Office, Toronto, Ont . . . . .	2,843,969	431	2,844,401
West Toronto Area Parole Office, Toronto, Ont . . . . .	720,308	102	720,410
Peel Area Parole Office, Toronto, Ont . . . . .	1,910,645	478	1,911,124
Team Supervision Office, Toronto, Ont . . . . .	442,199	3,378	445,577
Women Supervision Unit, Toronto, Ont . . . . .	922,710	142	922,852
Hamilton District Parole Office, Hamilton, Ont . . . . .	480,547	20,437	500,984
Hamilton Area Parole Office, Hamilton, Ont . . . . .	3,090,128	8,823	3,098,951
Hamilton Community Correctional Centre, Hamilton, Ont . . . . .	803,047	19,338	822,385
St. Catharines Area Parole Office, St. Catharines, Ont . . . . .	723,991	815	724,805
West Ontario District Parole Office, London, Ont . . . . .	36		36
West Ontario District Parole Office, London, Ont . . . . .	446,154	18,492	464,646
Windsor Area Parole Office, Windsor, Ont . . . . .	1,115,325	4,865	1,120,190
London Area Parole Office, London, Ont . . . . .	2,076,513	7,762	2,084,275
Guelph Area Parole Office, Guelph, Ont . . . . .	1,905,089	16,684	1,921,773
Brantford Area Parole Office, Brantford, Ont . . . . .	315,200		315,200
Nunavut Community Office, Iqaluit, Nunavut . . . . .	29,954		29,954
Nunavut Community Office, Iqaluit, Nunavut . . . . .	604,459	2,066	606,526
Regional Headquarters Prairies, Saskatoon, Sask . . . . .	10,857,559	13,360	10,870,919
Prairie Staff College, Saskatoon, Sask . . . . .	2,490,201	65,987	2,556,188
Regional Psychiatric Centre Prairies, Saskatoon, Sask . . . . .	24,295,366	1,368,740	25,664,106
Regional Headquarters Prairies Clustered Services, Saskatoon, Sask . . . . .	7,325,459	2,241,331	9,566,790

