

COURTS ADMINISTRATION SERVICE

Statement of Management Responsibility Including Internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2018, and all information contained in these statements rests with the management of the Courts Administration Service. These financial statements have been prepared by management using the Government of Canada's accounting policies, which are based on Canadian public sector accounting standards.

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

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training, and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the Courts Administration Service; and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

A risk-based assessment of the system of ICFR for the year ended March 31, 2018 was completed in accordance with the Treasury Board Policy on Financial Management and the results and action plans are summarized in [the annex](#).

The effectiveness and adequacy of the Courts Administration Service's system of internal control is reviewed by the Chief Audit Executive, who conducts periodic audits of different areas of the Courts Administration Service's operations, and by the Departmental Audit Committee, which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting, and which recommends the financial statements to the Deputy Head of the Courts Administration Service.

The financial statements of the Courts Administration Service have not been audited.

Original signed by _____

Daniel Gosselin, FCPA, FCA
Deputy Head
Chief Administrator

Ottawa, Canada
August 30, 2018

Original signed by _____

Francine Côté, CPA, CA, CISA
Chief Financial Officer
Deputy Chief Administrator, Corporate Services

COURTS ADMINISTRATION SERVICE

Statement of Financial Position (Unaudited)

As at March 31

(in thousands of dollars)

	2018	2017
Liabilities		
Accounts payable and accrued liabilities (Note 4)	14,083	7,672
Vacation pay and compensatory leave	2,694	2,241
Deposit accounts (Note 5)	8,346	5,613
Employee future benefits (Note 6)	2,164	2,129
Total liabilities	27,287	17,655
Assets		
Financial assets		
Due from the Consolidated Revenue Fund	19,157	11,123
Accounts receivable and advances (Note 7)	3,827	2,474
Total gross financial assets	22,984	13,597
Financial assets held on behalf of Government		
Accounts receivable and advances (Note 7)	(1,051)	(1,140)
Total net financial assets	21,933	12,457
Departmental net debt	5,354	5,198
Non-financial assets		
Prepaid expenses	768	386
Tangible capital assets (Note 8)	18,105	12,462
Total non-financial assets	18,873	12,848
Departmental net financial position	13,519	7,650

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

Original signed by

Daniel Gosselin, FCPA, FCA

Deputy Head

Chief Administrator

Ottawa, Canada

August 30, 2018

Original signed by

Francine Côté, CPA, CA, CISA

Chief Financial Officer

Deputy Chief Administrator, Corporate Services

COURTS ADMINISTRATION SERVICE

Statement of Operations and Departmental Net Financial Position (Unaudited)

For the year ended March 31	Planned Results		
(in thousands of dollars)	2018	2018	2017
Expenses			
Judicial services	46,656	49,645	47,116
Registry services	33,651	32,886	31,262
Internal services	24,109	26,209	22,731
Expenses incurred on behalf of Government	-	(3)	(8)
Total Expenses	104,416	108,737	101,101
Revenues			
Filing fees	1,769	1,440	1,604
Recovery of administration costs - Employment Insurance	1,097	1,017	1,098
Fines	103	2	265
Miscellaneous	94	101	104
Revenues earned on behalf of Government	(3,057)	(2,546)	(3,063)
Total Revenues	6	14	8
Net cost of operations before government funding and transfers	104,410	108,723	101,093
Government funding and transfers			
Net cash provided by Government		74,858	72,361
Change in due from Consolidated Revenue Fund		8,034	(240)
Services provided without charge by other government departments (Note 9)		31,700	31,771
Net cost of operations after government funding and transfers		(5,869)	(2,799)
Departmental net financial position - Beginning of year		7,650	4,851
Departmental net financial position - End of year		13,519	7,650

Segmented information (Note 10)

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

COURTS ADMINISTRATION SERVICE

Statement of Change in Departmental Net Debt (Unaudited)

