



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2005

Volume III

Additional Information and Analyses

Canada 

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VOLUME III

2004-2005

PUBLIC ACCOUNTS OF CANADA

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

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

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

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

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

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

Format of the *Public Accounts of Canada*

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

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

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

Volume III presents supplementary information and analyses.

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SECTION 1

2004-2005

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Canadian Grain Commission Revolving Fund

MANAGEMENT REPORT

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

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

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

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

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2005 and the results of operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada. This opinion has been appended to these financial statements. The audit committee of the Fund has approved the issuance of the financial statements.

The costing model has been in place for four years and will assist in the costing of fees to comply with *User Fees Act* requirements.

Approved by:

CHRIS HAMBLIN
Chief Commissioner

June 23, 2005

SHARON McSHANE
Chief Financial Officer

June 17, 2005

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

	2005		2004	
	Estimates	Actual	Estimates	Actual
Net (loss) income for the year	319	(5,514)	(265)	7,784
Add: items not requiring use of funds	1,700	2,504	1,458	2,678
Operating (use) source of funds	2,019	(3,010)	1,193	10,462
Less: items requiring use of funds				
Net capital acquisitions	1,892	2,962	1,066	1,451
Net other assets and liabilities		1,731		(45)
Authority (used) provided	127	(7,703)	127	9,056

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

	2005	2004
Credit (debit) balance in the accumulated net charge against the Fund's authority	(12,165)	(16,780)
Add: PAYE charges against the appropriate account after March 31	616	(2,472)
Less: amounts credited to the appropriation account after March 31	127	127
Net authority used (provided), end of year	(11,676)	(19,379)
Authority limit	2,000	2,000
Unused authority carried forward	13,676	21,379

1.2 FINANCIAL STATEMENTS OF REVOLVING FUNDS

Canadian Grain Commission Revolving Fund—Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 2005 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, 2005 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.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Chief Commissioner, Commissioners of the Canadian Grain Commission Revolving Fund, Public Works and the Auditor General. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 13, 2005

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

	2005	2004		2005	2004
ASSETS			LIABILITIES		
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	546	931	Government of Canada	665	88
Outside parties	4,572	3,706	Outside parties	318	314
Other assets	161	237	Salaries payable	2,849	1,586
	<u>5,279</u>	<u>4,874</u>	Vacation and overtime payable	1,962	2,013
Property and equipment—At cost (Note 3)	21,108	18,723	Deferred revenue	312	115
Less: accumulated amortization	15,395	14,122		<u>6,106</u>	<u>4,116</u>
	5,713	4,601	Long-term		
			Allowance for employee termination benefits	4,982	4,556
				<u>11,088</u>	<u>8,672</u>
			EQUITY OF CANADA		
			Contributed capital	4,941	4,941
			Accumulated net charge against the Revolving		
			Fund's authority (Note 6)	(12,165)	(16,780)
			Accumulated surplus	7,128	12,642
				<u>(96)</u>	<u>803</u>
	<u>10,992</u>	<u>9,475</u>		<u>10,992</u>	<u>9,475</u>

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

Approved by:

CHRIS HAMBLIN
Deputy Head

SHARON McSHANE
Senior Finance Officer

Canadian Grain Commission Revolving Fund—Continued

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

	2005	2004
Revenue		
Service fees	33,671	31,531
Special appropriations (Note 4)	15,980	31,426
Parliamentary appropriations (Note 5)	5,849	6,080
Contract revenue	1,919	2,109
License fees	352	375
	<u>57,771</u>	<u>71,521</u>
Expenses		
Salaries and employee benefits	49,042	48,605
Rent	3,717	3,734
Repairs, supplies and miscellaneous	2,502	2,687
Travel and relocation	2,450	2,806
Amortization	1,857	2,052
Professional and special services	1,788	1,736
Communications	904	987
Employee termination benefits	654	672
Postage and freight	386	389
Bad debts expense (recovery)	(8)	115
Gain on disposal of property and equipment	(7)	(46)
	<u>63,285</u>	<u>63,737</u>
Net income (loss) for the year	(5,514)	7,784

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)

	2005	2004
Accumulated surplus—Beginning of year	12,642	4,858
Net income (loss) for the year	(5,514)	7,784
Accumulated surplus—End of year	<u>7,128</u>	<u>12,642</u>

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

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

	2005	2004
Financial resources provided by (used in)		
Operating activities		
Net income (loss) for the year	(5,514)	7,784
Non-cash items		
Amortization	1,857	2,052
Provision for employee termination benefits	654	672
Gain on disposal of property and equipment	(7)	(46)
	<u>(3,010)</u>	<u>10,462</u>
Change in other assets and liabilities	1,357	(2,033)
Net financial resources provided by operating activities	<u>(1,653)</u>	<u>8,429</u>
Investing activities		
Property and equipment purchased	(2,969)	(1,506)
Proceeds from disposition of property and equipment	7	55
Net financial resources provided by investing activities	<u>(2,962)</u>	<u>(1,451)</u>
Net financial resources used and change in the accumulated net charge against the Revolving Fund's authority during the year	(4,615)	6,978
Accumulated net charge against the Revolving Fund's authority—Beginning of year	16,780	9,802
Accumulated net charge against the Revolving Fund's authority—End of year	<u>12,165</u>	<u>16,780</u>

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

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. 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.

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

In mid-May 2005, Parliament passed Bill C-40 which requires an independent and comprehensive review of the Canadian Grain Commission and of the provisions and operation of the *Canada Grain Act*. The report and its recommendations will be before Parliament within one year.

2. Significant accounting policies

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

Allowance for doubtful accounts

Allowances are established for individual accounts for which interest or principal payments are 90 days past due.

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

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

Property and equipment

Certain property and equipment 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. Property and equipment 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 property and equipment are retained by the Revolving Fund.

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

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

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees up to March 31, 1995. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts at year end based on employee records.

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.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

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. Property and equipment and accumulated amortization

Property and equipment— At cost	Balance			Balance
	April 1, 2004	Acquisitions	Disposals	March 31, 2005
	(in thousands of dollars)			
Scientific equipment	6,126	1,076	157	7,045
Office equipment and furniture	997	11	27	981
Operational equipment	631	23	7	647
Computer equipment and software	7,001	976	322	7,655
Leasehold improvements	3,968	884	72	4,780
	<u>18,723</u>	<u>2,970</u>	<u>585</u>	<u>21,108</u>
	(in thousands of dollars)			
Accumulated amortization	April 1, 2004	Amortization	Decrease	Balance March 31, 2005
	(in thousands of dollars)			
Scientific equipment	4,105	703	157	4,651
Office equipment and furniture	888	64	26	926
Operational equipment	368	64	6	426
Computer equipment and software	5,631	710	323	6,018
Leasehold improvements	3,130	316	72	3,374
	<u>14,122</u>	<u>1,857</u>	<u>584</u>	<u>15,395</u>

4. Special appropriations

The Federal Government's funding arrangement with the Canadian Grain Commission provided for special appropriation of \$30 million over a two year period, announced in the 2003 budget. For the year ended March 31, 2005, the Canadian Grain Commission received \$15.9 million.

The Federal Government approved a special appropriation of \$21 million in the 2005 budget which was announced in February 2005.

5. Parliamentary appropriations

Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners are covered by Parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2005	2004
	(in thousands of dollars)	
Salaries and employee benefits	669	752
Rent	29	31
Repairs, supplies and miscellaneous	11	15
Travel and relocation	61	93
Professional and special services	22	16
Communications	38	43
Employee termination benefits	4	11
Postage and freight	4	3
Appointments Parliamentary appropriation revenue	<u>838</u>	<u>964</u>

Grain Research Laboratory

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

	2005	2004
	(in thousands of dollars)	
Salaries and employee benefits	3,436	3,477
Rent	585	571
Repairs, supplies and miscellaneous	559	702
Travel and relocation	138	118
Professional and special services	132	81
Communications	92	91
Employee termination benefits	32	39
Postage and freight	37	37
Grain Research Laboratory Parliamentary appropriation revenue	<u>5,011</u>	<u>5,116</u>
Appointments Parliamentary appropriation revenue	<u>838</u>	<u>964</u>
Total Parliamentary appropriation revenue	<u>5,849</u>	<u>6,080</u>

The Parliamentary appropriation for fiscal year 2004-2005 was \$6,068 million. The amount of \$219,000 (within the allowable 5% carry forward) will be accessed through the 2005-2006 supplementary process.

Canadian Grain Commission Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

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

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

	2005	2004
	(in thousands of dollars)	
Allowance for employee termination benefits	4,982	4,556
Change in working capital	678	(636)
ANCAFA resources for operation purposes	6,505	12,860
Total accumulated net charge against the Fund's authority	12,165	16,780

7. 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 three years are as follows:

	(in thousands of dollars)	
2006	2,920	
2007	2,822	
2008	184	

8. 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.

9. Insurance

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

10. Income taxes

The Canadian Grain Commission is not subject to income taxes.

11. Related party transactions

In fiscal 2005, non-monetary contributions were provided to Automated Quality Testing Program at a fair value of \$29,302 (2004—\$111,978) for financial services, employee salaries, employee benefits, amortization of existing property and equipment, overhead and rental charges.

Automated Quality Testing Program is a related party which is in the business of developing new, rapid, automated testing methods to determine the quality of grain and to commercialize them. The program will be completed in fiscal year 2005-2006.

12. Comparative figures

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

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

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

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

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

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

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2005 and the results of operations and cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

Approved by:

DAVID TOBIN

Chief Executive Officer

ANDRÉ ROUSSEAU, CGA

Manager, Finance and Administration

May 27, 2005

STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2005		2004	
	Estimates	Actual	Estimates	Actual
Net results	5,697	11,918	6,504	1,888
Add: items not requiring the use of funds	15,299	9,807	17,085	15,544
Operating source of funds	20,996	21,725	23,589	17,432
Less: items requiring use of funds				
Net capital acquisitions	3,605	2,864	8,750	2,523
Net other assets and liabilities	(4,506)	(13,323)	6,322	(1,740)
Other items				(9,569)
Authority provided (used)*	21,897	32,184	8,517	26,218

* The authority provided of \$26.2 million is overstated by \$9.6 million and will be corrected in 2005-2006.

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

	2005	2004
Credit (debit) balance in the accumulated net charge against the Fund's authority	(101,480)	(71,980)
Transfer from Treasury Board Vote 5	(219)	(637)
	(101,699)	(72,617)
Add: PAYE charges against the appropriation account after March 31	2,564	5,673
Less: amounts credited to the appropriation account after March 31	1,500	1,289
Other items*	16,136	16,136
Net authority provided, end of year	(116,771)	(84,369)
Authority limit	5,000	5,000
Unused authority carried forward	121,771	89,369

* Other items are overstated by \$9.6 million and will be corrected in 2005-2006.

1.8 FINANCIAL STATEMENTS OF REVOLVING FUNDS

Canadian Intellectual Property Office Revolving Fund—Continued

AUDITORS' REPORT

TO THE DEPUTY MINISTER, INDUSTRY CANADA

We have audited the statement of financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2005 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. 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, 2005 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

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

KPMG LLP
Chartered Accountants

Ottawa, Canada
May 27, 2005

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

	2005	2004		2005	2004
ASSETS			LIABILITIES		
Current			Current		
Petty cash	2	2	Deposit accounts	1,511	1,178
Accounts receivable			Accounts payable		
Government of Canada	1,543	1,139	Government of Canada	864	3,651
Outside parties	1,504	1,333	Outside parties	6,537	6,050
Unbilled revenues	7,508	8,524	Deferred revenues	23,354	17,791
Prepaid expenses	84	76		32,266	28,670
	10,641	11,074	Employee termination benefits and vacation pay	6,198	5,116
Capital assets (Note 3)	33,574	46,902	Deferred revenues	37,934	31,662
Unbilled revenues	1,180	436		44,132	36,778
	45,395	58,412	Deferred capital assistance (Note 4)	14,365	20,750
			Commitments (Note 6)		
			Contingencies (Note 10)		
			NET ASSETS / LIABILITIES (Note 5)	(45,368)	(27,786)
				45,395	58,412

Canadian Intellectual Property Office Revolving Fund—Continued

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

	2005	2004
Revenues	115,603	95,748
Expenses		
Salaries and employee benefits	68,630	62,435
Professional services	13,824	11,884
Amortization of capital assets	15,721	15,025
Accommodation	6,100	5,878
Materials and supplies	1,970	1,566
Information	206	299
Communications	680	721
Travel	427	423
Freight and postage	279	331
Repairs and maintenance	1,143	1,106
Training	367	406
Rentals	215	171
Bad debt expense	37	
Loss on disposal of capital assets	471	
	110,070	100,245
Net results before amortization of deferred capital assistance	5,533	(4,497)
Amortization of deferred capital assistance	6,385	6,385
Net results	11,918	1,888
Net assets (liabilities), beginning of year	(27,786)	(16,034)
Net financial resources used (provided) and change in the ANCAFA account during the year	(29,500)	(13,640)
Net assets (liabilities), end of year	(45,368)	(27,786)

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

	2005	2004
Operating activities		
Net results	11,918	1,888
Add: amortization of capital assets	15,721	15,025
Add: loss on disposal of capital assets	471	
Less: amortization of deferred capital assistance	6,385	6,385
	21,725	10,528
Changes in working capital (Note 7)	4,029	(807)
Changes in other assets and liabilities		
Unbilled revenues	(744)	(118)
Employee termination benefits and vacation pay	1,082	671
Deferred revenues	6,272	5,889
	6,610	6,442
Net financial resources provided by operating activities	32,364	16,163
Investing activities		
Capital assets acquired	(2,864)	(2,523)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	29,500	13,640
Accumulated net charge against the Fund's authority account, beginning of the year	71,980	58,340
Accumulated net charge against the Fund's authority account, end of year (Note 5)	101,480	71,980

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. During the fiscal year ended March 31, 2002, the Fund's authorized limit was reduced from \$15,000,000 to \$5,000,000. 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 to continue to automate operations.

2. Significant accounting policies

Basis of accounting

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

Revenue recognition

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 advance of work being completed are recorded as deferred revenues. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. Maintenance fees and other revenue are recognized upon receipt. Fees are prescribed by various Orders in Council.

Capital assets and amortization

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

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

Deferred capital assistance

The Fund received \$63,848,000 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, 2005, the Treasury Board liability for the Fund's employees is \$5.0 million (2004—\$4.4 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. Capital assets,

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

NOTES TO FINANCIAL STATEMENTS—
Continued

revenues and human resource related accrued liabilities are the most significant items for which estimates are used. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

3. Capital assets and accumulated amortization

	Cost March 31, 2004	Additions	Disposals	Cost March 31, 2005	Accumulated amortization	Net carrying value
(in thousands of dollars)						
Leasehold improvements.....	16,475	951		17,426	13,628	3,798
Software	2,126	4,527		6,653	2,438	4,215
Hardware	2,484			2,484	1,587	897
Systems						
Intrepid	3,735			3,735	3,701	34
TechSource.....	85,535			85,535	66,164	19,371
Other.....	9,607	86		9,693	7,927	1,766
Systems under development	6,664	(2,700)	471	3,493		3,493
Total	126,626	2,864	471	129,019	95,445	33,574

4. Deferred capital assistance

	2005	2004	2005	2004
(in thousands of dollars)				
Deferred capital assistance				
contribution	63,848	63,848		
Less: accumulated amortization	49,483	43,098		
Net book value	14,365	20,750		
			Accumulated net charge against the	
			Fund's authority	(101,480) (71,980)
			Accumulated surplus	56,112 44,194
			Net book value	(45,368) (27,786)

5. Net assets/liabilities

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 \$9,448,000 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. Amount committed is:

	2005	2004
(in thousands of dollars)		
2006	496	
	496	

Canadian Intellectual Property Office Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS— Concluded

The Fund has contracted for the application development and maintenance support of the Continued Systems Improvements Program (CSIP) by which the Fund's systems and infrastructure are kept intact and improved upon in a controlled manner on a continuous basis. The maximum commitments are up to:

	(in thousands of dollars)
2006	2,200
2007	2,200
2008	1,467
	5,867
	5,867

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

	(in thousands of dollars)
2006	6,532
2007	6,130
2008	6,129
2009	4,655
	23,446
	23,446

7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2005	2004
	(in thousands of dollars)	
Accounts receivable (net of bad debt)	(575)	(622)
Unbilled revenues (short term)	1,016	(1,412)
Prepaid expenses	(8)	(50)
Deposit accounts	333	93
Accounts payable	(2,300)	(431)
Deferred revenues (short term)	5,563	1,615
	4,029	(807)
	4,029	(807)

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, translation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

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.

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 and Canadian generally accepted accounting principles, on a basis consistent with that of the preceding year. 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. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Finance Team of the Department. 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.

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

	2005		2004	
	Estimates	Actual	Estimates	Actual
Net results		490		(609)
Add: items not requiring use of funds	150	(273)	150	131
Operating source (use) of funds	150	217	150	(478)
Less: items requiring use of funds				
Net capital acquisitions	150	79	150	23
Net other assets and liabilities		52		(193)
Authority provided (used)		86		(308)

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:

THANE BELL

*Acting/Executive Director,
Canadian Pari-Mutuel Agency*

DANIEL SCHNOB for
JAMES ROBERGE

Senior Full-time Financial Officer

JAMES ROBERGE for
BRUCE DEACON

Senior Financial Officer

June 17, 2005

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

	2005	2004
Debit balance in the accumulated net charge against the Fund's authority	(1,903)	(1,874)
Add: PAYE charges against the appropriate account after March 31	873	824
Less: amounts credited to the appropriation account after March 31	109	
Less: adjustment for prior year unused authority	(11)	(8)
Net authority provided, end of year	(1,128)	(1,042)
Authority limit	2,000	2,000
Unused authority carried forward	3,128	3,042

Canadian Pari-Mutuel Agency Revolving Fund—Continued

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

	2005	2004		2005	2004
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	109		Outside parties		
Outside parties	636	560	Accounts payable	873	824
Accountable advance to employees.....	2	4	Vacation pay	234	234
Prepaid expenses.....	38	63		1,107	1,058
	785	627	Long-term liabilities		
Capital assets (Note 3)			Provision for employee termination benefits		
At cost	2,317	1,785	NET ASSETS / LIABILITIES.....	353	(108)
Less: accumulated amortization.....	1,090	941			
	1,227	844			
	2,012	1,471		2,012	1,471

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

Canadian Pari-Mutuel Agency Revolving Fund—Continued

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

	2005	2004
Revenues		
Pari-mutuel levy	14,089	14,485
Operating expenses		
Personnel		
Salaries and wages	3,972	4,077
Contributions to employee benefit plans	1,024	1,100
Provision for employee termination benefits	31	(18)
Transportation and telecommunications	829	939
Information	11	20
Professional and special services		
Drug control	2,616	2,393
Race patrol	2,254	2,253
Photo finish	594	586
Drug research	1,057	1,066
Other professional and special services	739	1,698
Rentals	501	508
Purchased repairs and maintenance	7	50
Utilities, materials and supplies	268	273
Loss on disposal of capital assets	5	
Amortization	186	149
Post capitalization of capital assets (Note 4)	(495)	
Total expenditures	13,599	15,094
Net results	490	(609)
Net assets (liabilities), beginning of year	(108)	(574)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year	(29)	1,075
Net assets (liabilities), end of year	353	(108)

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

	2005	2004
Operating activities:		
Net results before extraordinary items	490	(609)
Add:		
Amortization	186	149
Post capitalization of capital assets	(495)	
Loss on disposal of capital assets	5	
Provision for employee termination benefits	31	(18)
	217	(478)
Changes in current assets and liabilities	(109)	(574)
Net financial resources provided (used) by operating activities	108	(1,052)
Investing activities:		
Capital assets:		
Purchased	(86)	(23)
Proceeds from disposals	7	
Net financial resources used by investing activities	(79)	(23)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	29	(1,075)
Accumulated net charge against the Fund's authority account, beginning of year	1,874	2,949
Accumulated net charge against the Fund's authority account, end of year	1,903	1,874

Canadian Pari-Mutuel Agency Revolving Fund—Continued

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. 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	3 years
Motor vehicles and other vehicles	8 to 10 years
Buildings	20 to 25 years
Leasehold improvements	lesser of useful life or term of the lease

(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 statement of financial position represents the amount of vacation pay credits outstanding at the end of the year.

(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.

Canadian Pari-Mutuel Agency Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance at	Acquisitions	Decrease	Balance
	beginning of year		(increase)	at end of year
(in thousands of dollars)				
Furniture and equipment	831	62	58	835
Electronic data processing equipment	216			216
Motor vehicles and other vehicles	64	24	28	60
Buildings	575			575
Leasehold improvements .			(532)	532
Land	99			99
	<u>1,785</u>	<u>86</u>	<u>(446)</u>	<u>2,317</u>
(in thousands of dollars)				
Accumulated amortization	Balance at	Amortization	Decrease	Balance
	beginning of year		(increase)	at end of year
(in thousands of dollars)				
Furniture and equipment	185	77	55	207
Electronic data processing equipment	153	45		198
Motor vehicles and other vehicles	28	9	19	18
Buildings	575			575
Leasehold improvements .		55	(37)	92
	<u>941</u>	<u>186</u>	<u>37</u>	<u>1,090</u>
	<u>844</u>			<u>1,227</u>

4. Post capitalization of capital assets

Leasehold improvements have been recorded previously as operating expenses instead of being capitalized as capital assets. In order to correct this situation, an amount of \$494,977 is presented in the statement of operations and net assets (liabilities) as Post capitalization of capital assets. An amount of \$531,642 has been added to the cost of capital assets and an amount of \$36,665 has been added to the accumulated amortization.

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 audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2005 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:

ERIC MILLER for
MIKE HAWKES
*Senior Financial Officer,
Finance Branch*

July 4, 2005

ELISABETH NADEAU
*Chief Executive Officer,
Consulting and Audit Canada*

June 30, 2005

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

	2005		2004	
	Estimates	Actual	Estimates	Actual
Net results	610	2,872	610	3,957
Add: items not requiring use of funds	440	693	440	150
Operating source of funds	1,050	3,565	1,050	4,107
Less: items requiring use of funds Net capital acquisitions	100	37	100	281
Net other assets and liabilities	(150)	103	(150)	53
Authority provided	1,100	3,425	1,100	3,773

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

	2005	2004
Debit balance in the accumulated net charge against the Fund's authority	(4,252)	(2,995)
Add: PAYE charges against the appropriation account after March 31	15,033	15,945
Less: amounts credited to the appropriation account after March 31	19,735	18,254
Transfer to Treasury Board—Contingencies	243	226
Net authority provided, end of year	(9,197)	(5,530)
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	29,197	25,530

Consulting and Audit Canada Revolving Fund—Continued

AUDITORS' REPORT

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

We have audited the statement of financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2005, the statements of operations, net assets (liabilities) and cash flows for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. 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, 2005, and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

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

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 27, 2005

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

	2005	2004		2005	2004
ASSETS			LIABILITIES AND NET LIABILITIES		
Current			Current		
Cash	211	108	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	307	919
Government of Canada	18,868	17,714	Outside parties	14,190	15,105
Outside parties	768	1,190	Other liabilities	3,112	2,623
Other assets (Note 3)	1,041	772		17,609	18,647
	20,888	19,784	Allowance for employee termination benefits	4,478	4,189
Capital assets (Note 4)	523	761		22,087	22,836
	21,411	20,545	NET LIABILITIES (Note 5)	(676)	(2,291)
				21,411	20,545

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

Consulting and Audit Canada Revolving Fund—Continued

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

	2005	2004
Revenues (Note 6)	124,752	130,006
Direct costs	78,510	83,438
Gross margin	46,242	46,568
Operating expenses		
Salaries and employee benefits	34,744	34,243
Employee termination benefits	586	515
Occupancy costs	2,131	2,324
Professional and special services	1,861	1,761
Corporate and administrative services	1,434	1,110
Transportation and telecommunications	1,298	1,356
Utilities, materials and supplies	756	713
Amortization	275	235
Rentals	104	128
Purchased repairs and maintenance	37	36
Information	14	34
Interest on draw down		79
Bad debts		35
Other expenses	130	42
	43,370	42,611
Net results	2,872	3,957
Net assets (liabilities), beginning of year	(2,291)	729
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(1,257)	(6,977)
Net liabilities, end of year	(676)	(2,291)

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)

	2005	2004
Operating activities		
Net results	2,872	3,957
Items not affecting use of the Fund's authority		
Amortization	275	235
Provision for employee termination benefits	586	515
	3,733	4,707
Changes in working capital (Note 8)	(2,142)	2,733
Payments on provision for employee termination benefits	(297)	(182)
Net financial resources provided by operating activities	1,294	7,258
Investing activities		
Capital assets—Acquisitions	(37)	(281)
Net financial resources used by investing activities	(37)	(281)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	1,257	6,977
Accumulated net charge against the Fund's authority, beginning of year	2,995	(3,982)
Accumulated net charge against the Fund's authority, end of year (Note 5)	4,252	2,995

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.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (TB decision #829420 dated December 6, 2001) the draw down authority was reduced from \$25,100,613 to \$20,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the expenses and liability for employee termination benefits exclude the portion not funded by the Fund.

The significant accounting policies are as follows:

(a) Use of estimates

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

(b) Revenues and expenses

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

(c) Capital assets

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

<u>Category</u>	<u>Estimated useful economic lives</u>
Informatics hardware	3 to 5 years
Informatics software	3 years
Leasehold improvements	5 years

(d) 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 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, vacation pay and time-off in lieu

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

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$2,861,305 (2003-2004: \$2,990,350) represent an obligation of CAC and will be funded by the Treasury Board.

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

(f) Insurance

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

Consulting and Audit Canada Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

3. Other assets

	2005	2004
	(in thousands of dollars)	
Goods and services tax refundable advances	900	769
Other advances	141	3
	<u>1,041</u>	<u>772</u>

4. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Balance, end of year
	(in thousands of dollars)		
Informatics hardware	402	11	413
Informatics software	262	26	288
Leasehold improvements	683		683
	<u>1,347</u>	<u>37</u>	<u>1,384</u>
	Balance, beginning of year	Current year amortization	Balance, end of year
	(in thousands of dollars)		
Informatics hardware	298	54	352
Informatics software	110	82	192
Leasehold improvements	178	139	317
	<u>586</u>	<u>275</u>	<u>861</u>
Net	<u>761</u>		<u>523</u>

5. Net liabilities

	2005	2004
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority	(4,252)	(2,995)
Accumulated surplus (deficit), beginning of year	704	(3,253)
Net results	2,872	3,957
Accumulated surplus, end of year	<u>3,576</u>	<u>704</u>
	<u>(676)</u>	<u>(2,291)</u>

6. Revenues

	2005	2004
	(in thousands of dollars)	
Consulting and audit services	109,823	110,370
Recovery—Shared systems support centre costs	14,929	19,636
	<u>124,752</u>	<u>130,006</u>

7. Contractual obligations

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:

Year ending March 31	(in thousands of dollars)
2006	1,719
2007	908
2008	718
2009	230
2010 and thereafter	9
	<u>3,584</u>

8. Changes in working capital

	2005	2004	Changes
	(in thousands of dollars)		
Current assets	20,888	19,784	(1,104)
Current liabilities	17,609	18,647	(1,038)
			<u>(2,142)</u>

9. Financial instruments

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

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Any differences in the comparative amounts from the amounts in the financial statements for the year ended March 31, 2005 are solely the results of reclassifications for comparative purposes.

Responsibility for the integrity and objectivity of 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 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 administrations. Financial management and internal control systems are augmented by the performance of internal control reviews. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

JEFF STAPLEDON
Comptroller

CORINNE HAGERMAN
Chief Executive Officer

June 14, 2005

STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) MARCH 31 (in thousands of dollars)

	2005		2004	
	Estimates	Actual	Estimates	Actual
Net results	(100)	3,563	(100)	2,280
Add: items not requiring use of funds	3,000	1,883	3,000	1,860
Operating source of funds	2,900	5,446	2,900	4,140
Less: items requiring use of funds				
Net capital acquisitions	500	2,798	500	1,605
Net other assets and liabilities	2,500	(1,404)	2,500	6,362
Authority provided (used)	(100)	4,052	(100)	(3,827)

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

	2005	2004
Debit balance in the accumulated net charge against the Fund's authority account	(13,304)	(7,082)
Add: PAYE charges against the appropriate account after March 31	7,719	7,674
Less: amounts credited to the appropriation account after March 31	3,371	5,496
Net authority provided, end of year	(8,956)	(4,904)
Authority limit	5,000	5,000
Unused authority carried forward	13,956	9,904

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

TO THE COMMISSIONER OF CORRECTIONAL SERVICES
CANADA

We have audited the statement of financial position of CORCAN Revolving Fund as at March 31, 2005 and the statements of operations and net assets and cash flows for the year then ended. These financial statements have been prepared to comply with Section 6.4 of the Treasury Board of Canada's policy on special revenue spending authorities. These financial statements are the responsibility of CORCAN's Revolving Fund management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of CORCAN Revolving Fund as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as described in Note 2 to the financial statements.

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

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
May 27, 2005

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

	2005	2004		2005	2004
		(Restated Note 3)		(Restated Note 3)	
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable (Note 5)	5,795	8,176	Accounts payable (Note 8)	4,716	7,125
Inventories (Note 6)	7,412	8,639	Vacation pay and salary accrual	4,375	1,675
Other	4	34	Current portion of obligations under capital lease		18
	13,211	16,849		9,091	8,818
Capital assets (Note 7)	7,718	5,924	Long-term		
			Employee termination benefits (Note 9)	3,339	2,773
			Obligations under capital lease		24
				12,430	11,615
			Commitments and contingencies (Notes 10 and 13)		
			NET ASSETS (Note 11)	8,499	11,158
				20,929	22,773
	20,929	22,773			

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

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

	2005	2004
		(Restated Note 3)
Revenues (Note 12)	53,527	49,984
Cost of goods sold (Note 12)	62,443	57,078
Gross margin	(8,916)	(7,094)
Other revenues		
Training and correctional fees (Note 4)	23,631	21,824
Miscellaneous	445	560
	24,076	22,384
Expenses		
National/regional headquarters	8,012	9,058
Employment and employability programs	1,802	2,236
Selling and marketing	1,783	1,716
	11,597	13,010
Net results	3,563	2,280
Net assets, beginning of year as originally presented	12,071	8,142
Restatement: change in accounting policy—Fixed assets (Note 3)	(913)	(913)
Restated net assets, beginning of year	11,158	7,229
Net financial resources used (provided) and change in the ANCAFA account during the year	(6,222)	1,649
Net assets, end of year (Note 11)	8,499	11,158

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

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

	2005	2004
Operating activities		
Net results	3,563	2,280
Adjustments for non-cash items:		
Provision for termination benefits	879	478
Amortization	1,141	1,407
Other	(137)	(25)
	5,446	4,140
Changes in non-cash working capital:		
Accounts receivable	2,381	(654)
Inventories	1,227	1,508
Other	30	(16)
Employee termination benefits	(313)	(331)
Accounts payable	(2,409)	(4,969)
Current portion of capital lease	(18)	
Vacation pay and salary accrual	2,700	294
Net financial resources provided (used) by operating activities	9,044	(28)
Investing activities		
Capital asset acquisitions	(2,904)	(1,795)
Proceeds on disposal of capital assets	106	190
Net financial resources used by investing activities	(2,798)	(1,605)
Financing activities		
Capital lease obligations	(24)	(16)
Net financial resources used by financing activities	(24)	(16)
Net financial resources provided (used) and change in accumulated net charge against the Fund's authority	6,222	(1,649)
Accumulated net charge against the Fund's authority, beginning of year	7,082	8,731
Accumulated net charge against the Fund's authority, end of year	13,304	7,082

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

CORCAN Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

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

2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with the reporting requirements for revolving funds prescribed by Treasury Board. Preparation requires management to make estimates and assumptions that affects the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles as follows: (1) The obligation for employee termination benefits is based on management's estimate of the liability and not an actuarial valuation and (2) The liability for employee termination benefits earned prior to the creation of the Fund will not be recorded until 2008, the fifteenth anniversary of the Fund (see Note 9).

The significant accounting policies are as follows:

Recognition of revenue and expense

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

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 on 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

Raw materials are valued at their standard cost. Finished Goods and Work in Process inventories are valued at the lower of cost and net realizable value. The Fund makes provisions for excess and obsolete inventory on a site by site basis.

Capital assets

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

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

The Fund reviews its long-lived assets for impairment when events or changes in circumstances indicate the carrying amount of an asset may not be recoverable in accordance with Canadian Institute of Chartered Accountants (CICA) handbook section 3063.

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 paid.

Employee future 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 are considered a liability of the Treasury Board and, accordingly, have not been recorded in the accounts of the Fund. The financial statements of CORCAN Revolving Fund include the termination benefits earned by the employees of CORCAN since the inception of the Fund.

CORCAN Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

The employee future benefits are recognized when they are earned.

Sick leave

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

Warranty provision

Potential warranty costs associated with products are recorded when the products are sold.

Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable, 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. Change in accounting policy

In fiscal 2005, the Fund changed its accounting policy with respect to capitalization of livestock. Livestock has previously been capitalized because the total value of the herd exceeded the Fund's capitalization threshold of \$10,000. This approach was changed in the current year to account for each animal on an individual basis. This resulted in the write-off of all previously capitalized livestock in accordance with the Fund's capitalization threshold as no individual animals cost more than \$10,000. This change was accounted for retroactively in accordance with Canadian GAAP. The change had no material impact on reported results and is reflected as a \$913,000 charge against net assets as at April 1, 2003.

4. Related party transactions

CORCAN Revolving Fund entered into the following transactions with the Correctional Service Canada ["CSC"], its parent organization:

	2005	2004
	(in thousands of dollars)	
Trade revenues.....	8,471	8,967
Training, correctional and other fees.....	23,631	21,824
	<u>32,102</u>	<u>30,791</u>

As at March 31, 2005, CORCAN Revolving Fund has \$2,065,000 (2004—\$1,054,000) receivable from CSC.

Correctional Service Canada has provided and is to continue to provide CORCAN Revolving Fund with the use of existing infrastructure including buildings, shops and farms as well as maintenance of said facilities and human resource services, free of charge.

5. Accounts receivable

	2005	2004
	(in thousands of dollars)	
Government of Canada.....	3,371	5,520
Outside parties.....	2,838	3,299
	<u>6,209</u>	<u>8,819</u>
Less: allowance for doubtful accounts.....	(414)	(643)
	<u>5,795</u>	<u>8,176</u>

6. Inventories

Inventories consist of the following:

	2005	2004
	(in thousands of dollars)	
Raw materials.....	3,940	3,850
Work-in-progress.....	4	183
Finished goods.....	3,076	4,004
Agribusiness inventory.....	1,129	1,440
	<u>8,149</u>	<u>9,477</u>
Provision for obsolete inventory.....	(737)	(838)
	<u>7,412</u>	<u>8,639</u>

7. Capital assets and accumulated amortization

Capital assets consist of the following:

	2005		2004	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	(in thousands of dollars)			
Equipment.....	23,893	16,689	21,545	15,958
Vehicle fleet.....	1,045	611	937	601
Other.....	269	189	523	522
	<u>25,207</u>	<u>17,489</u>	<u>23,005</u>	<u>17,081</u>
Accumulated amortization.....	(17,489)		(17,081)	
Net book value.....	<u>7,718</u>		<u>5,924</u>	

The amortization expense for the year was \$1,141,000 (2004—\$1,407,000).

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

8. Accounts payable

	2005	2004
	(in thousands of dollars)	
Government of Canada	783	1,088
Outside parties	3,933	6,037
	<u>4,716</u>	<u>7,125</u>

9. Employee future benefits

Termination benefits

Termination benefits earned by employees prior to the creation of CORCAN on April 1, 1992 are considered a liability of the Treasury Board and are therefore not recorded in the accounts of the Fund. As at March 31, 2005, the Treasury Board liability for benefits earned by CORCAN employees prior to April 1, 1992 is \$1,453,000 (2004 - \$1,362,000). The Treasury Board will fund the payout of these benefits for a period of up to fifteen years from the establishment date of CORCAN. CORCAN will therefore become liable for these benefits starting in fiscal 2008.

The liability for benefits earned after April 1, 1992 is recorded in the accounts as the Employee Termination Benefits. As at March 31, 2005, CORCAN's liability is \$3,339,000 (2004 - \$2,773,000).

CORCAN expensed \$879,000 (2004 - \$478,000) related to Employee Termination Benefits in 2004-2005.

Pension plan

During the year CORCAN has expensed \$3,016,000 (2004 - \$2,783,000) for contributions to the Public Service Pension Plan.

10. Commitments

CORCAN Revolving Fund is committed under the terms of various lease agreements. The lease commitments includes an amount of \$600,000, relating to the Kingston warehouse. This lease was renewed in 2003 and expires September 30, 2006.

The minimum annual payments over the next five years are as follows:

	(in thousands of dollars)
2006	552
2007	336
2008	124
2009	110
2010	7
	<u>1,129</u>

11. Net assets

The net assets, consist of the following:

	2005	2004
	(in thousands of dollars)	
Contributed capital	30,542	30,542
Accumulated net charge against the Fund's authority	(13,304)	(7,082)
Accumulated deficit	(8,739)	(12,302)
Net assets, end of year	<u>8,499</u>	<u>11,158</u>

12. Revenues and cost of goods sold

Year ended March 31, 2005	Revenues	Cost of goods sold	Gross margin
		(in thousands of dollars)	
Agribusiness and forestry	6,448	9,779	(3,331)
Services	5,773	5,515	258
Textile	3,472	4,952	(1,480)
Manufacturing	25,273	29,706	(4,433)
Construction	12,561	12,491	70
	<u>53,527</u>	<u>62,443</u>	<u>(8,916)</u>
Year ended March 31, 2004	Revenues	Cost of goods sold	Gross margin
		(in thousands of dollars)	
Agribusiness and forestry	7,370	10,315	(2,945)
Services	5,126	4,647	479
Textile	3,145	4,338	(1,193)
Manufacturing	19,477	24,059	(4,582)
Construction	14,866	13,719	1,147
	<u>49,984</u>	<u>57,078</u>	<u>(7,094)</u>

13. Contingencies

In the normal course of operations, CORCAN Revolving Fund becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at March 31, 2005 cannot be predicted with certainty, it is the opinion of management that their resolution will not have a material adverse effect on the Fund's financial position or results of operations. A provision for these expenses has been established according to the best estimates of management.

14. Comparative numbers

The comparative numbers have been reclassified to conform to the current year presentation.

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 2004-2005 fiscal year.

Approved by:

LYSANNE GAUVIN
*Assistant Deputy Minister,
 Finance, Accounting, Banking
 and Compensation Branch and
 Senior Financial Officer*

June 7, 2005

JANET THORSTEINSON
*A/Assistant Deputy Minister,
 Acquisitions Branch*

June 2, 2005

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY

MARCH 31

(in thousands of dollars)

	2005	2004
Joint authority limit (Note 1)	100,000 ⁽¹⁾	100,000 ⁽¹⁾
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

⁽¹⁾ Joint continuing authority limit for 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)

	2005	2004
Joint authority limit (Note 1)	100,000 ⁽¹⁾	100,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Revolving Funds	100,000	100,000
Unused authority carried forward		

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

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

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

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

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

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

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

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

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

CMS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly

recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

BRUCE HIRST

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

June 15, 2005

RICHARD TOBIN

*Assistant Deputy Minister,
Corporate Management Sector
(Senior financial officer)*

June 15, 2005

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

	2005		2004	
	Estimates	Actual	Estimates	Actual
Net results	500	1,257	500	2,063
Add: items not requiring use of funds				
Amortization of capital assets	600	336	600	524
Inventory obsolescence write-down		26		280
Bad Debt		1		9
Operating source of funds	1,100	1,620	1,100	2,876
Net capital acquisitions	(200)	(5)	(200)	(157)
Net other assets and liabilities	1,500	(85)	1,500	1,819
Authority provided	2,400	1,530	2,400	4,538

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

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

	2005	2004
Credit balance in the accumulated net charge against the Fund's authority account	(5,110)	(4,172)
Add: PAYE charges against the appropriation account after March 31	2,392	2,668
Less: amounts credited to the appropriation account after March 31	433	117
Net authority used, end of year	(3,151)	(1,621)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward ⁽¹⁾	8,151	6,621

⁽¹⁾In addition to the drawdown authority of \$5,000,000, the GCRF has recorded a cash surplus of \$3,151,000. As such the amount available for use in subsequent years is \$8,151,000.