# Solicitor General

## Correctional Service

### EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Stony Mountain Institution, Winnipeg, Man .....	28,079,943	7,037,983	35,117,926
Rockwood Institution, Stony Mountain, Man .....	8,493,523	535,847	9,029,369
Saskatchewan Penitentiary, Prince Albert, Sask .....	30,511,922	2,110,845	32,622,767
Riverbend Institution, Prince Albert, Sask .....	6,207,240	299,067	6,506,307
Saskatchewan Penitentiary Maximum Unit, Prince Albert, Sask .....	6,246,109	33,991	6,280,100
Okimaw Ohci Healing Lodge, Maple Creek, Sask .....	4,220,083	238,082	4,458,165
Willow Cree Healing Lodge, Sask .....	442,581	657,422	1,100,003
Drumheller Institution, Drumheller, Alta .....	29,200,304	2,969,525	32,169,828
Grande Cache Institution, Grande Cache, Alta .....	14,890,937	1,204,341	16,095,278
Pê Sâkâstêw Institution, Hobbema, Alta .....	3,512,707	460,049	3,972,756
Bowden Institution, Innisfail, Alta .....	29,098,736	1,283,039	30,381,776
Edmonton Institution for Women, Edmonton, Alta .....	7,119,223	2,369,129	9,488,351
Edmonton Institution, Edmonton, Alta .....	24,135,139	1,719,616	25,854,755
Grierson Institution Minimum Security, Edmonton, Alta .....	2,042,960	108,792	2,151,752
Manitoba-NW Ontario District Parole Office, Winnipeg, Man .....	8,204,850	181,787	8,386,637
Saskatchewan District Parole Office, Regina, Sask .....	6,075,858	548,655	6,624,513
Edmonton District Parole Office, Edmonton, Alta .....	10,871,944	89,685	10,961,628
Grierson Centre, Edmonton, Alta .....	102,462	1,022	103,484
Red Deed Area Parole Office, Red Deer, Alta .....	396,435	2,595	399,030
Yellowknife Area Parole Office, Yellowknife, NWT .....	1,349,843	1,580	1,351,422
Grande Prairie Sub-Office, Grande Prairie, Alta .....	75,136	443	75,578
Fort McMurray Sub-Office, Fort McMurray, Alta .....	54,504	68	54,572
St. Paul Area Parole Office, St. Paul, Alta .....	58,580	9	58,589
Calgary District Parole Office, Calgary, Alta .....	5,598,886	138,120	5,737,005
Lethbridge Area Parole Office, Lethbridge, Alta .....	344,508	218	344,726
Drumheller Parole Office, Drumheller, Alta .....	67,117		67,117
Medicine Hat Parole Office, Medicine Hat, Alta .....	68,897		68,897
Regional Headquarters Pacific, Abbotsford, BC .....	10,908,490	2,629,611	13,538,101
Pacific Staff College, Mission, BC .....	2,422,031	44,233	2,466,264
Pacific Shared Services, Abbotsford, BC .....	24,157,343	537,321	24,694,663
William Head Institution, Victoria, BC .....	11,568,392	1,071,875	12,640,267
Pacific Regional Reception Assessment Centre, Abbotsford, BC .....	2,239,045	10,265	2,249,310
Matsqui Institution, Abbotsford, BC .....	16,428,320	421,949	16,850,268
Pacific Regional Health Centre Pacific, Abbotsford, BC .....	15,704,615	4,053,367	19,757,982
Mountain Institution, Agassiz, BC .....	14,238,704	4,029,816	18,268,520
Kent Institution, Agassiz, BC .....	20,258,172	1,101,005	21,359,177
Elbow Lake Institution, Harrison Mills, BC .....	3,431,475	742,210	4,173,685
Ferndale Institution, Mission, BC .....	6,001,058	1,285,223	7,286,281
Mission Institution, Mission, BC .....	13,941,268	426,687	14,367,955
Pacific Region Community Parole Offices, Matsqui, BC .....	228,214		228,214
Vancouver and New Westminster Area Parole Office, Vancouver, BC .....	7,915,627	47,290	7,962,917
Vancouver Island Area Parole Office, Victoria, BC .....	2,809,394	5,248	2,814,641
Fraser Valley District, Abbotsford, BC .....	2,103,364	3,328	2,106,692
Interior Area Parole Office, Kamloops, BC .....	2,817,478	9,649	2,827,127
Community Corrections Administration Office, Abbotsford, BC .....	721,986	4,377	726,363
Sumas Centre, Abbotsford, BC .....	1,756,088	140,378	1,896,465
Vancouver Community Corrections, Vancouver, BC .....		1,869	1,869
Northern Interior Area Parole Office, Prince George, BC .....	1,931,488	4,764	1,936,252
Total .....	1,231,192,800	123,235,748	1,354,428,548

## Treasury Board

## DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Agriculture and Agri-Food—				
Department—				
Operating expenditures . . . . .	1	3,641,403	1,003,500	3,909,000
Canadian Dairy Commission—				
Program expenditures . . . . .	20			74,000
Canadian Food Inspection Agency—				
Operating expenditures and contributions . . . . .	25		580,000	2,087,000
Canadian Grain Commission—				
Program expenditures . . . . .	35	254,175		
Canadian Grain Commission Revolving Fund . . . . .	S	2,029,146		
Canada Customs and Revenue Agency—				
Operating expenditures . . . . .	1	34,802,766	3,636,003	43,741,000
Canadian Heritage—				
Department—				
Operating expenditures . . . . .	1		7,961,237	1,185,000
Canada Council—				
Payments to the Canada Council . . . . .	15	282,000		207,000
Canadian Broadcasting Corporation—				
Operating expenditures . . . . .	20			19,641,000
Canadian Film Development Corporation—				
Payments to the Canadian Film Development Corporation . . . . .	35			270,000
Canadian Museum of Civilization—				
Operating and capital expenditures . . . . .	40	83,219		2,225,000
Canadian Museum of Nature—				
Operating and capital expenditures . . . . .	45	53,998		347,000
Canadian Radio-television and Telecommunications Commission—				
Program expenditures . . . . .	50	368,300		858,000
National Archives of Canada—				
Program expenditures, grants and contributions . . . . .	55			299,000
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation . . . . .	60	251,000		335,000
National Battlefields Commission—				
Program expenditures . . . . .	65		10,000	23,000
National Capital Commission—				
Operating expenditures . . . . .	70	179,000		1,136,000
National Film Board—				
Grants and contributions . . . . .	85			829,000
National Gallery of Canada—				
Operating and capital expenditures . . . . .	90	54,487		333,000
National Library—				
Program expenditures . . . . .	100		15,000	241,000
National Museum of Science and Technology—				
Operating and capital expenditures . . . . .	105	68,214		661,000
Parks Canada Agency—				
Program expenditures . . . . .	110	1,378,831	231,000	3,756,000
Public Service Commission—				
Program expenditures . . . . .	120		8,240,140	2,731,000
Status of Women—Office of the Co-ordinator—				
Operating expenditures . . . . .	125		20,000	159,000