For the year ended March 31

(in thousands of dollars)	2018	2017
Net cost of operations after government funding and transfers	(5,869)	(2,799)
Change due to tangible capital assets		
Acquisition of tangible capital assets (Note 8)	7,810	3,956
Amortization of tangible capital assets (Note 8)	(2,106)	(1,833)
Proceeds from disposal of tangible capital assets	(10)	(2)
Net (loss) or gain on disposal of tangible assets including adjustments	(51)	(6)
Total change due to tangible capital assets	5,643	2,115
Change due to prepaid expenses	382	206
Net increase (decrease) in departmental net debt	156	(478)
Departmental net debt - Beginning of year	5,198	5,676
Departmental net debt - End of year	5,354	5,198

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

COURTS ADMINISTRATION SERVICE

Statement of Cash Flows (Unaudited)

For the year ended March 31

(in thousands of dollars)

2018

2017

Operating activities

Net cost of operations before government funding and transfers	108,723	101,093
Non-cash items:		
Amortization of tangible capital assets (Note 8)	(2,106)	(1,833)
Services provided without charge by other government departments (Note 9)	(31,700)	(31,771)
Gain (Loss) on disposal and write-down of tangible capital assets	(51)	2
Variations in Statement of Financial Position:		
Increase in accounts receivable and advances	1,442	885
Increase in prepaid expenses	382	206
(Increase) in accounts payable and accrued liabilities	(6,411)	(1,891)
(Increase) in vacation pay and compensatory leave	(453)	(292)
(Increase) decrease in deposit accounts	(2,733)	1,433
(Increase) decrease in employee future benefits	(35)	583
Cash used in operating activities	67,058	68,415

Capital investing activities

Acquisitions of tangible capital assets (Note 8)	7,810	3,956
Adjustments to tangible capital assets (Note 8)	-	(8)
Proceeds from disposal of tangible capital assets	(10)	(2)
Cash used in capital investing activities	7,800	3,946

Net cash provided by Government of Canada	74,858	72,361
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The accompanying notes form an integral part of the financial statements.

COURTS ADMINISTRATION SERVICE

Notes to the Financial Statements (Unaudited)

For the year ended March 31

1. Authority and objectives

The Courts Administration Service, which was established on July 2, 2003 by the Courts Administration Service Act, S.C. 2002, c.8, is responsible for providing administrative services to the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada ("the Courts").

These services permit individuals, companies, organizations and the Government of Canada to submit disputes and other matters to the Courts, and enable the Courts to hear and resolve the cases before them fairly, without delay and as efficiently as possible.

The Courts Administration Service has three programs: to provide Judicial Services, to provide Registry Services and to provide Internal Services.

The Judicial Services program provides legal services and judicial administrative support to assist members of the Courts in the discharge of their judicial functions. These services are provided by legal counsel, judicial administrators, law clerks, jurilinguists, judicial assistants, library personnel and court attendants, under the direction of the four Chief Justices.

Registry Services are delivered under the jurisdiction of the Courts. The registries process legal documents, provide information to litigants on court procedures, maintain court records, participate in court hearings, support and assist in the enforcement of court orders, and work closely with the Office of the four Chief Justices to ensure that matters are heard, and decisions are rendered in a timely manner. Registry Services are offered in every province and territory through a network of permanent offices, and agreements with provincial and territorial partners.

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services, Communications Services, Legal Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Real Property Services, Material Services, Acquisition Services, and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

2. Summary of significant accounting policies

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

(a) Parliamentary authorities

The Courts Administration Service is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the Courts Administration Service do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting.

COURTS ADMINISTRATION SERVICE

Notes to the Financial Statements (Unaudited)

For the year ended March 31

2. Summary of significant accounting policies (continued)

(a) Parliamentary authorities (continued)

The planned results amounts in the "Expenses" and "Revenues" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-Oriented Statement of Operations included in the 2017-18 Departmental Plan. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt because these amounts were not included in the 2017-18 Departmental Plan.

(b) Net cash provided by Government

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

(c) Due from or to the Consolidation Revenue Fund (CRF)

Amounts due from or to the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Courts Administration Service is entitled to draw from the CRF without further authorities to discharge its liabilities.