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, 2005 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 Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2005 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.

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

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The current year's supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has not been subjected to the auditing procedures applied in the examination of the basic financial statements, and accordingly we express no opinion on it for the reasons stated in the preceding paragraph.

KPMG LLP
Chartered Accountants

Ottawa, Canada
June 9, 2005

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

	2005	2004		2005	2004
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	401	425	Government of Canada	3,498	4,936
Outside parties (Note 4)	2,607	2,633	Outside parties		
Inventory (Note 5)	913	1,204	Accounts payable	825	294
Prepaid expenses	22		Vacation pay	80	92
	<u>3,943</u>	<u>4,262</u>		<u>4,403</u>	<u>5,322</u>
Capital assets (Note 6)			Long-term		
At cost	3,596	3,636	Termination benefits payable	130	180
Less: accumulated amortization	3,083	2,792	NET LIABILITIES (Note 8)	(77)	(396)
	<u>513</u>	<u>844</u>			
	<u>4,456</u>	<u>5,106</u>		<u>4,456</u>	<u>5,106</u>

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

Geomatics Canada Revolving Fund— Continued

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

	2005	2004
Revenues		
Products	11,139	12,518
Services	4,190	3,370
Consulting	796	573
	16,125	16,461
Cost of sales		
Products	2,783	2,929
Services	698	710
	3,481	3,639
Income before direct and indirect expenses	12,644	12,822
Direct expenses		
Salaries	4,373	3,810
Employee benefits	1,160	1,052
Transportation and communication	237	201
Information	16	15
Professional and special services	2,660	2,148
Rentals	226	230
Purchased repair and upkeep	554	510
Utilities, materials and supplies	262	329
Other expenditures	5	8
	9,493	8,303
Indirect expenses		
Corporate and Sector services	1,342	1,261
Occupancy	380	437
Amortization of capital assets (Note 6)	204	394
Bad debts	1	9
Provision for employee termination benefits	(62)	6
Inventory obsolescence write-down	26	280
Interest	3	69
	1,894	2,456
Total expenses	11,387	10,759
Net results	1,257	2,063
Net (assets) liabilities, beginning of year	(396)	591
Net financial resources provided and change in the ANCAFA account during the year	(938)	(3,050)
Net liabilities, end of year	(77)	(396)

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)

	2005	2004
Balance, beginning of year	738	(1,325)
Net results for the year	1,257	2,063
Balance, end of year	1,995	738

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)

	2005	2004
Operating activities		
Net results	1,257	2,063
Items not affecting cash		
Amortization of capital assets	336	524
Inventory obsolescence write-down	26	280
Bad debt	1	9
	1,620	2,876
Changes in non-cash working capital items (Note 3)	(627)	316
Changes in termination benefits payable	(50)	15
Net financial resources provided by operating activities	943	3,207
Investing activities		
Acquisition of capital assets (Note 6)	(5)	(157)
Net financial resources used by investing activities	(5)	(157)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	938	3,050
Accumulated net charge against the Fund's authority account, beginning of year	4,172	1,122
Accumulated net charge against the Fund's authority account, end of year	5,110	4,172

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

Geomatics Canada Revolving Fund— Continued

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 822 296 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 822 393 dated February 9, 1995.

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

2. Significant accounting policies

(a) Basis of accounting

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

(b) Use of estimates

The preparation of financial statements in conformity with 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. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(c) Revenue recognition

Revenues are recognized when 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 realizable 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	10 years
Office equipment	5 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 the 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.

Geomatics Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(h) Sector and corporate overheads

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

(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

	2005	2004
	(in thousands of dollars)	
Accounts receivable		
Government of Canada	24	184
Outside parties	25	1,770
Inventory	265	542
Prepaid expenses	(22)	9
Accounts payable and accrued liabilities		
Government of Canada	(1,438)	(1,623)
Outside parties	519	(367)
Deferred revenues		(199)
Total	(627)	316

4. Accounts receivable

Outside parties accounts receivable are as follows:

	2005	2004
	(in thousands of dollars)	
Receivables	2,771	2,994
Allowance for doubtful accounts	(164)	(361)
Total	2,607	2,633

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.

	2005	2004
	(in thousands of dollars)	
Maps		
Topographic maps	755	1,002
Aeronautical maps		33
Geographic maps	32	29
	787	1,064
Materials		
Paper	113	129
Plate	8	2
Ink	5	9
	126	140
Total	913	1,204

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	1,917	5	(45)	1,877
Furniture	35			35
Mechanical equipment	407			407
Office equipment	8			8
Printing equipment	988			988
Scientific equipment	281			281
Total	3,636	5	(45)	3,596

Accumulated amortization	Balance at beginning of year	Amortization ⁽¹⁾	Decrease	Balance at end of year
	(in thousands of dollars)			
Computer equipment	1,552	173	(45)	1,680
Furniture	21	5		26
Mechanical equipment	172	13		185
Office equipment	8			8
Printing equipment	870	117		987
Scientific equipment	169	28		197
Total	2,792	336	(45)	3,083

⁽¹⁾Included in the cost of sales is \$132 for amortization expenses (\$130 in 2004).

Geomatics Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

7. Information by activity

	2005			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4,737	517	796	6,050
External customers	6,402	3,673		10,075
Total revenues	11,139	4,190	796	16,125
Cost of sales	2,783	698		3,481
Results before direct and indirect expenses	8,356	3,492	796	12,644
Direct expenses	6,431	2,398	664	9,493
Indirect expenses	1,523	314	57	1,894
Total expenses	7,954	2,712	721	11,387
Net results	402	780	75	1,257
Identifiable assets				
Financial assets	2,827	958	158	3,943
Capital assets (net)	136	319	58	513
Capital expenditures	1	4		5
Amortization of capital assets	119	215	2	336
	2004			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	3,838	851	302	4,991
External customers	8,680	2,519	271	11,470
Total revenues	12,518	3,370	573	16,461
Cost of sales	2,929	710		3,639
Results before direct and indirect expenses	9,589	2,660	573	12,822
Direct expenses	5,643	2,271	389	8,303
Indirect expenses	2,086	309	61	2,456
Total expenses	7,729	2,580	450	10,759
Net results	1,860	80	123	2,063
Identifiable assets				
Financial assets	3,541	722	(1)	4,262
Capital assets (net)	253	531	60	844
Capital expenditures	85	20	52	157
Amortization of capital assets	306	217	1	524

8. Net liabilities

	2005	2004
	(in thousands of dollars)	
Contributed Capital	1,438	1,438
Accumulated net charge against the Fund's authority	(5,110)	(4,172)
Reserve for the replacement of printing presses*	1,600	1,600
Accumulated surplus (deficit)	1,995	738
Net liabilities	(77)	(396)

* In order to ensure the continuity of printing operations, Fund management established a reserve for the replacement of the printing presses in the amount of \$1,600.

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 such entities in the normal course of business, which transactions have been recorded at the exchange amount.

10. Commitment

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

	(in thousands of dollars)
2006	190
	190

11. Insurance

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

12. 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.

**Geomatics Canada Revolving Fund—
Concluded**

NOTES TO THE FINANCIAL STATEMENTS—
Concluded

13. Income taxes

The fund is not subject to income taxes.

14. Comparative figures

Certain 2004 comparative figures have been reclassified to conform with the financial statement presentation adopted for 2005.

National Film Board Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund. These financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector. 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* 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, 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)*

May 27, 2005

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

	2005		2004	
	Estimates	Actual	Estimates	Actual
Cost of operation	(66,866)	(66,502)	(67,509)	(69,296)
Add: items not requiring use of funds		3,448		3,576
Operating source (use) of funds	(66,866)	(63,054)	(67,509)	(65,720)
Less: items requiring use of funds				
Net capital acquisitions		1,856		1,593
Net other assets and liabilities	10		375	
Authority provided (used)	(66,876)	(64,910)	(67,884)	(67,313)

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

	2005	2004
Credit balance in the accumulated net charge against the Fund's authority	6,363	6,325
Add: PAYE charges against the credit account after March 31	3,622	5,356
Net authority used, end of year	9,985	11,681
Authority limit	15,000	15,000
Unused authority carried forward	5,015	3,319

National Film Board Revolving Fund— Continued

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of financial position of the National Film Board as at March 31, 2005 and the statements of operations, net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

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

Nancy Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 27, 2005

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2005	2004		2005	2004
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Financial assets			Due to the Consolidated Revenue Fund	391,833	
Cash	207,923	273,784	Accounts payable		
Due from the Consolidated Revenue Fund		1,343,068	Government of Canada	1,181,032	980,914
Accounts receivable			Outside parties	4,152,166	5,112,183
Government of Canada	872,980	124,764	Accrued salaries and vacations	1,163,423	824,414
Outside parties	4,735,162	3,963,856	Deferred revenue	381,055	383,251
Inventories	507,479	499,989	Employee future benefits (Note 5)	6,174,606	6,268,643
Deposits	212,014	464,147	Obligation under capital		
			leases (Note 7)	2,171,641	2,181,225
	6,535,558	6,669,608		15,615,756	15,750,630
Non-financial assets			Net assets (Liabilities)	(245,142)	1,347,135
Prepaid expenses	692,153	579,463	Commitments and contingencies (Notes 10 and 11)		
Property and equipment (Note 4)	8,142,903	9,848,694			
	8,835,056	10,428,157			
	15,370,614	17,097,765		15,370,614	17,097,765

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

Approved by Management:

MARYSE CHARBONNEAU
Director, Administration

JACQUES BENSIMON
Government Film Commissioner

Approved by the Board of Trustees:

PIERRE LESSARD
Member

ANDRÉ H. CARON
Member

National Film Board Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Expenses (Note 6)		
English programming		
Production of films and other forms of visual presentations		
Board's program	24,421,647	25,930,808
Sponsored production	1,525,462	1,046,440
Marketing of films and other forms of visual presentations	1,678,820	1,483,502
	27,625,929	28,460,750
French programming		
Production of films and other forms of visual presentations		
Board's program	16,550,042	17,703,117
Sponsored production	663,038	915,246
Marketing of films and other forms of visual presentations	1,550,424	1,316,927
	18,763,504	19,935,290
Distribution	6,981,187	7,940,995
Communications and outreach development	9,816,086	9,843,927
Digital development and applications	2,393,703	2,577,225
Management and administration	9,097,187	9,123,649
Cost of operations	74,677,596	77,881,836
Revenues		
Television	2,798,075	3,064,236
Institutional and educational	2,122,156	2,004,658
Sponsored	1,106,583	1,484,697
Home video	961,419	869,166
Stockshots	658,136	658,401
Theatrical	181,529	99,534
Miscellaneous	347,746	405,396
	8,175,644	8,586,088
Net cost of operations	66,501,952	69,295,748

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

STATEMENT OF NET LIABILITIES FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Net assets, beginning balance	1,347,135	3,330,149
Net cost of operations	(66,501,952)	(69,295,748)
Net cash provided by Government	66,644,576	67,251,238
Change in due from the Consolidated Revenue Fund	(1,734,901)	61,496
Net assets (liabilities), ending balance	(245,142)	1,347,135

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Operating activities		
Net cost of operations	(66,501,952)	(69,295,748)
Items not requiring an outlay (inflow) of cash:		
Amortization of property and equipment	3,540,545	3,591,100
Loss (gain) on disposal of property and equipment	11,922	(57,232)
Change in liability for accrued vacations	(9,893)	(5,184)
Net change in employee future benefits	(94,037)	47,335
Other changes in assets and liabilities	(1,734,901)	61,496
Cash used in operating activities	(64,788,316)	(65,658,233)
Financing activities		
Payments on obligation under capital leases	(639,343)	(781,874)
Cash used in financing activities	(639,343)	(781,874)
Capital activities		
Acquisition of property and equipment	(1,277,917)	(966,006)
Proceeds from disposal of property and equipment	61,000	154,875
Cash used in capital activities	(1,216,917)	(811,131)
Net cash provided by Government of Canada	(66,644,576)	(67,251,238)

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

National Film Board Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purposes

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

The National Film Board (Board) is a cultural agency named in Schedule I.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the Governor in Council and chaired by the Government Film Commissioner.

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

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

2. Significant accounting policies

These financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector. The most significant policies are as follows:

Parliamentary appropriation

Operations are funded through 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 property and equipment acquisitions. This authority requires that the aggregate of admissible working capital and net book value of property and equipment does not exceed \$15 million.

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

Net cash provided by Government

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

Due to (from) the Consolidated Revenue Fund

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

Expense recognition

All expenses are recorded on the accrual basis.

Production of films and other forms of visual presentations

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

Board's program

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

National Film Board Revolving Fund—
Continued

NOTES TO FINANCIAL STATEMENTS—*Continued*

Sponsored production

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

Revenues

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

Accounts receivable

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

Inventories

Materials and supplies are carried at cost.

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

Property and equipment

Property and equipment are amortized on the straight-line method over the estimated useful life of the assets, as follows:

Technical equipment	from 4 to 10 years
Software and data processing equipment	from 5 to 10 years
Office furniture and equipment	from 5 to 10 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 statement of financial position as property and equipment to ensure that the reader is aware of its existence.

The Board enters into operating lease agreements to acquire the exclusive use of certain property and equipment. 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 present value of the acquisition price of the asset. The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee future benefits

Pension benefits

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

Severance benefits

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

Measurement uncertainty

The preparation of these financial statements in accordance with Canadian generally accepted accounting principles for the public sector which are consistent with the accounting policies established by Treasury Board Secretariat, requires management to make estimates and assumptions that could affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the useful life of property and equipment, allowances for doubtful accounts and the liability related to employee severance benefits. The estimates are reviewed periodically and as adjustments become necessary, they are reported in net cost of operations in the period in which they become known.

3. Parliamentary appropriation

The Board receives funding through Parliamentary appropriation.

National Film Board Revolving Fund—
Continued

NOTES TO FINANCIAL STATEMENTS—*Continued*

(a) Reconciliation of Net cost of operations to Parliamentary appropriation used:

	2005	2004
	\$	\$
Net cost of operations	66,501,952	69,295,748
Acquisition of property and equipment . . .	1,277,917	966,006
Payments on obligation under capital leases	639,343	781,874
Gain (loss) on disposal of property and equipment	(11,922)	57,232
Change in liability for accrued vacations	9,893	5,184
Net change in employee severance benefits	94,037	(47,335)
Proceeds from disposal of property and equipment	(61,000)	(154,875)
Amortization of property and equipment . .	(3,540,545)	(3,591,100)
Total Parliamentary appropriation used . . .	<u>64,909,675</u>	<u>67,312,734</u>

(b) Reconciliation of Parliamentary appropriation voted to Parliamentary appropriation used:

	2005	2004
	\$	\$
As per Main Estimates—Vote 75	63,672,000	62,870,000
Supplementary Estimates appropriation . . .	3,194,031	4,639,132
Authority to carry forward	(1,956,356)	(196,398)
Total Parliamentary appropriation used . . .	<u>64,909,675</u>	<u>67,312,734</u>

(c) Reconciliation of net cash provided by Government of Canada to Parliamentary appropriation used:

	2005	2004
	\$	\$
Net cash provided by Government of Canada	66,644,576	67,251,238
Changes in assets and liabilities	(1,734,901)	61,496
Total Parliamentary appropriation used . . .	<u>64,909,675</u>	<u>67,312,734</u>

**National Film Board Revolving Fund—
Continued**

NOTES TO FINANCIAL STATEMENTS—Continued

4. Property and equipment

	Technical equipment	Software and data processing equipment	Office furniture and equipment	Rolling stock	Collection	Leasehold improvements	Total
	\$	\$	\$	\$	\$	\$	\$
Opening April 1, 2004							
Cost	20,121,737	12,450,895	1,049,773	31,755	1	3,815,986	37,470,147
Less: accumulated amortization	16,041,307	8,255,358	854,768	31,755		2,438,265	27,621,453
Carrying cost	4,080,430	4,195,537	195,005		1	1,377,721	9,848,694
In-year transactions							
Additions	995,380	829,686	8,167			74,443	1,907,676
Net disposals/write-offs	(42,334)	(30,588)					(72,922)
Amortization	(1,292,219)	(1,358,855)	(35,075)			(854,396)	(3,540,545)
Closing March 31, 2005							
Cost	20,871,829	13,040,884	1,045,033	31,755	1	3,890,429	38,879,931
Less: accumulated amortization	17,130,572	9,405,104	876,936	31,755		3,292,661	30,737,028
Carrying cost	3,741,257	3,635,780	168,097		1	597,768	8,142,903

The above assets include equipment under capital leases for a total cost of \$4,010,400 (2004—\$3,542,642) less accumulated amortization of \$2,040,079 (2004—\$1,406,440). Current year amortization expenses relating to property under capital lease amount to \$719,194 (2004—\$792,364). Acquisitions under capital leases amounted to \$629,759 (2004—\$2,429,053).

5. Employee future benefits

Pension benefits

The Board and all eligible employees contribute to the Public Service Pension Plan. This pension plan provides benefits based on years of service and average earnings at retirement. The benefits are fully indexed to the increase in the Consumer Price Index. The Board's and the employees' contributions to the Public Service Pension Plan for the year were as follows:

	2005	2004
	\$	\$
Board's contributions	3,741,890	3,378,698
Employees' contributions	1,292,433	1,296,962

Severance benefits

The Board provides severance benefits to its employees based on years of service and final salary. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. Benefits will be paid from future appropriations or other sources of revenue. Information about the plan, measured as at March 31, 2005, is as follows:

	2005	2004
	\$	\$
Accrued benefit obligation, beginning of year	6,268,643	6,221,308
Cost for the year	383,234	653,597
Benefits paid during the year	(477,271)	(606,262)
Accrued benefit obligation, end of year	6,174,606	6,268,643

National Film Board Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

6. Expenses

	2005	2004
	\$	\$
Salaries and benefits	37,689,367	37,744,608
Professional and special services	9,771,400	10,878,816
Rentals	8,887,067	9,252,309
Transportation and communication	3,953,774	4,323,526
Cash financing in		
co-productions	3,657,162	4,277,244
Amortization of property and equipment	3,540,545	3,591,100
Materials and supplies	2,268,889	2,602,900
Contracted film production and		
laboratory processing	1,671,050	1,588,519
Information	1,165,952	1,580,661
Repairs and upkeep	717,395	771,209
Royalties	670,979	732,535
Miscellaneous	672,094	595,641
Loss (gain) on disposal of property and		
equipment	11,922	(57,232)
	<u>74,677,596</u>	<u>77,881,836</u>

7. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized using implicit interest rates varying from 7% to 14%. The related obligations are paid over a 3-5 year lease term. Minimum lease payments totalled \$639,343 for the year ended March 31, 2005 (2004—payments of \$781,874). Interest of \$239,416 (2004—\$40,021) was charged to operations.

The obligation under capital leases includes the following:

	\$
Future minimum lease payments:	
2006	945,940
2007	830,836
2008	763,214
2009	181,678
	<u>2,721,668</u>
Less: interest	550,027
	<u>2,171,641</u>

8. Related party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year ending March 31, 2005, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$6,817,799 (2004—\$6,857,932).

9. Fair value of financial instruments

Accounts receivable, deposits, accounts payable and accrued salaries and vacations 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.

The present value of the capital leases obligation based on current market interest rate of 7.5% is estimated at \$2,366,327 (\$2,464,387—2004).

10. 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 2016. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	\$	\$	\$
2006	6,763,000	1,201,000	7,964,000
2007	6,295,000	590,000	6,885,000
2008	5,479,000	171,000	5,650,000
2009	5,166,000	38,000	5,204,000
2010	4,672,000	17,000	4,689,000
2011-2016	28,333,000		28,333,000
	<u>56,708,000</u>	<u>2,017,000</u>	<u>58,725,000</u>

From the amount of \$56,708,000 for the lease for premises, agreements have been signed for \$362,000 with outside parties and \$56,346,000 with PWGSC.

11. Contingencies

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

12. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 2005.

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 audited by external auditors, their role being to express an opinion to whether the financial statements present fairly the financial position of the Fund as at March 31, 2005 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:

ERIC MILLER for
MIKE HAWKES
*Senior Financial Officer,
Finance Branch*

July 4, 2005

JANET THORSTEINSON
*A/Assistant Deputy Minister,
Acquisitions Branch*

July 3, 2005

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

	2005		2004	
	Estimates	Actual	Estimates	Actual
Net results.	(99)	3,160	(99)	3,429
Add: items not requiring use of funds.	99	1,499	99	(331)
Operating source of funds.		4,659		3,098
Add: access to draw down authority for operational deficits.				1,948
Authority provided.		4,659		5,046

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

	2005	2004
Debit balance in the accumulated net charge against the Fund's authority.	(5,002)	(5,245)
Add: PAYE charges against the appropriation account after March 31.	1,518	8,142
Less: amounts credited to the appropriation account after March 31.	1,502	3,224
Net authority provided, end of year.	(4,986)	(327)
Authority limit (Note 1).	35,000	35,000
Unused authority carried forward.	39,986	35,327

Optional Services Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the statement of financial position of the Optional Services Revolving Fund as at March 31, 2005 the statements of operations, net assets (liabilities) and cash flows for the year then ended. These financial statements are the responsibility of the management of the 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 statement 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, 2005 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 10, 2005

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

	2005	2004		2005	2004
ASSETS			LIABILITIES AND NET ASSETS (LIABILITIES)		
Current			Current		
Cash in transit		1,028	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	45	766
Government of Canada	1,402	2,017	Outside parties	2,413	7,376
Outside parties	2,156	3,585	Other liabilities	196	311
Other assets (Note 3)	108	65		2,654	8,453
	3,666	6,695	Allowance for employee termination benefits	820	1,633
Capital assets (Note 4)		1,717		3,474	10,086
			NET ASSETS (LIABILITIES) (Note 5)	192	(1,674)
	3,666	8,412		3,666	8,412

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

Optional Services Revolving Fund—
Continued

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

	2005	2004
Revenues (Note 7)	80,960	98,939
Direct costs	72,327	83,760
Gross margin.....	8,633	15,179
Operating expenses		
Salaries and employee benefits	3,099	6,356
Employee termination benefits	13	357
Professional and special services.....	1,092	2,240
Occupancy costs	452	874
Corporate and administrative services	176	587
Amortization		395
Transportation and communications	176	362
Utilities, materials and supplies	147	176
Interest on draw down	29	125
Purchased repairs and maintenance	206	116
Information	38	36
Rentals	18	34
Other expenses	27	92
	5,473	11,750
Net results	3,160	3,429
Net assets (liabilities), beginning of year	(1,674)	3,685
Transfer of activities (Note 10)	190	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(1,484)	(8,788)
Net assets (liabilities), end of year	192	(1,674)

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)

	2005	2004
Operating activities		
Net results	3,160	3,429
Items not affecting use of the Fund's authority		
Amortization.....		395
Provision for employee termination benefits	13	357
	3,173	4,181
Changes in working capital (Note 8).....	(1,828)	4,796
Payments on provision for employee termination benefits	(26)	(189)
Net financial resources provided by operating activities	1,319	8,788
Investing activities		
Capital assets—adjustments (Note 4)	165	
Net financial resources provided by investing activities.....	165	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	1,484	8,788
Accumulated net charge against the Fund's authority, beginning of year	5,245	(3,543)
Transfer of activities (Note 10)	(1,727)	
	3,518	(3,543)
Accumulated net charge against the Fund's authority, end of year (Note 5).....	5,002	5,245

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 materials; 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 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.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (A) (Treasury Board decision #829023-1 dated October 25, 2001), the draw down authority of the Fund was reduced from \$200,000,000 to \$75,000,000 and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from \$75,000,000 to \$35,000,000. The Treasury Board decision #829420 also authorized the write off of \$22,700,000 of the net draw down authority used as of March 31, 2002.

2. Significant accounting policies

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

The significant accounting policies are as follows:

(a) Use of estimates

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

(b) Revenues and expenses

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

(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 useful economic lives as follows:

<u>Category</u>	<u>Estimated useful economic life</u>
Informatics hardware	3 to 5 years
Informatics software	3 to 5 years

Assets are amortized commencing the month 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 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, vacation pay and time-off in lieu

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

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.

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

(f) Insurance

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

Optional Services Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

3. Other assets

	2005	2004
	(in thousands of dollars)	
Goods and services tax refundable advances	106	63
Other advances	2	2
	108	65

4. Capital assets and accumulated amortization

Capital assets	Balance,	Transfer	Balance	Adjust-	Balance,
	beginning	of	beginning		ments	end
	of year	activities	of year		of year
		(Note 10)	adjusted		
(in thousands of dollars)					
Informatics hardware	129		129	93	36
Informatics software	2,070	1,940	130	130	
	2,199	1,940	259	223	36
Accumulated amortization					
	Balance,	Transfer	Balance	Adjust-	Balance,
	beginning	of	beginning		ments	end
	of year	activities	of year		of year
		(Note 10)	adjusted		
(in thousands of dollars)					
Informatics hardware	94		94	58	36
Informatics software	388	388			
	482	388	94	58	36
Net	1,717	1,552	165	165	

5. Net assets (liabilities)

	2005	2004
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority	(5,002)	(5,245)
Accumulated surplus, beginning of year	3,571	142
Net results	3,160	3,429
Transfer of activities (Note 10)	(1,537)	
Accumulated surplus, end of year	5,194	3,571
	192	(1,674)

6. Contractual obligations

The Fund is engaged in contractual obligations for Optional Services. Future payments are as follows:

Year ending March 31,	(in thousands of dollars)
2006	452
2007	452
2008	452
2009	75
	1,431

7. Revenues

	2005	2004
	(in thousands of dollars)	
Vaccine program recoveries	39,862	34,224
Traffic management recoveries	31,020	42,265
Locally shared support services centres sales	6,468	6,932
Communication, printing and audio-visual recoveries	3,566	2,203
Benchmarking program	44	
Software brokerage program recoveries		8,515
Crown assets distribution centres sales		4,800
	80,960	98,939

8. Changes in working capital

	2005	2004			
	Balance,	Balance	Transfer	Balance	Changes
	end of year	end of year	of activities	end of year	
			Note 10	adjusted	
(in thousands of dollars)					
Current assets	3,666	6,695	119	6,576	2,910
Current liabilities	2,654	8,453	1,061	7,392	(4,738)
					(1,828)

9. Financial instruments

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

Optional Services Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

10. Transfer of activities

Effective April 1, 2004, as per TB decision # 827891, the operations and costs associated with Crown Assets Distribution (CAD) were transferred from the Optional Services Revolving Fund into the Government Services Program Operating Expenditures Vote. The assets and liabilities were transferred in the current year at their net book value as at April 1, 2004, after closing adjustments, as shown in the statement of financial position below:

	<u>Net book value</u>
	(in thousands of dollars)
Statement of financial position	
Assets	
Current assets	119
Capital assets	<u>1,552</u>
	<u>1,671</u>
Liabilities	
Current liabilities	1,061
Allowance for employee termination benefits . . .	<u>800</u>
	<u>1,861</u>
Net assets (liabilities)	
Accumulated net charge against the Fund's authority	(1,727)
Accumulated surplus	<u>1,537</u>
	<u>(190)</u>
Statement of operations	
Revenues	4,800
Expenses	<u>5,578</u>
Net results	<u>(778)</u>

Passport Canada Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Canada 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 the data in these financial statements rests with the management of the Fund.

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

Approved by:

PAUL THOPPIL
*Director General,
Corporate Finance
Planning and Systems Bureau*

KATHRYN McCALLION
*Assistant Deputy Minister,
Foreign Affairs Canada*

June 15, 2005

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

	2005		2004	
	Estimates	Actual	Estimates	Actual
Net income				
(Loss)	9,496	4,207	10,406	8,992
Add: items not requiring use of funds	15,438	12,874	21,392	10,301
Operating source of funds	24,934	17,081	31,798	19,293
Less: items requiring use of funds				
Repayment of the loan from FAC	4,477	4,477	4,500	4,500
Net capital acquisitions	19,942	16,831	13,566	16,322
Net other assets and liabilities	515	(3,029)	13,732	(1,168)
Authority provided (used)*		(1,198)		(361)

* The authority used (\$1,198) for fiscal year 2004-2005 differs from the amount reported in Volume II, page 11.5 (\$2,475) pursuant to a permanent allocation of \$1,277 from Treasury Board Vote 5, approved July 25, 2005.

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

	2005	2004
Debit balance in the accumulated net charge against the Fund's authority	(16,683)	(20,063)
Add: PAYE charges against the appropriation account after March 31	14,064	10,356
Less: amounts credited to the appropriation account after March 31	4,809	196
Transfer from TB vote 5	1,277	
Net authority provided, end of year	(8,705)	(9,903)
Authority limit	4,000	4,000
Unused authority carried forward	12,705	13,903

Passport Canada Revolving Fund— Continued

AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER,
FOREIGN AFFAIRS CANADA
PASSPORT CANADA REVOLVING FUND

We have audited the statement of financial position of Passport Canada Revolving Fund as at March 31, 2005 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements have been prepared to comply with the *Revolving Funds Act*. These financial statements are the responsibility of the management of the Passport Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Passport Canada Revolving Fund at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Assistant Deputy Minister of Foreign Affairs Canada and for complying with the *Revolving Funds Act*. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

ERNST & YOUNG LLP
Chartered Accountants

Ottawa, Canada
May 20, 2005

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

	2005	2004		2005	2004
ASSETS			LIABILITIES AND EQUITY OF CANADA		
Current :			Current :		
Accounts receivable :			Accounts payable and accrued liabilities :		
Government of Canada (Note 6)	4,109	196	Government of Canada (Note 6)	6,150	4,385
Outside parties	762	191	Outside parties :		
Inventories	4,084	4,116	Accounts payable	8,019	7,156
Prepaid expenses	1,509	2,078	Vacation pay	2,627	2,371
	<u>10,464</u>	<u>6,581</u>	Contractors' holdbacks	90	101
Long-term :			Current portion of the provision for employee termination benefits	226	188
Capital assets (Note 3) :			Current portion of loan payable (Note 7)	<u>17,112</u>	<u>18,678</u>
At cost	109,769	92,976	Long-term :		
Less: accumulated amortization	<u>65,533</u>	<u>54,480</u>	Provision for employee termination benefits	<u>10,913</u>	<u>9,541</u>
	44,236	38,496		10,913	9,541
	<u>54,700</u>	<u>45,077</u>	EQUITY OF CANADA (Note 4)		
			Accumulated net charge against the Fund's authority	(16,683)	(20,063)
			Accumulated surplus	41,128	36,921
			Contributed Capital (Note 8)	<u>2,230</u>	<u>2,230</u>
				26,675	16,858
			Commitments (Note 5)	<u>54,700</u>	<u>45,077</u>

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

Passport Canada Revolving Fund— Continued

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

	2005	2004
Revenues :		
Fees earned	166,843	158,103
Miscellaneous revenues	370	267
	<u>167,213</u>	<u>158,370</u>
Operating expenses :		
Salaries and employee benefits	92,687	84,414
Provision for employee termination benefits	1,783	1,461
Passport		
materials	12,107	12,498
Freight, express and cartage	13,559	9,229
Amortization of capital assets	11,091	8,862
Accommodation	9,875	7,692
Professional and special services	8,456	7,642
Passport operations at missions		
abroad (Note 6)	4,447	4,447
Printing, stationery and supplies	2,823	3,094
Repair and maintenance	2,679	2,630
Telecommunications	2,394	1,961
Information	1,920	1,774
Travel and removal	1,565	1,589
Postal services and postage	1,370	1,448
Rentals	302	276
Interest	7	243
Miscellaneous expenses	418	118
	<u>167,483</u>	<u>149,378</u>
	(270)	8,992
Gain on loan forgiveness (Note 7)	4,477	
Net profit	<u>4,207</u>	<u>8,992</u>

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)

	2005	2004
Balance, beginning of year	36,921	27,929
Net profit	4,207	8,992
Balance, end of year	<u>41,128</u>	<u>36,921</u>

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)

	2005	2004
Operating activities :		
Net profit	4,207	8,992
Add: items not affecting cash :		
Provision for employee		
termination benefits	1,410	1,314
Amortization of capital assets	11,091	8,862
Deferred leasehold inducements		(253)
Accrued interest on loan		231
	<u>16,708</u>	<u>19,146</u>
Changes in current assets and		
liabilities (Note 9)	(1,010)	5,461
	<u>15,698</u>	<u>24,607</u>
Investing activities :		
Capital assets acquired	(16,831)	(16,322)
Financing activities		
Repayment of loan payable	(4,477)	(4,500)
Contributed Capital (Note 8)	2,230	
Net financial resources (used) generated		
and change in the accumulated net		
charge against the Fund's authority		
account, during the year	(3,380)	3,785
Accumulated net charge against the Fund's authority		
account, beginning of year	20,063	16,278
Accumulated net charge against the Fund's authority		
account, end of year	<u>16,683</u>	<u>20,063</u>

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

Passport Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

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

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

2. Significant accounting policies

(a) Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with accounting requirements prescribed by the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada for financial statements prepared under the *Revolving Funds Act*. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles because:

- employees’ vacation pay and termination benefits liabilities are based on management’s estimate of the liabilities rather than based on actuarial valuations;
- it excludes the actuarial liabilities related to the Pension plan and therefore, the financial statements do not purport to show the adequacy of the assets to meet its pension obligations;
- write-off of accumulated surplus is possible and only requires Treasury Board approval; and
- revenues from passport fees are recognized upon application and receipt of payment rather than when passports are issued.
- Funding for capital assets received from Treasury Board is recorded as contributed capital and not as a reduction of the cost of capital assets.

(b) Revenue recognition

Revenues from passport fees are recognized upon application and receipt of payment.

(c) Inventories

The inventory of materials and supplies is carried at cost using the average cost method.

(d) Capital assets

Leasehold improvements are amortized on a straight-line basis over the term of the leases. 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	10 years
Electronic data processing (EDP) equipment	3-5 years
Other machines and equipment	5 years

Effective April 1, 1994, all expenditures associated with the Technology Enhancement Plan Project (TEP) were 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>
Technology enhancement plan (TEP)	
Machines and equipment	10 years
System	4 years
Furniture	10 years
Electronic data processing (EDP) equipment	4 years

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

(e) Insurance

Passport Canada does not carry insurance on its properties. This is in accordance with the Government of Canada policy of self-insurance.

Passport Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(f) 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. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(g) Pension plan

Employees of Passport Canada are covered by the *Public Service Superannuation Plan* administered by the Government of Canada. Under present legislation, contributions made by Passport Canada 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 Passport Canada and are charged to operations on a current basis. Passport Canada 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*.

(h) Financial instruments

The fair value of the Fund's financial instruments, including accounts receivable, accounts payable and accrued liabilities, approximates carrying value.

(i) Use of estimates

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

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
(in thousands of dollars)				
Technology Enhancement Plan Project	33,877			33,877
Other capital projects	49,476	23,338	6,674	66,140
Furniture	2,360			2,360
EDP equipment	6,961	107	31	7,037
Other machine and equipment	302	53		355
	<u>92,976</u>	<u>23,498</u>	<u>6,705</u>	<u>109,769</u>
(in thousands of dollars)				
Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
(in thousands of dollars)				
Technology Enhancement Plan Project	33,061	658		33,719
Other capital projects	16,385	8,781		25,166
Furniture	2,114	195		2,309
EDP equipment	2,736	1,393	31	4,098
Other machine and equipment	184	57		241
	<u>54,480</u>	<u>11,084</u>	<u>31</u>	<u>65,533</u>

Other capital projects category includes leasehold improvements.

4. 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 Fund, held by the Government on the Fund's behalf.

(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 Fund.

Passport Canada Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

5. Commitments

Passport Canada rents office premises and other office equipment under long-term operating leases, which expire in 2011. Future minimum lease payments by year are approximately as follows:

	(in thousands of dollars)
2006	10,549
2007	10,710
2008	10,682
2009	10,385
2010 and thereafter	1,225
	43,551

Passport Canada signed a contract for the purchase of passport materials, which expires in May 2008. Future minimum payments by year are approximately as follows:

	(in thousands of dollars)
2006	9,082
2007	9,082
2008	5,485
	23,649

6. Related party transactions

Through common ownership, Passport Canada is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the consideration agreed to by both parties. As part of its operations Passport Canada, which is an agency of the Department of Foreign Affairs Canada (FAC), collects Consular fees on behalf of FAC Consular Affairs division. These fees are not recorded as revenues in the statement of operations. In fiscal year 2005, the Fund collected and remitted to FAC \$55,816,353 (2004—\$51,594,200) in consular fees.

7. Forgiveness of loan payable

During the 2005 fiscal year the Department of Foreign Affairs Canada (FAC) authorized the forgiveness of the balance of the loan payable in the amount of \$4,477,000. This amount had been repaid in June 2004 and was returned by FAC in March 2005.

8. Contributed capital

Passport Canada received \$2,230,000 from Treasury Board to fund two capital projects. As of March 31, 2005, \$870,844 had been spent on the two projects, which are expected to be completed in the fiscal year ending March 31, 2006.

9. Changes in current assets and liabilities

	2005	2004
	(in thousands of dollars)	
Changes in current assets and liabilities		
Accounts receivables — Government		
of Canada	(3,913)	2,809
Accounts receivables — Outside parties	(571)	66
Inventories	32	(468)
Prepaid expenses	569	158
Accounts payable and accrued liabilities :		
Government of Canada	1,765	2,724
Outside parties — Accounts payable	863	170
Outside parties — Vacation pay	256	271
Outside parties — Contractors' holdbacks	(11)	(269)
	(1,010)	5,461

10. Comparative figures

Certain amounts for the 2004 fiscal year have been reclassified to make them comparative with the current year.

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 audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2005 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:

ERIC MILLER for
MIKE HAWKES

*Senior Financial Officer,
Finance Branch*

July 4, 2005

TIM MCGRATH

*A/Assistant Deputy Minister,
Real Property Branch*

June 29, 2005

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

	2005		2004	
	Estimates	Actual	Estimates	Actual
Net results	11,888	7,049	11,888	13,327
Less: items requiring use of funds		(386)		(1,580)
Authority provided	11,888	7,435	11,888	14,907

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

	2005	2004
Debit balance in the accumulated net charge against the Fund's authority	(3,094)	(2,049)
Add: PAYE charges against the appropriation account after March 31		
Deposits on disposal	968	218
Less: amounts credited to the appropriation account after March 31	746	656
Net authority provided, end of year	(2,872)	(2,487)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	7,872	7,487

Real Property Disposition Revolving Fund—Continued

AUDITORS' REPORT

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

We have audited the statement of financial position of the Real Property Disposition Revolving Fund as at March 31, 2005, the statements of operations, net assets 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 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 Real Property Disposition Revolving Fund as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 10, 2005

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

	2005	2004		2005	2004
ASSETS			LIABILITIES AND NET ASSETS		
Current			Current		
Cash in transit	746		Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	115	
Government of Canada		656	Deposits on disposals	853	218
Work in process	2,128	2,513		968	218
	2,874	3,169	NET ASSETS (Note 3)	1,906	2,951
				2,874	3,169

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

Real Property Disposition Revolving Fund—Continued

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

	2005	2004
Revenues	9,302	15,881
Operating expenses		
Fees	1,233	1,253
Disbursements	1,020	1,301
	2,253	2,554
Net results	7,049	13,327
Net assets, beginning of year	2,951	6,147
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(7,049)	(13,327)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(1,045)	(3,196)
Net assets, end of year	1,906	2,951

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)

	2005	2004
Operating activities		
Net results	7,049	13,327
Changes in working capital (Note 4)	1,045	3,196
Net financial resources provided by operating activities	8,094	16,523
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(7,049)	(13,327)
Net financial resources used by financing activities	(7,049)	(13,327)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	1,045	3,196
Accumulated net charge against the Fund's authority, beginning of year	2,049	(1,147)
Accumulated net charge against the Fund's authority, end of year (Note 3)	3,094	2,049

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

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Disposition Revolving Fund 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 standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector.