## Treasury Board

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Citizenship and Immigration—				
Department—				
Operating expenditures . . . . .	1		755,600	2,244,000
Immigration and Refugee Board of Canada—				
Program expenditures . . . . .	15		371,000	1,704,000
Environment—				
Department—				
Operating expenditures . . . . .	1		1,302,093	10,487,000
Canadian Environmental Assessment Agency—				
Program expenditures . . . . .	15			72,000
Finance—				
Department—				
Economic, Social and Financial Policies Program—				
Program expenditures . . . . .	1		70,000	1,416,000
Auditor General—				
Program expenditures and contributions . . . . .	20			1,703,000
Canadian International Trade Tribunal—				
Program expenditures . . . . .	30		15,000	296,000
Office of the Superintendent of Financial Institutions—				
Program expenditures . . . . .	35	15,000	5,000	
Fisheries and Oceans—				
Operating expenditures . . . . .	1	4,283,000	2,605,800	14,426,000
Foreign Affairs and International Trade—				
Department—				
Operating expenditures . . . . .	1		187,000	4,459,000
Capital expenditures . . . . .	5		417,000	
Canadian Commercial Corporation—				
Program expenditures . . . . .	15	16,000		200,000
Canadian International Development Agency—				
Operating expenditures . . . . .	20		350,000	1,345,000
International Development Research Centre—				
Payments to the International Development Research Centre . . . . .	40	87,000		532,000
International Joint Commission—				
Program expenditures . . . . .	45		15,000	47,000
NAFTA Secretariat, Canadian Section—				
Program expenditures . . . . .	50		10,000	20,000
Northern Pipeline Agency—				
Program expenditures . . . . .	55			6,000
Governor General—				
Program expenditures . . . . .	1			81,000
Health—				
Department—				
Operating expenditures . . . . .	1		1,664,500	10,522,000
Canadian Institutes of Health Research—				
Operating expenditures . . . . .	6a			103,000
Hazardous Materials Information Review Commission—				
Program expenditures . . . . .	10			36,000
Medical Research Council—				
Operating expenditures . . . . .	15		35,000	19,000
Patented Medicine Prices Review Board—				
Program expenditures . . . . .	25			56,000

## Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Human Resources Development—				
Department—				
Program expenditures . . . . .	1		5,870,527	2,555,000
Canada Industrial Relations Board—				
Program expenditures . . . . .	10			171,000
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures . . . . .	15			27,000
Canadian Centre for Occupational Health and Safety—				
Program expenditures . . . . .	20		10,000	138,000
Indian Affairs and Northern Development—				
Department—				
Administration Program—				
Program expenditures and contributions . . . . .	1		380,000	273,000
Indian and Inuit Affairs Program—				
Operating expenditures . . . . .	5			2,631,000
Northern Affairs Program—				
Operating expenditures . . . . .	25			60,000
Canadian Polar Commission—				
Program expenditures and contributions . . . . .	40			9,000
Industry—				
Department—				
Operating expenditures . . . . .	1		2,593,095	10,194,000
Canadian Intellectual Property Office Revolving Fund . . . . .	S	132,560		
Atlantic Canada Opportunities Agency—				
Operating expenditures . . . . .	20		1,793,567	521,000
Canadian Space Agency—				
Operating expenditures . . . . .	30		200,000	1,048,483
Capital expenditures . . . . .	35			200,517
Competition Tribunal—				
Program expenditures . . . . .	45		8,000	28,000
Copyright Board—				
Program expenditures . . . . .	50			50,000
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures . . . . .	55		434,583	491,000
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation . . . . .	65			64,000
National Research Council of Canada—				
Operating expenditures . . . . .	70		200,000	15,590,000
Natural Sciences and Engineering Research Council—				
Operating expenditures . . . . .	85		14,000	216,000
Social Sciences and Humanities Research Council—				
Operating expenditures . . . . .	95		6,000	123,000
Standards Council of Canada—				
Payments to the Standards Council of Canada . . . . .	105			47,000
Statistics Canada—				
Program expenditures . . . . .	110		155,000	9,097,000
Western Economic Diversification—				
Operating expenditures . . . . .	115		1,352,300	578,000