(d) Revenues

- ✓ Revenues consist primarily of filing fees and fines. It also includes Employment Insurance Operating Account cost recoveries, for presentation purposes (refer to last point below). All such revenue is non-respendable.
- ✓ All revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place.
- ✓ Revenues that are non-respendable are not available to discharge the Courts Administration Service's liabilities. While the Deputy Head is expected to maintain accounting control, he has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are considered to be earned on behalf of the Government and are therefore presented as a reduction of the entity's gross revenues.
- ✓ Recovery of administration costs - Employment Insurance: At the end of each fiscal year, the Courts Administration Service determines the cost associated with the administration of Employment Insurance (EI) cases. The total cost allocated by the Courts Administration Service for handling EI cases are expended against Employment and Social Development Canada, the department responsible for the Employment Insurance Operating Account. As such, Employment and Social Development Canada would show an expense and the Courts Administration Service would show an equivalent non-respendable revenue item. The purpose of this accounting treatment is to reflect more accurately the total cost of running the EI program and does not involve any transfer of authorities or funds.

(e) Expenses

Expenses are recorded on the accrual basis.

- ✓ Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.
- ✓ Services provided without charge by other government departments for accommodation, employer contributions to the health and dental insurance plans and workers' compensation are recorded as operating expenses at their estimated cost.

COURTS ADMINISTRATION SERVICE

Notes to the Financial Statements (Unaudited)

For the year ended March 31

2. Summary of significant accounting policies (continued)

(f) Employee future benefits

- ✓ Pension benefits: Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Courts Administration Service's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. The Courts Administration Service's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government, as the Plan's sponsor.
- ✓ Severance benefits: The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(g) Accounts receivable

Accounts receivable are stated at the lower of cost and net recoverable value. A valuation allowance is recorded for accounts receivable where recovery is considered uncertain.

(h) Tangible capital assets

All tangible capital assets and leasehold improvements having an initial cost of \$5,000 or more are recorded at their acquisition cost. The Courts Administration Service does not capitalize intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, assets located on Indian reserves and museum collections. Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Asset class	Amortization Period
Machinery and equipment	10 years
Computer hardware	3 years
Computer software	4 years
Furniture and fixtures	10 years
Vehicles	8 years
Leasehold improvements	Lesser of useful life or remainder of lease term

Assets under construction are recorded in the applicable capital asset class in the year that they become available for use and are not amortized until they become available for use.

(i) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are contingent liabilities, the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

COURTS ADMINISTRATION SERVICE

Notes to the Financial Statements (Unaudited)

For the year ended March 31

3. Parliamentary authorities

The Courts Administration Service receives its funding through annual Parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through Parliamentary authorities in prior, current or future years. Accordingly, the Courts Administration Service has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

(a) Reconciliation of net cost of operations to current year authorities used

(in thousands of dollars)	2018	2017
Net cost of operations before government funding and transfers	108,723	101,093
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(31,700)	(31,771)
Amortization of tangible capital assets	(2,106)	(1,833)
(Increase) in vacation pay and compensatory leave	(453)	(292)
Decrease (increase) in employee future benefits	(35)	583
Gain (Loss) on disposal and write-down of tangible capital assets	(51)	2
Refund of prior years' expenditures	68	103
Adjustments of previous years payables at year-end (PAYE)	85	-
(Increase) in accrued liabilities not charged to authorities	(17)	-
Other	(4)	6
Total items affecting net cost of operations but not affecting authorities	(34,213)	(33,202)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	7,810	3,956
Salary overpayments	52	201
Increase (decrease) in advances	(7)	14
Increase in prepaid expenses	382	206
Refund of prior years' revenues	4	9
Other	40	-
Total items not affecting net cost of operations but affecting authorities	8,281	4,386
Current year authorities used	82,791	72,277

(b) Authorities provided and used

(in thousands of dollars)	2018	2017
Authorities provided:		
Vote 1 - Program expenditures	78,786	68,978
Statutory authorities	6,890	6,677
	85,676	75,655
Less:		
Lapsed authorities	(2,871)	(3,370)
Authorities available for future years	(14)	(8)
Current year authorities used	82,791	72,277

COURTS ADMINISTRATION SERVICE

Notes to the Financial Statements (Unaudited)