The significant accounting policies are as follows:

(a) Use of estimates

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

(b) 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.

(c) Work in process

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

Real Property Disposition Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(d) Deposits on disposals

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

(e) Insurance

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

3. Net assets

	2005	2004
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority	(3,094)	(2,049)
Accumulated surplus, beginning of year	5,000	5,000
Net results	7,049	13,327
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(7,049)	(13,327)
Accumulated surplus, end of year	5,000	5,000
	<u>1,906</u>	<u>2,951</u>

4. Changes in working capital

	2005	2004	Changes
	(in thousands of dollars)		
Current assets	2,874	3,169	295
Current liabilities	968	218	750
			<u>1,045</u>

5. Financial instruments

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

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 audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2005 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:

ERIC MILLER for
MIKE HAWKES
*Senior Financial Officer,
Finance Branch*

July 4, 2005

TIM MCGRATH
*A/Assistant Deputy Minister,
Real Property Branch*

June 29, 2005

JOHN SHEARER
*Assistant Deputy Minister,
Service Integration Branch*

June 30, 2005

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

	2005	2004
Net results	(2,028)	(10,220)
Add: items not requiring use of funds	(13,999)	1,493
Operating source of funds	(16,027)	(8,727)
Add: recovery of net draw down authority used (Note 1)	15,991	12,503
Less: items requiring use of funds Net other assets and liabilities	(36)	3,776
Authority provided		

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

	2005	2004
Credit (debit) balance in the accumulated net charge against the Fund's authority	(21,122)	18,838
Add: PAYE charges against the appropriation account after March 31	207,026	149,641
Less: amounts credited to the appropriation account after March 31	185,904	168,479
Net authority provided, end of year		
Authority limit (Note 1)	150,000	150,000
Unused authority carried forward	150,000	150,000

Real Property Services Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the statement of financial position of the Real Property Services Revolving Fund as at March 31, 2005, the statements of operations, net assets (liabilities) 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 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 Real Property Services Revolving Fund as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 10, 2005

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

	2005	2004		2005	2004
ASSETS			LIABILITIES AND NET ASSETS (LIABILITIES)		
Current			Current		
Cash in transit	256	169	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	7,686	11,183
Government of Canada	176,311	161,487	Outside parties	189,190	138,214
Outside parties	22,634	17,139	Professional liability fund	2,511	2,355
Other assets (Note 3)	8,418	6,572	Other liabilities	6,078	6,819
				205,465	158,571
			Allowance for employee termination benefits	23,411	22,056
				228,876	180,627
			NET ASSETS (LIABILITIES) (Note 4)	(21,257)	4,740
	207,619	185,367		207,619	185,367

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

Real Property Services Revolving Fund— Continued

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

	2005	2004
Gross revenues (Note 8)	797,718	749,865
Recoverable disbursements made on behalf of clients	630,716	592,867
Net revenues	167,002	156,998
Operating expenses		
Salaries and employee benefits	103,380	105,709
Employee termination benefits	3,577	5,409
Overhead chargeback	34,503	34,265
Corporate and administrative services	16,495	16,639
Occupancy costs	5,630	3,340
Provision for claims and other expenses	5,445	1,856
	169,030	167,218
Net results	(2,028)	(10,220)
Net assets, beginning of year	4,740	55,086
Recovery of net draw down authority used (Note 1)	15,991	12,503
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(39,960)	(52,629)
Net assets (liabilities), end of year	(21,257)	4,740

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)

	2005	2004
Operating activities		
Net results	(2,028)	(10,220)
Items not affecting use of the Fund's authority		
Provision for employee termination benefits	3,577	5,409
	1,549	(4,811)
Changes in working capital (Note 7)	24,642	46,630
Payments on provision for employee termination benefits	(2,222)	(1,693)
Net financial resources provided by operating activities	23,969	40,126
Financing activities		
Recovery of net draw down authority used (Note 1)	15,991	12,503
Net financial resources provided by financing activities	15,991	12,503
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	39,960	52,629
Accumulated net charge against the Fund's authority, beginning of year	(18,838)	(71,467)
Accumulated net charge against the Fund's authority, end of year (Note 4)	21,122	(18,838)

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

Real Property Services Revolving Fund— *Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Services Revolving Fund (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, necessary working capital, and capital expenditures.

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.

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.

In accordance with Section 12 of the *Revolving Funds Act* R.S.C. 1985, c. R-8 to amend subsection 5(3) of the Act and through the 2001-2002 Supplementary Estimates (B)—Vote 7b and 13b (TB decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from \$450,000,000 to \$150,000,000 in addition to the write-off of \$88,227,114 on the net draw down authority used as of March 31, 2002.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover the net draw down authority used in order to comply with the Policy on Special Revenue Spending Authorities. The amount received in 2004-2005 is \$15,991,000 (2003-2004: \$12,503,000).

2. Significant accounting policies

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

The significant accounting policies are as follows:

(a) Use of estimates

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

(b) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting. Overhead chargeback expense is based on budgeted personnel costs. Corporate and administrative services expense is based on budgeted expenditures calculated using 2002-2003 actuals and adjusted for known factors such as collective agreements and service level agreements.

**Real Property Services Revolving Fund—
Continued**

NOTES TO THE FINANCIAL STATEMENTS—
Continued

(c) Inventories

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

(d) Work in process

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

(e) Pension plan

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

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

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

An accrual was made for severance entitlements on service prior to April 1, 1988. 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 as described in the annex of Treasury Board Minute #805839 dated June 25, 1987.

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

(g) Insurance

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

3. Other assets

	2005	2004
(in thousands of dollars)		
Goods and services tax refundable advances	7,993	6,219
Prepaid expenses.....	4	1
Inventories and work in process	421	352
	8,418	6,572

4. Net assets (liabilities)

	2005	2004
(in thousands of dollars)		
Accumulated net charge against the Fund's authority	(21,122)	18,838
Accumulated deficit, beginning of year	(14,098)	(16,381)
Net results	(2,028)	(10,220)
Recovery of net draw down authority used (Note 1).....	15,991	12,503
Accumulated deficit, end of year.....	(135)	(14,098)
	(21,257)	4,740

5. Contractual obligations

The Fund is engaged in contractual obligations for Property Services. Future payments are as follows:

	(in thousands of dollars)	
Year ending March 31,		
2006	216,393	
2007	37,009	
2008	20,695	
2009	18,410	
2010 and thereafter.....	134,703	
	427,210	

6. Contingent liabilities

A statement of claim has been filed against the Crown and other parties alleging damages of \$39.7 million. The Crown has filed an appearance but not its statement of defence. At the date of the audit report, the Crown is unable to assess the possibility of settlement, the amount at risk or estimate the amount of any settlement.

7. Changes in working capital

	2005	2004	Changes
(in thousands of dollars)			
Current assets	207,619	185,367	(22,252)
Current liabilities.....	205,465	158,571	46,894
			24,642

**Real Property Services Revolving Fund—
Concluded**

NOTES TO THE FINANCIAL STATEMENTS—
Concluded

8. Gross revenues

	2005	2004
	(in thousands of dollars)	
Recoverable disbursements made		
on behalf of clients	630,715	592,867
Project fees	132,218	122,888
Payroll recoveries	26,079	25,604
Inventory management fees	8,217	7,403
Other revenues	489	1,103
	<u>797,718</u>	<u>749,865</u>

9. Financial instruments

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

Telecommunications and Informatics Common Services Revolving Fund

MANAGEMENT REPORT

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

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. 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 audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2005 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:

ERIC MILLER for
MIKE HAWKES
*Senior Financial Officer,
Finance Branch*

July 4, 2005

KEN COCHRANE
*Chief Executive Officer,
Information Technology Services Branch*

June 29, 2005

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

	2005		2004	
	Estimates	Actual	Estimates	Actual
Net results		6,279		4,723
Add: items not requiring use of funds	150	436	150	544
Operating source of funds	150	6,715	150	5,267
Less: items requiring use of funds				
Net capital acquisitions	150	303	150	174
Net other assets and liabilities		(6)		(14)
Contributions to the transformation initiative (Note 1)	5,704	2,529		
Authority provided (used)	(5,704)	3,889		5,107

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

	2005	2004
Debit balance in the accumulated net charge against the Fund's authority	(27,463)	(22,065)
Add: PAYE charges against the appropriation account after March 31	14,270	9,247
Less: amounts credited to the appropriation account after March 31	12,540	9,026
Net authority provided, end of year	(25,733)	(21,844)
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	45,733	41,844

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

AUDITORS' REPORT

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

We have audited the statement of financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2005, the statements of operations, net assets (liabilities) and cash flows for the year then ended. These financial statements are the responsibility of the management of the Telecommunications and Informatics Common 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 statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 27, 2005

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

	2005	2004		2005	2004
ASSETS			LIABILITIES AND NET LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	11,623	8,351	Government of Canada	198	348
Outside parties	1,262	1,192	Outside parties	13,802	8,677
Other assets (Note 3)	800	660	Other liabilities	785	805
	13,685	10,203		14,785	9,830
Capital assets (Note 4)	470	385	Allowance for employee termination benefits	3,540	3,280
	14,155	10,588		18,325	13,110
			NET LIABILITIES (Note 5)	(4,170)	(2,522)
				14,155	10,588

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

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

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

	2005	2004
Revenues	132,195	127,014
Cost of sales	94,548	91,840
Cost of sales—Amortization	120	138
Gross margin.....	37,527	35,036
Operating expenses		
Salaries and employee benefits	15,624	16,177
Employee termination benefits	329	499
Professional and special services.....	12,349	10,733
Corporate and administrative services	1,082	1,035
Occupancy costs	801	762
Transportation and telecommunications	507	486
Utilities, materials and supplies	389	315
Amortization	98	84
Rentals	24	41
Information	21	22
Purchased repairs and maintenance.....	17	140
Other expenses	7	19
	31,248	30,313
Net results	6,279	4,723
Net assets (liabilities), beginning of year	(2,522)	4,447
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(5,398)	(11,692)
Contribution to the transformation initiative (Note 1)	(2,529)	
Net liabilities, end of year	(4,170)	(2,522)

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)**

	2005	2004
Operating activities		
Net results	6,279	4,723
Items not affecting use of the Fund's authority		
Amortization	218	222
Provision for employee termination benefits	329	499
	6,826	5,444
Changes in working capital (Note 7).....	1,473	6,514
Payments on provision for employee termination benefits	(69)	(92)
Net financial resources provided by operating activities	8,230	11,866
Investing activities		
Capital assets—Acquisitions	(303)	(174)
Contribution to the transformation initiative (Note 1)	(2,529)	
Net financial resources used by investing activities.....	(2,832)	(174)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, end of year	5,398	11,692
Accumulated net charge against the Fund's authority, beginning of year	22,065	10,373
Accumulated net charge against the Fund's authority, end of year (Note 5).....	27,463	22,065

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

Telecommunications and Informatics Common Services Revolving Fund — Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The 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. In 1991-1992, the authority was increased by \$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.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from \$45,000,000 to \$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 was 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 1998-1999 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.

In 2002-2003, the Revolving Fund changed its name to Telecommunications and Informatics Common Services Revolving Fund.

In 2004-2005 the Fund received an authorization (Treasury Board decision #831746 dated January 31st, 2005) to use a portion of their accumulated surplus in order to contribute to the transformation planning and development of IT products, services, systems and infrastructure initiative for a maximum amount of \$12,664,240 (\$5,704,220 in 2004-2005; \$6,960,020 in 2005-2006). This initiative will be tapped to build increased shared services capacity to meet the department's growing service for this type of requirement

and thus benefit directly the Revolving Fund contributing client departments. The actual costs paid to the Information Technology Services Branch (ITSB) in 2004-2005 were \$2,528,518.

2. Significant accounting policies

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

The significant accounting policies are as follows:

(a) Use of estimates

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

(b) Revenues and expenses

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

(c) Inventories

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

(d) 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 useful economic lives as follows:

<u>Category</u>	<u>Estimated useful economic lives</u>
Informatics hardware	3 years
Informatics software	3 years

Assets are amortized commencing the month after acquisition.

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

NOTES TO THE FINANCIAL STATEMENTS—
Continued

(e) Pension plan

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

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

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

An accrual was 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.

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

(g) Insurance

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

3. Other assets

	2005	2004
	(in thousands of dollars)	
Goods and services tax refundable advances	799	654
Prepaid expenses	1	6
	800	660

4. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Balance, end of year
	(in thousands of dollars)		
Informatics hardware	1,345	303	1,648
Informatics software	146		146
	1,491	303	1,794
	(in thousands of dollars)		
Accumulated amortization	Balance, beginning of year	Current year amortization	Balance, end of year
	(in thousands of dollars)		
Informatics hardware	1,029	173	1,202
Informatics software	77	45	122
	1,106	218	1,324
Net	385		470

5. Net liabilities

	2005	2004
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority	(27,463)	(22,065)
Accumulated surplus, beginning of year	19,543	14,820
Net results	6,279	4,723
Contribution to the transformation initiative (Note 1)	(2,529)	
Accumulated surplus, end of year	23,293	19,543
	(4,170)	(2,522)

6. Contractual obligations

The Fund is engaged in contracts with telecommunications suppliers. Future payments are as follows:

Year ending March 31,	(in thousands of dollars)
2006	15,546
2007	3,696
2008	1,270
	20,512

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

NOTES TO THE FINANCIAL STATEMENTS—
Concluded

7. Changes in working capital

	2005	2004	Changes
	(in thousands of dollars)		
Current assets	13,685	10,203	(3,482)
Current liabilities	14,785	9,830	4,955
			<u>1,473</u>

8. Financial instruments

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

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 audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2005 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:

ERIC MILLER for
MIKE HAWKES
*Senior Financial Officer,
Finance Branch*

July 4, 2005

FRANCINE KENNEDY
*Chief Executive Officer,
Translation Bureau*

June 27, 2005

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

	2005		2004	
	Estimates	Actual	Estimates	Actual
Net results	(833)	5,892	(15,600)	402
Add: items not requiring requiring use of funds	3,641	3,631	1,518	(25,355)
Operating source (use) of funds	2,808	9,523	(14,082)	(24,953)
Less: items requiring use of funds				
Net capital acquisitions	2,850	2,895	251	5,677
Net other assets and liabilities	(42)	38	(1,033)	(43)
Authority provided (used)		6,590	(13,300)	(30,587)

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

	2005	2004
Debit balance in the accumulated net charge against the Fund's authority	(15,556)	(4,255)
Add: PAYE charges against the appropriation account after March 31	14,148	34,182
Less: amounts credited to the appropriation account after March 31	23,346	18,616
Transfer from Treasury Board— Contingencies regular	1,202	1,149
Transfer from Treasury Board— Contingencies Recovery of collective bargaining agreement		28,326
Net authority provided, end of year	(25,956)	(18,164)
Authority limit (Note 1)	10,000	10,000
Unused authority carried forward	35,956	28,164

Translation Bureau Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the statement of financial position of the Translation Bureau Revolving Fund as at March 31, 2005, the statements of operations, net assets (liabilities) 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 statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Translation Bureau Revolving Fund as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

The financial statements as at March 31, 2004 and for the year then ended were reported on by other auditors, who expressed an opinion on those statements in their report dated June 7, 2004.

PriceWaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 10, 2005

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

	2005	2004		2005	2004
ASSETS			LIABILITIES AND NET ASSETS (LIABILITIES)		
Current			Current		
Cash	164	120	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	1,562	5,280
Government of Canada	22,854	46,634	Outside parties	12,867	29,286
Outside parties	551	646	Other liabilities	4,344	4,046
Other assets (Note 3)	346	304		18,773	38,612
	23,915	47,704	Allowance for employee termination benefits	30,509	29,626
Deferred employee termination				49,282	68,238
benefits	12,902	14,051	NET ASSETS (LIABILITIES) (Note 5)	(3,027)	2,382
Capital assets (Note 4)	9,438	8,865		46,255	70,620
	46,255	70,620			

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

Translation Bureau Revolving Fund— Continued

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

	2005	2004
Revenues (Note 7)	199,678	226,882
Operating expenses		
Salaries and employee benefits	132,166	153,167
Employee termination benefits	2,719	3,872
Professional and special services	31,914	40,644
Occupancy costs	9,056	8,193
Corporate and administrative services	8,109	8,222
Transportation and telecommunications	3,472	3,867
Utilities, materials and supplies	2,943	5,347
Amortization	2,322	1,218
Purchased repairs and maintenance	668	1,416
Information	252	315
Rentals	156	193
Other expenditures	7	23
Bad debts	2	3
	193,786	226,480
Net results	5,892	402
Net assets (liabilities), beginning of year	2,382	(8,510)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year	(11,301)	10,490
Net assets (liabilities), end of year	(3,027)	2,382

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)

	2005	2004
Operating activities		
Net results	5,892	402
Items not affecting use of the Fund's authority		
Amortization	2,322	1,218
Provision for employee termination benefits	2,719	3,872
	10,933	5,492
Changes in working capital (Note 8)	3,950	(9,221)
Receipts on deferred employee termination benefits	1,149	623
Payments on provision for employee termination benefits	(1,836)	(1,707)
Net financial resources provided (used) by operating activities	14,196	(4,813)
Investing activities		
Capital assets—Acquisitions	(2,895)	(5,677)
Net financial resources used by investing activities	(2,895)	(5,677)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	11,301	(10,490)
Accumulated net charge against the Fund's authority, beginning of year	4,255	14,745
Accumulated net charge against the Fund's authority, end of year (Note 5)	15,556	4,255

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 1994-1995 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 nor in 1999-2000 since the Revolving Fund was showing a surplus.

In accordance with Section 29.1 of the *Financial Administration Act*, and through the 2001-2002 Supplementary Estimates (B), (Treasury Board decision #829357 dated November 8, 2001), the drawdown authority was reduced from \$75,000,000 to \$10,000,000.

2. Significant accounting policies

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

The significant accounting policies are as follows:

(a) Use of estimates

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

(b) Revenues and expenses

Revenues and costs on contracts are accounted for by the percentage of completion method based on expenses incurred. Revenue is recorded at the estimated realizable value of work completed to date. Revenues are recognized in the current year of billings. Expenses are recorded on the accrual basis of accounting.

(c) Capital assets

Assets having a purchase cost of \$10,000 (\$25,000 for leasehold improvements) or more are capitalized. Capital assets consisting of machinery and equipment, informatics hardware and informatics software are stated at cost and are amortized on a straight line basis over the estimated economic life commencing the month after acquisition. Leasehold improvements are amortized over the remaining life of the lease, or the useful life of the improvement, whichever is shorter.

<u>Category</u>	<u>Estimated useful economic lives</u>
Machinery and equipment	10 to 15 years
Informatics hardware	3 to 5 years
Informatics software	3 to 5 years

(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 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, vacation pay and time-off in lieu

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

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

**Translation Bureau Revolving Fund—
Continued**

NOTES TO THE FINANCIAL STATEMENTS—
Continued

prior to April 1, 1995, until March 31, 2010. After March 31, 2010, the Treasury Board has no further obligation to reimburse for benefits paid.

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

(f) Insurance

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

3. Other assets

	2005	2004
	(in thousands of dollars)	
Goods and services tax refundable advances	311	282
Other advances	35	22
	346	304

4. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acquisitions	Balance end of year
	(in thousands of dollars)		
Machinery and equipment	114		114
Informatics hardware	1,326	271	1,597
Informatics software	6,535	2,417	8,952
Assets under construction		207	207
Leasehold improvements	3,513		3,513
	11,488	2,895	14,383

Accumulated amortization	Balance beginning of year	Current year amortization	Balance end of year
	(in thousands of dollars)		
Machinery and equipment	31	11	42
Informatics hardware	777	221	998
Informatics software	1,815	1,387	3,202
Leasehold improvements		703	703
	2,623	2,322	4,945
Net	8,865		9,438

5. Net assets (liabilities)

	2005	2004
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority	(15,556)	(4,255)
Accumulated surplus, beginning of year	6,637	6,235
Net results	5,892	402
Accumulated surplus, end of year	12,529	6,637
	(3,027)	2,382

6. Contractual obligations

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

	(in thousands of dollars)
Year ending March 31,	
2006	8,652
2007	7,203
2008	6,263
2009	2,722
2010 and thereafter	179
	25,019

7. Revenues

	2005	2004
	(in thousands of dollars)	
Translation services	195,563	194,139
Recovery of collective bargaining agreement		28,326
Interpretation services	2,667	3,113
Termium sales	1,064	857
Others	384	447
	199,678	226,882

**Translation Bureau Revolving Fund—
Concluded**

NOTES TO THE FINANCIAL STATEMENTS—
Concluded

8. Changes in working capital

	2005	2004	Changes
	(in thousands of dollars)		
Current assets	23,915	47,704	23,789
Current liabilities	18,773	38,612	(19,839)
			3,950

9. Financial instruments

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

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SECTION 2

2004-2005

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

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Canada Customs and Revenue Agency

STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Canada Customs and Revenue Agency according to the accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. Significant accounting policies are set out in Note 2 to the financial statements.

The Agency's management is responsible for the integrity and objectivity of data in these financial statements. To assure objectivity and freedom from bias, these financial statements have been approved by the Agency's Audit Committee on behalf of the Board of Management. The Audit Committee is independent of management and meets with management, the internal auditors, and the Auditor General of Canada on a regular basis. The auditors have full and free access to the Audit Committee.

Some of the information included in the financial statements, such as accruals, and the allowance for doubtful accounts, is based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains sets of accounts, which provide a record of the Agency's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Agency's Annual Report is consistent with these financial statements.

The Agency maintains financial management and internal control systems that take into account costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within the authorities provided by Parliament and by others such as the provinces and territories, and are executed in accordance with prescribed regulations and properly recorded to maintain the accountability of funds and safeguarding of 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 an independent audit and expresses opinions on the accompanying financial statements.

Approved by:

MICHEL DORAIS
Commissioner

JAMES RALSTON
*Chief Financial Officer and Assistant
Commissioner, Finance and Administration*

Ottawa, Ontario
August 31, 2005

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 financial position-Agency Activities of the Canada Customs and Revenue Agency as at March 31, 2005 and the statements of operations, net liabilities and cash flow 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 Activities of the Canada Customs and Revenue Agency as at March 31, 2005 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
August 31, 2005

Canada Customs and Revenue Agency—
Continued

STATEMENT OF FINANCIAL POSITION—AGENCY ACTIVITIES
AS AT MARCH 31
(in thousands of dollars)

	2005	2004		2005	2004
		(Restated Note 3)			(Restated Note 3)
ASSETS			LIABILITIES		
Financial assets			Accrued employee salaries and benefits	106,766	67,714
Cash	132	147	Accounts payable and accrued liabilities	216,332	118,399
Due from the Consolidated			Vacation pay and compensatory leave	124,946	87,677
Revenue Fund	284,034	168,491	Capital lease obligations		
Accounts receivable (Note 7)	120,078	36,579	(Note 13)	475	3,281
	404,244	205,217	Employee severance benefits (Note 16)	372,472	352,557
Non-financial assets			Other liabilities	221	283
Prepaid expenses	10,283	7,185		821,212	629,911
Consumable supplies	3,422	5,054	Net liabilities (Note 8)	(112,635)	(189,704)
Property and equipment (Note 9)	290,628	222,751			
	304,333	234,990			
TOTAL	708,577	440,207	TOTAL	708,577	440,207

Contingent liabilities (Note 12) and commitments (Note 14).

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

Approved by:

MICHEL DORAIS
Commissioner

CONNIE I. ROVETO
Chair, Board of Management

Canada Customs and Revenue Agency— Continued

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

	2005	2004
CONTINUING OPERATIONS		
Non-tax revenue (Note 5)		
Tax services	125,709	145,581
Benefit programs and other services	23,088	6,534
Appeals	8,761	11,559
Corporate management and direction	112,733	37,410
Total non-tax revenue	270,291	201,084
Expenses (Note 6)		
Tax services	2,493,080	2,293,399
Benefit programs and other services	97,378	91,690
Appeals	112,024	102,179
Corporate management and direction	842,173	773,419
Total expenses	3,544,655	3,260,687
Net cost of continuing operations	3,274,364	3,059,603
TRANSFERRED OPERATIONS (Note 3)		
Customs operations non- tax revenue (Note 5)		12,930
Customs operations expenses (Note 6)		881,456
Net cost of transferred operations		868,526
NET COST OF OPERATIONS	3,274,364	3,928,129

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

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

	2005	2004
Net liabilities at beginning of year	(189,704)	(222,065)
Net cost of operations	(3,274,364)	(3,928,129)
Net cash provided by Government of Canada	2,808,320	3,597,281
Services provided without charge by other Government agencies and departments (Note 11) ..	427,570	545,262
Change in Due from the Consolidated Revenue Fund	115,543	(51,872)
Net liabilities at the end of year as originally reported	(112,635)	(59,523)
Net assets transferred to the Canada Border Services Agency (Note 3)		(130,181)
Net liabilities at end of year - As restated (Note 8)	(112,635)	(189,704)

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

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

	2005	2004
Operating activities		
Net cost of operations	3,274,364	3,928,129
Items not affecting cash		
Amortization of property and equipment	(43,585)	(37,850)
Net loss on disposal/write-off of property and equipment	(789)	(4,409)
Services provided without charge by other Government agencies and departments (Note 11)	(427,570)	(545,262)
Change in financial assets other than Due from the Consolidated Revenue Fund	83,484	12,557
Change in non-financial assets other than property and equipment	1,466	(2,284)
Change in liabilities other than capital lease obligations	(194,107)	61,977
Cash used in operating activities	2,693,263	3,412,858
Investing activities		
Acquisition of property and equipment	112,277	181,996
Change in capital lease obligations	2,806	2,687
Proceeds from disposal of property and equipment	(26)	(260)
Cash used in investing activities	115,057	184,423
Net cash provided by		
Government of Canada	2,808,320	3,597,281

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

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— 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 (CCRA Act)* as an agent of Her Majesty of Canada. It 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 mandate is to provide support, advice, and services when:

- (a) supporting the administration and enforcement of 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.

The Agency collects revenues, including income and sales taxes, Canada Pension Plan contributions, Employment Insurance premiums, administers tax legislation, and delivers a number of social benefit programs to Canadians for the federal government as well as for provincial, territorial, and Aboriginal governments, and collects amounts for other groups or organizations. It is responsible for the administration and enforcement of the following acts or parts of acts: *Air Travellers Security Charge Act*, the *CCRA Act*, the *Children’s Special Allowances Act*, Part V.1 of the *Customs Act*, the *Excise Act*, the *Excise Tax Act* (including GST/HST except for GST/HST on imported goods), the *Excise Act, 2001*, the *Income Tax Act*, and others.

Originally, the mandate of the Agency was to support the administration and enforcement of tax, customs, and trade legislation as well as other related legislation. As a result of the creation of the Canada Border Services Agency (CBSA), the Agency’s mandate regarding the administration of customs legislation is now limited to the collection functions under Part V.1 of the *Customs Act*. Accordingly, effective March 31, 2004, revenues, expenses, assets and liabilities relating to customs operations are now reported by the CBSA (see Note 3 for more details).

In delivering its mandate, the Agency operates under the following business lines:

- (a) Tax Services: Assesses and collects taxes on behalf of federal, provincial (except Quebec) and territorial governments, and promotes compliance with Canada’s tax laws.
- (b) Benefit Programs and Other Services: Delivers certain income-based benefits, credits and other services to low- and moderate-income Canadians on behalf of federal, provincial (except Quebec), and territorial governments.
- (c) Appeals: Provides clients an impartial review of their disagreements with CCRA decisions involving tax, customs, employment insurance, Canada Pension Plan, and trade administration issues. It manages the Voluntary Disclosure Program and coordinates initiatives relating to the fairness of Agency programs.
- (d) Corporate Management and Direction: Provides the following internal services: financial, administration, information technology, human resources, communications, legal, internal audit, and program evaluations.

2. Summary of significant accounting policies

For financial reporting purposes, the activities of the Agency have been divided into two sets of financial statements: Agency Activities and Administered Activities. The financial statements—Agency Activities include those operational revenues and expenses, which are managed by the Agency, utilized in running the organization and in most part, financed by parliamentary appropriations. The financial statements—Administered Activities include those revenues and expenses which are administered for someone other than the Agency, such as the federal government, a province or territory, or another group or 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.

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the financial statements—Agency Activities have been prepared using accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. The accounting principles used are consistent with Canadian generally accepted accounting principles for the public sector. A summary of significant accounting policies follows:

**Canada Customs and Revenue Agency—
Continued**

NOTES TO THE FINANCIAL STATEMENTS—
AGENCY ACTIVITIES—*Continued*

(a) Parliamentary appropriations

The Agency is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Agency do not parallel financial reporting according to Canadian generally accepted accounting principles, as they are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Operations and the Statement of Financial Position may be different in value from the same items recognized on a government funding basis.

(b) Expense recognition

All expenses are recognized when goods and services are received.

(c) Revenue recognition

Non-tax revenue is recognized when the services are rendered by the Agency. Non-tax revenue reported in this statement excludes administered revenues such as interest and penalties collected under the authority of the *Income Tax Act*, the *Excise Act*, the *Excise Tax Act*, or other similar legislation.

(d) Consumable supplies

Consumable supplies consist of forms and publications. The cost of consumable supplies is charged to operations in the period in which the items are used.

(e) Property and equipment

All costs of \$10,000 or more incurred by the Agency to acquire and develop property and equipment (including leasehold improvements) are capitalized and amortized over the useful lives of the assets. Similar items under \$10,000 are expensed and are disclosed as equipment purchases in Note 6. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Amortization of property and equipment is done on a straight-line basis over the estimated useful lives of assets as follows:

<u>Asset</u>	<u>Useful life</u>
Machinery, equipment and furniture	10 years
In house developed software	7 years
Vehicles and other means of transportation	5 years
Information technology equipment	5 years
Purchased software	3 years
Capital leases and leasehold improvements	Term of the lease

Assets under construction/development are not amortized until completed and put into operation.

(f) Services provided without charge by other Government departments

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

- i. accommodation provided by Public Works and Government Services Canada;
- ii. employer's contributions to the health insurance plan and employee benefit plan provided by Treasury Board;
- iii. legal services provided by Justice Canada;
- iv. audit services provided by the Office of the Auditor General of Canada;
- v. workers' compensation benefits provided by Human Resources and Skills Development Canada; and
- vi. payroll services provided by Public Works and Government Services Canada.

(g) Net cash provided by Government of Canada

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

(h) Due from the Consolidated Revenue Fund (CRF)

Due from the CRF represents the amount of cash that the Canada Customs and Revenue Agency is entitled to draw from the CRF without further appropriations to discharge its liabilities. These amounts have been charged to current or prior years' appropriations, but will be paid in the future and include items such as accrued employee salaries, accounts payable, and accrued liabilities.

(i) Vacation pay and compensatory leave

Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment. 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. Vacation pay liabilities payable on cessation of employment are Agency obligations that are normally funded through future years' appropriations.

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

(j) Employee future benefits

i) Pension benefits

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

ii) Severance benefits

Employees are entitled to severance benefits, as provided for under labour contracts and conditions of employment. The cost of these benefits is accrued as employees render the services necessary to earn them. The cost of the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(k) Employee benefit plan

The Government of Canada sponsors an employee benefit plan (health and dental) in which the Agency participates. The Agency's contributions to the plan are recorded at cost and charged to personnel expenses in the year incurred. They represent the Agency's total obligation to the plan. Current legislation does not require the Agency to make contributions for any future unfunded liabilities of the plan.

(l) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Employee severance benefits, contingencies, and the useful life of property and equipment are the most significant items where estimates are used. Actual results could differ from the current estimates. The estimates are reviewed periodically and, as adjustments become necessary, they are reported in the Statement of Operations in the period in which they become known.

3. Transferred operations

As a result of the creation of the Canada Border Services Agency (CBSA) on December 12, 2003, all assets and liabilities relating to customs operations and falling under CBSA responsibility were transferred to the CBSA as of March 31, 2004. The information required to segregate the customs operations assets and liabilities was not available at the time that the 2004 financial statements were prepared. Consequently, in this year's financial statements, the statement of financial position as at March 31, 2004 has been restated to reflect the transfer of customs operations assets and liabilities to CBSA, and to present the 2004 statement of financial position on a basis comparable to the 2005 presentation. As a result of transferring net assets for a total of \$130,181,000 to CBSA, CCRA's net liabilities as at March 31, 2004 were increased by the same amount.

The following table presents the impact of the transfer of assets and liabilities to CBSA as at March 31, 2004.

	As previously reported	Transferred to the CBSA	As restated
(in thousands of dollars)			
Assets			
Financial assets			
Cash	318	171	147
Due from Consolidated Revenue Fund	214,353	45,862	168,491
Accounts receivable	38,051	1,472	36,579
	<u>252,722</u>	<u>47,505</u>	<u>205,217</u>
Non-financial assets			
Prepaid expenses	7,427	242	7,185
Consumable supplies	9,043	3,989	5,054
Property and equipment	469,440	246,689	222,751
	<u>485,910</u>	<u>250,920</u>	<u>234,990</u>
Total	<u>738,632</u>	<u>298,425</u>	<u>440,207</u>
Liabilities			
Accrued employee salaries and benefits	87,232	19,518	67,714
Accounts payable and accrued liabilities	144,663	26,264	118,399
Vacation pay and compensatory leave ..	106,929	19,252	87,677
Capital lease obligations	3,281		3,281
Employee severance benefits	454,267	101,710	352,557
Other liabilities	1,783	1,500	283
	<u>798,155</u>	<u>168,244</u>	<u>629,911</u>
Net assets/(liabilities)	<u>(59,523)</u>	<u>130,181</u>	<u>(189,704)</u>
Total	<u>738,632</u>	<u>298,425</u>	<u>440,207</u>

4. Parliamentary appropriations⁽¹⁾

The Agency receives most of its funding through Parliamentary appropriations. Items recognized in the

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

Statement of Operations and the Statement of Financial Position in one year may be funded through Parliamentary appropriations in prior, current, or future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on an accrual accounting basis. These differences are reconciled below.

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

	2005	2004
	(in thousands of dollars)	
Net cost of operations	3,274,364	3,928,129
Expenses not requiring use of current year appropriations:		
Amortization of property and equipment	(43,585)	(37,850)
Adjustment to prior years' accruals	5,640	3,350
Consumable supplies	(1,632)	(494)
Loss on disposal/write-off of property and equipment	(815)	(4,652)
Services provided without charge by other Government departments (Note 11)	(427,570)	(545,262)
Other	(79,810)	10,056
	(547,772)	(574,852)
Asset acquisitions funded by current year appropriations:		
Property and equipment	114,184	149,014
Prepaid expenses	3,098	(1,790)
	117,282	147,224
Net changes in future funding requirements:		
Employee severance benefits	(19,915)	(12,352)
Vacation pay and compensatory leave	(37,269)	41,101
Accrued employee salaries and benefits ..	(21,384)	
Other		(886)
	(78,568)	27,863
Non-tax revenue (Note 5):		
Non-tax revenue available for spending	89,933	30,921
Non-tax revenue not available for spending	32,211	36,346
	122,144	67,267
Total Parliamentary appropriations used	2,887,450	3,595,631

⁽¹⁾ Comparative information for 2004 include results relating to the operations transferred to the Canada Border Services Agency.

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

	2005	2004
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 1—CCRA		
operating expenditures	2,507,830	3,203,020
Less: Relief for Heating Expense payments ⁽¹⁾	(676)	(7,788)
Vote 5—CCRA		
contributions	161,234	137,270
Statutory contributions to employee benefits plans	375,931	454,476
Amounts available for spending per section 60 of the <i>CCRA Act</i> ⁽²⁾	20,190	30,951
Spending of proceeds from disposal of surplus Crown assets	123	482
Other statutory expenditures	1,008	1,528
	3,065,640	3,819,939
Less:		
Appropriations available for future years: ⁽²⁾		
Operating	(135,135)	(199,606)
Contributions	(33,726)	(17,343)
Appropriation lapsed ⁽²⁾	(9,329)	(7,359)
	(178,190)	(224,308)
Total Parliamentary appropriations used	2,887,450	3,595,631

⁽¹⁾ In accordance with the division of activities for financial reporting purposes outlined in Note 2, the ex-gratia Relief for Heating Expense payments, which were authorized through Vote 1-CCRA (Operating expenditures), are reported as a federal administered expense on the Statement of Administered Expenses.

⁽²⁾ Pursuant to section 60(1) of the *Canada Customs and Revenue Agency Act (CCRA Act)*, the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year lapses at the end of the following fiscal year.

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

5. Non-tax revenue

	2005	2004
	(in thousands of dollars)	
Non-tax revenue credited to Vote 1— CCRA (Operating expenditures)		
Fees for collecting Employment Insurance premiums (from HRSDC)	76,080	77,933
Fees for collecting Canada Pension Plan contributions (from SDC)	72,067	68,814
	<u>148,147</u>	<u>146,747</u>
Non-tax revenue available for spending		
Administration fees—		
Provinces and territories	16,054	22,574
Services fees	70,528	1,949
Ruling fees	1,840	1,946
Border Canada/United States Programs		952
Miscellaneous spendable revenue	1,511	3,500
	<u>89,933</u>	<u>30,921</u>
Non-tax revenue not available for spending		
Recovery of employee benefit costs for collecting activities (from HRSDC and SDC)	30,939	25,921
Administration fees—		
Provinces and Territories ⁽¹⁾	80	2,094
Services fees ⁽¹⁾		1,934
Border Canada/United States Programs ⁽¹⁾		764
Lease and use of public property	185	560
Miscellaneous non-tax revenue	1,007	5,073
	<u>32,211</u>	<u>36,346</u>
TOTAL NON-TAX REVENUE	<u>270,291</u>	<u>214,014</u>
Non-tax revenue as presented on the Statement of Operations:		
Non-tax revenue from continuing operations	270,291	201,084
Non-tax revenue from transferred operations		12,930
TOTAL NON-TAX REVENUE	<u>270,291</u>	<u>214,014</u>

⁽¹⁾ Effective December 12, 2003, non-tax revenue relating to customs operations was not available for spending.