# Treasury Board

## DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Justice—				
Department—				
Operating expenditures . . . . .	1		320,000	4,455,000
Canadian Human Rights Commission—				
Program expenditures . . . . .	10		10,000	178,000
Canadian Human Rights Tribunal—				
Program expenditures . . . . .	15			13,000
Commissioner for Federal Judicial Affairs—				
Operating expenditures . . . . .	20		10,000	106,000
Federal Court of Canada—				
Program expenditures . . . . .	30		100,000	540,000
Law Commission of Canada—				
Program expenditures . . . . .	35			46,000
Offices of the Information and Privacy Commissioners of Canada—				
Program expenditures . . . . .	40	141,351		199,000
Supreme Court of Canada—				
Program expenditures . . . . .	45			138,000
Tax Court of Canada—				
Program expenditures . . . . .	50			55,000
National Defence—				
Operating expenditures . . . . .	1		3,780,800	28,493,000
Capital expenditures . . . . .	5		5,473,350	
Natural Resources—				
Department—				
Operating expenditures . . . . .	1		973,000	5,816,000
Atomic Energy of Canada Limited—				
Operating and capital expenditures . . . . .	20			2,568,000
Canadian Nuclear Safety Commission—				
Program expenditures . . . . .	15		402,000	1,096,000
National Energy Board—				
Program expenditures . . . . .	30		35,000	1,020,000
Parliament—				
The Senate—				
Program expenditures . . . . .	1		40,000	
Library of Parliament—				
Program expenditures . . . . .	10		809,000	280,000
Privy Council—				
Department—				
Program expenditures . . . . .	1		110,000	1,702,000
Canadian Centre for Management Development—				
Program expenditures and contributions . . . . .	5		740,425	191,000
Canadian Intergovernmental Conference Secretariat—				
Program expenditures . . . . .	10			61,000
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures . . . . .	15		100,000	354,000
Chief Electoral Officer—				
Program expenditures . . . . .	20			387,000
Commissioner of Official Languages—				
Program expenditures . . . . .	25			87,000
Millennium Bureau of Canada—				
Operating expenditures . . . . .	30			19,000

## Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
National Round Table on the Environment and the Economy—				
Program expenditures . . . . .	40		40,000	20,000
Public Service Staff Relations Board—				
Program expenditures . . . . .	45		10,000	159,000
Security Intelligence Review Committee—				
Program expenditures . . . . .	50			52,000
The Leadership Network—				
Program expenditures . . . . .	55		5,000	
Public Works and Government Services—				
Department—				
Government Services Program—				
Operating expenditures . . . . .	1		31,869,051	10,444,000
Consulting and Audit Canada Revolving Fund . . . . .	S	218,743		
Translation Bureau Revolving Fund . . . . .	S	434,429		
Canada Information Office—				
Program expenditures and contributions . . . . .	15			130,000
Solicitor General—				
Department—				
Operating expenditures . . . . .	1		70,000	328,000
Canadian Security Intelligence Service—				
Program expenditures . . . . .	10	1,798,000	60,000	4,787,000
Correctional Service—				
Operating expenditures, grants and contributions . . . . .	15	5,000,000	323,200	7,693,000
National Parole Board—				
Program expenditures . . . . .	25		30,000	552,000
Office of the Correctional Investigator—				
Program expenditures . . . . .	30			19,000
Royal Canadian Mounted Police—				
Operating expenditures, grants and contributions . . . . .	35		1,760,000	8,209,000
Royal Canadian Mounted Police External Review Committee—				
Program expenditures . . . . .	45			18,000
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures . . . . .	50			39,000
Transport—				
Department—				
Operating expenditures . . . . .	1		1,136,750	6,984,000
Payments to Marine Atlantic Inc . . . . .	20			622,000
Payments to VIA Rail Canada Inc . . . . .	25			562,000
Canadian Transportation Agency—				
Program expenditures and contributions . . . . .	30			336,000
Civil Aviation Tribunal—				
Program expenditures . . . . .	35		20,000	16,000
Treasury Board—				
Secretariat—				
Operating expenditures . . . . .	1		20,309,566	2,354,000
Veterans Affairs—				
Veterans Affairs Program—				
Operating expenditures . . . . .	1		810,000	2,132,000
Total . . . . .		55,572,622	111,864,087	272,193,000