For the year ended March 31

4. Accounts payable and accrued liabilities

The following table presents details of the Courts Administration Service's accounts payable and accrued liabilities:

(in thousands of dollars)	2018	2017
Accounts payable - Other government departments and agencies	3,203	1,250
Accounts payable - External parties	7,213	2,884
Total accounts payable	10,416	4,134
Accrued liabilities	3,667	3,538
Total accounts payable and accrued liabilities	14,083	7,672

5. Deposit accounts

The Courts Administration Service maintains two deposit accounts on behalf of litigants before the Courts. Pursuant to an order of the Court, the deposit accounts will record funds paid into the Federal Court of Appeal, Federal Court and Tax Court of Canada. These amounts are held as payments and eventually released, pending judgment of the Courts. The difference between these two accounts is the calculation of interest, as described below.

Calculation of Interest:

Deposit Account for the Federal Court of Appeal and Federal Court: Pursuant to the Order in Council P.C. 1970 4/2, the account earns interest semi-annually at a rate that is equal to nine-tenths of the monthly average of tender rates for three-month Treasury bills and is calculated on the minimum monthly balance.

Deposit Account for the Tax Court of Canada: Pursuant to the Order in Council P.C. 1970-300, the account earns interest semi-annually at a rate that is equal to ninety percent of the average of the weekly three-month Treasury bills and is calculated on a daily basis.

(in thousands of dollars)	2018	2017
Balance, beginning of year	5,613	7,046
Receipts and other credits	6,153	2,241
Disbursements and other charges	(3,420)	(3,674)
Balance, end of year	8,346	5,613

COURTS ADMINISTRATION SERVICE

Notes to the Financial Statements (Unaudited)

For the year ended March 31

6. Employee future benefits

(a) Pension benefits

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

Both the employees and the Courts Administration Service contribute to the cost of the Plan. Due to the amendment of the Public Service Superannuation Act following the implementation of provisions related to Economic Action Plan 2012, employee contributors have been divided into two groups – Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2017-18 expense amounts to \$4,674,665 (\$4,640,333 in 2016-17). For Group 1 members, the expense represents approximately 1.01 times (1.12 times in 2016-17) the employee contributions and, for Group 2 members, approximately 1.00 times (1.08 times in 2016-17) the employee contributions.

The Courts Administration Service's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the Consolidated Financial Statements of the Government of Canada, as the Plan's sponsor.

(b) Severance benefits

Severance benefits provided to the Courts Administration Service's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2018, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:

(in thousands of dollars)	2018	2017
Accrued benefit obligation - Beginning of year	2,129	2,712
Expense for the year	305	(500)
Benefits paid during the year	(270)	(83)
Accrued benefit obligation - End of year	2,164	2,129

7. Accounts receivable and advances

The following table presents details of the Courts Administration Service's accounts receivable and advances balances:

(in thousands of dollars)	2018	2017
Accounts receivable - Other government departments and agencies	3,501	2,174
Accounts receivable - External parties	317	287
Advances	15	22
	3,833	2,483
Allowance for doubtful accounts on accounts receivable from external parties	(6)	(9)
Gross accounts receivable and advances	3,827	2,474
Accounts receivable held on behalf of Government	(1,051)	(1,140)
Net accounts receivable and advances	2,776	1,334

COURTS ADMINISTRATION SERVICE

Notes to the Financial Statements (Unaudited)

For the year ended March 31

8. Tangible capital assets

Cost

(in thousands of dollars)	2017	Acquisitions	Adjustments (1)	Disposals and Write-Offs	2018
Machinery and equipment	2,318	308	1,423	-	4,049
Computer hardware	6,193	2,101	11	-	8,305
Computer software	2,513	257	1,185	-	3,955
Furniture and fixtures	1,687	197	192	-	2,076
Vehicles	351	150	-	(96)	405
Leasehold improvements	5,257	64	4,409	-	9,730
Assets under construction - Computer software	1,348	137	(1,196)	(21)	268
Assets under construction - Other	2,451	4,596	(6,024)	(40)	983
	22,118	7,810	-	(157)	29,771