6. Expenses

	2005	2004
	(in thousands of dollars)	
Personnel		
Salaries	1,830,588	2,193,264
Other allowances and benefits (including employee future benefits described in Note 16)	818,447	918,694
	<u>2,649,035</u>	<u>3,111,958</u>
Accommodation	210,003	250,080
Transportation and communications	148,686	173,691
Professional and special services	144,081	183,545
Transfer payments (Note 15)	127,508	119,927
Equipment purchases	74,974	46,605
Repair and maintenance	73,715	89,233
Amortization of property and equipment	43,585	37,850
Materials and supplies	37,201	49,209
Other services	20,495	38,380
Equipment and other rentals	6,973	10,838
Advertising, printing and related services	6,723	6,280
Other expenses	852	19,285
Loss on disposal/write-off of property and equipment	815	4,652
Utilities	9	610
Total expenses	<u>3,544,655</u>	<u>4,142,143</u>
Expenses as presented on the Statement of Operations:		
Expenses from continuing operations	3,544,655	3,260,687
Expenses from transferred operations		881,456
Total expenses	<u>3,544,655</u>	<u>4,142,143</u>

7. Accounts receivable

	2005	2004
	(in thousands of dollars)	
Accounts receivable—Government of		
Canada departments and agencies	115,454	30,167
External to the Government of Canada	979	1,810
Advances to employees	1,891	1,914
Salaries	1,775	2,750
Other	42	37
	<u>120,141</u>	<u>36,678</u>
Less: Allowance for doubtful accounts	(63)	(99)
	<u>120,078</u>	<u>36,579</u>

(Restated
Note 3)

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

8. Net liabilities

Net liabilities represent the excess of the liabilities relating to Agency activities over its assets.

Included in the liabilities are \$514,414,000 (\$440,234,000 as at March 31, 2004), which represent transactions incurred by the Agency in providing services that will require future funding. Significant components of the future funding requirements amounts are employee severance benefits, vacation pay and compensatory leave, and accrued employee salaries and benefits. These amounts are expected to be funded by appropriations in future years as they are paid.

9. Property and equipment

Asset Class	Opening costs as at April 1, 2004	Net additions for the year ended March 31, 2005	Closing costs at March 31, 2005	Accumulated amortization as at March 31, 2005	Net book value as at March 31, 2005	Net book value as at March 31, 2004
	(in thousands of dollars)					(Restated Note 3)
Machinery, equipment and furniture	14,440	448	14,888	10,301	4,587	2,802
Vehicles and other means of transportation	1,599	548	2,147	1,084	1,063	584
Software (purchased and in-house developed and/or in development)	177,780	51,491	229,271	29,381	199,890	170,116
Information technology equipment including capital leases (Note 13)	151,713	50,553	202,266	117,178	85,088	49,249
Total	345,532	103,040	448,572	157,944	290,628	222,751

The costs of assets under construction or development, which are not amortized, are \$90,809,000 in software and \$742,000 in information technology equipment as at March 31, 2005 (\$44,794,000 and \$1,277,000 respectively as at March 31, 2004).

10. 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. Expenses relating to the Board's activities during the year total \$940,000 (2004—\$811,000) and are included in the net costs of operations. This includes payments to the Board of Management, secretariat staff personnel expenses, travel, and other expenses.

11. 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. Also, during the year, the Agency received services, which were obtained without charge from other Government departments as presented in part (a).

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

- (a) Services provided without charge by other Government departments:

During the year, the Agency received accommodation and professional services without charge from other Government departments and agencies. Employer's health insurance plan contributions, employee benefit plans and workers' compensation benefits were also provided by other Government departments without charge. Significant services provided without charge have been recognized in the Agency's Statement of Operations as follows:

	2005	2004
	(in thousands of dollars)	
Accommodation	210,003	250,080
Employer's contribution to the health insurance plan and employee benefit plans	162,603	216,794
Legal services	49,051	69,461
Audit services	2,300	4,700
Workers' compensation benefits	2,053	2,327
Payroll services	1,560	1,900
	<u>427,570</u>	<u>545,262</u>

- (b) Payables and receivables outstanding at year-end with related parties:

	2005	2004
	(in thousands of dollars)	
	(Restated Note 3)	
Accounts receivable—From other Government agencies and departments	115,454	30,167
Accounts payable—To other Government agencies and departments	20,506	13,726

12. Contingent liabilities

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 \$14,843,000 (\$9,350,000 as at March 31, 2004). The current best estimate of the amount likely to be paid in respect of these claims and potential claims would be recorded in Other liabilities.

The contingencies for contaminated sites as at March 31, 2004 have been transferred to the Canada Border Services Agency.

13. Capital lease obligations

The Agency has entered into agreements to rent information technology equipment under capital leases with a cost of \$9,708,000 and accumulated amortization of \$9,118,000 as at March 31, 2005 (\$9,690,000 and \$6,559,000 respectively as at March 31, 2004). The obligations for the upcoming years include the following:

	2005	2004
	(in thousands of dollars)	
2004-2005		2,906
2005-2006	480	480
Total future minimum lease payments	480	3,386
Less: imputed interest (3.81 percent - 6.17 percent)	5	105
Balance of obligations under capital leases	<u>475</u>	<u>3,281</u>

14. Commitments

The nature of the Agency's activities can result in multiyear contracts and obligations whereby the Agency will be committed to make future payments when the services/goods are received. Significant commitments that can be reasonably estimated are as follows:

	2006	2007	2008	2009	2010 and there-after	Total
	(in thousands of dollars)					
Operating leases	972	892	742	185	17	2,808
Total	<u>972</u>	<u>892</u>	<u>742</u>	<u>185</u>	<u>17</u>	<u>2,808</u>

15. Transfer payments

	2005	2004
	(in thousands of dollars)	
Contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes	127,173	119,855
Contribution to the Canadian Home Builders' Association to support the "Get It in Writing!" consumer information campaign	335	72
	<u>127,508</u>	<u>119,927</u>

**Canada Customs and Revenue Agency—
Continued**

NOTES TO THE FINANCIAL STATEMENTS—
AGENCY ACTIVITIES—*Concluded*

16. Employee future benefits

i) Pension benefits

The Agency and all eligible employees contribute to the Public Service Pension Plan. This pension plan provides benefits based on years of service and average earnings at retirement. The benefits are fully indexed to the increase in the Consumer Price Index. The Agency's and employees' contributions to the Public Service Pension Plan for the year were as follows:

	2005	2004
	(in thousands of dollars)	
Agency's contributions	275,539	340,015
Employees' contributions	116,239	118,791

ii) Severance benefits

The Agency provides severance benefits to its employees based on eligibility, years of service and final salary. These severance benefits are not pre-funded. Benefits will be paid from future appropriations. Information about the severance benefits, measured as at March 31, is as follows:

	2005	2004
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year	352,557	441,915
Cost for the year	41,568	33,611
Benefits paid during the year	(21,653)	(21,259)
Accrued benefit obligation at the end of year as originally reported	372,472	454,267
Liabilities transferred to the Canada Border Services Agency		(101,710)
Accrued benefit obligation at the end of year - As restated	372,472	352,557

17. Comparative figures

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

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 administered assets and liabilities of the Canada Customs and Revenue Agency as at March 31, 2005 and the statements of administered revenues, administered expenses and recoveries and administered cash flows for the year then ended. This financial information is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial information 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 information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the

financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In my opinion, these statements present fairly, in all material respects, the administered assets and liabilities of the Canada Customs and Revenue Agency as at March 31, 2005 and the results of its administered operations and cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the statements.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 31, 2005

STATEMENT OF ADMINISTERED ASSETS AND LIABILITIES AS AT MARCH 31 (in thousands of dollars)

	2005	2004		2005	2004
		(Restated Note 3)			(Restated Note 3)
ADMINISTERED ASSETS			ADMINISTERED LIABILITIES		
Cash on hand	4,220,931	4,234,075	Amounts payable to taxpayers (Note 5)	35,623,915	33,017,509
Amounts receivable from taxpayers (net of allowance for doubtful accounts of \$5,740,687 in 2005 and \$7,337,909 in 2004) (Note 4)	52,529,564	47,000,377	Amounts payable to provinces (Note 6)	131,896	83,635
			Deposit accounts (Note 7)	40,197	34,217
				35,796,008	33,135,361
			Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others (Note 8)	20,954,487	18,099,091
TOTAL ASSETS	56,750,495	51,234,452	TOTAL LIABILITIES	56,750,495	51,234,452

Contingent liabilities (Note 9)

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

Approved by:

MICHEL DORAIS
Commissioner

CONNIE I. ROVETO
Chair, Board of Management

Canada Customs and Revenue Agency— Continued

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

	2005	2004
Federal administered revenues		
Income tax revenues		
Personal and trust	98,621,957	93,143,364
Corporate	29,955,402	27,430,779
Non-resident	3,560,166	3,142,187
	<u>132,137,525</u>	<u>123,716,330</u>
Other taxes and duties		
Goods and services tax (GST) (Note 10)	9,012,237	9,776,378
Energy taxes	5,008,177	4,907,112
Other excise taxes and duties	4,456,868	4,621,281
Air transportation security charge	383,201	409,559
	<u>18,860,483</u>	<u>19,714,330</u>
Total tax revenues	150,998,008	143,430,660
Employment insurance premiums	17,654,806	17,900,359
Interest, penalties and other revenues (Note 11)	3,141,467	2,972,493
Revenues administered on behalf of the Government of Canada	171,794,281	164,303,512
Provision for doubtful accounts (Note 4)	(966,854)	(1,958,722)
Interest expense	(601,280)	(939,268)
Net revenues administered on behalf of the Government of Canada	<u>170,226,147</u>	<u>161,405,522</u>
Provincial, Territorial Governments and First Nations administered revenues		
Income tax revenues		
Personal and trust	38,433,560	34,954,094
Corporate	3,060,183	2,755,684
	<u>41,493,743</u>	<u>37,709,778</u>
Harmonized Sales Tax (HST)	735,342	903,401
Other revenues (Note 12)	195,447	185,628
Revenues administered on behalf of Provincial, Territorial Governments and First Nations	<u>42,424,532</u>	<u>38,798,807</u>
Net revenues administered on behalf of the Canada Pension Plan (Note 13)	28,940,881	28,028,399
Total net administered revenues before customs activities	<u>241,591,560</u>	<u>228,232,728</u>
Net revenues related to customs activities (Note 3)		24,228,805
Total net administered revenues	<u>241,591,560</u>	<u>252,461,533</u>

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

STATEMENT OF ADMINISTERED EXPENSES AND RECOVERIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2005	2004
Federal administered expenses		
Child tax benefits	8,687,760	8,061,931
Children's special allowances	159,366	147,424
Relief for heating expenses	5,562	6,855
Federal administered recoveries		
Old age security benefits	(745,144)	(718,107)
Employment insurance benefits	(154,276)	(114,374)
Net expenses administered for the federal government	<u>7,953,268</u>	<u>7,383,729</u>
Provincial and Territorial administered expenses		
Family benefit programs	226,781	263,466
Nova Scotia taxpayer refund program	5,537	72,703
Sales tax credits	45,456	38,074
Net expenses administered for provinces and territories	<u>277,774</u>	<u>374,243</u>
Total net administered expenses	<u>8,231,042</u>	<u>7,757,972</u>

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

Canada Customs and Revenue Agency— Continued

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

	2005	2004
Total net administered revenues	241,591,560	252,461,533
Less provincial revenues paid directly to provinces:		
Revenues administered for Nova Scotia workers' compensation (Note 12)	(189,466)	(181,586)
Provincial sales tax on tobacco and alcohol		(51,472)
Less total net administered expenses	(8,231,042)	(7,757,972)
Change in administered assets and liabilities:		
Decrease (increase) in cash on hand	13,144	(527,267)
Increase in amounts receivable from taxpayers net of allowance for doubtful accounts	(5,529,187)	(4,356,358)
Increase (decrease) in amounts payable to taxpayers	2,606,406	(530,826)
Increase (decrease) in amounts payable to provinces	48,261	(73,579)
Increase in deposit accounts	5,980	10,039
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada ..	230,315,656	238,992,512
Consisting of:		
Cash deposits to the Consolidated Revenue Fund	304,824,772	313,303,719
Cash refunds/payments from the Consolidated Revenue Fund	(74,509,116)	(74,311,207)
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada	230,315,656	238,992,512

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

NOTES TO THE FINANCIAL STATEMENTS— 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* (*CCRA Act*) as an agent of Her Majesty of Canada. It 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 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.

The Agency collects revenues, including income and sales taxes, Canada Pension Plan contributions, and Employment Insurance premiums, administers tax legislation, delivers a number of social benefit programs to Canadians for the federal government, as well as for provincial, territorial, and Aboriginal governments and collects amounts for other groups or organizations. It is responsible for the administration and enforcement of the following acts or parts of acts: the *Air Travellers Security Charge Act*, the *Canada Customs and Revenue Agency Act*, the *Children's Special Allowances Act*, Part V.1 of the *Customs Act*, the *Excise Act*, the *Excise Tax Act* (including the Good and Services Tax (GST) and the Harmonized Sales Tax (HST) except for GST/HST on imported goods), the *Excise Act, 2001*, the *Income Tax Act*, and others.

Originally, the mandate of the Agency was to support the administration and enforcement of tax, customs, and trade legislation as well as other related legislation. As a result of the creation of the Canada Border Services Agency (CBSA) the Agency's mandate regarding the administration of customs legislation is now limited to the collection functions under Part V.1 of the *Customs Act*. Accordingly, as of March 31, 2004 all revenues, expenses, assets, and liabilities relating to customs operations are reported by the CBSA (see Note 3 for more details).

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—*Continued*

In the province of Quebec, the Ministère du Revenu du Québec (MRQ) acts as an agent of the Agency for the administration and enforcement of the GST. The Agency monitors cash transfers made by the MRQ, reports the GST revenues administered on its behalf, authorizes refunds, and transfers funds out of the Consolidated Revenue Fund to the MRQ for the issuing of refunds.

2. Summary of significant accounting policies

For financial reporting purposes, the activities of the Agency are reported as: Administered Activities and Agency Activities. Administered Activities are those revenues and expenses which are administered for someone other than the Agency, such as the federal government, a province or territory, or another group or organization. The financial statements—Agency Activities include those operational revenues and expenses, which are managed by the Agency, utilized in running the organization and in most part, financed by parliamentary appropriations. The purpose of the distinction between Administered and Agency activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

As required by section 88(2)(a) of the *CCRA Act*, the financial statements—Administered Activities are prepared using accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. The purpose of these statements is to present the tax and tax-related revenues, expenses, assets, and liabilities that the Agency administers on behalf of the federal government, provincial governments, and other organizations. A summary of the significant accounting policies follows:

(a) Revenue recognition

Revenues are recognized in the year in which the event that generates the revenue occurs. The following policies are applied for specific revenue streams:

(i) Income taxes, Canada Pension Plan contributions and Employment Insurance premiums:

Income taxes are recognized as revenue when the taxpayer has earned and received the income producing the tax. This is done by determining income earned net of tax deductions and credits allowed under the *Income Tax Act*, including refundable taxes resulting from current year activity. Canada Pension Plan (CPP) contributions are recognized as revenue when the employee or the self-employed person has earned pensionable income. Employment Insurance (EI) premiums are recognized as revenue when the employee has earned insurable earnings.

Revenues for the fiscal year are based on actual amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax, CPP contributions and EI premiums not yet assessed/reassessed. The vast majority of these estimates are based on cash payments received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. The difference will be recorded in the fiscal year in which the actual assessment/reassessment is completed. No additional estimate of future reassessments is made except in cases where amounts for taxes previously assessed are under objection or are being appealed to various courts and where a reasonable estimate of the loss can be made.

Reassessments include changes made to previously assessed taxes payable at the request of the taxpayer, for example to claim a subsequent loss carry-back, or are initiated by the Agency as a result of applying reporting compliance procedures such as taxpayer audits.

(ii) GST and HST, and Excise taxes and duties:

The determination of these revenues is based on the taxes and duties assessed, and estimates of amounts not yet assessed that relate to the fiscal year ended March 31. These estimates are based on cash payments received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not been assessed.

For the Goods and Services Tax (GST) and Harmonized Sales Tax (HST) on domestic goods and services, revenue is recognized at the time of the sale of goods or the provision of services. Revenue is reported net of the Input Tax Credits (ITC), GST rebates, and the GST quarterly tax credit. ITC is the recovery of GST/HST paid or owed on purchases related to domestic and imported commercial activities of the taxpayer. The GST quarterly tax credit for lower-income families is recorded in the period to which it relates. It is intended to offset the cost of the tax for lower-income individuals and families (see Note 10 for more details).

For Excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For Excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*.

Canada Customs and Revenue Agency—Continued

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES—Continued

(iii) Other revenue recognition:

Other revenues are recorded when earned. All interest and penalty revenues are reported as revenues administered for the federal government as per the terms of the tax collection agreements with the provinces and territories. Interest and penalties are recorded net of amounts forgiven under the various tax acts.

(iv) Assessment definition:

An assessment (or reassessment) of tax is defined as all decisions and other steps made or taken by the Minister of National Revenue and officials of the Agency under the federal, provincial and territorial acts or sections of the acts administered by the Agency to determine tax payable by taxpayers. When verifying a taxpayer's return, the Agency uses applicable provisions of the various tax acts it administers as well as other internally developed criteria which are designed to substantially meet the provisions of these acts.

(v) Completeness of tax revenues:

The Canadian tax system is predicated on self-assessment where taxpayers are expected to understand the tax laws and comply with them. This has an impact on the completeness of tax revenues when taxpayers fail to comply with tax laws, for example, if they do not report all of their income. The Agency has implemented systems and controls in order to detect and correct situations where taxpayers are not complying with the various acts it administers. These systems and controls include performing audits of taxpayer records where determined necessary by the Agency. Such procedures cannot be expected to identify all sources of unreported income or other cases of non-compliance with tax laws. The Agency does not estimate the amount of unreported tax. However, such amounts are included in revenues when assessed.

(b) Expenses

(i) Interest expense:

The Agency incurs interest expenses as a result of late refund payments. These are in large part due to the resolution of long standing corporate tax cases which have been appealed and which are resolved in favour of the taxpayer. The refund payment includes interest accrued since the tax in dispute was initially paid. Accrued interest is recognized when the liability for the related tax case is recognized. The Agency does not estimate these amounts in advance.

(ii) Administered expenses:

Expenses relating to the child tax benefits, the children's special allowances, and the provincial and territorial administered expenses are recorded in the year to which they relate.

(iii) Administered recoveries:

Recoveries of Old Age Security and Employment Insurance benefits are recognized when assessed, with an estimate for amounts not yet assessed. Only recoveries assessed through the personal income tax system are reported by the Agency. Recoveries determined by other federal government departments are not reported in these financial statements.

(c) Cash on hand

Cash on hand includes amounts received in CCRA offices or by CCRA agents of the Agency as at March 31 but not yet deposited to the credit of the Consolidated Revenue Fund of the Government of Canada.

(d) Amounts receivable from taxpayers

Amounts receivable from taxpayers represent taxes and other revenues assessed or estimated by the Agency but not yet collected. A significant portion of the receivable balance is due to the recording of accrued receivables, which relate to the current fiscal year but are not due for payment until the next fiscal year.

(e) Allowance for doubtful accounts

The allowance for doubtful accounts reflects management's best estimate of the collectibility of amounts assessed but not yet paid. The allowance for doubtful accounts has two components. A general allowance is calculated based on a periodic review of a sample of accounts receivable with a balance of less than \$10 million. A specific allowance is calculated based on an annual review of all accounts over \$10 million.

The allowance for doubtful accounts is increased by an annual provision for doubtful accounts and is reduced by amounts written off as uncollectible during the year. The annual provision is reported in the Statement of Administered Revenues because it is associated with the administration of tax and non-tax revenues and is not related to any program expenses. The provision is charged entirely to revenues administered for the federal government as it assumes all collection risks, as per the terms of the tax collection agreements with the provinces and territories.

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

(f) Amounts payable to taxpayers

Amounts payable to taxpayers represent tax and interest assessed, or estimated by the Agency, not paid as at March 31. A significant portion of the payable is due to the recording of accrued payables, which relate to the current year but are not due for payment until the next fiscal year. They include refunds resulting from assessments completed after March 31, and estimates of refunds for personal and corporate income tax not yet assessed.

	As previously reported	Transferred to CBSA	As restated
	(in thousands of dollars)		
Administered assets			
Cash on hand	6,136,765	(1,902,690)	4,234,075
Amounts receivable from taxpayers	47,953,395	(953,018)	47,000,377
Total assets	<u>54,090,160</u>	<u>(2,855,708)</u>	<u>51,234,452</u>

(g) Contingent liabilities

Contingent liabilities are potential liabilities resulting from, for example, previously assessed taxes recorded as revenue, which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or to fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

Administered liabilities			
Amounts payable to taxpayers	33,039,710	(22,201)	33,017,509
Amounts payable to provinces	87,742	(4,107)	83,635
Deposit accounts	38,172	(3,955)	34,217
	<u>33,165,624</u>	<u>(30,263)</u>	<u>33,135,361</u>
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others	<u>20,924,536</u>	<u>(2,825,445)</u>	<u>18,099,091</u>
Total liabilities	<u>54,090,160</u>	<u>(2,855,708)</u>	<u>51,234,452</u>

(h) Measurement uncertainty

The preparation of these statements requires management to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported. Estimates are used to record tax revenues and the related amounts receivable and payable. Actual results could differ from the current estimates. The effect of changes to such estimates and assumptions in future periods could be significant. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable.

3. Transferred Operations

With the creation of the Canada Border Services Agency (CBSA), as described in Note 1, the customs activities are no longer administered by CCRA. Consequently, all the assets and liabilities relating to customs activities including GST and HST on imports were transferred to CBSA.

The previously reported Statement of Administered Assets and Liabilities as at March 31, 2004 has been restated as shown in the table below to present the effect of this transfer.

The following table presents the details of the net revenues related to customs activities reclassified in the 2004 Statement of Administered Revenues.

	2004
	(in thousands of dollars)
Federal government Taxes and Duties related to customs activities	
Goods and Services Tax (GST)	19,552,904
Customs import duties	2,887,025
Other Excise taxes and duties	209,040
Energy taxes	44,881
Interest, penalties and other revenues	37,712
Less: Provision for bad debts and interest expense	<u>(20,094)</u>
	22,711,468
Provincial, Territorial Governments and First Nations Revenues related to customs activities	
Harmonized Sales Tax (HST)	1,465,865
Other revenues	51,472
Total Net Revenues related to customs activities	<u>24,228,805</u>

Canada Customs and Revenue Agency—
Continued

NOTES TO THE FINANCIAL STATEMENTS—
ADMINISTERED ACTIVITIES—*Continued*

4. Amounts receivable from taxpayers

Amounts receivable from individuals, employers, and non-residents taxpayers include income taxes, Canada Pension Plan contributions, Employment Insurance premiums and related interest and penalties receivable.

	2005		2004	
	Gross	Allowance for doubtful accounts	Net	Net
	(in thousands of dollars)			(Restated Note 3)
Individuals, Employers, and Non-Residents	42,492,858	(3,615,237)	38,877,621	34,262,824
Corporations	6,968,542	(847,333)	6,121,209	5,181,666
Goods and services tax (GST) and Excise taxes and duties	8,808,851	(1,278,117)	7,530,734	7,555,887
Total	58,270,251	(5,740,687)	52,529,564	47,000,377

Details of the allowance for doubtful accounts are as follows:

	Allowance for doubtful accounts	Provision for doubtful accounts	Write-offs	Allowance for doubtful accounts
	April 1, 2004			March 31, 2005
	(Restated Note 3)	(in thousands of dollars)		
Individuals, Employers and Non-Residents	(4,403,160)	(861,350)	1,649,273	(3,615,237)
Corporations	(1,215,631)	(36,517)	404,815	(847,333)
Goods and services tax (GST) and Excise taxes and duties	(1,719,118)	(165,230)	606,231	(1,278,117)
Total	(7,337,909)	(1,063,097)	2,660,319	(5,740,687)

The restated allowance for doubtful accounts of \$7,337 million reported above excludes \$260 million for the portion of the allowance relating to the amounts receivable transferred to CBSA. The provision of \$1,063 million reported above includes an amount of \$967 million charged against revenues administered on behalf of the federal government (see Note 2 (e)) and \$96 million charged against revenues administered on behalf of the Canada Pension Plan (see Note 13).

5. Amounts payable to taxpayers

	2005	2004
	(in thousands of dollars)	
	(Restated Note 3)	
Individuals, Employers, and Non-Residents	20,244,053	18,646,295
Corporations	8,724,475	8,238,969
Goods and services tax (GST) and Excise taxes and duties	6,655,387	6,132,245
Total	35,623,915	33,017,509

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

6. Amounts payable to provinces

These are amounts under the Agency's administrative responsibility that are payable directly to a province and consist primarily of amounts payable to Quebec. Amounts payable to provinces, territories and other organizations, which are settled by other departments such as the Department of Finance for Provincial, Territorial, and First Nations taxes, are not recorded in these financial statements because these amounts are outside of the Agency's responsibility.

7. Deposit accounts

The Agency receives refundable deposits to ensure compliance with various regulations.

	2005	2004
	(in thousands of dollars)	
	(Restated Note 3)	
Balance, beginning of year	34,734	31,107
Net transactions during the year	7,154	3,627
Balance, end of the year	41,888	34,734
Less: Securities held in trust	(1,691)	(517)
Net deposit accounts	<u>40,197</u>	<u>34,217</u>

Deposit accounts are established to record cash and securities required to guarantee payment of GST as it relates to non-resident registrants and certain licensees as it relates to excise taxes, which are both payable pursuant to the *Excise Tax Act*.

8. Net amount due to the Consolidated Revenue Fund

The net cash deposited in the Consolidated Revenue Fund (CRF) of the Government of Canada includes all amounts collected on behalf of the federal government, provinces, territories and other organizations by the Agency and deposited in the CRF, less refunds and payments issued from the CRF during the year.

The net amount due to the CRF on behalf of the Government of Canada and others is the difference between administered assets (taxes not yet collected and/or deposited in the CRF) and other administered liabilities payable by the Agency out of the CRF. The change in the net amount due to the CRF during the fiscal year is presented below:

	2005	2004
	(in thousands of dollars)	
	(Restated Note 3)	
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others at the beginning of the year	18,099,091	15,446,545
Total net administered revenues	241,591,560	252,461,533
Less provincial revenues paid directly to provinces:		
Revenue administered for Nova Scotia workers' compensation (Note 12)	(189,466)	(181,586)
Provincial sales tax on tobacco and alcohol		(51,472)
Total net administered expenses	(8,231,042)	(7,757,972)
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada	<u>(230,315,656)</u>	<u>(238,992,512)</u>
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others at the end of the year before customs activities	20,954,487	20,924,536
Less net amount due to CRF related to customs activities (Note 3)		<u>(2,825,445)</u>
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others at the end of the year	<u>20,954,487</u>	<u>18,099,091</u>

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

9. Contingent liabilities

Contingent liabilities include previously assessed taxes where amounts are under objection or are being appealed to the Tax Court, the Federal Court of Canada or the Supreme Court of Canada. As at March 31, 2005, an amount of \$9,537 million was under objection at the Agency level (\$7,553 million for 2004 excluding \$62 million for customs activities) and an amount of \$1,360 million was being appealed to the courts (\$974 million for 2004 excluding \$12 million for customs activities). The Agency has recorded a provision of \$51 million for 2005 in amounts payable to taxpayers (\$53 million for 2004) to reflect the estimated amount of objections or appeals that are considered likely to be lost and that can be reasonably estimated.

10. GST revenues

The Goods and Services Tax (GST) reported on the Statement of Administered Revenues is net of Input Tax Credits (ITC) and rebates administered by the Agency. It does not include GST revenues on imported goods of \$21,909 million in 2005 (\$19,553 million in 2004) which are now administered and reported by the Canada Border Services Agency (CSBA) as of April 1, 2004. The Agency continues to have sole responsibility for the administration of all ITCs including those claimed on imported goods. ITCs relating to GST on imports are not accounted for separately from ITC's relating to GST on domestic transactions.

The following table presents details of the GST revenues administered by the Agency for the Government of Canada as reported in the Statement of Administered Revenues:

	2005	2004
	(in thousands of dollars) (Reclassified Note 3)	
GST revenues net of ITCs and rebates	12,321,750	12,939,218
Less: GST quarterly tax credits	(3,309,513)	(3,162,840)
GST net revenues	<u>9,012,237</u>	<u>9,776,378</u>

11. Interest, penalties, and other revenues

Various tax legislation gives the Agency the authority, under certain conditions, to collect interest and penalties related to taxes due and regulations not met by taxpayers. The Agency also has the authority to waive and forgive the interest and penalties that have been charged or that would normally be charged under certain circumstances such as Agency processing delays, financial hardship by taxpayers, or other extraordinary circumstances. Other revenues consist of miscellaneous fees and charges such as court fines and administration charges for dishonoured payments instruments.

	2005	2004
	(in thousands of dollars) (Reclassified Note 3)	
Gross interest and penalties	4,113,966	3,495,364
Less interest and penalties waived under authority of the:		
<i>Income Tax Act</i>	(929,585)	(496,946)
<i>Excise Tax Act</i>	(48,694)	(42,023)
	<u>(978,279)</u>	<u>(538,969)</u>
Net interest and penalties	3,135,687	2,956,395
Other revenues	5,780	16,098
Interest, penalties, and other revenues	<u>3,141,467</u>	<u>2,972,493</u>

12. Other revenues administered for Provincial, Territorial Governments and First Nations

	2005	2004
	(in thousands of dollars) (Reclassified Note 3)	
First Nations sales tax and GST	5,981	4,042
Nova Scotia workers' compensation	189,466	181,586
Total	<u>195,447</u>	<u>185,628</u>

13. Net revenues administered on behalf of the Canada Pension Plan

	2005	2004
	(in thousands of dollars)	
Contributions	28,924,563	27,921,241
Interest and penalties	112,561	126,541
Provision for doubtful accounts	(96,243)	(19,383)
CPP net revenues	<u>28,940,881</u>	<u>28,028,399</u>

**Canada Customs and Revenue Agency—
Concluded**

NOTES TO THE FINANCIAL STATEMENTS—
ADMINISTERED ACTIVITIES—*Concluded*

14. Related party transactions

The Agency deposits all monies collected to the Consolidated Revenue Fund. The Department of Finance makes payments out of the Consolidated Revenue Fund to provinces, territories, and other organizations for revenue amounts such as Provincial, Territorial, and First Nations taxes, for which the Agency administers the revenue collection process. Canada Pension Plan contributions, net of overpayments refunded by the Agency and Old Age Security benefit recoveries are credited to Social Development Canada (SDC) which administers these programs through the Canada Pension Plan Account and the Old Age Security Account. Employment Insurance premiums are credited to Human Resources and Skills Development Canada (HRSDC) which administers this program through the Employment Insurance Account.

The Agency also collects certain accounts receivable for the Canada Border Services Agency (CBSA) under Part V.I of the *Customs Act*. These receipts are deposited directly in the Consolidated Revenue Fund on behalf of CBSA.

Employment Insurance premiums administered on behalf of the federal government include the employer's share of Employment Insurance paid by the federal government. GST declared to the Agency includes the GST paid by the federal government to its suppliers on domestic purchases. GST collected by other federal government departments is deposited to the Consolidated Revenue Fund, declared to the Agency, and are included in the GST revenues.

15. Comparative figures

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

Canada Employment Insurance Commission

The Canada Employment Insurance Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*. It became part of Human Resources Development Canada (HRDC) in 1993 and on December 12, 2003, the Minister of Human Resources and Skills Development (HRSDC) became responsible for the Commission. As such the Commission complies with any directions given to it by the Minister of HRSDC, respecting the exercise of its powers or the performance of its duties and functions.

The Commission consists of the Deputy Minister of HRSDC (Chairperson), the Associate Deputy Minister (Vice-chairperson) and two other Commissioners, one representing the employees and one representing the employers. It is funded through HRSDC who in turn manages the operations of the EI program based on direction given to it by the Commission: it makes regulations regarding the definition of insurable earnings and monitors and assesses the adequacy of program design and implementation.

The Employment Insurance Account, which is consolidated with the Government of Canada's financial statements, publishes its own complete set of financial statements which are audited by the Auditor General. These financial statements, reproduced in Volume 1, Section 4 of the *Public Accounts of Canada*, depict a complete record of the financial activities related to the Employment Insurance Program over which the Commission has jurisdiction.

Canada School of Public Service

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objective of the accompanying financial statements for the year ended March 31, 2005 and all information contained in this report rests with the management of the Canada School of Public Service (CSPS).

The accompanying statements of the Canada School of Public Service (CSPS) have been prepared in accordance with Treasury Board of Canada Standards based on Canadian generally accepted accounting principles, with management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in the Notes. The CSPS maintains a set of accounts which provides a centralized record of its financial transactions, to fulfill its accounting and reporting responsibilities. Financial information contained in the departmental statements and elsewhere in the Public Accounts of Canada is consistent in all material respects with these financial statements.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as School policies and statutory requirements.

Approved by:

RUTH DANTZER
President and CEO

BILL DOERING
*Director General, Corporate Services,
Senior Financial Officer*

YVES TELLIER, CMA
*Director, Financial Services,
Senior Full-Time Financial Officer*

June 24, 2005

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31

	2005		2005
	\$		\$
ASSETS		LIABILITIES	
Financial assets		Accounts payable and accrued liabilities	19,250,195
Cash	8,712	Allowances for employee benefits	1,975,037
Receivables and advances (Note 10)	1,666,767	Suspense accounts	1,653
Total financial assets	1,675,479	Specified purpose and other liability accounts	13,787
Non-financial assets		Total liabilities	21,240,672
Inventories not for re-sale	121,583	Net liabilities (Note 6)	(17,142,788)
Capital assets (Note 5)	2,300,822		
Total non-financial assets	2,422,405		
Total assets	4,097,884	Total liabilities and net assets	4,097,884

The accompanying notes and schedules form an integral part of these statements.

Canada School of Public Service—Continued

STATEMENT OF OPERATIONS AND NET LIABILITIES (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2005
	\$
Revenues	
Sales of goods and services	27,273,565
Other non-tax revenues	7,531
Total revenues	27,281,096
Expenses	
Salaries and wages	40,158,146
Employee benefit plan	7,050,784
Professional and special services	18,587,386
Transportation and communication	2,671,209
Information	1,228,045
Amortization (Note 3)	556,769
Utilities, materials and supplies	4,146,304
Purchased repair and upkeep	792,769
Rentals	1,696,718
Miscellaneous expenses	3,079,893
Total expenses	79,968,023
Net operating results	(52,686,927)
Transfer payments	164,000
Other expenses	7,271,795
Net results	(60,122,722)
Net liabilities, beginning of the year	(5,980,756)
Net cash provided by Government	41,704,307
Services provided without charge (Note 12)	7,256,383
Net liabilities, end of the year	(17,142,788)

The accompanying notes and schedules form an integral part of these statements.

STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2005
	\$
Operating activities	
Net results	60,122,722
Non-cash items included in net results:	
Amortization of assets	556,769
Services provided without charge	7,256,383
	7,813,152
Statement of financial position adjustments:	
Change in liabilities	12,437,525
Change in receivables, advances, prepayments and inventories	(1,250,768)
	11,186,757
Cash used in operating activities	41,122,813
Investing activities:	
Acquisitions of capital assets	581,494
Cash used in investing activities	581,494
Net cash provided by Government	41,704,307

The accompanying notes and schedules form an integral part of these statements.

Canada School of Public Service—Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and objectives

On April 1, 2004, amendments to the *Canadian Centre for Management Development Act* were proclaimed and the organization was renamed the Canada School of Public Service. The amended legislation, now entitled the *Canada School of Public Service Act*, continues and expands the mandate of the former organization as a departmental corporation. The School reports to the President of the Treasury Board, through a Board of Governors made up of representatives of the private and public sectors.

The objective of the School is to build and maintain a modern, high-quality, professional public service that is at the leading-edge of knowledge in modern public administration and public sector management. The School achieves this objective by employing up-to-date adult learning techniques, which provide public servants with access to the common learning opportunities they require to effectively serve Canada and Canadians.

The School also delivers on its legislative mandate by encouraging pride and excellence in public service. It does this by fostering a common sense of purpose, values and traditions. The School helps to ensure that public servants have the knowledge, competencies and skills they need to serve Canada and Canadians. The School supports the growth and development of public servants committed to the service of Canada. The School assists deputy heads in meeting their organization's learning needs; and pursues excellence in public sector management and public administration.

2. Significant accounting policies

The Statement of Financial Position, the Statement of Operations and the Statement of Cash Flows have 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) All revenues and expenditures are recorded on an accrual basis, except normal termination benefits, vacation pay and compensatory leave which are recorded on the cash basis.
- (b) The CSPS is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to CSPS do not parallel financial reporting according to generally accepted accounting principles. They are based in a large part on cash flow requirements.

Consequently, items recognized in the Statement of Operations and the Statement of Financial Position is not necessarily the same as those provided through appropriations from Parliament. Note 4 (a) to these financial statements provide information regarding the source and disposition of these authorities. Note 4 (b) provide a high-level reconciliation between the two bases of reporting. Note 4 (c) presents the reconciliation of Net Cash Provided by Government.

- (c) Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in Statement of Financial Position as Deferred Revenue.
- (d) Employee severance benefits are calculated using the information derived from the results of the actuarial determined liability for employee severances benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CSPS that are normally funded through the Treasury Board.
- (e) Vacation pay and overtime are expensed in the year that the entitlement occurs.
- (f) Contributions to Superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the School's books but are recognized in the financial statements of the Government of Canada.
- (g) Receivables are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.
- (h) Inventories for re-sale—These are valued at the lower of cost and net realizable value.
- (i) Allowances for loans, investments and advances—Except for loans related to repayable contributions, allowances for collectibility, significant concessionary terms and risk of loss are not recorded in departmental financial statements but are recorded centrally by Treasury Board Secretariat for inclusion in the government-wide financial statements.
- (j) Inventories not for re-sale—These comprise spare parts and supplies that are held for future program delivery and are not intended for re-sale. They are valued at cost. If they no longer have service potential, they would be valued at the lower of cost or net realizable value.

Canada School of Public Service—Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

(k) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

3. Changes in accounting policies

This is the first year of operation for the Canada School of Public Service. A set of financial statements including a Statement of Financial Position, a Statement of Operations and Net Liabilities and a Statement of Cash Flows has been prepared on a full-accrual accounting basis. It is neither practical nor possible for the Canada School of Public Service to show comparative amounts because the information is not available and any estimation of previous years would not be able to be substantiated with any degree of precision.

The Canada School of Public Service since its inception on April 1, 2004, have made changes in its accounting policy for capital assets. The first is the reduction of the threshold value of assets to be capitalized from ten thousand dollars (\$10,000.00) to five thousand dollars (\$5,000.00). The second change is the revision of amortization periods for certain key assets such as vehicles, microcomputers, purchased and self developed computer software, office equipment and furniture, and electronic office and training equipment. Rapid advances in technology of these electronic goods have affected their useful life to the School. The final change was the addition of a new assets class. This concerned the addition of a new capital class for Other Information Equipment.

Asset Class	Amortization Period (years)		
	From CCMD	From PSC	From CSPS
Motor Vehicle	4	6	4
Informatics hardware	5	5	5
Informatics software purchased	7	3	3
Informatics software built-in	7	3	6
Office equipment (including furniture)	5	17	7
Training equipment	10	10	5
Mail handling equipment	10	10	10
Leasehold improvements	20	10	10
	of term of lease	of term of lease	of term of lease

4. Parliamentary appropriations

(a) Reconciliation to Parliamentary appropriations voted:

	2005
	\$
Parliamentary appropriation voted:	
Vote 26 - CSPS Operating expenditures	57,306,200
Supplementary Vote 26a	3,068,513
Supplementary Vote 26b	2,657,000
Transfer Treasury Board	
Vote 15	237,000
Total Parliamentary appropriations voted	63,268,713
Less: Lapsed appropriations	2,367,621
	60,901,092
Statutory authorities	
Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	11,496,027
Contributions to employee benefit plans	7,050,784
Total statutory authorities used	18,546,811
Total authorities used	79,447,903

(b) Reconciliation of net results to appropriation used as at March 31:

	2005
	\$
Net results	60,122,722
Adjustments for items not affecting appropriations:	
Less: Services provided without charge	7,256,383
Amortization	556,769
Allowance for vacation pay	689,124
Allowance for time off in lieu	42,464
	8,544,740
Add:	
Spending of cost recovery	27,281,096
	27,281,096
Adjustments for items affecting appropriations:	
Add:	
Capital acquisitions	581,494
Receivables and advances	1,719
Inventory purchased	5,612
	588,825
Total appropriations used	79,447,903

Canada School of Public Service—Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

5. Capital assets

Asset class	Historical cost April 1, 2004	Additions/ disposals	Current year amortization	Accumulated amortization March 31, 2005	Net book value March 31, 2005
	\$	\$	\$	\$	\$
Informatics hardware	939,636	453,038	107,675	702,377	690,297
Informatics software	1,517,458	121,906	236,050	337,208	1,302,156
Tools and equipment	463,722		135,718	343,063	120,659
Other equipment including furniture	196,649	6,550	51,951	168,174	35,025
Leasehold improvements	169,090		16,909	30,350	138,740
Motor vehicles	23,905		8,466	9,960	13,945
Total	3,310,460	581,494	556,769	1,591,132	2,300,822

6. Net assets/liabilities

The Government includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be earmarked, and that related payments and expenses be charged against such revenues. The transactions do not represent liabilities to third parties but are internally restricted for specific purposes.