# SECTION 14

**2000-2001**  
***PUBLIC ACCOUNTS OF CANADA***

**Index**

## **Index**

### **A**

Accountable advances, 3.13  
ACCOUNTS PAYABLE, ACCRUALS AND ALLOWANCES,  
    *see Volume I, Section 5*  
ACCOUNTS RECEIVABLE, 4  
ACQUISITION OF LANDS, BUILDINGS AND WORKS, 6  
ACQUISITION OF MACHINERY AND EQUIPMENT, 7  
Authorities available from previous years,  
    *see Volume II (Part I), Section 1*  
Authorities for the spending of proceeds from the disposal  
    of surplus Crown assets,  
    *see Volume II (Part I), Section 1*  
Authorities granted by statutes other than Appropriation Acts,  
    *see Volume II (Part I), Section 1*  
Authorities granted in current year Appropriation Acts,  
    *see Volume II (Part I), Section 1*

### **B**

Budgetary details by allotment, 12.2

### **C**

Canada Customs and Revenue Agency  
    (financial statements of), 2.2  
Canada Employment Insurance Commission,  
    (financial statements of), 2.14  
Canadian Centre for Management Development,  
    (financial statements of), 2.20  
Canadian Centre for Occupational Health and Safety,  
    (financial statements of), 2.22  
Canadian Food Inspection Agency,  
    (financial statements of), 2.26  
Canadian Grain Commission Revolving Fund,  
    (financial statements of), 1.2  
Canadian Institutes of Health Research,  
    (financial statements of), 2.34  
Canadian Intellectual Property Office Revolving Fund,  
    (financial statements of), 1.8  
Canadian Nuclear Safety Commission,  
    (financial statements of), 2.39  
Canadian Pari-Mutuel Agency Revolving Fund,  
    (financial statements of), 1.14  
Canadian Polar Commission,  
    (financial statements of), 2.44  
Canadian Transportation Accident Investigation  
    and Safety Board,  
    (financial statements of), 2.46  
CASH AND ACCOUNTS RECEIVABLE,  
    *see Volume I, Section 7*  
Commissions, 12.14  
Compensation payments and administration expenses  
    (Human Resources Development), 13.8  
CONSOLIDATED ACCOUNTS,  
    *see Volume I, Section 4*  
Consulting and Audit Canada Revolving Fund,  
    (financial statements of), 1.18  
CORCAN Revolving Fund,  
    (financial statements of), 1.23  
Court awards, 10.24

### **D**

Debts, obligations and claims written off or forgiven, 3.9  
Defence Production Revolving Fund,  
    (financial statements of), 1.29  
Details of amounts transferred to other ministries to supplement  
    provisions of other votes (Treasury Board), 13.24  
Details of expenditures—September 2000 by-elections  
    (Privy Council), 13.20  
Details of expenditures—St. John's West by-election (May 2000)  
    (Privy Council), 13.20  
Details of expenditures—37<sup>th</sup> general election November 2000  
    (Privy Council), 13.19  
Details of other program expenditures of other ministries,  
    *see Volume II (Part I), Section 1*  
Details of other transfer payments,  
    *see Volume II (Part I), Section 1*  
Details of spendable amounts,  
    *see related ministerial section in Volume II (Part I)*

### **E**

Education costs, 12.16  
Ex gratia payments, 10.15  
Expenditures by institution (Solicitor General), 13.21  
Expenditures for Canadian representation at international  
    conferences and meetings  
    (Foreign Affairs and International Trade), 13.2

### **F**

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, 11  
FINANCIAL STATEMENTS OF DEPARTMENTAL  
    CORPORATIONS, 2  
FINANCIAL STATEMENTS OF REVOLVING FUNDS, 1  
FINANCIAL STATEMENTS OF THE GOVERNMENT OF  
    CANADA AND REPORTS AND OBSERVATIONS OF  
    THE AUDITOR GENERAL,  
    *see Volume I, Section 1*  
Fisheries Prices Support Board,  
    (financial statements of), 2.51  
FOREIGN EXCHANGE ACCOUNTS,  
    *see Volume I, Section 8*

### **G**

Geomatics Canada Revolving Fund,  
    (financial statements of), 1.31  
Government Telecommunications and Informatics  
    Services Revolving Fund,  
    (financial statements of), 1.37

### **I**

INTEREST-BEARING DEBT,  
    *see Volume I, Section 6*

**L**

Law Commission of Canada,  
(financial statements of), 2.52  
LOANS, INVESTMENTS AND ADVANCES,  
*see Volume I, Section 9*  
Losses of public money and property, 3.16