Accumulated amortization

(in thousands of dollars)	2017	Amortization	Adjustments (1)	Disposals and Write-Offs	2018
Machinery and equipment	795	244	-	-	1,039
Computer hardware	4,865	793	-	-	5,658
Computer software	1,649	530	-	-	2,179
Furniture and fixtures	852	88	-	-	940
Vehicles	219	36	-	(96)	159
Leasehold improvements	1,276	415	-	-	1,691
	9,656	2,106	-	(96)	11,666

Net book value

(in thousands of dollars)	2017	2018
Machinery and equipment	1,523	3,010
Computer hardware	1,328	2,647
Computer software	864	1,776
Furniture and fixtures	835	1,136
Vehicles	132	246
Leasehold improvements	3,981	8,039
Assets under construction - Computer software	1,348	268
Assets under construction - Other	2,451	983
	12,462	18,105

(1) Adjustments include assets under construction that were transferred to the other categories upon completion of the assets, as well as refunds of previous years' expenditures.

COURTS ADMINISTRATION SERVICE

Notes to the Financial Statements (Unaudited)

For the year ended March 31

9. Related party transactions

The Courts Administration Service is related as a result of common ownership to all government departments, agencies, and Crown corporations. The Courts Administration Service enters into transactions with these entities in the normal course of business and on normal trade terms.

a) Common services provided without charge by other government departments

During the year, the Courts Administration Service received services without charge from certain common service organizations, related to accommodation, the employer's contribution to the health and dental insurance plans and workers' compensation coverage. These services provided without charge have been recorded in the Courts Administration Service's Statement of Operations and Departmental Net Financial Position as follows:

(in thousands of dollars)	2018	2017
Accommodation ⁽¹⁾	27,295	27,771
Employer's contribution to the health and dental insurance plans	4,405	4,000
	31,700	31,771

⁽¹⁾ Accommodation costs include the space of the court rooms, the offices of the Members of the Courts, the discovery rooms, etc.

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by Public Services and Procurement Canada are not included in the Courts Administration Service's Statement of Operations and Departmental Net Financial Position.

(b) Other transactions with related parties

(in thousands of dollars)	2018	2017
Revenues - Other government departments and agencies	1,273	1,372
Expenses - Other government departments and agencies	7,934	9,527

Expenses and revenues disclosed in (b) exclude common services provided without charge, which are already disclosed in (a).

COURTS ADMINISTRATION SERVICE

Notes to the Financial Statements (Unaudited)

For the year ended March 31

10. Segmented information

Presentation by segment is based on the Courts Administration Service's program alignment architecture. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in Note 2. The following table presents the expenses incurred and revenues generated for the main programs, by major object of expense and by major type of revenue. The segment results for the period are as follows:

(in thousands of dollars)	Judicial Services	Registry Services	Internal Services	2018	2017
Expenses					
Salaries and employee benefits	17,840	25,507	15,991	59,338	54,401
Accommodation (Note 9)	20,696	5,169	1,430	27,295	27,771
Professional and special services	6,649	1,175	1,537	9,361	8,173
Transportation and telecommunications	376	423	1,997	2,796	2,719
Materials and supplies	1,797	225	260	2,282	2,256
Rentals	1,091	167	1,090	2,348	1,990
Amortization of tangible capital assets	550	149	1,407	2,106	1,833
Machinery and equipment	136	20	1,833	1,989	565
Repairs and maintenance	239	2	166	407	825
Information	244	22	295	561	413
Miscellaneous	27	27	203	257	163
Expenses incurred on behalf of Government	-	-	(3)	(3)	(8)
Total expenses	49,645	32,886	26,206	108,737	101,101
Revenues					
Filing fees	-	1,440	-	1,440	1,604
Recovery of administration costs - Employment Insurance	280	338	399	1,017	1,098
Fines	-	2	-	2	265
Miscellaneous	-	87	14	101	104
Revenues earned on behalf of Government	(280)	(1,867)	(399)	(2,546)	(3,063)
Total revenues	-	-	14	14	8
Net cost of operations before government funding and transfers	49,645	32,886	26,192	108,723	101,093