	2005
	\$
Internally restricted—	
Specified purpose account	(13,787)
Total internally restricted net liabilities	(13,787)
Unrestricted net liabilities	(17,129,001)
Total net liabilities	(17,142,788)

7. Contingent liabilities

In the normal course of its operations, CSPS becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on the government's consolidated financial statements. These estimated liabilities are not recognized on the School's financial statement as a liability until the amount of the liability is firmly established.

8. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets.

9. Related party transactions

The Canada School of Public Service is related in terms of common ownership to all Government of Canada departments, and Crown Corporations. The Canada School of Public Service enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

10. Receivables and advances

	2005
	\$
GST	74,312
Other Government departments	1,326,125
External parties	239,074
Advances to employees	27,256
Total	1,666,767

Canada School of Public Service—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)— *Concluded*

11. Commitments

The nature of CSPS's activities results in some large multi-year contracts and obligations. CSPS will be committed to make some future payments when the services/goods are rendered. Major commitments that can be reasonably estimated are as follows:

	2005	2006	2007	2008
	\$	\$	\$	\$
Loans and advances				
Transfer payments				
Acquisition of capital assets				
Acquisition of other goods and services				
Operating leases				
Other				
Total	Nil	Nil	Nil	Nil

12. Services provided without charge

Services provided without charge by other Government departments are recorded as operating expenses. The following are the more significant types of service provided without charge but recorded as operating expenses: accommodation and banking services provided by Public Works and Government Services Canada—\$5,249,484; contributions covering employer's share of employees insurance premiums and costs paid by Treasury Board Secretariat—\$2,006,899.

Canadian Centre for Occupational Health and Safety

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2005 and all information contained in this report rests with the management of the Canadian Centre for Occupational Health and Safety (CCOHS).

These financial statements have been prepared by management in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the CCOHS' assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements.

An Audit Committee appointed by the Council of Governors of CCOHS has reviewed these statements with management and the auditors, and has reported to the Council of Governors. The Council of Governors has approved the financial statements.

The transactions and financial statements of CCOHS have been audited by the Auditor General of Canada, the independent auditor for CCOHS.

Approved by:

S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

May 31, 2005

AUDITOR'S REPORT

TO THE COUNCIL OF GOVERNORS OF THE CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY AND THE MINISTER OF LABOUR

I have audited the statement of financial position of the Canadian Centre for Occupational Health and Safety as at March 31, 2005 and the statements of operations and net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Centre'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 Centre as at March 31, 2005 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Alain Boucher, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
May 31, 2005

**Canadian Centre for Occupational Health
and Safety—Continued**

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	2005	2004		2005	2004
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Financial assets			Current liabilities		
Due from the Consolidated Revenue Fund	602,009	479,140	Accounts payable and accrued liabilities (Note 7)	703,573	500,255
Inventory for resale	117,074	79,507	Deferred revenues	48,452	61,206
Accounts receivable (Note 6)	254,006	340,515	Vacation pay	372,471	336,364
	<u>973,089</u>	<u>899,162</u>		<u>1,124,496</u>	<u>897,825</u>
Non-financial assets			Employee severance benefits (Note 11)	718,756	652,862
Capital assets (Note 5)	645,568	722,529	Trust accounts		
			Funds for grants program (Note 9)		72,409
			Donations (Note 10)	90,427	89,927
			Contributions to inquiries service received in advance		60,000
				<u>90,427</u>	<u>222,336</u>
				<u>1,933,679</u>	<u>1,773,023</u>
			NET LIABILITIES	<u>(315,022)</u>	<u>(151,332)</u>
				<u>1,618,657</u>	<u>1,621,691</u>
	<u>1,618,657</u>	<u>1,621,691</u>			

Contingent liability (note 12).

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

Approved by:

JOHN MCKENNIREY

Chairperson

S. LEN HONG

President and Chief Executive Officer

BONNIE EASTERBROOK, CGA

Controller/Senior Financial Officer

Canadian Centre for Occupational Health and Safety—Continued

STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Revenues (Note 3)		
Proceeds from sales	2,320,319	2,419,253
Projects and collaborative agreements	1,486,954	1,490,847
Total revenues	3,807,273	3,910,100
Expenses		
Operations		
Salaries and employee benefits	5,759,702	5,559,640
Employee severance benefits	65,894	58,288
Professional and special services	1,117,955	1,063,179
Accommodation	713,383	673,086
Information	308,554	258,072
Utilities, materials and supplies	174,954	217,018
Transportation and communications	171,405	152,427
Purchased repair and upkeep	139,754	147,185
Rentals	38,309	19,778
	8,489,910	8,148,673
Administration		
Salaries and employee benefits	251,133	242,934
Governors and committees	2,461	13,719
Travel	25,150	30,632
Professional and special services	4,247	5,826
Utilities, materials and supplies	156	514
	283,147	293,625
Other expenses		
Amortization of capital assets	276,754	335,669
Loss on disposal of assets	1,287	5,185
	278,041	340,854
Total expenses	9,051,098	8,783,152
Net cost of operations	(5,243,825)	(4,873,052)
Net assets (liabilities), beginning of year	(151,332)	30,299
Services received without charge		
from other Government departments (Note 8)	749,383	709,086
Net cash provided by the Government	4,207,883	4,651,713
Change in due from the Consolidated Revenue Fund	122,869	(669,378)
Net liabilities, end of year	(315,022)	(151,332)

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Operating activities		
Net cost of operations	(5,243,825)	(4,873,052)
Adjustment for items not affecting cash:		
Amortization of capital assets (Note 5)	276,754	335,669
Loss on disposal of capital assets	1,287	5,185
Services received without charge from other Government departments (Note 8)	749,383	709,086
	(4,216,401)	(3,823,112)
Statement of financial position adjustments:		
(Decrease) increase in accounts payable and deferred revenue	190,564	(524,965)
Increase in liability for vacation pay	36,107	21,680
Increase in liability for employee severance benefits	65,894	58,288
(Increase) decrease in accounts receivable	86,509	(86,951)
(Increase) decrease in inventory	(37,567)	20,610
(Decrease) increase in trust accounts	(131,909)	(108,077)
	209,598	(619,415)
Cash used in operating activities	(4,006,803)	(4,442,527)
Investing activities		
Acquisitions of capital assets (Note 5)	(201,080)	(209,186)
Net cash provided by Government	(4,207,883)	(4,651,713)

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

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Centre for Occupational Health and Safety (CCOHS) 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 CCOHS are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. CCOHS' operating expenditures are funded in part by its operating revenue and by a budgetary lapsing appropriation.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector. Significant policies are as follows:

(a) Parliamentary appropriations

CCOHS is financed in part by the Government of Canada through Parliamentary appropriations. Appropriations provided to CCOHS do not parallel financial reporting according to generally accepted accounting principles, as they are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

CCOHS operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by CCOHS is deposited to the CRF and all cash disbursements made by CCOHS are paid from the CRF. Due from the CRF represents the amount of cash that CCOHS is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions with departments of the federal government and a corresponding amount is credited directly to the net liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurs that gave rise to the revenues. Revenues that are received but not yet earned are disclosed as deferred revenues. The deferred revenues 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.

(d) Expenditure recognition

All expenditures are recorded on the accrual basis.

(e) Employee severance benefits

CCOHS employees are entitled to severance benefits based on their years of service and salary at the time of departure. The cost of these benefits is accrued as the employees render the services necessary to earn them. Management determined the accrued benefit obligations using its best estimates of the accrued obligations at the year-end. These benefits represent the only employee benefits obligations of CCOHS that entails settlement by future payments.

(f) Pension plan

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

(g) Services received without charge from other Government departments

Services received without charge from other Government departments are recorded as operating expenses at their estimated cost and a corresponding amount is credited directly to the Net liabilities.

(h) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st. All exchange gains and losses are included in determining net cost of operations.

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS—
Continued

(i) Inventories for resale

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

(j) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for receivables from external parties where recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

(k) Capital assets

Capital assets with an acquisition cost of \$1,000 or more are capitalized at cost. The capitalization of software has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, as follows:

<u>Asset class</u>	<u>Amortization period</u>
Computer equipment	3 years
Furniture equipment	5 years
Software	1-5 years
Measuring equipment	5 years
Leasehold improvements	5 years

(l) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The liability for employee future benefits and the estimated useful lives of capital assets are the most significant items where estimates are used.

3. Revenue

	2005	2004
	\$	\$
Proceeds from sales		
Subscription—CCINFOdisc	534,419	702,251
Subscription—Specialty discs	358,569	402,288
CCINFOWeb	684,749	672,980
Specialty products—Web	580,831	516,418
Single copy publications	143,928	111,479
Other	17,823	13,837
	<u>2,320,319</u>	<u>2,419,253</u>
Projects and collaborative agreements		
Collaborative projects	1,107,869	1,070,275
Contributions to inquiries service	360,000	410,000
Recovery of travel expenses	19,085	10,572
	<u>1,486,954</u>	<u>1,490,847</u>
	<u>3,807,273</u>	<u>3,910,100</u>

CCOHS follows Treasury Board's external charging policy in its cost recovery program.

4. Parliamentary appropriations

The operations of CCOHS are financed through Parliamentary appropriations and cost recovery. The appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, CCOHS has different results of operations for the year on a government funding basis than on an accrual basis of accounting. These differences are reconciled below:

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

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

	2005	2004
	\$	\$
Net cost of operations	5,243,825	4,873,052
Items not requiring the use of appropriations:		
Less:		
Amortization of capital assets (Note 5)	276,754	335,669
Services provided without charge from other Government departments	749,383	709,086
Loss on disposal of fixed assets	1,287	5,185
Bad debts and other write-offs	1,206	5,492
	4,215,195	3,817,620
Changes in accounts not affecting current year use of appropriations		
Less:		
Inventory		20,610
Employee severance benefits	65,894	58,288
Vacation pay	36,107	21,680
Accounts receivable —		
External parties	(4,612)	(70,102)
	4,117,806	3,787,144
Adjustments for items affecting appropriations		
Add:		
Inventory acquired	37,567	
Deferred revenues	12,754	22,082
Capital acquisitions	201,080	209,186
Total Parliamentary appropriations used ...	<u>4,369,207</u>	<u>4,018,412</u>

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

	2005	2004
	\$	\$
Human Resources Development Canada—Vote 20	4,032,000	4,024,000
Human Resources Development Canada—Vote 20a	180,876	
Human Resources Development Canada—Vote 20b		95,849
Treasury Board Vote 15—		
Collective agreements	156,000	8,000
Treasury Board—Vote 10—		
Government-wide initiatives		45,000
Treasury Board Vote 5—		
Compensation	60,360	
	4,429,236	4,172,849
Less:		
Lapsed appropriations—Operating	60,029	154,437
Total Parliamentary appropriations used ...	<u>4,369,207</u>	<u>4,018,412</u>

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

5. Capital assets

Capital asset class	2005				2004	
	Opening balance	Net additions for the year	Disposals for the year	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$	\$	\$
Computer equipment	1,858,649	81,170	232,935	1,323,318	383,566	444,301
Furniture and equipment	681,062	3,610	120,440	467,519	96,713	137,503
Leasehold improvements	33,534			9,500	24,034	30,740
Software	403,488	116,300	42,350	336,183	141,255	109,985
Measuring equipment	2,673			2,673		
	<u>2,979,406</u>	<u>201,080</u>	<u>395,725</u>	<u>2,139,193</u>	<u>645,568</u>	<u>722,529</u>

Amortization expense for the year ended March 31, 2005 is \$276,754 (2004—\$335,669).

6. Accounts receivable

Accounts receivable were as follows as at:

	March 31, 2005	March 31, 2004
	\$	\$
External parties	202,579	218,595
Other Government departments	51,427	121,920
	<u>254,006</u>	<u>340,515</u>

7. Accounts payable and accrued liabilities

Accounts payable were as follows as at:

	March 31, 2005	March 31, 2004
	\$	\$
External parties	680,344	463,193
Other Government departments	23,229	37,062
	<u>703,573</u>	<u>500,255</u>

8. Related party transactions

CCOHS is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. CCOHS enters into transactions with these entities in the normal course of business. Revenues include \$572,399 (2004—\$642,130) 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 external parties.

In addition to transactions previously disclosed, during the year ended March 31, 2005:

- (a) CCOHS received accommodations provided without charge from Public Works and Government Services Canada amounted to \$ 713,383 (2004—\$673,086).

- (b) CCOHS received audit services without charge from the Office of the Auditor General of Canada amounted to \$36,000 (2004—\$36,000).

9. Funds for 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 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 in revenues as projects and collaborative agreements. No other activities, transactions or balances of this program are reflected in the financial statement of CCOHS.

	March 31, 2005	March 31, 2004
	\$	\$
Balance of funds, beginning of year	72,409	130,536
Project funds received (refunded)	(22,152)	33,527
Grants made to recipients	(30,257)	(51,654)
CCOHS' administration fee	(20,000)	(40,000)
Balance, end of year	<u>72,409</u>	

The project was completed in 2004.

10. Donations

CCOHS, 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. CCOHS received \$500 in donations during 2004-2005 bringing donations at the end of March 2005 to \$90,427 (2004—\$89,927). These funds are recorded in a special purpose account in the Consolidated Revenue Fund.

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

11. Employee future benefits

Employees of CCOHS are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

(a) Pension benefits

CCOHS and all eligible employees contribute to the Public Service Pension Plan. This pension plan provides benefits based on years of service and average earnings at retirement. The benefits are fully indexed to the increase in the Consumer Price Index. The CCOHS' and employees' contributions to the Public Service Pension Plan for the year were as follows:

	2005	2004
	\$	\$
Employer's contributions	352,616	311,026
Employee's contributions	352,616	311,026

(b) Employee severance benefits

CCOHS provides severance benefits to its employees based on their years of service and final salary. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. Future benefits will be paid out of future appropriations. Information about the plan, measured as at the balance sheet date, is as follows:

	2005	2004
	\$	\$
Accrued benefit obligation, beginning of year	652,862	594,574
Cost for the year	65,894	58,288
Accrued benefit obligation, end of year	<u>718,756</u>	<u>652,862</u>

12. Contingent liability

CCOHS is involved in a dispute originating in the normal course of business. An amount, consistent with a legal opinion obtained from our legal counsel, has been accrued as an account payable at year-end. In the opinion of management, the dispute will not have a material adverse effect on the financial position of CCOHS.

13. Comparative amounts

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

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 the Canadian generally accepted accounting principles as per Section 31 of the *Canadian Food Inspection Agency Act*. Significant financial statement accounting policies are identified in Note 2.

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 judgement and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Agency's financial transactions. Financial information and operating data contained in the ministerial 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 financial information is reliable that assets are safeguarded and that transactions are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statements by 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 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:

RICHARD B. FADDEN
President

GORDON R. WHITE
Vice President
Corporate Services

August 26, 2005

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, 2005 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, 2005 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
August 26, 2005

Canadian Food Inspection Agency—
Continued

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

	2005	2004		2005	2004
ASSETS			LIABILITIES AND EQUITY OF CANADA		
Current assets:			Current liabilities:		
Cash entitlements	42,666	53,999	Accounts payable and accrued liabilities	87,614	66,467
Accounts receivable	16,811	8,324	Vacation pay	25,092	24,195
Consumable supplies	1,103	934	Deferred revenue (Note 5)	1,553	1,673
	60,580	63,257	Current portion of employee severance benefits (Note 6)	6,246	5,002
Property, plant and equipment (Note 4)	180,491	180,340		120,505	97,337
			Employee severance benefits (Note 6)	60,899	58,794
			Equity of Canada (Note 7)	59,667	87,466
	241,071	243,597		241,071	243,597

Commitments and contingencies (Note 10).

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

Approved by:

RICHARD B. FADDEN
President

GORDON R. WHITE
Vice-President, Corporate Services

Canadian Food Inspection Agency— Continued

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

	2005	2004
Revenues		
Fees, permits and certificates:		
Inspection fees	41,838	41,041
Registrations, permits, certificates	8,254	7,940
Miscellaneous fees and services	4,145	4,510
Establishment license fees	1,975	1,952
Grading	225	228
Other		
Administrative monetary penalties	804	577
Interest on overdue accounts	62	30
Total revenues	57,303	56,278
Expenses		
Operating and administration:		
Salaries and employee benefits (Note 6)	442,030	424,363
Professional and special services	58,694	56,560
Travel and relocation	23,455	21,918
Amortization of property, plant and equipment	21,553	21,195
Accommodation	21,813	20,183
Utilities, materials and supplies	19,439	17,397
Furniture and equipment	13,448	10,968
Communication	7,804	7,286
Repairs	6,503	7,084
Equipment rentals	3,062	2,595
Information	1,726	1,432
Loss on disposal of property, plant and equipment	543	1,308
Miscellaneous	1,150	915
	621,220	593,204
Grants and contributions:		
Compensation payments (Note 8)	72,659	8,920
Other	762	575
	73,421	9,495
Total expenses	694,641	602,699
Net cost of operations	(637,338)	(546,421)

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

STATEMENT OF EQUITY OF CANADA AS AT MARCH 31 (in thousands of dollars)

	2005	2004
Equity of Canada, beginning balance	87,466	111,501
Net cost of operations	(637,338)	(546,421)
Parliamentary appropriations used (Note 3):		
Operating	542,197	466,965
Capital	18,203	6,606
	560,400	473,571
Non-respondable revenue remitted to the Consolidated Revenue Fund	(940)	
Services provided without charge by other Government departments (Note 9)	48,018	48,815
Assets funded by other Government departments	2,061	
Equity of Canada, ending balance (Note 7)	59,667	87,466

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

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

	2005	2004
Cash provided by (used for):		
Operating activities:		
Net cost of operations	(637,338)	(546,421)
Non-cash items:		
Amortization of property, plant and equipment	21,553	21,195
Services provided without charge by other Government departments	48,018	48,815
Loss on disposal of property, plant and equipment	543	1,308
Non-respondable revenue remitted to the Consolidated Revenue Fund	(940)	
Net change in non-cash working capital	13,268	4,437
Increase in employee severance benefits	3,349	2,342
	(551,547)	(468,324)
Investing activities:		
Acquisition of property, plant and equipment	(20,560)	(14,114)
Proceeds from disposal of assets	374	578
	(20,186)	(13,536)
Financing activities:		
Parliamentary appropriations—Operating	542,197	466,965
Parliamentary appropriations—Capital	18,203	6,606
	560,400	473,571
Decrease in cash entitlements for the year	(11,333)	(8,289)
Cash entitlements, beginning of year	53,999	62,288
Cash entitlements, end of year	42,666	53,999

The accompanying notes are an integral part of these 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 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 budgetary lapsing authorities. 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 from the Consolidated Revenue Fund, without further authority, in order to discharge its liabilities.

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 services provided in the year.

Funds received from external parties for specified purposes are recorded upon receipt as deferred revenues. Revenues from external parties for specified purposes are 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) Property, plant and equipment:

Property, plant and equipment 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>Assets</u>	<u>Useful life</u>
Buildings	20-30 years
Machinery and equipment	5-20 years
Computer equipment and software	3-10 years
Vehicles	7-10 years
Leasehold improvements	Lease term

Canadian Food Inspection Agency—
Continued

NOTES TO FINANCIAL STATEMENTS—
Continued

Amounts included in assets under construction are transferred to the appropriate asset classification when completed and in use. These amounts are then amortized according to the Agency's policy.

(e) Employee future benefits:

(i) Pension benefits:

The Agency's eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. Both the employees and the Agency contribute to the cost of the Plan. The Agency's contributions are expensed during the year in which the services are rendered and represent the total pension obligation of the Agency.

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

(ii) Severance benefits:

Eligible employees are entitled to severance benefits, as provided for under labour contracts and conditions of employment. The cost of these benefits is accrued as employees render the services necessary to earn them. These costs are calculated using information derived from the results of the actuarially-determined liability for employee severance benefits for the Government as a whole.

Employee severance benefits on cessation of employment represent obligations of the Agency that are normally funded through parliamentary appropriations when the benefits are paid.

(iii) Other future benefit plans

The federal government sponsors a variety of other future benefit plans from which employees and former employees can benefit during or after employment or upon retirement. The Public Service Health Care Plan and the Pensioners' Dental Service Plan represent the two major future benefit plans available to the Agency's employees.

The Agency does not pay for these programs as they fall under the federal government's financial responsibilities, but the Agency records its share of the annual benefits paid under these programs as a service provided without charge by other Government departments. No amount is recorded

in the Agency's financial statements with regard to the actuarial liability of these programs at year end nor in the annual increase of such liabilities.

(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 represents obligations of the Agency that are normally funded through Parliamentary appropriations when the benefits are paid.

(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) 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 severance benefits, contingencies, the valuation of property, plant and equipment and amortization 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. 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.

Canadian Food Inspection Agency—
Continued

NOTES TO FINANCIAL STATEMENTS—
Continued

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

	2005	2004
	(in thousands of dollars)	
Net cost of operations	637,338	546,421
Less: items not requiring use of appropriations:		
Amortization of property, plant and equipment	(21,553)	(21,195)
Services provided without charge by other Government departments	(48,018)	(48,815)
Loss on disposal of property, plant and equipment	(543)	(1,308)
	<u>567,224</u>	<u>475,103</u>
Proceeds from disposal of assets	(374)	(578)
Net changes in future funding requirements (Note 7)	(27,950)	(15,068)
Non-responsible revenue remitted to the Consolidated Revenue Fund	940	
Acquisitions of property, plant and equipment funded by operating appropriation	2,357	7,508
Funded by operating appropriations	542,197	466,965
Acquisitions of property, plant and equipment funded by capital appropriation	18,203	6,606
Total Parliamentary appropriations used ...	<u>560,400</u>	<u>473,571</u>

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

	2005	2004
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 30—Operating expenditures	434,972	423,976
Statutory contributions to employee benefit plans and compensation payments	132,537	66,479
	<u>567,509</u>	<u>490,455</u>
Vote 35—Capital expenditures	28,319	20,001
	<u>595,828</u>	<u>510,456</u>
Less:		
Lapsed appropriation—Operating	(25,312)	(23,490)
Lapsed appropriation—Capital	(10,116)	(13,395)
	<u>(35,428)</u>	<u>(36,885)</u>
Total Parliamentary appropriations used ...	<u>560,400</u>	<u>473,571</u>

4. Property, plant and equipment:

	2005			2004		
	Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
	(in thousands of dollars)					
Land	3,331		3,331	3,331		3,331
Buildings	246,110	132,790	113,320	242,616	124,485	118,131
Machinery and equipment	55,355	24,371	30,984	50,210	21,706	28,504
Computer equipment and software	40,021	28,755	11,266	35,759	24,167	11,592
Vehicles	27,175	12,392	14,783	23,165	12,480	10,685
Assets under construction	3,804		3,804	5,503		5,503
Leasehold improvements	6,958	3,955	3,003	5,063	2,469	2,594
	<u>382,754</u>	<u>202,263</u>	<u>180,491</u>	<u>365,647</u>	<u>185,307</u>	<u>180,340</u>

The cost of net acquisitions totalled \$17,107,000 (2004—\$6,268,000) during the year including \$22,621,000 (2004—\$14,114,000) of additions and \$5,514,000 (2004—\$7,846,000) of disposals. The capital asset additions include capital assets funded by other Government departments with a cost of \$2,061,000 (2004—\$0).

5. 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.

**Canadian Food Inspection Agency—
Continued**

NOTES TO FINANCIAL STATEMENTS—
Continued

	2005	2004
	(in thousands of dollars)	
Balance, beginning of year	1,673	1,924
Add: amounts received from external organizations	627	865
Less: revenues recognized in the year	(747)	(1,116)
Balance, end of year	1,553	1,673

6. Employee future benefits:

(a) Pension benefits:

The Agency and all eligible employees contribute to the Public Service Pension Plan. This pension plan provides benefits based on years of service and average earnings at retirement. The benefits are fully indexed to the increase in the Consumer Price Index. The Agency's contributions to the Public Service Pension Plan for the year totalled \$ 44,070,000 (2004— \$43,244,000). The ratio of employer to employee contributions toward the Public Service Superannuation Plan is 2.6:1 (2004—2.6:1).

(b) Severance benefits:

The Agency provides severance benefits to its employees based on years of service and final salary. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. Information about the plan, measured as at March 31, are as follows:

	2005	2004
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year	63,796	61,454
Cost for the year	8,399	6,199
Benefits paid during the year	(5,050)	(3,857)
Accrued benefit obligation, end of year	67,145	63,796
Short-term portion	6,246	5,002
Long-term portion	60,899	58,794
	67,145	63,796

(c) Other future benefit plans:

The Agency's share of benefits paid during the year for other future benefit plans and various provincial payroll taxes totalled \$25,618,000 (2004— \$25,066,000) for its employees. The Public Service Health Care Plan and the Pensioners' Dental Service Plan account for a significant portion of these costs. This amount is reflected as a component of salaries and employee benefits expense in the statement of

operations and as part of services provided without charge by other Government departments in the statement of Equity of Canada.

7. Equity of Canada:

The Equity of Canada balance of \$59,667,000 (2004—\$87,466,000) as at March 31 has been established by deducting \$120,824,000 (2004—\$92,874,000), representing expenditures incurred by the Agency in the current and prior years for which parliamentary funding has yet to be voted. Significant components of these expenditures requiring future funding are employee severance benefits, vacation pay and pay retroactivity. These are normally funded through Parliamentary appropriations only as they are paid.

8. 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 payments incurred pursuant to the *Health of Animals Act* totalled \$72,659,000 (2004—\$8,920,000). These payments pertained to the following diseases:

	2005	2004
Avian Influenza	67,793	2,400
Plum Pox Virus	3,133	119
Potato Wart	573	160
Scrapie	197	1,511
Bovine Spongiform Encephalopathy (BSE)	106	4,033
Other	857	697
	72,659	8,920

9. 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 its 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, services and accommodation which were obtained without charge from other Government departments and agencies; the value of these services aggregated about \$48,018,000 (2004—\$48,815,000).

Canadian Food Inspection Agency— Concluded

NOTES TO FINANCIAL STATEMENTS— Concluded

The total value of services provided by related parties, including services provided without charge totalled \$107,246,000 (2004—\$104,160,000) and are included as expenditures in the Statement of Operations. These services have been provided by the following departments and agencies:

	2005	2004
	(in thousands of dollars)	
Public Works and		
Government Services Canada	42,083	41,182
Treasury Board of Canada, Secretariat	36,770	32,408
Agriculture and Agri-food Canada	6,941	10,763
Health Canada	5,962	5,422
Canada Customs and Revenue Agency	3,720	3,658
Department of Justice Canada	3,599	2,673
National Defence	3,046	4,681
Other	5,125	3,373
	107,246	104,160

Accounts payable and accrued liabilities include amounts payable of \$7,990,000 (2004—\$5,107,000) for services provided by federal departments and agencies. The amounts receivable from related parties totalled \$10,739,000 (2004—\$2,343,000) and are included in accounts receivable.

10. Commitments and contingencies:

- (a) At March 31, 2005, the Agency had commitments relating to capital projects, operating leases and other agreements arising in the normal course of business. The minimum future payments are as follows:

	2006	2007	2008	2009	2010 and thereafter	Total
	(in thousands of dollars)					
Capital projects	1,702	1,180	1,182			4,064
Operating leases	15	15	13	12	334	389
Other agreements	2,365	730	36	22	16	3,169
Total	4,082	1,925	1,231	34	350	7,622

- (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 \$370 million (2004—\$258 million). 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) During the year, the Agency continued to conduct environmental assessment of its potentially contaminated sites and carried out remedial actions where required. Remedial costs incurred during the year totalled \$235,000. The amount has been recorded as an expense in the Statement of Operations.
- (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 RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Canadian Institutes of Health Research for the year ended March 31, 2005 and all information contained in this report rests with CIHR's management.

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles for the public sector. Where appropriate, the financial statements include amounts that have been estimated according to management's best judgement. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil these accounting and reporting responsibilities, 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 these financial statements.

Management has developed and maintains books of accounts, records, financial and management controls and practices, and information systems. They are designed to provide reasonable assurance that CIHR's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as CIHR policies and statutory requirements. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of the information in the financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide adequate divisions of responsibility and by communications programs aimed at ensuring regulations, policies, standards and managerial authorities are understood throughout the organization.

The transactions and financial statements of CIHR have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

JOHN KLIMCZAK
Director, Finance and Administration

GUY D'ALUISIO, CMA
Vice-President, Services and Operations

May 27, 2005

AUDITOR'S REPORT

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

I have audited the statement of financial position of the Canadian Institutes of Health Research (CIHR) as at March 31, 2005 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of CIHR'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 CIHR as at March 31, 2005 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
May 27, 2005

Canadian Institutes of Health Research—
Continued

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

	2005	2004		2005	2004
ASSETS			LIABILITIES		
Financial assets			Accounts payables and accrued liabilities:		
Due from the Consolidated Revenue Fund	12,417	7,185	Other Government departments	378	290
Accounts receivable:			External parties	2,940	5,192
Other Government departments	648	344	Employee vacation and		
External parties	195	213	compensatory benefits liability	1,084	788
Advances	192	168	Deferred revenue (Note 4)	9,099	1,703
Total financial assets	13,452	7,910	Employee severance		
Non-financial assets			benefits liability (Note 10)	3,826	3,154
Prepaid expenses	200	550	Total liabilities	17,327	11,127
Capital assets (Note 3)	3,948	3,396	NET ASSETS (Note 5)	273	729
Total non-financial assets	4,148	3,946			
Total assets	17,600	11,856	Total liabilities and net assets	17,600	11,856

Contingencies (Note 6)

Commitments (Note 7)

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

Approved by Governing Council:

DR. ALAN BERNSTEIN, O.C., FRSC
Chair

Approved by Management:

GUY D'ALOISIO, CMA
Vice-President, Services & Operations

Canadian Institutes of Health Research— Continued

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

	2005	2004
Revenues		
Donations for health research (Note 4)	5,595	5,730
Endowments for health research (Note 4)	3	8
Other	10	2
Total revenues	5,608	5,740
Expenses		
Grants and awards		
Open competitions	448,391	426,042
Strategic initiatives	154,256	133,745
Institute support grants	13,000	13,578
Knowledge translation	3,439	2,222
Canada research chairs	60,603	46,268
Networks of centres of excellence	25,000	25,000
Donations for health research (Note 4)	5,595	5,730
Endowments for health research (Note 4)	3	8
	710,287	652,593
Less: refunds of previous years' expenses	(3,377)	(2,797)
Total grants and awards	706,910	649,796
Operations and administration		
Salaries and employee benefits	27,499	23,470
Professional and special services	10,098	7,623
Travel	3,087	4,135
Accommodation	2,351	873
Furniture, equipment and software	1,476	1,940
Amortization	1,426	1,064
Information services—Communications	1,351	1,370
Other expenses	301	794
Total operations and administration	47,589	41,269
Total expenses	754,499	691,065
Net cost of operations	748,891	685,325
Net assets, beginning of the year	729	335
Net cash provided by Government	739,093	680,968
Change in due from Consolidated Revenue Fund	5,232	2,424
Services provided without charge by other Government departments (Note 8)	4,110	2,327
Net assets, end of the year (Note 5)	273	729

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

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

	2005	2004
Operating activities		
Net cost of operations	748,891	685,325
Non-cash items included in net results:		
Amortization of capital assets	(1,426)	(1,064)
Services provided without charge by other Government departments	(4,110)	(2,327)
	(5,536)	(3,391)
Increase (decrease) in non-cash working capital items		
Accounts receivable	286	175
Prepaid expenses	(350)	381
Accounts payable and accrued liabilities	2,164	(1,654)
Employee vacation and compensatory benefits liability	(296)	(87)
Deferred revenue	(7,396)	(770)
Employee severance benefits liability	(672)	(504)
	(6,264)	(2,459)
Cash used in operating activities	737,091	679,475
Investing activities		
Acquisitions of capital assets	1,978	1,491
Increase in advances	24	2
Cash used in investing activities	2,002	1,493
Net cash provided by Government	739,093	680,968

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

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Institutes of Health Research (CIHR) was established in June 2000 under the *Canadian Institutes of Health Act*, replacing the former Medical Research Council of Canada. It is listed in Schedule II to the *Financial Administration Act* as a departmental corporation. CIHR's objective is to excel, according to international standards of scientific excellence, in the creation of new knowledge, and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

CIHR is led by a President who is the Chairperson of a Governing Council of not more than nineteen other members appointed by the Order in Council. The Governing Council sets overall strategic direction, goals and policies and oversees programming, resource allocation, ethics, finances, planning and accountability.

CIHR has 13 Institutes that focus on identifying the research needs and priorities for specific health areas, or for specific populations, then developing strategic initiatives to address those needs. Each Institute is led by a Scientific Director who is guided by an Institute Advisory Board, which strives to include representation of the public, researcher communities, research funders, health professionals, health policy specialists and other users of research results.

CIHR's grants, awards, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Significant accounting policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles for the Public Sector. The most significant accounting policies are as follows:

- (a) Parliamentary appropriations—CIHR is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to CIHR do not parallel financial reporting according to generally accepted accounting principles. They are based in a large part on cash flow requirements. Consequently, items recognized in the statement of operations and net assets and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 9 provides a high-level reconciliation between the two bases of reporting.
- (b) Net cash provided by government—Is the difference between all cash receipts and all cash disbursements including transactions between departments.
- (c) Due from the Consolidated Revenue Fund—All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Due from the CRF represents the amount of cash that CIHR is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge its liabilities.
- (d) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.
- (e) Deferred revenue—Monies received as donations from various organizations and individuals for health research as well as interest on endowments are recorded as deferred revenue until such time that they are disbursed in accordance with agreements between the contributor and CIHR or in accordance with the terms of the endowments.
- (f) Expenses—These are recorded when the underlying transaction or expense occurred as follows:
 - Grants and awards are recognized in the year in which the entitlement has been established, when the recipient has met the eligibility criteria, the commitment has been approved and the payment is due before the end of the fiscal year.
 - Employee severance benefits are accrued as earned and are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of CIHR that are normally funded by appropriation when the benefits are paid.
 - Employee vacation pay and compensatory benefits are expensed in the year that the entitlement occurs.
 - Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in CIHR's accounts but are recognized in the consolidated financial statements of the Government of Canada.
 - Services provided without charge by other government departments and agencies are recorded as operations and administration expenses at their estimated cost.
- (g) Accounts receivable—These are stated at amounts expected to be ultimately realized. A provision for doubtful accounts is made for any amounts; where the recovery is considered uncertain.

Canadian Institutes of Health Research—
Continued

NOTES TO THE FINANCIAL STATEMENTS—
Continued

(h) Capital assets—All tangible assets having an individual initial cost of \$5,000 or more are recorded at their acquisition cost. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

<u>Asset</u>	<u>Useful life</u>
Informatics hardware	3-5 years
Informatics software	3 years
Office equipment	10 years
Motor vehicles	5 years

Amounts included in work-in-progress are uncompleted capital projects which are transferred to informatics software upon completion, and are then amortized according to CIHR's policy.

(i) Pension benefits—All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. CIHR's contributions reflect the full cost as employer. This amount is currently based on a multiple of an employee's required contributions and may change over time depending on the experience of the Plan. CIHR's contributions are

expensed during the year in which the services are rendered and represent the total pension obligation of the Corporation. CIHR is not currently required to make contributions with respect to any actuarial deficiencies of the Public Service Pension Plan.

(j) Refunds of previous years' expenses—These relate to grants and awards which have been cancelled in subsequent years and are recorded as a reduction in expenses. These funds are remitted to the Receiver General for Canada.

(k) 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, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the employee vacation and compensatory benefits liability, employee severance benefits liability and amortization of capital assets.

3. Capital assets

Capital asset class	2005			2004	
	Opening balance	Additions/(transfers) for the year	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)				
Informatics hardware	1,614	44	995	663	953
Informatics software	3,389	1,843	2,282	2,950	2,166
Office equipment	238	107	54	291	214
Motor vehicle	23		17	6	9
Work-in-progress	54	(16)		38	54
Total	5,318	1,978	3,348	3,948	3,396

Amortization expense for the year ended March 31, 2005 is \$ 1,426,000 (2004—\$1,064,000).

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

4. Deferred revenue

Included in deferred revenue are donations from various organizations and individuals for health research as well as interest on endowments. The transactions relating to these accounts are as follows:

	2005	2004
	(in thousands of dollars)	
Donations for health research		
Balance, beginning of the year	1,700	926
Add:		
Donations received	12,833	6,420
Interest earned	159	84
Less:		
Grants expensed	5,595	5,730
Balance, end of the year	<u>9,097</u>	<u>1,700</u>
Interest on endowments for health research		
Balance, beginning of the year	3	7
Add:		
Interest earned	2	4
Less:		
Grants expensed	3	8
Balance, end of the year	<u>2</u>	<u>3</u>
Total deferred revenue	<u>9,099</u>	<u>1,703</u>

5. Net assets

Included in the net assets are two endowments for health research. These endowments are restricted assets that cannot be spent. The interest on these accounts is credited to deferred revenue.

	2005	2004
	(in thousands of dollars)	
Endowments for health research	140	140
Unrestricted net assets	133	589
Net assets	<u>273</u>	<u>729</u>

6. Contingencies

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 (CIHR), as defendants. The amount of this claim, as it relates to CIHR, is estimated to be \$750,000. In management's opinion, the outcome of this litigation is not presently determinable.

One other legal suit launched by an individual alleging damage from participation in projects funded by grants from the Medical Research Council of Canada is pending. The amount of this claim is estimated at \$25,000. In management's opinion, the outcome of this litigation is not presently determinable.

7. Commitments

CIHR is committed to disburse grants and awards in future years subject to the appropriation of funds by Parliament. Future year commitments are as follows:

Year ended March 31	(in thousands of dollars)
2006	663,613
2007	492,860
2008	323,897
2009	167,441
2010	68,950
2011-2013	<u>21,699</u>
Total grants and awards commitments	<u>1,738,460</u>

In addition, the nature of CIHR's operating activities result in some multi-year contracts whereby CIHR will be committed to make some future payments when the goods or services are rendered. Operating commitments that can be reasonably estimated are as follows:

Year ended March 31	(in thousands of dollars)
2006	2,306
2007	753
2008	648
2009	75
2010	<u>75</u>
Total operating commitments	<u>3,857</u>

8. Services provided without charge by other Government departments

CIHR is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. CIHR enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as shown below, are provided without charge.