**M**

Ministerial expenditures by standard object,  
*see Volume II (Part I), Section 1*  
Ministerial expenditures by type,  
*see Volume II (Part I), Section 1*  
Ministerial revenues by main classification,  
*see Volume II (Part I), Section 1*  
Ministry summary,  
*see related ministerial section in Volume II (Part I)*

**N**

National Battlefields Commission,  
(financial statements of), 2.54  
National Film Board Revolving Fund,  
(financial statements of), 1.42  
National Research Council of Canada,  
(financial statements of), 2.57  
National Round Table on the Environment  
and the Economy,  
(financial statements of), 2.61  
Natural Sciences and Engineering Research Council,  
(financial statements of), 2.65  
Non-lapsing authorities granted/revoked in the current year,  
*see Volume II (Part I), Section 1*

**O**

Optional Services Revolving Fund,  
(financial statements of), 1.49  
OTHER GOVERNMENT-WIDE INFORMATION, 12  
OTHER INFORMATION RELATED TO THE FINANCIAL  
STATEMENTS, *see Volume I, Section 10*  
OTHER MISCELLANEOUS INFORMATION, 13

**P**

Parks Canada Agency,  
(financial statements of), 2.69  
Parks Canada Agency Enterprise Units Revolving Fund,  
(financial statements of), 1.54  
Parks Canada Agency Townsites Revolving Fund,  
(financial statements of), 1.58  
Passport Office Revolving Fund,  
(financial statements of), 1.62  
Payments of claims against the Crown, 10.2  
PAYMENTS OF CLAIMS AGAINST THE CROWN,  
EX GRATIA PAYMENTS AND COURT AWARDS, 10  
PROFESSIONAL AND SPECIAL SERVICES, 5  
Program objective and business line description,  
*see related ministerial section in Volume II (Part I)*  
Programs by business line,  
*see related ministerial section in Volume II (Part I)*  
PUBLIC DEBT CHARGES, 9

**R**

Real Property Disposition Revolving Fund,  
(financial statements of), 1.68  
Real Property Services Revolving Fund,  
(financial statements of), 1.72  
Recapitulation of external expenditures by standard object,  
*see Volume II (Part I), Section 1*  
Recapitulation of external expenditures by type,  
*see Volume II (Part I), Section 1*  
Recapitulation of external revenues by main classification,  
*see Volume II (Part I), Section 1*  
Remissions of taxes, fees, penalties and other debts, 3.2  
Return on investments, 12.18  
Revenues,  
*see related ministerial section in Volume II (Part I)*  
REVENUES, EXPENDITURES AND ACCUMULATED  
DEFICIT, *see Volume I, Section 3*

**S**

Salaries and allowances to Ministers of State and  
Secretaries of State (Privy Council), 13.18  
Salaries of parliamentary secretaries to ministers  
paid in 2000-2001 (Parliament), 13.16  
Social Sciences and Humanities Research Council,  
(financial statements of), 2.70  
Source and disposition of authorities by type  
(voted and statutory),  
*see Volume II (Part I), Section 1*  
Source and disposition of budgetary authorities  
by ministry, *see Volume II (Part I), Section 1*  
Source and disposition of non-budgetary authorities  
by ministry, *see Volume II (Part I), Section 1*  
Staff Development and Training Revolving Fund,  
(financial statements of), 1.77  
Statement of accounts receivable for tax revenues, 4.2  
Statement of expenditures—Statutory expenses of  
electoral events (Privy Council), 13.19  
Statement of revenues and expenditures,  
*see Volume II (Part I), Section 1*  
Statement of sessional and expense allowances,  
and of travel and research expenses paid  
in 2000-2001 (Parliament), 13.10  
Statement of sessional and expense allowances,  
and of travel expenses paid  
in 2000-2001 (Parliament), 13.12  
SUPPLEMENTARY FINANCIAL INFORMATION,  
*see Volume I, Section 2*  
SUPPLEMENTARY INFORMATION REQUIRED BY THE  
*FINANCIAL ADMINISTRATION ACT*, 3

**T**

TRANSFER PAYMENTS, 8  
Transfer payments,  
*see related ministerial section in Volume II (Part I)*  
Translation Bureau Revolving Fund,  
(financial statements of), 1.82  
Travel expenses for Canadian representation at international  
conferences and meetings  
(Foreign Affairs and International Trade), 13.4  
Travel expenses of ministers and parliamentary secretaries, 12.21