	2005	2004
	(in thousands of dollars)	
Accommodation services provided by Public Works and Government Services Canada	2,351	873
Contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat	1,699	1,394
Audit services provided by the Office of the Auditor General of Canada	60	60
Total services provided without charge	<u>4,110</u>	<u>2,327</u>

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

9. Parliamentary appropriations

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

	2005	2004
	(in thousands of dollars)	
Net cost of operations	748,891	685,325
Adjustments for items not affecting appropriations:		
Less: items recorded as expenses but not affecting appropriations		
Change in vacation pay and compensatory benefits	296	87
Change in employee severance benefits	672	504
Grants funded from donations	5,595	5,730
Grants funded from endowments	3	8
Refunds of previous years' expenses—		
Grants and awards	(3,377)	(2,797)
Operating	(69)	
Amortization	1,426	1,064
Services provided without charge	4,110	2,327
Adjustments of previous year's payables	(496)	(224)
Other	(5)	19
	<u>8,155</u>	<u>6,718</u>
Add: items recorded as revenue but not affecting appropriations		
Donations for health research	5,595	5,730
Endowment for health research	3	8
Other	10	2
	<u>5,608</u>	<u>5,740</u>
Adjustments for items affecting appropriations:		
Add: acquisitions of capital assets	1,978	1,491
Change in prepaid expenses	(350)	381
	<u>1,628</u>	<u>1,872</u>
Total Parliamentary appropriations used ...	<u><u>747,972</u></u>	<u><u>686,219</u></u>

(b) Reconciliation of Parliamentary appropriations voted to total Parliamentary appropriations used:

	2005	2004
	(in thousands of dollars)	
Parliamentary appropriations voted:		
Vote 10—Operating expenditures	36,162	32,106
Supplementary Vote 10a	5,588	7,837
Supplementary Vote 10b		1,109
Transfer from Treasury Board Vote 10		1,185
Transfer from Treasury Board Vote 15	125	
Transfer from Vote 15	295	
Transfer to Vote 15	(140)	
	<u>42,030</u>	<u>42,237</u>
Less: lapsed appropriation	(2,601)	(5,987)
	<u>39,429</u>	<u>36,250</u>
Vote 15—Grants	711,274	633,896
Supplementary Vote 15a		48,650
Supplementary Vote 15b	914	1,000
Transfer to Vote 10	(295)	
Transfer from Vote 10	140	
	<u>712,033</u>	<u>683,546</u>
Less: lapsed appropriation	(7,344)	(4,691)
Lapse as a result of expenditure reduction		(32,000)
Total lapsed appropriation—	<u>(7,344)</u>	<u>(36,691)</u>
Vote 15	<u>704,689</u>	<u>646,855</u>
Statutory contributions to employee benefit plans	3,854	3,114
Total Parliamentary appropriations used ...	<u><u>747,972</u></u>	<u><u>686,219</u></u>

The majority of the lapse in Vote 15—Grants (\$ 7.0 Million) is attributable to the Canada Research Chairs (CRC) Program. The lapse in funds does not have an impact on CIHR's capacity to fund CRCs in subsequent years.

(c) Reconciliation of net cash provided by Government to Parliamentary appropriations used:

	2005	2004
	(in thousands of dollars)	
Net cash provided by		
Government	739,093	679,982
Refunds of previous years' expenses	3,377	2,797
Change in accounts receivable	(286)	(175)
Change in advances	(24)	(2)
Change in accounts payable and accrued liabilities	(2,164)	1,654
Change in deferred revenue	7,396	770
Other adjustments	580	1,193
Total Parliamentary appropriations used ...	<u><u>747,972</u></u>	<u><u>686,219</u></u>

Canadian Institutes of Health Research—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS— *Concluded*

10. Employee future benefits

Employees of CIHR are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

(a) Pension benefits

CIHR and all eligible employees contribute to the Public Service Pension Plan. This pension plan provides benefits based on years of service and average earnings at retirement. The benefits are fully indexed to the increase in the Consumer Price Index. CIHR's and employees' contributions to the Public Service Pension Plan for the year were as follows:

	2005	2004
	(in thousands of dollars)	
CIHR's contributions	3,141	2,803
Employees' contributions	1,026	810
	4,167	3,613

(b) Severance benefits

CIHR provides severance benefits to its employees. This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal to the employee severance benefits liability. Information about the plan is as follows:

	2005	2004
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year	3,154	2,650
Expense for the year	792	567
Benefits paid during the year	(120)	(63)
Employee severance benefits liability, end of year	3,826	3,154

11. Financial instruments

The fair values of financial assets and liabilities approximate the carrying amounts of these instruments due to the short period to maturity.

12. Comparative figures

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

Canadian Nuclear Safety Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Canadian Nuclear Safety Commission (CNSC) for the year ended March 31, 2005 and all information included in its annual report are the responsibility of management.

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles for the public sector and, where appropriate, they include amounts that have been estimated according to management's best estimates and judgement. Management has prepared the financial information presented elsewhere in the annual report and has ensured that it is consistent with that provided in the financial statements.

Management has developed and maintains books, records, financial and management controls and information systems. They are designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as CNSC policies and statutory requirements such as the *Canadian Nuclear Safety Commission Cost Recovery Fees Regulations*.

The Commission's external auditor, the Auditor General of Canada, has audited the financial statements and at the specific request of the Commission, compliance with the *Canadian Nuclear Safety Commission Cost Recovery Fees Regulations*. The Auditor General has reported on her audit and compliance findings to the Commission and to the Minister of Natural Resources.

Approved by:

LINDA J. KEEN
President and CEO

HUGH ROBERTSON
*Acting Vice President,
Corporate Services Branch*

June 3, 2005

AUDITOR'S REPORT

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

I have audited the statement of financial position of the Canadian Nuclear Safety Commission as at March 31, 2005 and the statements of operations, deficit and cash flows for the year then ended. These financial statements are the responsibility of the Commission'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 Commission as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the Canadian Nuclear Safety Commission has complied, in all significant respects, with the *Canadian Nuclear Safety Commission Cost Recovery Fees Regulations* pursuant to the *Nuclear Safety and Control Act*.

Crystal Pace, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 3, 2005

Canadian Nuclear Safety Commission—
Continued

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	2005	2004		2005	2004
	\$	\$		\$	\$
ASSETS			LIABILITIES AND DEFICIT		
Current assets:			Current liabilities:		
Due from the Consolidated Revenue Fund	6,273,832	5,141,024	Accounts payable and accrued liabilities	6,273,832	5,141,024
Accounts receivable (Note 4)	4,665,597	2,630,536	Vacation pay	3,350,110	3,136,267
Prepaid expenses	256,489	269,569	Deferred revenue (Note 6)	4,944,687	6,445,602
	11,195,918	8,041,129	Employee severance benefits (Note 12)	476,757	468,705
Non-current assets:				15,045,386	15,191,598
Capital assets (Note 5)	3,309,023	1,395,878	Non-current liabilities:		
			Employee severance benefits (Note 12)	8,034,219	7,264,144
				23,079,605	22,455,742
Total assets	14,504,941	9,437,007	Deficit	(8,574,664)	(13,018,735)
			Total liabilities and deficit	14,504,941	9,437,007

Commitments and Contingencies (Note 11)

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

Approved by:

LINDA J. KEEN
President and CEO

HUGH ROBERTSON
*Acting Vice President,
Corporate Services Branch*

Canadian Nuclear Safety Commission— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Revenues		
License fees	44,296,069	38,010,204
Special projects	4,489,706	4,122,783
Other	10,143	16,336
Total revenues (Note 7)	48,795,918	42,149,323
Expenses		
Salaries and employee benefits	54,458,975	51,330,580
Professional and special services	10,701,495	9,818,998
Accommodation	4,640,009	4,288,523
Furniture, equipment repairs and rental	4,412,733	3,699,189
Travel and relocation	3,699,005	4,084,327
Communication and information	1,613,672	1,574,955
Utilities, materials and supplies	597,019	742,353
Grants and contributions	226,957	448,976
Other	489,855	486,072
Total expenses (Note 7)	80,839,720	76,473,973
Net cost of operations	32,043,802	34,324,650

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

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Balance at beginning of year	(13,018,735)	(17,029,479)
Net cost of operations	(32,043,802)	(34,324,650)
Services provided without charge (Note 9)	8,138,745	7,783,155
Net cash provided by Government (Note 3(c))	27,216,320	29,233,200
Change in due from Consolidated Revenue Fund	1,132,808	1,319,039
Balance at end of year	(8,574,664)	(13,018,735)

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

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Operating activities		
Net cost of operations	32,043,802	34,324,650
Non-cash items		
Amortization of capital assets (Note 5)	(481,056)	(408,792)
Services provided without charge by other Government departments and agencies (Note 9)	(8,138,745)	(7,783,155)
Net gain on disposal of surplus assets	3,759	984
Net change in non-cash working capital balances	2,168,193	3,549,407
Change in non-current employee severance benefits	(770,075)	(1,019,087)
Cash used in operating activities	24,825,878	28,664,007
Investing activities		
Acquisitions of, and improvements to, capital assets (Note 3(a))	2,394,201	571,212
Proceeds on disposal of surplus assets	(3,759)	(2,019)
Cash used in investing activities	2,390,442	569,193
Net cash provided by Government (Note 3(c))	27,216,320	29,233,200

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

Canadian Nuclear Safety Commission— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and Objectives

The Canadian Nuclear Safety Commission (CNSC) was established in 1946 by the *Atomic Energy Control Act*. Prior to May 31, 2000, when the federal *Nuclear Safety and Control Act* (NSCA) came into effect, the CNSC was known as the Atomic Energy Control Board (AECB). The CNSC is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Natural Resources.

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 also 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 13). The number of installations requiring insurance coverage is 14 (2004-14).

The CNSC's expenditures are funded by a budgetary lapsing authority. Employer contributions to employee pension and non-pension benefits are authorized by a statutory authority.

The CNSC established a cost recovery program as provided for by the NSCA. The intent of the program is the recovery of CNSC's expenditures related to its regulatory activities from users licensed under the Act. These expenditures include the technical assessment of license applications, compliance inspections and the development of license standards. On July 1, 2003 new *CNSC Cost Recovery Fees Regulations* were implemented which replace the former *AECB Cost Recovery Fees Regulations 1996*. The new fees are being phased in over a three-year period through application of fee reductions amounting to 15 percent in the first year, 10 percent in the second year and 5 percent in the third year.

2. Significant accounting policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles for the public sector. The significant accounting policies are:

(a) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the statement of deficit and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 3 shows the reconciliation of net cost of operations, parliamentary appropriations voted and net cash provided by Government to parliamentary appropriations used.

(b) Due from the Consolidated Revenue Fund

The CNSC operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the CNSC is deposited to the CRF and all cash disbursements made by the CNSC are paid from the CRF. Due from the Consolidated Revenue Fund represents the amount of cash that the CNSC is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(c) Revenue

License fee revenue is recognized on a straight-line basis over the period to which the fee payment pertains (normally three months or one year). All other revenue is recognized in the period in which the underlying transaction or event occurred that gave rise to the revenue. License fees received for future year license periods are recorded as deferred revenue. Revenue from licence fees, contract projects and other sources is deposited to the Consolidated Revenue Fund and is not available for use by the CNSC. Legislative

Canadian Nuclear Safety Commission—
Continued

NOTES TO FINANCIAL STATEMENTS—
Continued

authority allows for the respending of amounts received on the disposal of surplus assets.

(d) Vacation pay

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end. Vacation pay liability payable on cessation of employment represents obligations of the CNSC that are normally funded by appropriation when paid.

(e) Pension benefits

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

(f) Employee severance benefits

Employees are entitled to severance benefits, as provided for under their respective terms of employment. The cost of these benefits is accrued as employees render the services necessary to earn them. Employee severance benefits represent obligations of the CNSC that are normally funded by appropriation when the benefits are paid. The cost of the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(g) Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. These include services such as: accommodation provided by Public Works and Government Services Canada, contributions covering employers' share of employees' insurance premiums and costs paid by Treasury Board Secretariat, salaries and associated legal costs of services provided by Justice Canada, audit services provided by the Office of the Auditor General, and workers' compensation benefits provided by Human Resources and Skills Development Canada. A corresponding amount is credited directly to the Deficit.

(h) Grants and contributions

Grants are recognized in the year in which entitlement of recipients has been established, while contributions are recognized in the year in which the conditions for payment are met.

(i) Capital assets

Capital assets with an acquisition cost of \$10,000 or more are recorded at cost less accumulated amortization. Amortization commences on the first day of the month following the month of acquisition and is calculated on a straight-line basis over the estimated useful life of the asset as follows:

<u>Asset class</u>	<u>Amortization period</u>
Informatics equipment and software	2 to 5 years
Motor vehicles	4 years
Furniture and equipment	5 to 20 years

(j) Nuclear Liability Reinsurance Account

The CNSC administers the Nuclear Liability Reinsurance Account on behalf of the federal government. The CNSC receives premiums paid by the operators of nuclear installations for the supplementary insurance coverage and credits these to the Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Since the CNSC does not have the risks and rewards of ownership, nor does it have accountability for this account, it does not include any of the associated financial activity or potential liability in its financial statements. Financial activity and liability is however reported in Note 13 of these financial statements.

(k) Use of estimates

These financial statements are prepared in accordance with Canadian generally accepted accounting principles. The preparation of accrual financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue, expenses and contingencies during the reporting period. Actual results could differ from the estimates. The most significant items where estimates are used are employee severance liabilities and amortization of capital assets.

Canadian Nuclear Safety Commission— Continued

NOTES TO FINANCIAL STATEMENTS— Continued

3. Parliamentary appropriations

The CNSC receives its funding through parliamentary appropriations, which are based primarily on cash flow requirements. Items recognized in the statement of operations and the statement of deficit in one year may be funded through parliamentary appropriations in prior and future years. Accordingly, the CNSC 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

	2005	2004
	\$	\$
Net cost of operations	32,043,802	34,324,650
Items not affecting appropriations:		
Amortization of capital assets	(481,056)	(408,792)
Vacation pay —		
Accrual	(213,842)	(333,069)
Services provided without charge by other Government departments and agencies	(8,138,745)	(7,783,155)
Revenue		
(non-respondable)	48,795,918	42,149,323
Change in employee severance benefits	(778,127)	(807,610)
Other expenses	(655,803)	(394,164)
	<u>38,528,345</u>	<u>32,422,533</u>
Items affecting appropriations		
Capital asset acquisitions	2,394,201	571,212
Prepays (excluding accountable advances)	214,039	262,707
	<u>2,608,240</u>	<u>833,919</u>
Total parliamentary appropriations used	<u>73,180,387</u>	<u>67,581,102</u>

(b) Reconciliation of Parliamentary appropriations voted to total Parliamentary appropriations used

	2005	2004
	\$	\$
Parliamentary appropriations voted:		
Vote 20 — CNSC		
Operating expenditures	57,414,000	53,241,000
Supplementary Vote 20a	9,229,200	6,743,500
Supplementary Vote 20b	359,000	2,553,472
Transfer from Treasury		
Board Vote 10		120,000
Transfer from Treasury		
Board Vote 15	1,015,000	940,000
	<u>68,017,200</u>	<u>63,597,972</u>
Less: lapsed appropriation	2,425,660	3,026,176
	<u>65,591,540</u>	<u>60,571,796</u>
Statutory		
Spending of proceeds from disposal of surplus assets	1,035	9,981
Contributions to employee pension and non-pension benefit plans	7,587,812	6,999,325
Total parliamentary appropriations used	<u>73,180,387</u>	<u>67,581,102</u>

(c) Reconciliation of net cash provided by Government to total Parliamentary appropriations used

	2005	2004
	\$	\$
Net cash provided by Government	27,216,320	29,233,200
Revenue (non-respondable)	48,795,918	42,149,323
Net change in non-cash working capital balances charged to Vote	(2,873,894)	(3,920,615)
Refunds of prior years' expenditures	42,043	119,194
Total parliamentary appropriations used	<u>73,180,387</u>	<u>67,581,102</u>

4. Accounts receivable

	2005	2004
	\$	\$
Licence fees	4,233,803	2,218,096
Contract project		377,630
Other	431,794	34,810
Net receivables	<u>4,665,597</u>	<u>2,630,536</u>

Canadian Nuclear Safety Commission— Continued

NOTES TO FINANCIAL STATEMENTS— Continued

5. Capital assets

Capital asset class	2005				2004
	Opening balance	Additions (disposals) for the year	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$	\$
Informatics equipment and software.....	717,272	39,838	435,308	321,802	388,223
Motor vehicles.....	457,592	(13,079)	352,633	91,880	119,698
Furniture and equipment.....	1,415,794	2,305,941	826,394	2,895,341	887,957
Total.....	<u>2,590,658</u>	<u>2,332,700</u>	<u>1,614,335</u>	<u>3,309,023</u>	<u>1,395,878</u>

Amortization for the current year amounts to \$481,056 (2004—\$408,792) and is included in other expenses on the statement of operations.

6. Deferred revenue

Generally, licence fees are paid in advance of the fee period. Since revenue is recognized over the duration of the fee period, fees received for future year licence periods are recorded as deferred revenue.

	2005	2004
	\$	\$
Balance at beginning of year.....	6,445,602	10,210,591
Less: revenue included in licence fees in the year.....	(6,403,401)	(9,163,830)
Add: fees received in the year for future year licence periods.....	4,902,486	5,398,841
Balance at end of year.....	<u>4,944,687</u>	<u>6,445,602</u>

Canadian Nuclear Safety Commission— Continued

NOTES TO FINANCIAL STATEMENTS— Continued

7. Summary of expenditures and revenues by cost recovery fee category

	Revenue	Licences provided free of charge (Note 10)	2005 Total value of licences and other revenue	2004 Total value of licences and other revenue	2005 Cost of operations	2004 Cost of operations
	\$	\$	\$	\$	\$	\$
Licensing, certification & compliance						
Regulatory plan activity fees						
Power reactors	29,900,355		29,900,355	26,428,275	33,690,541	32,148,743
Non-power reactors	930,285	375,084	1,305,369	1,142,648	1,474,702	1,415,411
Nuclear research & test establishments	3,002,441		3,002,441	1,580,560	3,383,063	1,937,790
Particle accelerators		344,147	344,147	227,702	339,091	385,724
Uranium processing facilities	1,543,800		1,543,800	923,614	1,739,493	1,113,162
Nuclear substance processing facilities	272,577		272,577	430,034	310,008	581,857
Heavy water plants	11,774		11,774	133,426	13,266	112,698
Radioactive waste facilities	993,807		993,807	896,937	1,119,782	1,251,051
Fusion facilities				9,387		10,366
Uranium mines and mills	3,799,696	124,314	3,924,010	3,136,572	4,453,525	3,914,313
Waste nuclear substance licenses	155,074	361,744	516,818	427,665	579,801	489,984
Total regulatory plan activity fees	40,609,809	1,205,289	41,815,098	35,336,820	47,103,272	43,361,099
Formula fees						
Nuclear substances	3,141,773	3,876,512	7,018,285	5,924,507	7,560,905	7,321,967
Class II nuclear facilities	191,680	1,826,446	2,018,126	1,736,311	2,486,997	2,070,465
Dosimetry services	46,252	2,797	49,049	90,837	693,913	537,046
Total formula fees	3,379,705	5,705,755	9,085,460	7,751,655	10,741,815	9,929,478
Fixed fees						
Transport licenses and transport package certificates	132,505		132,505	294,633	431,250	692,018
Radiation device and prescribed equipment certificates	91,600	16,650	108,250	168,316	272,134	167,756
Exposure device operator certificates	82,450		82,450	39,100	43,310	138,198
Total fixed fees	306,555	16,650	323,205	502,049	746,694	997,972
Total licensing, certification & compliance	44,296,069	6,927,694	51,223,763	43,590,524	58,591,781	54,288,549
Non-licensing & non-certification						
Co-operation undertakings	10,143		10,143		12,243,854	11,162,148
Stakeholder relations					4,812,991	6,051,862
Regulatory framework					521,812	894,826
Special projects, other revenue and related expenses	4,489,706		4,489,706	4,139,119	4,669,282	4,076,588
Total non-licensing & non-certification	4,499,849		4,499,849	4,139,119	22,247,939	22,185,424
Total	48,795,918	6,927,694	55,723,612	47,729,643	80,839,720	76,473,973

Canadian Nuclear Safety Commission—
Continued

NOTES TO FINANCIAL STATEMENTS—
Continued

8. Related party transactions

The CNSC is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The CNSC enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the CNSC. All material related party transactions are disclosed below.

During the year, the CNSC expensed \$18,547,219 (2004—\$17,025,131) which include services provided without charge of \$8,138,745 (2004—\$7,783,155) as described in Note 9. The CNSC recognized revenue of \$4,072,168 (2004—\$7,508,925) which include accounts receivables in the amount of \$774,719 (2004—\$745,842).

9. Services provided without charge

During the year, the CNSC received services that were obtained without charge from other Government departments and agencies. These are recorded at their estimated fair value in the financial statements as follows:

	2005	2004
	\$	\$
Accommodation provided by Public Works and Government Services Canada.....	4,473,762	4,149,585
Contributions for employer's share of employee benefits provided by the Treasury Board Secretariat.....	3,398,459	3,232,418
Salary and associated costs of legal services provided by Justice Canada.....	171,000	207,996
Audit services provided by the Office of the Auditor General of Canada.....	63,524	106,221
Other.....	32,000	86,935
	<u>8,138,745</u>	<u>7,783,155</u>

10. Licences provided free of charge by the CNSC

The CNSC provides licences free of charge to educational institutions; not-for-profit research institutions wholly owned by educational institutions; publicly funded health care institutions, not-for-profit emergency response organizations; and federal departments. The total of these licences amounted to \$6,927,694 (2004—\$5,580,320).

11. Commitments and contingencies

(a) Commitments

The nature of the CNSC's activities results in some multi-year contracts and obligations whereby the CNSC will be committed to make some future payments when the services and goods are received. These commitments are subject to there being an appropriation by Parliament for the fiscal year in which the payment is made and the CNSC has the right to terminate these commitments. As of March 31, 2005 the CNSC has future years contractual obligations for the following:

	2006	2007	2008	2009 and thereafter
	\$	\$	\$	\$
Acquisitions of goods and services.....	7,616,896	16,833		
Operating leases.....	113,432	93,786	93,216	8,510
Total.....	<u>7,730,328</u>	<u>110,619</u>	<u>93,216</u>	<u>8,510</u>

(b) Contingencies

Claims have been made against the CNSC in the normal course of operations. Legal proceedings for claims totaling approximately \$55,250,000 (2004—\$55,250,000) were still pending at March 31, 2005. The final outcome is presently not determinable and, accordingly, no provision has been recorded in the accounts for these contingent liabilities. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is considered likely and the cost can be reasonably estimated.

12. Employee future benefits

(a) Pension benefits

The CNSC and all eligible employees contribute to the Public Service Pension Plan. This pension plan provides benefits based on years of service and average earnings at retirement. The benefits are fully indexed to the increase in the Consumer Price Index. The employer's and employees' contributions to the plan were as follows:

	2005	2004
	\$	\$
CNSC's contributions.....	5,561,867	4,983,519
Employees' contributions.....	2,269,595	2,141,052

Canadian Nuclear Safety Commission— Concluded

NOTES TO FINANCIAL STATEMENTS— Concluded

(b) Employee severance benefits

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

	2005	2004
	\$	\$
Accrued benefit obligation,		
beginning of year.....	7,732,849	6,925,239
Cost for the year.....	1,245,415	1,254,449
Benefits paid during the year.....	(467,288)	(446,839)
Accrued benefit obligation,		
end of year.....	<u>8,510,976</u>	<u>7,732,849</u>

All premiums paid by the operators of nuclear installations for the supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Premiums received in respect of coverage for damage due to acts of terrorism amount to \$140,523 (2004—\$134,055). 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.

As explained in Note 2 (j), the CNSC administers the Nuclear Liability Reinsurance Account on behalf of the Government of Canada through a specified purpose account consolidated in the *Public Accounts of Canada*. During the year, the following activity occurred in this account:

13. Nuclear Liability Reinsurance Account

Under the *Nuclear Liability Act* (NLA), operators of designated nuclear installations are required to possess basic and/or supplementary insurance of \$75 million per installation for specified liabilities. The federal government has designated the Nuclear Insurance Association of Canada (NIAC) as the sole provider of third party liability insurance and property insurance for the nuclear industry in Canada. NIAC provides insurance to nuclear operators under a standard policy.

The policy consists of two types of coverage: Coverage A and Coverage B. Coverage A includes only those risks that are accepted by the insurer, that is, bodily injury and property damage. Coverage B risks include personal injury that is not bodily, for example psychological injury, damages arising from normal emissions and damage due to acts of terrorism. Effective in 2003, the federal government agreed to provide coverage for damage due to acts of terrorism which was previously provided under Coverage A.

NIAC receives premiums from operators for both coverages, however, premiums for Coverage B risks are remitted to the federal government which reinsures these risks under a Reinsurance Agreement between NIAC and the federal government. The federal government, through the Reinsurance Agreement also pays the difference (supplementary insurance) between the basic insurance amount set by the CNSC and the full \$75 million of liability imposed by the NLA. As of March 31, 2005 the total supplementary insurance coverage is \$584,500,000 (2004—\$584,500,000).

	2005	2004
	\$	\$
Opening balance.....	690,476	554,921
Receipts deposited.....	<u>142,323</u>	<u>135,555</u>
Closing balance.....	<u>832,799</u>	<u>690,476</u>

Canadian Polar Commission

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2005
WERE NOT AVAILABLE AT DATE OF PRINTING

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2005 and all information contained in this report rests with management of the Canadian Transportation Accident Investigation and Safety Board (CTAISB).

These financial statements have been prepared by management in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Board's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as other applicable government policies and statutory requirements.

The transactions and financial statements of the CTAISB have been audited by the Auditor General of Canada, the appointed independent auditor for the Board.

Approved by:

CHARLES H. SIMPSON
Acting Chairman

JEAN L. LAPORTE, CGA
Senior Financial Officer,

Gatineau, Canada
June 1, 2005

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 financial position of the Canadian Transportation Accident Investigation and Safety Board as at March 31, 2005 and the statements of operations, and net assets and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2005 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sylvain Ricard, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 1, 2005

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

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

	2005	2004		2005	2004
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities	2,819	2,786
Due from the CRF	2,374	2,775	Accrual for employee vacation and overtime	981	960
Receivables and advances (Note 4)	637	96	Employee severance benefits	3,766	3,402
Total financial assets	3,011	2,871	Total liabilities	7,566	7,148
Non-financial assets			NET ASSETS	285	182
Prepayments	39	32			
Inventories not for re-sale	118	115			
Property and equipment (Note 5)	4,683	4,312			
Total non-financial assets	4,840	4,459			
Total assets	7,851	7,330	Total liabilities and net assets	7,851	7,330

Contingent liabilities and commitments (Notes 9 and 10 respectively)
The accompanying notes form an integral part of these financial statements.

Approved by:

CHARLES H. SIMPSON
Acting Chairman

JEAN L. LAPORTE, CGA
Senior Financial Officer

June 1, 2005

Canadian Transportation Accident Investigation and Safety Board—Continued

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

	2005	2004
Revenues		
Sales of goods and services	156	15
Other non-tax revenues	8	11
Total revenues	164	26
Expenses		
Salaries and wages	20,349	19,897
Employee benefit plans	5,437	4,982
Professional and special services	3,028	3,505
Transportation and communications	2,181	2,011
Accommodation	1,800	1,745
Amortization	1,118	1,104
Utilities, materials and supplies	590	622
Purchased repair and upkeep	565	600
Information	222	304
Rentals	135	75
Construction and/or acquisition of machinery and equipment	109	70
Miscellaneous expenses	9	18
Loss on disposal of property and equipment	3	197
Total expenses	35,546	35,130
Net operating results	(35,382)	(35,104)
Other income (Note 6)	225	196
Other expenses (Note 6)	225	196
Net results	(35,382)	(35,104)
Net assets, beginning of year	182	769
Net cash provided by		
Government (Note 3c)	32,535	31,789
Change in due from the CRF	(401)	(377)
Services provided without charge (Note 8)	3,351	3,105
Net assets, end of year	285	182

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

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

	2005	2004
Operating activities		
Net results	35,382	35,104
Non-cash items included in net results:		
Services provided without charge (Note 8)	3,351	3,105
Amortization of property and equipment	1,118	1,104
Employee severance benefits	364	160
Loss on disposal of property and equipment	3	197
	4,836	4,566
Statement of financial position adjustments:		
Change in liabilities	53	(481)
Change in cash, receivables and advances, prepayments and inventories not for re-sale	(544)	807
	(491)	326
Cash used in operating activities	31,037	30,212
Investing activities		
Acquisitions of property and equipment	1,498	1,577
Cash used in investing activities	1,498	1,577
Net cash provided by Government (Note 3c)	32,535	31,789

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

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

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*. In its day-to-day activities the CTAISB is more commonly known by the name Transportation Safety Board of Canada, or simply the TSB. The objective of the CTAISB 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 CTAISB 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 CTAISB's operating expenditures are funded by a budgetary lapsing authority whereas contributions to employee benefit plans are funded by statutory authorities.

2. Summary of significant accounting policies

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

(a) Parliamentary appropriations—The CTAISB is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the CTAISB do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Operations and in the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3a) to these financial statements provides information regarding the source and disposition of these authorities. Note 3b) provides a high-level reconciliation between the two bases of reporting. Note 3c) presents the reconciliation to Net Cash Provided by Government.

(b) Due from the CRF—As a departmental corporation, the CTAISB operates within the Consolidated Revenue Fund (CRF) administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the CTAISB are paid from the CRF. Due from the CRF represents the amount of cash that the CTAISB is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities.

(c) Revenues—These are accounted for in the period in which the underlying transaction occurs that gives rise to the revenues.

(d) Employee severance benefits—Are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CTAISB that are normally funded in future years as they are paid.

(e) Vacation pay and overtime—Are expensed in the year that the entitlement occurs.

(f) Contributions to Pension plans—Are recognized in the period that the contributions are made. The calculation of contributions is an estimate based on a government-wide average adjusted annually. Actuarial surpluses or deficiencies are not recorded in the CTAISB's books but are recognized in the consolidated financial statements of the Government of Canada.

(g) Services provided without charge—Are recorded as operating expenses. Note 8 provides estimates of the more significant types of services provided to the CTAISB without charge.

(h) Receivables—These are stated at amounts expected to be ultimately realized. An allowance is made for receivables where recovery is considered uncertain.

(i) Inventories not for re-sale—These items are held for future program delivery and are not intended for re-sale. They are valued at cost. If they no longer have service potential, they are valued at the lower of cost or net realizable value.

(j) Property and equipment—All assets plus leasehold improvements having an initial cost of \$2,000 or more are recorded at their acquisition cost. Amortization of property and equipment is done on a straight-line basis over the estimated useful life of the capital asset as follows:

<u>Asset Class</u>	<u>Amortization Period</u>
Buildings	30 years
Furniture	10 years
Office equipment	5 years
Laboratory equipment	10 years
Informatics hardware	4 years
Informatics software (purchased)	3 years
Informatics software (in house developed)	10 years
Motor vehicles	7 years
Other vehicles	15 years
Leasehold improvements	lesser of useful life or term of the lease

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(k) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using exchange rates in effect at year-end.

(l) Measurement uncertainty—The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the useful lives of property and equipment, employee severance benefits and the assessment of contingent liabilities.

3. Parliamentary appropriations

a) Reconciliation of Parliamentary appropriations voted to authorities used

	2005	2004
	(in thousands of dollars)	
Parliamentary appropriations voted:		
Vote 20—CTAISB Operating expenditures	26,017	
Vote 15—CTAISB Operating expenditures		22,304
Supplementary Vote 20a	1,115	
Supplementary Vote 20b	782	
Supplementary Vote 15b		4,889
Transfer from Treasury Board—Vote 15	381	2,139
Transfer from Treasury Board—Vote 10		163
Transfer from Treasury Board—Vote 5	130	
Total Parliamentary appropriations voted	28,425	29,495
Less: lapsed appropriations	12	1,045
Total appropriations voted used	28,413	28,450
Statutory authority: contribution to employee benefit plans	3,600	3,511
Total appropriations used	32,013	31,961
Other statutory authorities:		
Spending of proceeds from disposal of surplus Crown assets	34	96
Spending of revenues as per FAA section 29.1	152	
Total statutory authorities used	186	96
Total authorities used	32,199	32,057

b) Reconciliation of net results to appropriations used

	2005	2004
	(in thousands of dollars)	
Net operating results	35,382	35,104
Adjustments for items not affecting appropriations:		
Less		
Services provided without charge	3,351	3,105
Amortization	1,118	1,104
Employee severance benefits	364	160
Prepayments	30	37
Inventory used	26	43
Vacation pay	22	50
Justice Canada legal services	19	14
Loss on disposal of property and equipment	3	197
	4,933	4,710
Add		
PAYE adjustment	19	
Non-tax revenue	8	49
Refund of prior years expenditures	5	9
	32	58
Adjustments for items affecting appropriations:		
Add		
Acquisition of property and equipment	1,498	1,577
Prepays	39	
Inventory purchased	29	28
	1,566	1,605
Less		
Proceeds from the disposal of surplus Crown assets	34	96
	34	96
Total appropriations used	32,013	31,961

c) Reconciliation to net cash provided by Government

	2005	2004
	(in thousands of dollars)	
Net cash provided by Government	32,535	31,789
Revenues	164	26
Net change in non-cash working capital balance charged to the vote	(686)	146
Total appropriations used	32,013	31,961

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

4. Receivables and advances

	2005	2004
	(in thousands of dollars)	
Other Government departments	445	12
External parties	152	
GST refundable	32	76
Advances to employees	8	8
Total	637	96

5. Property and equipment

Asset class	Historical cost	Additions	Disposals	Accumulated	Net	Net
	March 31, 2004			amortization	book value	book value
				March 31, 2005	March 31, 2005	March 31, 2004
	(in thousands of dollars)					
Buildings	2,715	76		1,932	859	895
Furniture	1,051	28		729	350	385
Office equipment	336	5	36	265	40	58
Laboratory equipment	2,419	63	142	1,635	705	749
Informatics hardware	3,834	388	971	2,111	1,140	1,314
Informatics software (purchased)	462	71		371	162	242
Informatics software (in development)		867			867	
Motor vehicles	837			372	465	553
Other vehicles	149		32	26	91	102
Leasehold improvements	34			30	4	14
Total	11,837	1,498	1,181	7,471	4,683	4,312

6. Other income / expenses

The CTAISB is responsible for coordinating the financial management of funds for the networks of small federal agencies. The revenues consist of contributions from all agencies to the cost sharing. The expenses are the disbursements made on behalf of the group. Each Government department will report its respective portion of expenses in its financial statements.

7. Related party transactions

The CTAISB is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations.

The CTAISB enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined in note 2(g), are provided without charge. These services are described in Note 8.

8. Services provided without charge

During the year, the CTAISB received services that were obtained without charge from other Government departments and agencies for a total of \$3,351,000 (\$3,105,000 in 2004). These are recorded at their estimated costs in the financial statements as follows:

SERVICES PROVIDED WITHOUT CHARGE

	2005	2004
	(in thousands of dollars)	
Public Works and Government Services Canada—		
Accommodation, accommodation alteration and other services	1,800	1,745
Treasury Board of Canada—		
Employer's contributions to the health insurance plans	1,502	1,295
Office of the Auditor General of Canada—		
External audit	31	49
Human Resources and Skills Development Canada—		
Administration of workers' compensation	18	16
Total	3,351	3,105

9. Contingent liabilities

In the normal course of its operations, the CTAISB becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on the Board's financial statements.

Canadian Transportation Accident Investigation and Safety Board—Concluded

NOTES TO THE FINANCIAL STATEMENTS—
Concluded

For the year ended March 31, 2005, there are various outstanding legal actions against the CTAISB. No liability has been recorded in the financial statements since management of the CTAISB considers them unlikely to be successful.

10. Commitments

The nature of the CTAISB's activities results in some large multi-year contracts and obligations whereby the CTAISB will be committed to make some future payments when the services/goods are rendered. Presently, such commitments apply only to the next two years. Major commitments that can be reasonably estimated are as follows:

	Commitments		
	2006	2007	Total
	(in thousands of dollars)		
Acquisition of goods and services.....	756	107	863

Law Commission of Canada

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2005 and all information contained in this report rests with Commission management.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Treasury Board and Commission policies and statutory requirements.

The transactions and financial statements of the Commission have not been audited.

Approved by:

BERNARD COLAS
Acting President

BRUNO BONNEVILLE
Executive Director

May 20, 2005

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31

	2005	2004		
	\$	\$		
ASSETS			LIABILITIES	
Financial assets:			Accounts payable and accrued liabilities (Note 8)	367,635 444,743
Accounts receivable (Note 6)	27,000	7,896		
Advances (petty cash)	1,000	1,000	NET LIABILITIES	
Total financial assets	28,000	8,896	Net liabilities, beginning of year	(164,789) (550,012)
Non-financial assets:			Net cost of operations	(3,481,110) (3,476,623)
Capital assets (Note 7)	192,661	271,058	Net cash provided by Government	3,307,825 3,698,046
Total non-financial assets			Services provided without charge (Note 9)	191,100 163,800
Total non-financial assets			Total net liabilities	(146,974) (164,789)
Total assets	220,661	279,954	Total liabilities and net liabilities	220,661 279,954

Commitments (Note 10)

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

Law Commission of Canada—Continued**STATEMENT OF OPERATIONS (UNAUDITED)
FOR THE YEAR ENDED MARCH 31**

	2005	2004
	\$	\$
Revenues		
Miscellaneous revenues	10	
Expenses (Note 5)		
Salaries and wages	1,367,123	1,478,700
Professional and special services	1,180,519	1,051,816
Travel and relocation	270,772	173,675
Rentals	212,849	160,859
Information	167,499	452,307
Amortization of capital assets	101,647	33,882
Communications	73,518	61,346
Equipment expenses	50,479	18,769
Repair and maintenance	34,430	24,035
Utilities, material and supplies	22,157	20,951
Miscellaneous	127	283
Total expenses	3,481,120	3,476,623
Net cost of operations	(3,481,110)	(3,476,623)

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

**STATEMENT OF CASH FLOW (UNAUDITED)
FOR THE YEAR ENDED MARCH 31**

	2005	2004
	\$	\$
Operating activities		
Net cost of operations	(3,481,110)	(3,476,623)
Non-cash items included in net cost of operations:		
Amortization of capital assets (Note 7)	101,647	33,882
Services provided without charge (Note 9)	191,100	163,800
Variations in statement of financial position:		
Accounts receivable	(19,104)	74,014
Accounts payable and accrued liabilities	(77,108)	(188,179)
Net cash used in operating activities	(3,284,575)	(3,393,106)
Capital activities		
Capital assets		
Acquisitions (Note 7)	(23,250)	(304,940)
Net cash used in capital activities	(23,250)	(304,940)
Net cash provided by Government	(3,307,825)	(3,698,046)

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

**NOTES TO THE FINANCIAL STATEMENTS
(UNAUDITED)****1. Authority and purpose**

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.

The mandate of the Law Commission of Canada is to engage Canadians in the renewal of the law to ensure that it is relevant, responsive, effective, equally accessible to all, and just.

2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting at the Commission level is evolutionary. Not all assets, liabilities and expenses applicable to the Commission are recorded at this time. As such, the financial statements are not necessarily complete. However, all such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada. The accompanying notes provide additional details and should be read with care.

The significant accounting policies include the following:

(a) Parliamentary appropriations

The Commission is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to generally accepted accounting principles as they are, in a large part, based on cash flow requirements. Consequently, items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 11 to these financial statements provides information regarding the source and disposition of these authorities.

Law Commission of Canada—Continued

NOTES TO THE FINANCIAL STATEMENTS
(UNAUDITED)—Continued

(b) Net cash provided by Government

All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF) which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements, including transactions between departments and agencies.

(c) Expenses

Expenses are recorded when the underlying transaction or expense occurs subject to the following:

- Employee termination benefits are expensed by the Commission when paid. Estimated accruals are not recorded at the Commission level, rather they are recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the Commission's books but are recognized in the consolidated financial statements of the Government of Canada.
- Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated cost and a corresponding amount is credited directly to the net liabilities.
- Liabilities for retroactive salary expenses are recorded for contract agreements meeting either one of the following conditions:
 - The salary contract agreement has been ratified and signed before March 31, 2005; or
 - Treasury Board directs the department to accrue the liability even though the salary agreement is ratified but not signed.

(d) Accounts receivables

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

(e) Capital assets

Assets and leasehold improvements having an initial cost greater than \$5,000 are recorded at cost and are amortized on a straight line basis over their estimated economic lives as follows:

<u>Capital asset class</u>	<u>Amortization period</u>
Informatics software	3 to 5 years
Leasehold improvements	Over the term of the lease

Amortization commences the month following the asset is put in service.

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions.

3. Comparative information

Comparative figures have been reclassified to conform to current year's presentation.

4. Measurement uncertainty

The preparation of 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 accrued liabilities, provision for vacation pay and amortization of capital assets.

5. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the Commission. (See Note 9)

6. Accounts receivable

	2005	2004
Other Government departments		
GST refundable advance		7,896
External parties		
Accounts receivable	27,000	
	<u>27,000</u>	<u>7,896</u>

Law Commission of Canada—Concluded

NOTES TO THE FINANCIAL STATEMENTS
(UNAUDITED)—Concluded

7. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acquisit- ions	Disposal/ adjustment	Balance end of year
	\$	\$	\$	\$
Informatics software		23,250		23,250
Leasehold improvements	304,940			304,940
	<u>304,940</u>	<u>23,250</u>		<u>328,190</u>

Accumulated amortization	Balance beginning of year	Current year amortization	Disposal/ adjustment	Balance end of year
	\$	\$	\$	\$
Leasehold improvements	33,882	101,647		135,529
Net capital assets	<u>271,058</u>	<u>(78,397)</u>		<u>192,661</u>

8. Accounts payable and accrued liabilities

	2005	2004
	\$	\$
Other Government departments		
Accounts payable	15,048	243,963
External parties		
Accounts payable and accrued liabilities	260,244	98,871
Accrued salaries	17,543	17,009
Provision for vacation pay	74,800	84,900
	<u>367,635</u>	<u>444,743</u>

9. Services provided without charge

During the year, the Commission received services that were obtained without charge from other Government departments and agencies. These amounts are reflected in the Statement of Operations.

	2005	2004
	\$	\$
Accommodation provided by PWGSC	107,500	80,900
Contributions covering employers' share of employees insurance premiums and expenditures paid by the Treasury Board Secretariat	<u>83,600</u>	<u>82,900</u>
	<u>191,100</u>	<u>163,800</u>

10. Commitments

The nature of the Commission's activities results in some large multi-year contracts and obligations whereby the Commission will be committed to make some future payments when the services are rendered. Future year commitments are as follows:

	\$
2005-2006	89,600
2006-2007	59,100

11. Parliamentary appropriations

	2005	2004
	\$	\$
Operating expenditures Vote 35	2,966,000	2,943,000
Supplementary Vote 35b	147,150	543,804
Transfer from TB Vote 10		11,100
Transfer from TB Vote 15	18,000	23,000
	<u>3,131,150</u>	<u>3,520,904</u>
Lapsed	95,389	112,260
	<u>3,035,761</u>	<u>3,408,644</u>
Contributions to employee benefits plan	192,161	204,262
Use of appropriations	<u>3,227,922</u>	<u>3,612,906</u>

12. Reconciliation net cost of operations to appropriations used

	2005	2004
	\$	\$
Net cost of operations	<u>3,481,110</u>	<u>3,476,623</u>

Adjustments for items

affecting net cost of operations but
not affecting appropriations:

Services provided without charge	(191,100)	(163,800)
Adjustment of prior year —		
Accounts payable and accrued liabilities	5,602	4,089
Refunds of previous year's expenditures	597	17,636
Change in provision of vacation pay	10,100	7,300
Amortization of capital assets	(101,647)	(33,882)
Miscellaneous revenues	10	
	<u>(276,438)</u>	<u>(168,657)</u>

Adjustments for items not affecting net

cost of operations but
affecting appropriations:

Capital acquisitions	23,250	304,940
Use of appropriations	<u>3,227,922</u>	<u>3,612,906</u>

National Battlefields Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgments 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 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 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 30, 2005

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of financial position of the National Battlefields Commission as at March 31, 2005 and the statements of operations and net assets and cash flows for the year then ended. These financial statements are the responsibility of the Commission'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 Commission as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with its Canadian generally accepted accounting principles.

Micheline Éthier Massicotte, CA
Principal
for the Auditor General of Canada

Montreal, Canada
June 17, 2005

National Battlefields Commission— Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2005	2004		2005	2004
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities	282,649	311,744
Due from the Consolidated Revenue Fund	346,315	378,240	Accounts payable and accrued liabilities to other Government departments	18,999	33,742
Accounts receivable from other Government departments	5,325	8,592	Employee severance benefits (Note 7)	442,926	462,246
	351,640	386,832	Salary and vacation payable	123,252	107,774
Non-financial assets				867,826	915,506
Capital assets (Note 4)	12,756,171	13,465,131	Net assets	12,401,635	13,120,971
Deferred charges	161,650	184,514			
	12,917,821	13,649,645			
	13,269,461	14,036,477		13,269,461	14,036,477

Commitment (Note 8) and Contingencies (Note 9).
The accompanying notes are an integral part of the financial statements.

Approved by Management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

ANDRÉ JUNEAU
Chairman

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Operating activities		
Net results	8,237,649	8,175,504
Non-cash items included in net results:		
Amortization of capital assets	(787,221)	(783,530)
Amortization of deferred charges	(40,412)	(9,711)
Services provided without charge	(63,000)	(60,000)
Statement of financial position adjustments:		
Net change in non-cash working capital balances	31,925	188,289
Change in liability for employee severance benefits, vacation and overtime	12,488	(48,103)
Deferred charges	17,548	194,225
Cash used for operating activities	7,408,977	7,656,674
Investing activities		
Acquisition of capital assets	78,261	11,638
Cash used for investing activities	78,261	11,638
Net cash provided by Government	7,487,238	7,668,312

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

STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Cost of operations (Note 6)		
Grants in lieu of taxes	3,694,643	3,635,992
Conservation and landscaping of the Plains	2,308,698	2,242,742
Corporate services	1,733,772	1,921,708
Development of the Plains	1,157,234	1,013,094
Amortization of capital assets	787,221	783,530
Amortization of deferred charges	40,412	9,711
	9,721,980	9,606,777
Revenues		
Parking	945,792	855,532
Educational activities and welcoming of visitors	324,060	307,524
Rent	200,046	196,854
Funding from Canadian Heritage Information Network (Note 10)	80,411	
Other revenues	73,938	58,289
	1,624,247	1,418,199
Net cost of operations	8,097,733	8,188,578
Total cost (income) from the trust fund (Note 5)	139,916	(13,074)
Net results	8,237,649	8,175,504
Net assets, beginning balance	13,120,971	13,756,452
Net results	(8,237,649)	(8,175,504)
Net cash provided by Government	7,487,238	7,668,312
Change in due from Consolidated Revenue Fund	(31,925)	(188,289)
Services provided without charge	63,000	60,000
Net assets, ending balance	12,401,635	13,120,971

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

National Battlefields Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec*.

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*.

The Commission's mandate is to ensure that all the cultural, recreational, natural and scientific resources of the Park are developed in the best interest of Canadians and that the image of the Government of Canada is strengthened without compromising the historic character of the site. To achieve that goal, the Commission will acquire, preserve and develop the great historic battlefields at Quebec.

The land administered by the National Battlefields Commission includes:

- The Plains of Abraham, site of the Battle of 1759 between Wolfe and Montcalm;
- Des Braves Park, marking the Battle of St-Foy in 1760;
- St-Denis Park, east of the Quebec Citadel, overlooking Cap-aux-Diamants;
- The Plains of Abraham Discovery Pavilion on Wilfrid Laurier Avenue;
- The Maison St-Laurent situated at 201, 203 Grande-Allée Est in Quebec;
- The adjoining thoroughfares, two Martello Towers on the site and a tower in Quebec City.

2. Significant accounting policies

These financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Commission through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in a large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund

The Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Commission is deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Commission is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred.

(d) Vacation pay and overtime

Vacation pay and overtime are expensed in the year that the entitlement occurs.

(e) Employee future benefits

(i) Pension benefits

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

(ii) Severance benefits

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

(f) Services provided without charge by other Government departments

Services provided without charge by other Government departments are recorded as operating expenses by the Commission at their estimated cost. A corresponding amount is credited to Net assets.

National Battlefields Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(g) Accounts receivable

These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(h) Capital assets

Capital assets are recorded at their acquisition cost and amortized over their estimated useful lives, using the straight-line method as follows:

<u>Asset Class</u>	<u>Amortization period</u>
Buildings	15 to 35 years
Works and infrastructure	5 to 40 years
Material and tools	3 to 15 years
Motor vehicles and others	5 to 15 years

(i) Deferred charges

Restoration charges related to assets that are not the property of the Commission are recorded at cost and amortized on a straight-line basis over the term of the contract.

(j) Use of Estimates

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, liabilities at the date of the financial statements and the reported amounts of income and cost of operations during the reporting period. The employee severance benefits payable and the estimated useful lives of capital assets are the most significant item where estimates are used.

3. Parliamentary appropriations

The Commission is funded through annual Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Commission's net cost of operations for the year based on Canadian generally accepted accounting principles is different that total Parliamentary appropriations used for the year. These differences are reconciled below:

(a) Reconciliation of net results to Parliamentary appropriations used

	2005	2004
	\$	\$
Net results.....	8,237,649	8,175,504
Adjustments for items not affecting appropriations:		
Less:		
Amortization of capital assets.....	787,221	783,530
Amortization of deferred charges.....	40,412	9,711
Services provided without charge by a Government department.....	63,000	60,000
Interim cost recovery regime — Department of Justice Canada.....	4,294	
Liability for employee severance benefits, vacation and overtime.....	(12,488)	48,103
Cost related to National Battlefields Trust Fund.....	149,380	
Add:		
Non-tax income.....	1,543,836	1,418,199
Income from National Battlefields Trust Fund.....	9,464	13,074
	8,759,130	8,705,433
Adjustments for items affecting appropriations:		
Add:		
Acquisition of capital assets.....	78,261	11,638
Deferred charges.....	17,548	194,225
Total appropriations used.....	8,854,939	8,911,296

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2005	2004
	\$	\$
Parliamentary appropriation voted:		
Canadian Heritage Operating and capital expenditures.....	7,034,235	7,186,000
Lapsed appropriation.....	(145,034)	(106,263)
	6,889,201	7,079,737
Statutory—Contributions to employee benefit plans.....	426,196	413,360
Expenditures pursuant to sub-section 29.1(1) of the FAA.....	1,543,836	1,418,199
Interim cost recovery regime — Department of Justice Canada.....	(4,294)	
Total appropriations used.....	8,854,939	8,911,296

National Battlefields Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

4. Capital assets

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

Capital asset class	2005				2004
	Opening balance	Net additions for the year	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$	\$
Land	724,710			724,710	724,710
Buildings	11,697,422		3,687,568	8,009,854	8,447,641
Works and infrastructure	5,577,776		1,982,885	3,594,891	3,781,023
Material and tools	997,839	29,425	893,941	133,323	172,585
Motor vehicles and other	925,819	48,836	681,262	293,393	339,172
	<u>19,923,566</u>	<u>78,261</u>	<u>7,245,656</u>	<u>12,756,171</u>	<u>13,465,131</u>

Amortization expense for the year ended March 31, 2005 is \$787,221 (\$783,530 in 2004).

5. National Battlefields Trust Fund

When the National Battlefields Commission was created, a Trust fund 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 income and cost are included in the Statement of Operations of the Commission and are detailed as follows:

	2005	2004
	\$	\$
Cost		
Professional services	149,380	
	<u>149,380</u>	
Income		
Interest	9,464	13,074
	<u>9,464</u>	<u>13,074</u>
Excess of cost on income (excess of income on costs)	139,916	(13,074)
Balance at beginning of the year	529,938	516,864
Balance at end of year, deposited with the Receiver General for Canada	<u>390,022</u>	<u>529,938</u>

6. Information on cost of operations

The activities of the Commission are organized into three activities related to its mandate.

The conservation of the Plains comprising the following services:

- The service of maintenance, which sees to maintenance of the site, its furnishings, buildings and infrastructure, provides for a safe and stable environment, minimizes the effects of wear and tear and deterioration and slows down or prevents damage;
- The service of landscaping which is responsible for the scenery, horticultural and arboricultural activities;
- The service of surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking and regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties.

The development of the Plains comprising the following services:

- Client Services, which includes welcoming visitors and users to the Park, the dissemination of information to the public and reservations for educational interpretation activities for school and the general public;
- Communication Services, which includes promotion and advertising for the activities and services provided by the Commission and ensuring the visibility of the Commission and the federal Government.

The Corporate Services includes the provision of management, administration and financial services.

National Battlefields Commission— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

SUMMARY OF COST OF OPERATIONS BY MAJOR TYPE	2005	2004
	\$	\$
Grants in lieu of taxes	3,694,643	3,635,992
Salaries and benefits	2,971,005	2,975,036
Professional services	792,098	782,620
Amortization of capital assets	787,221	783,530
Utilities, materials and supplies	630,482	710,447
Maintenance	464,066	385,549
Publicity	144,594	159,669
Transportation and communication	95,373	84,643
Services provided without charge	63,000	60,000
Amortization of deferred charges	40,412	9,711
Rental	39,086	19,580
	<u>9,721,980</u>	<u>9,606,777</u>

7. Employee future benefits

(i) Pension benefits

The Commission and all eligible employees contribute to the Public Service Pension Plan. This pension plan provides benefits based on years of service and average earnings at retirement. The benefits are fully indexed to the increase in the Consumer Price Index. The Commission's and employees' contributions to the Public Service Pension Plan for the year were as follows:

	2005	2004
	\$	\$
Commission's contributions	312,402	294,313
Employees' contributions	145,982	137,529

(ii) Severance benefits

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

	2005	2004
	\$	\$
Allowance for employee severance		
benefits, beginning of year	462,246	418,877
Cost for the year	43,971	51,360
Benefits paid during the year	(63,291)	(7,991)
Allowance for employee severance		
benefits, end of year	<u>442,926</u>	<u>462,246</u>

8. Commitment

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.

9. Contingencies

Claims have been made against the Commission totalling \$398,000 for alleged damages mainly regarding the flood of the Cap-aux-Diamants in 2000. The final outcome of these claims is not determinable and, accordingly, these items are not recorded in the accounts. In the opinion of management, the position of the Commission is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is determined.

10. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, and Crown Corporations. The Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge. The most significant types of services provided without charge are accommodation and banking services provided by Public Works and Government Services Canada; contributions covering employer's share of employee's insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources and Skills Development Canada and audit services provided by the Office of the Auditor General.

During the year, the Commission has signed an agreement with Canadian Heritage Information Network. The 10 years agreement is for the development and maintenance of an interactive game in the context of the Virtual Museum of Canada. The funding is received according to the expenses engaged by the Commission on a period of two years for a maximum amount of \$178,690. In 2004-2005, the Commission has spent \$80,411 and has received an equivalent amount.

National Research Council of Canada

MANAGEMENT RESPONSIBILITY FOR
FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2005 and all information contained in this report rests with the management of the Corporation.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read in conjunction within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that all transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements.

Approved by:

PIERRE COULOMBE
President

DANIEL GOSSELIN
Senior Financial Officer

June 13, 2005

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

	2005	2004		2005	2004
ASSETS			LIABILITIES AND GOVERNMENT OF CANADA		
Financial assets			EQUITY		
Receivables —			Liabilities		
Non-tax revenues (Schedule 1)	23,478	14,170	Accounts payable and		
Less: allowance for doubtful accounts	3,224	722	accrued liabilities (Schedule 5)	112,073	92,583
	20,254	13,448	Allowances for employee benefits	34,410	33,616
Investment—H.L. Holmes Fund			Deferred revenues (Schedule 6)	29,604	29,866
(Schedule 2)	4,039	3,988	Other liabilities (Schedule 7)	16	12
Accountable advances to employees	19	62	Total liabilities	176,103	156,077
Other advances and taxes on purchases	3,732	1,516			
Total financial assets	28,044	19,014	Equity of Canada		
Non-financial assets			Government equity, beginning of year	352,071	314,260
Prepaid expenses (Schedule 3)	9,639	9,185	Add: net cash provided		
Inventories held for consumption	3,168	3,212	by Government	613,937	626,459
Capital assets (Schedule 4)	1,077,535	1,023,988	Deduct: net operating deficit	628,315	609,188
Less: accumulated amortization	583,414	547,251	Government equity, end of year	337,693	331,531
Total non-financial assets	506,928	489,134	Add: services without		
Total assets	534,972	508,148	charge	21,176	20,540
			Net equity	358,869	352,071
			Total liabilities and Government equity	534,972	508,148

The accompanying notes and schedules form an integral part of these statements.

National Research Council of Canada—
Continued

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

	2005	2004
Revenues (Schedule 8)		
Sales of goods and services	83,222	74,963
Revenues from		
joint research projects		
and cost sharing		
agreements	19,168	21,864
Other revenues	1,355	10,594
Total revenues	103,745	107,421
Expenses (Schedule 9)		
Transfer payments	134,317	132,980
Program expenses		
Personnel operating expenses		
(Note 8)	354,966	354,222
Operating and maintenance expenses		
(Note 8)	192,345	180,742
Amortization expenses on		
capital assets (Schedule 4)	46,260	47,501
Loss on disposal of physical assets	285	362
Loss or gain on foreign exchange		
revaluations at year-end	(119)	(114)
Interest on overdue suppliers accounts	1	
Bad debts	3,384	114
Losses on write-offs and write-downs	621	802
Total program expenses	597,743	583,629
Total expenses	732,060	716,609
Net cost of operations	(628,315)	(609,188)

The accompanying notes and schedules form an integral part of these statements.

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

	2005	2004
Operating activities		
Net cost of operations	628,315	609,188
Non-cash items included in		
net cost of operations		
Post capitalization		
revenues	1,213	10,066
Amortization of capital assets	(46,260)	(47,501)
Bad debt expense	(3,384)	(114)
Losses on write-offs and write-downs	(599)	(802)
Loss on disposal of physical assets	(285)	(362)
Loss or gain on foreign exchange		
revaluations at year-end	119	114
Services provided without charge by		
other Government departments	(21,176)	(20,540)
Statement of financial		
position adjustments:		
Variation in accounts receivable	10,071	(2,550)
Variation in advances and taxes		
on purchase	2,173	(19,008)
Variation in prepaid		
expenses	454	(1,629)
Variation in investments	51	276
Variation in inventories	(44)	(389)
Variation in accounts payable and		
accrued liabilities	(19,490)	20,535
Variation in allowances for employee		
vacation and compensatory benefits	(794)	(5,224)
Variation in deferred revenues	262	(2,031)
Variation in other liabilities	(4)	(8)
Cash used in		
operating activities	550,622	540,021
Investing activities		
Net changes in capital assets	63,315	86,438
Net cash provided by Government	613,937	626,459

The accompanying notes and schedules form an integral part of these statements.

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and objectives

The National Research Council of Canada exists 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.

2. Sources of funding

The National Research Council is primarily financed by the Government of Canada through Parliamentary appropriations and statutory authority. The latter gives the Council authority to spend revenues earned through collaborative research agreements and from fees-for-service-work, sales of publications, rentals of laboratory space, and license fees.

3. Significant accounting policies

(a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to the department are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.

(b) Appropriations provided to the department do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from

Parliament. Schedule 10 to these financial statements provides information regarding the source and disposition of these authorities. Schedule 11 provides a high-level reconciliation between the two bases of reporting.

- (c) All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The Receiver General for Canada administers the CRF. All cash receipts are deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Net cash provided by the Government is the difference between all cash receipts and all cash disbursements including transactions between other departments.
- (d) Revenue and expense transactions and any related asset and liability accounts between sub-activities within the Council have been eliminated.
- (e) Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in Schedule 6 – Deferred revenues.
- (f) Expenses are recorded when the underlying transaction or expense occurred subject to the following:
- Grants are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.
 - Contributions are recognized in the year in which the recipient has met the eligibility criteria.
 - Employee termination benefits are expensed as paid. The department does not record any estimated accruals. Accruals for these benefits are recognized in the consolidated financial statements of the Government of Canada.
 - Vacation pay and overtime are expensed in the year that the entitlement occurs.
 - Contributions to superannuation plans are recognized in the period that the contributions are made. The department does not record actuarial surpluses nor deficiencies; these are recognized in the consolidated financial statements of the Government of Canada.
 - Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.

National Research Council of Canada—
Continued

NOTES TO THE FINANCIAL STATEMENTS
(UNAUDITED)—*Continued*

- (g) Receivables are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.
- (h) Inventories are valued as follows:
- Not for resale—Inventories not for resale comprise spare parts and supplies that are held for future program delivery. Such inventories are valued using the moving-weighted-average method. Inventoried items no longer having service potential are valued at the lower of cost or net realizable value.
 - For resale—Costs relating to inventories for resale are expensed when acquired and therefore no cost of sales is recognized.
- (i) Intangible assets, such as patents, are not capitalized but expensed when paid. All other capital assets and leasehold improvements having an initial cost of \$5,000 or more are recorded at their acquisition cost in accordance with the Public Sector Accounting Board Recommendations. The capitalization of software and leasehold improvements was done on a prospective basis from April 1, 2001. Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value nor any similar assets located in museums. Depreciable capital assets are amortized using the straight-line method based on their estimated useful life as follows:

<u>Asset Class</u>	<u>Amortization Period</u>
Buildings and facilities	25 years
Works and infrastructure	25 years
Machinery and equipment	10 years
Informatics hardware	5 years
Informatics software	5 years
Vehicles	5 years
Aircraft	10 years

- (j) Equity investments are not recognized as assets but as revenue upon the sale of the equity in accordance with the Receiver General of Canada and the Treasury Board Secretariat directives.
- (k) Transactions in foreign currency are translated into Canadian dollar equivalents using the rates of exchange in effect at the time of the transactions. Assets and liabilities denominated in foreign currencies at year-end are translated using the applicable exchange rates in effect on March 31st.

4. Changes in accounting policies

In fiscal year 2004-2005, the services without charge provided by Other Government Departments are included in the financial statements. We have also modified the results for fiscal year 2003-2004 to reflect the change in the accounting policy.

5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of assets.

6. Contractual commitments

Commitments are comprised of contractual and other long-term obligations due and payable in subsequent years. As at March 31, 2005, the NRC had the following outstanding commitments:

<u>Fiscal Year</u>	<u>Grants, contributions and construction</u> (in millions of dollars)
2005-2006	72
2006-2007	62
2007-2008	62
2008-2009	58
2009-2010	54

Significant commitments for the five-year period included in the above are:

James Clerk Maxwell Telescope	5
Gemini Twin Telescope Project	29
Tri-University Meson Facility	223
Canada-France-Hawaii Telescope Corporation	20

7. Contingent liabilities

A contingent liability is a potential liability which may become a liability when one or more future events occur or fail to occur. Contingent liabilities are not recognized on the Council's financial statement as a liability until the amount of the liability is firmly established. As at March 31, there were eleven legal actions pending for which no liability is recognized. Also a contingent liability has been reported to Treasury Board regarding 2 contaminated sites. The total contingent liabilities are estimated at \$1.5M.

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

8. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporation. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services are provided without charge.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2005	2004
	(in thousands of dollars)	
Accommodations provided by Public Works and Government Services Canada	158	158
Salary and associated costs of legal services provided by Justice Canada	944	934
Employee compensation payments provided by Human Resources Development Canada	336	329
Audit services provided by the Office of the Auditor General of Canada	245	
Payroll services provided by Public Works and Government Services Canada	160	165
Contributions covering employer's share of insurance premiums and costs paid by the Treasury Board	19,333	18,954
Total services provided without charge	<u>21,176</u>	<u>20,540</u>

SCHEDULE 1 RECEIVABLES—NET OF ALLOWANCES AS AT MARCH 31

	2005			2004		
	Other gov. depts.	External parties	Total	Other gov. depts.	External parties	Total
	(in thousands of dollars)					
Receivables— Non-tax revenues		20,594	20,594		12,141	12,141
Accrued receivables		1,572	1,572		1,465	1,465
Refunds of program expenses		35	35		10	10
Other receivables	1,277		1,277	554		554
Sub-total	1,277	22,201	23,478	554	13,616	14,170
Less: allowance for doubtful accounts		3,224	3,224		722	722
Total receivables—Net	<u>1,277</u>	<u>18,977</u>	<u>20,254</u>	<u>554</u>	<u>12,894</u>	<u>13,448</u>

National Research Council of Canada—
Continued

NOTES TO THE FINANCIAL STATEMENTS
(UNAUDITED)—*Continued*

SCHEDULE 2
INVESTMENT—H.L. HOLMES FUND
AT MARCH 31

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of the late H.L. Holmes. Up to two thirds of the funds yearly net income from the fund is used to finance the H.L. Holmes award on an annual basis. The award provides the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

	2005	2004
	(in thousands of dollars)	
Investment at beginning of period, April 1	3,988	3,711
Net income during year	51	277
Investment at end of period, March 31	4,039	3,988

SCHEDULE 3
PREPAID EXPENSES
AT MARCH 31

	2005	2004
	(in thousands of dollars)	
Subscriptions (journals, magazines, libraries, etc)	9,075	8,613
Memberships (professional and scientific associations, credit bureaus, etc.)	106	388
EDP Services	146	20
Repair—EDP Equipment	195	82
EDP Software License	104	82
Tuition fees	13	
Total	9,639	9,185

SCHEDULE 4
FIXED ASSETS

Fixed assets (1)	Depreciation rate (2)	Opening balance April 1, 2004	Additions during year	Deletions during year disposals/ write-offs	Other transactions (6)	Closing balance March 31 2005
	%	(in thousands of dollars)				
Land	*	10,912				10,912
Buildings	4	351,001	135		6,110	357,246
Facilities ⁽³⁾	4	1,035	5		1,378	2,418
Works and infrastructure	4	19,454				19,454
Machinery and equipment	10	429,118	36,022	7,158	(2,281)	455,701
Informatics equipment	20	87,056	5,575	3,491	19	89,159
Informatics software ⁽⁴⁾	20	3,251	1,009	133	139	4,266
Aircrafts	10	9,599	812			10,411
Motor vehicles	20	2,723	159	88	28	2,822
Buildings under construction	*	103,282	16,589		(4,132)	115,739
Works in progress	*	1,943	138		(234)	1,847
In-house software	*	3,915	2,722		10	6,647
Other	*	700	720		(507)	913
Total		1,023,989	63,886	10,870	530	1,077,535

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

AMORTIZATION SCHEDULE

Fixed assets	Depreciation rate (2)	Accumulated depreciation April 1, 2004 (5)	Amortization for the year	Deletions during year disposals/ write-offs	Other transactions (6)	Accumulated depreciation March 31, 2005
	%	(in thousands of dollars)				
Buildings	4	180,255	13,999			194,254
Facilities	4	14	41		1,378	1,433
Works and infrastructure	4	10,039	694			10,733
Machinery and equipment	10	271,907	25,089	6,613	(1,261)	289,122
Informatics equipment	20	72,166	5,269	3,484	(13)	73,938
Informatics software ⁽⁴⁾	20	2,077	789	55	29	2,840
Aircrafts	10	8,776	119			8,895
Motor vehicles	20	2,017	260	78		2,199
Total		547,251	46,260	10,230	133	583,414

* Not available.

(1) Fixed assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value or any similar assets located in museums.

(2) The straight-line method of depreciation is used.

(3) The fixed assets in this category include facilities and production equipment having a nominal value of one dollar. There are 44 items consisting, for the most part, of testing facilities, laboratories and specialized equipment. At statement date, these assets had not yet been appraised.

(4) Informatics software was capitalized only from April 1, 2001 in accordance with Treasury Board Secretariat policies.

(5) The accumulated depreciation opening balance includes all the adjustments made during the year for the post-capitalization of assets.

(6) Other transactions include transfer from assets under construction and post capitalization transactions.

SCHEDULE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES AT MARCH 31

	2005	2004
	(in thousands of dollars)	
Accounts payable at year-end	90,517	68,531
Accrued salaries and wages	6,464	5,203
Withholding tax	15	1
Other payables to other Government departments	12,606	16,371
Goods and services tax (including HST) payable to CCRA	1,170	335
Provincial sales tax, excluding HST	238	112
Contractors' holdbacks	1,063	2,030
Total	112,073	92,583

SCHEDULE 7 OTHER LIABILITIES AT MARCH 31

	2005	2004
	(in thousands of dollars)	
General suspense accounts	16	4
Garnished salaries		8
Total	16	12

SCHEDULE 6 DEFERRED REVENUES AT MARCH 31

	2005	2004
	(in thousands of dollars)	
Deferred revenues	9,580	9,356
Deferred revenues—Specified purpose accounts	20,024	20,510
Total	29,604	29,866

National Research Council of Canada—
Continued

NOTES TO THE FINANCIAL STATEMENTS
(UNAUDITED)—*Continued*

SCHEDULE 8

REVENUE

FOR THE YEAR ENDED MARCH 31

	2005	2004
	(in thousands of dollars)	
Sales of goods and services		
Rights and privileges	5,030	5,327
Lease and use of property	2,925	2,529
Services of a non-regulatory nature and other fees and charges	63,813	57,335
Sales of goods and information products	11,454	9,772
Sub-total	83,222	74,963
Interest on overdue accounts receivable	1	22
Interest H.L. Holmes Fund.	51	276
Crown assets disposal	89	160
Donations and bequests	1	70
Revenues from joint project and cost sharing agreements	19,168	21,864
Post capitalization revenue	1,213	10,066
Total	103,745	107,421

SCHEDULE 9

EXPENSES

FOR THE YEAR ENDED MARCH 31

	2005	2004
	(in thousands of dollars)	
Transfer payments		
Other transfers to individuals	304	340
Industrial development payments	128,529	126,879
Other transfers to international organizations	5,484	5,761
Sub-total	134,317	132,980
Personnel operating expenses		
Salaries and wages (Note 8)	300,514	301,631
Employer contribution costs	54,452	52,591
Sub-total	354,966	354,222
Operating and maintenance expenses (Note 8)	192,345	180,742
Amortization expenses on fixed assets (Schedule 4)		
Buildings and facilities	14,040	12,897
Works and infrastructure	695	647
Machinery and equipment	25,089	24,772
Informatics equipment	5,269	6,650
Informatics purchased and developed software	789	1,790
Aircraft	119	497
Motor vehicles	259	248
	46,260	47,501
Loss on disposal of physical assets	285	362
Gain on foreign exchange revaluations at year-end	(119)	(114)
Interest on overdue suppliers accounts	1	
Bad debts	3,384	114
Losses on write-offs and write-downs	621	802
Total	732,060	716,609

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

SCHEDULE 10 SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) FOR THE YEAR ENDED MARCH 31

Source of funding	Authorities				
	Available for use in the current year	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
(in thousands of dollars)					
Operating expenditures.....	411,185	395,620	15,565		386,550
Capital expenditures.....	67,292	67,291	1		71,310
Grants and contributions.....	138,132	135,633	2,499		133,456
Spending of revenues pursuant to paragraph 5 (1)e) of the <i>National Research Council Act</i>	101,875	59,421		42,454	61,411
Contributions to employee benefit plans.....	54,452	54,452			52,591
Spending of proceeds from the disposal of surplus Crown assets.....	232	221		11	167
Program total (budgetary).....	773,168	712,638	18,065	42,465	705,485

SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) BY BUSINESS LINE FOR THE YEAR ENDED MARCH 31

Business lines	Authorities				
	Available for use in the current year	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
(in thousands of dollars)					
Research and technology innovation.....	480,531	420,934	32,406	27,191	425,885
Support for innovation and the national science and technology infrastructure.....	207,499	188,146	9,735	9,618	184,011
Program management.....	85,138	103,558	(24,076)	5,656	95,589
Program total (budgetary).....	773,168	712,638	18,065	42,465	705,485

**National Research Council of Canada—
Concluded**

**NOTES TO THE FINANCIAL STATEMENTS
(UNAUDITED)—Concluded**

SCHEDULE 11
RECONCILIATION OF NET RESULTS TO
APPROPRIATIONS USED
FOR THE YEAR ENDED MARCH 31

	2005	2004
	(in thousands of dollars)	
Net results	628,315	609,188
Adjustments for items not affecting appropriations:		
Less:		
Amortization of capital assets	(46,260)	(47,501)
Services provided without charges by other		
Government departments	(21,176)	(20,540)
Trust fund	(18,660)	(20,984)
Vacation pay	(792)	(5,224)
Bad debt write-offs	(3,384)	(114)
Loss or gain on foreign exchange	119	114
Net loss on disposal of assets	(285)	(362)
Loss on write-off and write-down of assets	(356)	(143)
Expenditures related to Justice		
Canada	(482)	(484)
Expenditures not affecting appropriation	(274)	(294)
Interest Holmes fund		(3)
Inventory adjustments		(392)
Sub-total	(91,550)	(95,927)
Add:		
Revenues	103,745	107,421
Reallocation of capital asset expenditures	19,766	52,674
Prepayments	454	(1,629)
Adjustment of previous years		
accounts payable—PAYE	5,493	1,321
Adjustment of prior		
years expenditures	907	792
Year-end adjustment for outstanding		
invoices (expenditures)	2,337	(818)
Sub-total	132,702	159,761
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	43,215	32,460
Inventory purchased	(44)	3
Sub-total	43,171	32,463
Total appropriations used	712,638	705,485

National Round Table on the Environment and the Economy

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The objectivity and the integrity of the financial statements and related information presented in this annual report are the responsibility of management and have been examined by the Executive Committee of the Round Table.

These financial statements have been prepared by management in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector. These statements should be read within the context of the significant accounting policies set out in the notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of the Round Table's objective and that transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements. Management also seeks to assure the objectivity and integrity of the information in the 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 its regulations, policies, standards and managerial authorities are understood throughout the organization.

The transactions and financial statements of the Round Table have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

EUGENE NYBERG
Acting President and Chief Executive Officer

MICHAEL HAMMOND
Manager, Finance and Administration

Ottawa, Canada
June 17, 2005

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT AND THE ECONOMY AND THE PRIME MINISTER

I have audited the statement of financial position of the National Round Table on the Environment and the Economy as at March 31, 2005 and the statements of operations, equity of Canada and cash flow for the year then ended. These financial statements are the responsibility of the Round Table'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 Round Table as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sylvain Ricard, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 17, 2005

National Round Table on the Environment and the Economy—Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2005	2004		2005	2004
	\$	\$		\$	\$
ASSETS			LIABILITIES AND EQUITY OF CANADA		
Financial assets			Current liabilities		
Due from Consolidated Revenue Fund.	340,630	361,606	Accounts payable and accrued liabilities (Note 6)	463,481	466,528
Receivables (Note 4)	42,682	3,414	Employee future benefits (Note 7)	16,495	
Publication inventory for resale	14,743	17,007		479,976	466,528
	<u>398,055</u>	<u>382,027</u>	Long term liabilities		
Non-financial assets			Employee future benefits (Note 7)	138,287	118,545
Prepayments	38,445	42,085		618,263	585,073
Capital assets (Note 5)	253,864	330,759			
	<u>292,309</u>	<u>372,844</u>	EQUITY OF CANADA	72,101	169,798
Total assets	<u>690,364</u>	<u>754,871</u>	Total liabilities and equity of Canada	<u>690,364</u>	<u>754,871</u>

Commitments (Note 8)

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

Approved by:

GLEN MURRAY
Chair

EUGENE NYBERG
Acting President and Chief Executive Officer

National Round Table on the Environment and the Economy—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Revenues		
Proceeds from insurance	10,793	
Gain on cancellation of a liability	4,622	
Sale of publications	3,771	7,476
Sale of surplus		
Crown assets	40	50
Total revenues	19,226	7,526
Expenses		
Operating		
Salaries and employee benefits	2,141,357	2,415,745
Professional and special services	1,474,459	1,085,915
Rentals	435,419	461,127
Transportation and communication	292,045	298,319
Publications	265,001	573,804
Amortization	107,157	112,690
Furniture and equipment	41,048	86,160
Utilities, materials and supplies	35,866	42,886
Repairs and maintenance	26,519	23,966
Loss resulting from theft of equipment	10,791	
	4,829,662	5,100,612
Executive committee		
Honoraria	12,780	6,114
Travel and living expenses	10,628	7,586
	23,408	13,700
Other committees		
Honoraria	218,163	141,566
Travel and living expenses	173,449	157,237
	391,612	298,803
Total expenses	5,244,682	5,413,115
Net cost of operations	5,225,456	5,405,589

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

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Equity of Canada, beginning of year	169,798	357,711
Net cost of operations	(5,225,456)	(5,405,589)
Services provided without charge (Note 3)	408,450	342,584
Net change in due		
from Consolidated Revenue Fund	(20,976)	121,775
Net cash provided by Government	4,740,285	4,753,317
Equity of Canada, end of year	72,101	169,798

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2005	2004
	\$	\$
Operating activities		
Net cost of operations	5,225,456	5,405,589
Non-cash items included in cost of operations:		
Less:		
Amortization of capital assets	(107,157)	(112,690)
Services provided without charge	(408,450)	(342,584)
Add:		
Net gain on disposal of surplus Crown assets	40	50
Net loss resulting from theft of equipment	(10,791)	
Statement of financial position adjustments:		
Increase in receivables	39,268	2,745
Decrease in publication inventory for resale	(2,264)	(33,011)
Increase (decrease) in prepayments	(3,640)	23,547
Decrease (increase) in accounts payable and accrued liabilities	3,047	(112,079)
Increase in employee future benefits	(36,237)	(118,545)
Cash used in operating activities	4,699,272	4,713,022
Investing activities		
Acquisition of capital assets	41,053	40,345
Proceeds from the disposal of surplus Crown assets	(40)	(50)
Cash used in investing activities	41,013	40,295
Net cash provided by Government	4,740,285	4,753,317

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

National Round Table on the Environment and the Economy—Continued

NOTES TO THE FINANCIAL STATEMENTS

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 the environment and economy in decision making in all sectors, by conducting studies, organizing stakeholder “dialogues” on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a budgetary lapsing authority and, to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are in accordance with the related statutory authorities. The Round Table is not subject to the provisions of the *Income Tax Act*.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector. Significant accounting policies are as follows:

(a) Parliamentary appropriations

The Round Table is financed mainly by the Government of Canada through Parliamentary appropriations. Parliamentary appropriations are disclosed in the Statement of Equity of Canada. Appropriations provided to the Round Table do not parallel financial reporting according to Canadian generally accepted accounting principles, as they are based in a large part on cash flow requirements. Consequently, items recognized in the Statement of Equity of Canada are not necessarily the same as those provided through appropriations from Parliament.

(b) Due from Consolidated Revenue Fund

The Round Table operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Round Table is deposited to the CRF and all cash disbursements made by the Round Table are paid from the CRF. Due from the CRF represents the amount of cash that the Round Table is entitled to draw from the Consolidated Revenue Fund, without further Parliamentary appropriations, in order to discharge its liabilities.

(c) Employee future benefits

(i) Pension plan

Employees participate in the Public Service Pension Plan administered by the Government of Canada. The Round Table’s contribution to the plan reflects the full cost of the employer contributions. This amount is currently based on a multiple of the employee’s required contributions, and may change over time depending on the experience of the Plan. These contributions represent the total pension obligations of the Round Table and are charged to operations on a current basis.

(ii) Severance benefit

Employees of the Round Table are entitled to severance benefits in the form of notice periods as provided for in the Notice Period Guidelines within the Employment Status Policy of the Round Table. The cost of these severance benefits is accrued as the employees render the services necessary to earn them. Management determined the accrued severance benefit to obligations using a method based upon assumptions and its best estimates. These severance benefits represent the only obligation of the Round Table that entails settlement by future payment.

(d) Receivables

These are stated at amounts ultimately expected to be realized. An allowance is made for receivables where recovery is considered uncertain.

(e) Publication inventory for resale

An independent distributor sells the Round Table’s publication inventory for resale. The distributor is entitled to a 50 percent commission fee on the sale price of each publication sold. Inventory for resale is valued at net realizable value, which is always less than cost.

(f) Capital assets

Capital assets with an acquisition cost of \$2,000 or more are capitalized at cost and amortized over their estimated useful lives on a straight-line basis. The estimated useful life of each capital asset class is as follows:

National Round Table on the Environment and the Economy—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

<u>Asset class</u>	<u>Useful life</u>
Informatics equipment and purchased software	3 years
Furniture and equipment	10 years
Leasehold improvements	lower of lease term and 10 years

(g) Services provided without charge by other Government departments

Services provided without charge by other Government departments are recorded as expenditures at their estimated cost. A corresponding amount is credited directly to the Equity of Canada.

(h) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable.

The most significant items where estimates are used are the useful life of capital assets, write-down and write-offs of inventory of publications for resale, and severance benefits. Actual results could differ from management's best estimates as additional information becomes available in the future.

3. Related party transactions

The Round Table is related in terms of common ownership to all Government of Canada departments and Crown corporations. The Round Table enters into transactions with these entities in the normal course of business and on normal trade terms, with the exception of services they provide without charge.

During the year, the Round Table incurred expenses with related parties of \$1,056,293 (2004—\$1,092,133), including \$408,450 (2004—\$342,584) for services provided without charge. Services provided without charge include \$368,450 (2004—\$302,584) for the rental of space, and \$40,000 (2004—\$40,000) for other services.

4. Receivables

	2005	2004
	\$	\$
Other Government departments	26,305	185
External parties	16,377	3,229
Total receivables	42,682	3,414

5. Capital assets

	Cost as at March 31, 2004	Acquisitions	Dispositions	Cost as at March 31, 2005
	\$	\$	\$	\$
Leasehold improvements ..	247,532			247,532
Informatics and purchased software	208,850	32,808	(3,924)	237,734
Furniture and equipment ..	185,601	8,245	(13,655)	180,191
	641,983	41,053	(17,579)	665,457

	Accumulated amortization	Net book value at March 31, 2005	Net book value at March 31, 2004
	\$	\$	\$
Leasehold improvements ..	132,607	114,925	159,087
Informatics and purchased software	183,619	54,115	66,935
Furniture and equipment ..	95,367	84,824	104,737
	411,593	253,864	330,759

Amortization expense for the year ended March 31, 2005 is \$107,157 (2004—\$112,690).

6. Accounts payable and accrued liabilities

	2005	2004
	\$	\$
Trade	459,225	445,038
Other Government departments	4,256	21,490
Total accounts payable and accrued liabilities	463,481	466,528

7. Employee future benefits

(i) Pension plan

The Round Table and all eligible employees contribute to the Public Service Pension Plan. This pension plan provides benefits based on years of service and average earnings at retirement. The Round Table's and employees' contributions to the Public Service Pension Plan for the year were as follows:

	2005	2004
	\$	\$
Round Table contributions	251,195	250,389
Employee contributions	77,015	82,596
	328,210	332,985

National Round Table on the Environment and the Economy—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(ii) Severance benefit

On termination, the Round Table provides a severance benefit to its employees in the form of a notice period. This severance benefit is not prefunded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. Information about the plan is as follows:

	2005	2004
	\$	\$
Accrued severance benefit, beginning of year	118,545	
Expense for the year	47,345	147,802
Severance benefits paid during the year	(11,108)	(29,257)
Accrued severance benefit, end of year	<u>154,782</u>	<u>118,545</u>
Short-term portion	16,495	
Long-term portion	138,287	118,545
	<u>154,782</u>	<u>118,545</u>

8. Commitments

The Round Table entered into a long-term lease for an office photocopier during fiscal year 2001-2002 and modified the lease agreement during 2003-2004 to include an additional component for the remainder of the lease term. The remaining value of the lease is \$28,160. The future minimum payments are as follows:

	\$
2005-2006	14,690
2006-2007	13,470

9. Parliamentary appropriations

The Round Table receives the majority of its funding through Parliamentary appropriations, which are based primarily on cash flow requirements. Items recognized in the Statement of Operations and Statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. These differences are reconciled below.

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

	2005	2004
	\$	\$
Net cost of operations	5,225,456	5,405,589
Adjustments for items not affecting appropriations		
Less:		
Amortization	(107,157)	(112,690)
Services provided without charge	(408,450)	(342,584)
Vacation pay and compensatory time	7,388	17,962
Employee future benefits	(36,237)	(118,545)
Inventory used	(2,264)	(33,011)
Net loss resulting from theft of equipment	(10,791)	
Add:		
Publication revenue in accordance with section 29.1(1) of the <i>Financial Administration Act</i>	3,771	7,476
Net gain on disposal of surplus Crown assets	40	50
Gain on cancellation of a liability	4,622	
	<u>4,676,378</u>	<u>4,824,247</u>
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	41,053	40,345
Decrease (increase) in prepayments	(3,640)	23,547
	<u>37,413</u>	<u>63,892</u>
Total Parliamentary appropriations used	<u>4,713,791</u>	<u>4,888,139</u>

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

NOTES TO THE FINANCIAL STATEMENTS—
Concluded

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

	2005	2004
	\$	\$
Parliamentary appropriation voted:		
Vote 35—Operating expenditures	4,701,000	4,854,915
Statutory appropriation:		
Contributions to employee benefit plans	342,695	351,670
Expenses incurred for publications for resale	3,771	7,476
Spending of proceeds from disposal of surplus Crown assets.	40	50
	5,047,506	5,214,111
Less: lapsed appropriations—Operations.	(333,715)	(325,972)
Total Parliamentary appropriations used . . .	<u>4,713,791</u>	<u>4,888,139</u>

Natural Sciences and Engineering Research Council

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Natural Sciences and Engineering Research Council for the year ended March 31, 2005 and all information contained in this report rests with the management of the Council.

These financial statements have been prepared by management in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

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 these financial statements.

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 the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled 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 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 accounting system and financial statements 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.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

GERMAIN TREMBLAY
Director of Finance
(Senior Full-time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

May 27, 2005

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL AND THE MINISTER OF INDUSTRY

I have audited the Statement of Financial Position of the Natural Sciences and Engineering Research Council as at March 31, 2005 and the statements of operations, net assets and cash flows for the year then ended. These financial statements are the responsibility of the Council'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 Council as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Nancy Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 27, 2005

Natural Sciences and Engineering Research Council—Continued

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

	2005	2004		2005	2004
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities (Note 6) . . .	3,833	3,945
Due from the Consolidated Revenue Fund	2,912	3,571	Allowances for employee vacation and compensatory benefits	1,248	1,205
Accounts receivable (Note 4)	1,438	1,148	Other liabilities (Note 7)	242	594
Advances	313	315	Allowance for employee severance benefits (Note 8)	3,784	3,038
Total financial assets	4,663	5,034	Total liabilities	9,107	8,782
Non-financial assets			NET ASSETS	580	675
Prepaid expenses	146	148			
Capital assets (Note 5)	4,878	4,275			
Total non-financial assets	5,024	4,423			
	9,687	9,457		9,687	9,457

Commitments (Note 11)

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

Approved by the Council:

THOMAS A. BRZUSTOWSKI
President

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—Continued

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

	2005	2004
Revenues		
Interest on overdue accounts receivable	2	3
Total revenues	2	3
Expenses		
Grants and scholarships		
Discovery grants	380,228	350,120
Research partnerships	174,408	163,771
Training scholarships and fellowships	117,883	110,919
Canada research chairs	86,421	67,628
General support	7,268	4,986
	766,208	697,424
Operations (Note 9)		
Salaries and employee benefits	26,511	23,618
Professional and special services	4,751	4,691
Accommodations and rentals	3,467	3,138
Transportation and communications	3,168	3,517
Amortization of capital assets	1,552	1,354
Information	1,250	1,450
Utilities, materials and supplies	677	876
Repair and maintenance	404	531
Loss on disposals of capital assets	3	65
	41,783	39,240
Total expenses	807,991	736,664
Refunds of previous years' expenditures and other adjustments	(942)	(1,000)
Net cost of operations	807,047	735,661

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

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

	2005	2004
Net assets, beginning of year	675	72
Net cost of operations	(807,047)	(735,661)
Services provided without charge by other Government departments (Note 9)	4,856	4,308
Net cash provided by Government (Note 3c)	802,755	730,843
Change in due from the Consolidated Revenue Fund	(659)	1,113
Net assets, end of year	580	675

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)

	2005	2004
Operating activities		
Net cost of operations	807,047	735,661
Non-cash items included in net cost of operations:		
Bad debt expense		(24)
Amortization of capital assets (Note 5)	(1,552)	(1,354)
Services provided without charge by other Government departments (Note 9)	(4,856)	(4,308)
Loss on disposals of capital assets	(3)	(65)
Variations in statement of financial position:		
Operating accounts receivable	290	588
Advances	(2)	(938)
Prepaid expenses	(2)	74
Operating accounts payable and accrued liabilities	112	(1,070)
Employee vacation and compensatory benefits	(43)	(149)
Other liabilities	352	330
Employee severance benefits	(746)	(23)
Cash used in operating activities	800,597	728,722
Investing activities		
Acquisitions of capital assets	2,158	2,121
Cash used in investing activities	2,158	2,121
Net cash provided by Government	802,755	730,843

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

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS

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 discovery and innovation and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council supports both basic university research through research grants and project research through partnerships of universities with industry, as well as the advanced training of highly qualified people in both areas through scholarships and fellowships.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund represents the amount of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by government represents all cash

disbursements, net of cash receipts, including transactions with departments of the federal Government. A corresponding amount is credited directly to the net assets.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established, when the recipient has met the eligibility criteria, the commitment has been approved, and the payment is due before the end of the fiscal year.

- Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. This benefit plan is not pre-funded and therefore has no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on termination of employment represent obligations of the Council that are normally funded through future years' appropriations.

- Vacation and compensatory benefits

Vacation and compensatory pay are expensed in the year that the entitlement occurs.

- Contributions to the Public Service Pension Plan

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Council's contributions reflect the full cost as employer. Under present legislation, contributions made by the Council to the Plan are 2.14 times the employees' contributions on account of current service. The Council's contributions are expensed during the year in which the services are rendered and represent the total pension obligation of the Council. The Council is not currently required to make contributions with respect to any actuarial deficiencies of the Public Service Pension Plan.

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—
Continued

- Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated fair value and a corresponding amount is credited directly to the net assets.

- (e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

- (f) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

- (g) Capital assets

Capital assets with an acquisition cost of \$2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

<u>Capital asset class</u>	<u>Amortization period</u>
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases	Lesser of their useful life or the term of the lease
Leasehold improvements	Lesser of their useful life or the term of the lease

- (h) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The allowance for employee severance benefits and the estimated useful lives of capital assets are the most significant items where estimates are used. Actual results could differ from those estimated.

3. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded as cash provided by government when used; any unused appropriation balances lapse. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. The differences are reconciled as follows:

- (a) Reconciliation of net cost of operations to total Parliamentary appropriations used

	2005	2004
	(in thousands of dollars)	
Net cost of operations	807,047	735,661
Adjustments for items not affecting appropriations:		
Add:		
Interest on overdue accounts receivable	2	3
Refunds of previous years' expenditures	942	1,000
Less:		
Amortization of capital assets	(1,552)	(1,354)
Vacation and compensatory pay	(43)	(149)
Services provided without charge by other Government departments and agencies	(4,856)	(4,308)
Severance benefits	(746)	(23)
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	2,158	2,121
Prepaid expenses	146	148
Other adjustments	(50)	30
Total Parliamentary appropriations used ...	<u>803,048</u>	<u>733,129</u>

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2005	2004
	(in thousands of dollars)	
Grants and scholarships		
Main estimates—Vote 95	773,941	674,840
Add: Supplementary estimates	39,100	47,250
Less: Frozen allotment	(41,000)	(21,000)
Grants and scholarships lapse	(5,833)	(3,666)
Grants and scholarships expenditures	<u>766,208</u>	<u>697,424</u>
Operating expenditures		
Main estimates—Vote 90	32,755	29,887
Add: Supplementary estimates, salary increments	2,403	3,462
Less: Operating lapse	(1,915)	(1,386)
Adjustment for retroactive pay liability		327
Operating expenditures	<u>33,243</u>	<u>32,290</u>
Statutory contributions to employee benefit plans	<u>3,597</u>	<u>3,415</u>
Total Parliamentary appropriations used	<u>803,048</u>	<u>733,129</u>

(c) Reconciliation of net cash provided by Government to Parliamentary appropriations used

	2005	2004
	(in thousands of dollars)	
Net cash provided by Government	802,755	730,843
Refunds of prior year's expenditures	942	1,000
Variation in accounts receivable	(290)	(487)
Variation in advances	2	938
Variation in accounts payable and accrued liabilities	(112)	1,070
Variation in other liabilities	(352)	(330)
Other adjustments	103	95
Total Parliamentary appropriations used	<u>803,048</u>	<u>733,129</u>

4. Accounts receivable

	2005	2004
	(in thousands of dollars)	
Other Government departments	1,131	907
Outside parties	336	265
Allowance for doubtful accounts	(29)	(24)
Total accounts receivable	<u>1,438</u>	<u>1,148</u>

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

5. Capital assets

Capital asset class	2005			2004	
	Opening balance	Net additions for the year	Accumulated Amortization	Net book value	Net book value
	(in thousands of dollars)				
Informatics	2,605	557	(2,055)	1,107	988
Software	2,759	1,247	(1,416)	2,590	2,020
Other equipment	249	37	(236)	50	83
Furniture	2,165	210	(1,727)	648	624
Leasehold improvements	851		(368)	483	560
Total	8,629	2,051	(5,802)	4,878	4,275

Amortization expense for the year ended March 31, 2005 is \$1,552,105 (\$1,353,543 in 2004).

6. Accounts payable and accrued liabilities

	2005	2004
	(in thousands of dollars)	
Other parties	3,306	3,477
Other Government departments	527	468
Total accounts payable and accrued liabilities	3,833	3,945

7. Other liabilities

Other liabilities represent the balance, at year-end, of the specified purpose account which includes earmarked funds held in trust for the North Atlantic Treaty Organization (NATO) and interest generated thereon. These funds must be used for the purposes for which they were received and represent a liability. The transactions related to this specified purpose account are not included in the Council's Statement of Operations but represent a charge to this account as the Council has simply acted as a facilitator on behalf of NATO. The balance below is included in the Consolidated Revenue Fund in the name of the Council, and appears as Due from the Consolidated Revenue Fund on the Statement of Financial Position. Details of changes in the account are as follows:

	2005	2004
	(in thousands of dollars)	
Balance, beginning of year	594	924
Funds received		259
Interest received	9	17
Disbursements	(361)	(606)
Balance, end of year	242	594

8. Employee future benefits

Employees of the Council are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

(a) Pension benefits

The Council and all eligible employees contribute to the Public Service Pension Plan. This pension plan provides benefits based on years of service and average earnings at retirement. The benefits are fully indexed to the increase in the Consumer Price Index. The Council's contributions to the Public Service Pension Plan during the year amounted to \$2,636,881 (\$2,273,395 in 2004).

(b) Severance benefits

The Council provides severance benefits to its employees based on years of service and final salary. This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal to the employee severance benefits liability. Information about the plan, measured as at the balance sheet date, is as follows:

	2005	2004
	(in thousands of dollars)	
Liability for employee severance benefits, beginning of year	3,038	3,015
Cost for the year	902	44
Benefits paid during the year	(156)	(21)
Liability for employee severance benefits, end of year	3,784	3,038

Natural Sciences and Engineering Research Council—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

9. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council 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 Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2005	2004
	(in thousands of dollars)	
Accommodations provided by Public Works and Government Services Canada	3,236	2,796
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	1,513	1,405
Other services provided without charge	107	107
Total services provided without charge	<u>4,856</u>	<u>4,308</u>

10. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government.

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 \$17,872,160 (\$15,039,519 in 2004). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies.

The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other Government departments and organizations. These amounted to \$651,676 during the year (\$759,205 in 2004).

11. 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, 2005 are payable as follows:

	(thousands of dollars)
2005-2006	565,274
2006-2007	462,919
2007-2008	283,922
2008-2009	194,760
2009-2010 and subsequent years	98,762

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(thousands of dollars)
2005-2006	67
2006-2007	44
2007-2008	17
2008-2009	17
2009-2010 and subsequent years	21

Parks Canada Agency

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2005
WERE NOT AVAILABLE AT DATE OF PRINTING

Social Sciences and Humanities Research Council

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Social Sciences and Humanities Research Council for the year ended March 31, 2005 and all information contained in this report rests with the management of the Council.

These financial statements have been prepared by management in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

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 these financial statements.

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 the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled 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 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 accounting system and financial statements 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.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

GERMAIN TREMBLAY
Director of Finance
(Senior Full-Time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

May 27, 2005

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 financial position of the Social Sciences and Humanities Research Council as at March 31, 2005 and the statements of operations, net liabilities and cash flows for the year then ended. These financial statements are the responsibility of the Council'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 Council as at March 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Nancy Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 27, 2005

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

	2005	2004		2005	2004
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities (Note 6) . . .	2,899	3,428
Due from the Consolidated Revenue Fund	2,836	3,419	Employee vacation and		
Accounts receivable (Note 4)	982	553	compensatory benefits	779	760
Advances	5	4	Deferred revenue (Note 7)	467	464
Total financial assets	3,823	3,976	Employee severance		
Non-financial assets			benefits (Note 8)	2,121	1,741
Prepaid expenses	44	48	Total liabilities	6,266	6,393
Capital assets (Note 5)	2,059	1,500	NET LIABILITIES (Note 9)	(340)	(869)
Total non-financial assets	2,103	1,548			
	5,926	5,524		5,926	5,524

Contingencies (Note 12)

Commitments (Note 13)

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

Approved by the Council:

MARC RENAUD
President

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate

Social Sciences and Humanities Research Council—Continued

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

	2005	2004
Revenues		
Donations for research		40
Interest on overdue accounts receivable	1	3
Gain on sale of surplus capital assets		2
Total revenues	1	45
Expenses		
Grants and scholarships—		
Social Sciences and Humanities		
Research grants	85,548	77,459
Research training	66,810	48,678
Strategic	32,621	30,324
Canada Research Chairs	41,152	32,167
Initiative on New Economy	19,344	17,469
Research communication	7,031	6,097
Donations for research		40
	252,506	212,234
Grants — Indirect costs of research program (Note 14)	244,518	224,182
Operations (Note 10)		
Salaries and employee benefits	15,646	14,165
Professional and special services	3,708	3,884
Accommodations and rentals	2,169	1,915
Transportation and communications	1,856	1,297
Information	464	875
Amortization of capital assets	659	552
Utilities, materials and supplies	323	329
Repair and maintenance	279	303
Loss on disposals of capital assets	2	23
	25,106	23,343
Total expenses	522,130	459,759
Refunds of previous years' expenditures and other adjustments	(1,063)	(711)
Net cost of operations	521,066	459,003

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

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

	2005	2004
Net liabilities, beginning of year	(869)	(840)
Net cost of operations	(521,066)	(459,003)
Services provided without charge by other Government departments (Note 10)	2,969	2,557
Net cash provided by Government (Note 3c)	519,209	454,876
Change in due from the Consolidated Revenue Fund	(583)	1,541
Net liabilities, end of year	(340)	(869)

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)

	2005	2004
Operating activities		
Net cost of operations	521,066	459,003
Non-cash items included in net cost of operations:		
Bad debt expense	(34)	
Amortization of capital assets (Note 5)	(659)	(552)
Services provided without charge by other Government departments (Note 10)	(2,969)	(2,557)
Loss on disposals of capital assets	(2)	(23)
Variations in statement of financial position:		
Operating accounts receivable	463	133
Advances	1	(318)
Prepaid expenses	(4)	17
Operating accounts payable and accrued liabilities	529	(1,490)
Liability for employee vacation and compensatory benefits	(19)	(97)
Deferred revenues	(3)	(6)
Liability for employee severance benefits	(380)	(78)
Cash used in operating activities	517,989	454,032
Investing activities		
Acquisitions of capital assets	1,220	844
Cash used in investing activities	1,220	844
Net cash provided by Government	519,209	454,876

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

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS

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 scholarships in the social sciences and humanities.

The Council's funding programs provide support through grants, scholarships and fellowships for basic research (by individual researchers and research teams), targeted research (by multidisciplinary teams and research networks), advanced research training (at the doctoral and postdoctoral level) and research communication.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund

represents the amount of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government represents all cash disbursements, net of cash receipts, including transactions with departments of the federal Government. A corresponding amount is credited directly to the net liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Funds that have been received from external parties for specified purposes are disclosed as deferred revenue. Deferred revenue is recognized as operational revenue when the specified purpose has occurred.

(d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established, when the recipient has met the eligibility criteria, the commitment has been approved and the payment is due before the end of the fiscal year.

- Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. This benefit plan is not pre-funded and therefore has no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on termination of employment represent obligations of the Council that are normally funded through future years' appropriations.

- Vacation and compensatory benefits

Vacation and compensatory pay are expensed in the year that the entitlement occurs.

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—
Continued

• Contributions to the Public Service Pension Plan

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Council's contributions reflect the full cost as employer. Under present legislation, contributions made by the Council to the Plan are 2.14 times the employees' contributions on account of current service. The Council's contributions are expensed during the year in which the services are rendered and represent the total pension obligation of the Council. The Council is not currently required to make contributions with respect to any actuarial deficiencies of the Public Service Pension Plan.

• Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated fair value and a corresponding amount is credited directly to the net liabilities.

(e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(f) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

(g) Capital assets

Capital assets with an acquisition cost of \$2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

<u>Capital asset class</u>	<u>Amortization period</u>
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases	Lesser of their useful
Leasehold improvements	life or the term of the lease

(h) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The allowance for employee severance benefits and the estimated useful lives of capital assets are the most significant items where estimates are used. Actual results could differ from those estimated.

3. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded as cash provided by Government when used; any unused appropriation balances lapse. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. The differences are reconciled as follows:

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

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

	2005	2004
	(in thousands of dollars)	
Net cost of operations	521,066	459,003
Adjustments for items not affecting appropriations:		
Add:		
Gains on disposals of surplus		
Crown assets		2
Interest on overdue accounts receivable	1	3
Refunds of previous years' expenditures	1,063	711
Less:		
Amortization of capital assets	(659)	(552)
Vacation and compensatory pay liability	(19)	(97)
Services provided without charge by other Government departments and agencies	(2,969)	(2,557)
Severance benefits liability	(380)	(78)
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	1,220	845
Prepaid expenses	44	48
Other adjustments	43	170
Total Parliamentary appropriations used ...	<u>519,410</u>	<u>457,498</u>

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2005	2004
	(in thousands of dollars)	
Grants and scholarships		
Main estimates - Vote 105	486,167	209,947
Add:		
Supplementary estimates	29,971	241,741
Less:		
Frozen allotment	(14,000)	(13,000)
Grants and scholarships lapse	(5,112)	(2,311)
Grants and scholarships expenditures	<u>497,026</u>	<u>436,377</u>
Operating expenditures		
Main estimates - Vote 100	17,983	15,455
Add:		
Supplementary estimates, salary increments	4,284	4,384
Less:		
Operating lapse	(2,058)	(1,020)
Adjustment for retroactive pay liability		177
Operating expenditures	<u>20,209</u>	<u>18,996</u>
Statutory contributions to employee benefit plans	<u>2,175</u>	<u>2,125</u>
Total Parliamentary appropriations used ...	<u>519,410</u>	<u>457,498</u>

(c) Reconciliation of net cash provided by Government to Parliamentary appropriations used

	2005	2004
	(in thousands of dollars)	
Net cash provided		
by Government	519,209	454,876
Refunds of prior year's expenditures	1,063	711
Variation in accounts receivable	(429)	(177)
Variation in advances	(1)	318
Variation in accounts payable and accrued liabilities	(529)	1,490
Variation in deferred revenues	3	6
Other adjustments	94	274
Total Parliamentary appropriations used ...	<u>519,410</u>	<u>457,498</u>

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

4. Accounts receivable

	2005	2004
	(in thousands of dollars)	
Other Government departments	491	274
Outside parties	532	286
Allowance for doubtful accounts	(41)	(7)
Total accounts receivable	982	553

5. Capital assets

Capital asset class	2005			2004	
	Opening balance	Net additions for the year	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)				
Informatics	1,424	515	(1,193)	746	522
Software	648	64	(371)	341	411
Other equipment	128	81	(85)	124	30
Furniture	1,231	75	(862)	444	457
Leasehold improvements	193	361	(150)	404	80
Total	3,624	1,096	(2,661)	2,059	1,500

Amortization expense for the period ended March 31, 2005 is \$659,121 (\$552,216 in 2004).

6. Accounts payable and accrued liabilities

	2005	2004	2005	2004
	(in thousands of dollars)		(in thousands of dollars)	
Outside parties	2,012	2,176	Balance, beginning of year	60
Other Government departments	887	1,252	Interest received	6
Total accounts payable and accrued liabilities	2,899	3,428	Balance, end of year	66

7. Deferred revenue

Deferred revenue represents the balance, at year-end, of the specified purpose accounts which includes transactions related to the Queen's Fellowship Endowment Fund as well as earmarked funds received in the form of private donations and interest generated thereon. These funds must be used for the purposes for which they were received.

(a) Queen's Fellowship Endowment Fund

The Queen's Fellowship Endowment Fund consists of a \$250,000 endowment which has been deposited in the Consolidated Revenue Fund and is internally restricted for specific purposes in the net liabilities (see Note 9). The interest generated on the endowment is used to fund scholarships to graduate students in certain fields of Canadian studies. The balance below is included in the Consolidated Revenue Fund in the name of the Council and appears as Due from the Consolidated Revenue Fund on the Statement of Financial Position. Details of the transactions related to the endowment are as follows:

(b) Restricted gifts, donations and bequests

Deferred revenue also includes transactions for the receipt, interest generated thereon and disbursements related to private restricted gifts, donations and bequests received for the specified purpose of special projects in the field of social sciences and humanities research activities. The balance below is included in the Consolidated Revenue Fund in the name of the Council and appears as Due from the Consolidated Revenue Fund in the Statement of Financial Position. Details of the operations related to the restricted gifts, donations and bequests are as follows:

	2005	2004
	(in thousands of dollars)	
Balance, beginning of year	404	406
Restricted donations received	2	2
Interest received	5	6
Fellowships paid	(10)	(10)
Balance, end of year	401	404

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

8. Employee future benefits

Employees of the Council are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

(a) Pension benefits

The Council and all eligible employees contribute to the Public Service Pension Plan. This pension plan provides benefits based on years of service and average earnings at retirement. The benefits are fully indexed to the increase in the Consumer Price Index. The Council's contributions to the Public Service Pension Plan during the year amounted to \$1,594,101 (\$1,359,465 in 2004).

(b) Severance benefits

The Council provides severance benefits to its employees based on years of service and final salary. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the allowance for employee severance benefits. Information about the plan, measured as at the balance sheet date, is as follows:

	2005	2004
	(in thousands of dollars)	
Liability for employee severance benefits, beginning of year	1,741	1,663
Cost for the year	544	226
Benefits paid during the year	(164)	(148)
Liability for employee severance benefits, end of year	<u>2,121</u>	<u>1,741</u>

9. Net liabilities

The Government of Canada includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. The Queen's Fellowship Endowment Fund is a consolidated specified purpose account which consists of an endowment of \$250,000. The transactions generated from the endowment are included in deferred revenue (see Note 7a). The endowment itself does not represent a liability to third parties but is internally restricted for specified purposes. The details of the net liabilities are as follows:

	2005	2004
	(in thousands of dollars)	
Consolidated specified purpose account balance—endowment fund	250	250
Net liabilities excluding endowment fund	(590)	(1,119)
Net liabilities	<u>(340)</u>	<u>(869)</u>

10. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council 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 Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2005	2004
	(in thousands of dollars)	
Accommodations provided by Public Works and Government Services Canada	2,000	1,659
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	888	814
Other services provided without charge	81	84
Total services provided without charge	<u>2,969</u>	<u>2,557</u>

11. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

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 \$153,554,687 (\$116,149,245 in 2004). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies.

The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other Government departments and organizations. These amounted to \$358,079 during the year (\$404,923 in 2004).

12. Contingencies

In the normal course of its operations, the Council becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the amount can be made, this estimated amount is recorded in the financial statements. 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 could amount to

Social Sciences and Humanities Research Council—Concluded

NOTES TO THE FINANCIAL STATEMENTS—
Concluded

approximately \$1.9 million. The Council cannot assess the outcome of this complaint on its operations. The effect, if any, of the ultimate resolution of this matter will be accounted for in the year when known.

13. 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, 2005 are payable as follows:

(in thousands of dollars)

2005-2006	252,201
2006-2007	174,329
2007-2008	98,562
2008-2009	37,229
2009-2010 and subsequent years	18,944

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

(in thousands of dollars)

2005-2006	17
2006-2007	11
2007-2008	6
2008-2009	6
2009-2010	6

14. Indirect costs of research program

In 2003-2004, the Council was mandated to administer a program for indirect costs of research on behalf of the federal granting agencies (Canadian Institutes of Health Research, Natural Sciences and Engineering Research Council, and the Social Sciences and Humanities Research Council). The program awards annual grants to Canadian community colleges, universities and their affiliated research hospitals and institutions, whose researchers receive funding from at least one of the three federal granting agencies. The purpose of the grants is to defray a portion of the indirect costs associated with federal investments in academic research.

SECTION 3

2004-2005

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

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Debts, obligations and claims written off or forgiven	3.8
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Remissions of taxes, fees, penalties and other debts

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

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

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Canada Customs and Revenue Agency—	
Department	1,179,779,897
Citizenship and Immigration—	
Department	186,137
Justice—	
Department	4,386,523
Natural Resources—	
Northern Pipeline Agency	648,215
Solicitor General (Public Safety and Emergency Preparedness)—	
Canada Border Services Agency	200,759,560
Canadian Firearms Centre	983
CUSTOMS TARIFF (SECTION 115)—	
Solicitor General (Public Safety and Emergency Preparedness)—	
Canada Border Services Agency	231,488,836
Total	1,617,250,151

* 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
	\$		\$
PURSUANT TO SECTION 23 OF THE FAA			
CANADA CUSTOMS AND REVENUE AGENCY			
Department			
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.	172	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.	245,524
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , in respect of certain royalty provisions for Syncrude.	24,776,261	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.	129,887
PC 1989-740 dated April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988.	37,774	PC 1994-799 dated 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.	519
PC 1990-2848, 21 December 1990, Joint Canada-United States Government Projects Remission Order, provides for a remission of excise taxes, excise duties and the GST on goods imported into Canada, goods or services purchased in Canada, and supplies of goods, real property or services made to the Government of the United States or its authorized agent or a Government of Canada department or Crown corporation acting on behalf of the Government of the United States.	1,168,881	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).	827,124
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the Government.	1,128,307,157	PC 1998-396 dated March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994 extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years.	1,188
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.	4,237,708	PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services rendered through, the operation of a mechanical coin-operated device designed to accept only a single coin of 25 cents or less, for periods before April 24, 1996.	4,655,455
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.	11,220,273	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	
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST paid or payable in respect of concentrated uranium supplies 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.	298,421		

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
binding agreements specific to each band.....	11,690	PC 2004-1288, November 1, 2004, certain Hidden Valley Golf Resort Association Members Remission Order, grants a remission of GST to certain cottage owners at the Hidden Valley Golf Resort in the province of Alberta who paid the tax in error in respect of annual maintenance fees throughout the period October 1, 1992 to January 31, 1999.....	119,138
PC 2001-429 dated March 22, 2001, remission of Income tax payable and all relevant interests and penalties, payable by certain taxpayers of the Newfoundland Public Service Employees for the 1991 to the 1999 taxation years.....	6,214	PC 2004-1289, November 1, 2004, Nelson Consulting Services Limited Remission Order, grants a remission of HST collectible by the company, plus related penalties and interest, in respect of the supply of computer courses during the period June 1, 1997 to August 31, 1999.....	40,059
PC 2003-0910 dated June 12, 2003 remission order which provides relief from federal income tax to Indians and Indian Bands on the campus of the Saskatchewan Indian Federated College.....	164,068	PC 2004-1336 dated November 16, 2004, remission of Income tax and all relevant interest and penalties payable by Ms. Hall for the 2001 taxation year.....	4,649
PC 2003-0912 dated June 12, 2003, remission of Income tax payable and all relevant interests and penalties, payable by certain taxpayers of the Memorial University of Newfoundland and Labrador for the 1988 to the 2001 taxation years.....	8,298	PC 2004-1450 dated November 29, 2004, remission of debt to Ms. Kabundi-Leonie with respect to Canada child tax benefit payments received in excess.....	9,439
PC 2003-989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order, 2003, provides relief from federal income tax and GST paid or payable by Indians or Indian bands at Camp Ipperwash.....	1,323,100	PC 2005-60, February 1, 2005, Kyle Blaney Remission Order, grants a remission of GST collectible by Mr. Blaney on the sale of Standardbred horses during the period October 1, 2001 to March 31, 2002.....	5,022
PC 2003-990, June 18, 2003, Labrador Innu Settlements Remission Order, 2003, grants a remission of federal income tax and the federal portion of the Harmonized Sales Tax (HST) paid or payable by the Sheshatshiu and Mushuau Innu First Nations and their members on the Sheshatshiu and Natuashish Settlements.....	2,093,313	Total.....	1,179,779,897
PC 2003-1620, October 23, 2003, Coin-operated Devices (Streamlined Accounting Users) Remission Order, grants a remission of GST on goods dispensed from, or services rendered through, the operation of a mechanical coin-operated device designed to accept only a single coin of 25 cents or less, for periods before April 24, 1996, to persons who had elected to use streamlined accounting.....	27,868	CITIZENSHIP AND IMMIGRATION Department	
PC 2004-124 dated February 24, 2004, remission of Income tax and all relevant interest and penalties payable by Ms. Valois for the 2000 taxation year.....	149	PC 2002-997, June 11, 2002, granted remission of the fee of \$975 set out in column III of item 19 of the schedule to the <i>Immigration Act Fees Regulations</i> , to the person who paid it if the fee is paid in respect of a person before they become a permanent resident under the <i>Immigration and Refugee Protection Act</i> and the person, at the time they made an application for landing under the former Regulations, was:	
PC 2004-264 dated March 23, 2004, remission of Income tax and all relevant interest and penalties payable by Mr. Potter for the 2001 taxation year.....	2,939	a) a member of the family class and 19 years of age or older and, on the day on which this section comes into force, is a foreign national referred to in paragraph 117(1)(b) or (e) of these Regulations; or	
PC 2004-265 dated March 23, 2004, remission of Income tax and all relevant interests and penalties payable by Mr. and Mrs. Smedley for the 1994 taxation year.....	32,623	b) an accompanying dependant of an immigrant, within the meaning of subsection 2(1) of the former regulations, 19 years of age or older and not a spouse of the principal applicant. The Minister thereupon refunds the paid fee to the person who paid it.....	174,102
PC 2004-1287, November 1, 2004, Bergen Springs Estates Ltd. Remission Order, grants a remission of GST in respect of the sale of lots to individuals during the period beginning on January 1, 1992 and ending on June 30, 1994.....	24,984	PC 2002-997, June 11, 2002, granted remission of the fee of \$75 set out in column III of item 3 of the schedule to the <i>Immigration Act Fees Regulations</i> , for a returning resident permit if, before the day on which this section comes into force, no decision has been made on the application	

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
for the permit or the application has been refused and the refusal has not been communicated to the applicant. If the fee is remitted, it shall be repaid by the Minister to the person who paid it.	12,035	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.	299,717
Total	186,137	PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples for negligible value.	822,150
JUSTICE		PC 1978-3762, December 14, 1978, partial remission of Customs duties and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services.	80,582
Department		PC 1979-395, February 15, 1979, remission of Customs duties and Excise taxes in respect of non-commercial importations with warranty adjustments.	1,033
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 time, is hereby remitted.	4,386,523	PC 1980-2751, October 16, 1980, remission of Customs duties and a portion of the sales tax in respect of front end wheel loaders and parts.	1,104
NATURAL RESOURCES		PC 1982-993, April 1, 1982, remission of Customs duties and GST on goods imported in connection with the CF-18 Hornet Aircraft.	8,832
Northern Pipeline Agency		PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad.	29,107,827
PC 2004-1104, September 30, 2004, remission of cost recovery charged to Foothills Pipe Lines Ltd and any related interest, paid or payable in respect of both the invoice issued on September 30, 2004 and December 31, 2004.	648,215	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.	169,217,530
SOLICITOR GENERAL		PC 1984-867, March 15, 1984, remission of GST and excise tax on goods imported for meetings in Canada of foreign organizations.	427,920
(PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)		PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media.	306
Canada Border Services Agency		PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for a remission of customs duties, excise duties, the goods and services tax (GST), the harmonized sales	
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.	172		
PC 1970-1913, October 21, 1970, remission of Customs duties and GST on articles and materials for use in contracts under defense production and development sharing arrangements between the Government of Canada and the Government of the United States of America.	2,647		
PC 1973-2529, August 21, 1973, remission of GST and Excise taxes on goods for use in cases of emergency.	1,244		
PC 1974-2522, November 19, 1974, remission of GST and Excise tax on certain kinds of advertising material.	29,308		
PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape.	28,150		

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
tax (HST), and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel.	29,459	PC 2000-1027 June 21, 2000. Enactment of the firearms fees remission order - which provides for the reimbursement of \$35 to anyone who paid the full price for a "possession-only" firearms licence between December 1, 1999 and June 9, 2000.	295
PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail.	165	Total	983
PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services.....	148,142	PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF	
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.	224,689	Canada Border Services Agency	
PC 1988-1203, June 17, 1988, remission of Customs and GST on pasta.....	323	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.	11,220,273
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.....	286,088	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.	298,421
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.	38,361	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 members of staff or their families who are citizens or permanent residents.....	245,524
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.	3,763	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.....	129,887
PC 1992-2415, November 26, 1992, remission of Customs duties and GST on defense supplies.	47	PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions.	21,450
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.....	1	PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.	230,255
Total	200,759,560		
Canadian Firearms Centre			
PC 2001-1605, September 6, 2001, enactment of the Firearms Fees Remission Order (registration certificate), which provides for the refunding of registration fees paid by those who applied to register their firearms before they received their personalized registration application from the Registrar of Firearms.	688		

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
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.....	20,408,960	PC 1997-2058, December 29, 1997, remission of Customs duties and GST on outerwear fabrics to a manufacturer of outerwear fabrics during the period January 1, 1998 to December 31, 2004.....	132,933
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.....	180,128,177	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.	198,764
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.	425,536	PC 2001-2283, December 13, 2001, remission of Customs duties for certain Canadian fashion designers of men's and women's apparel.....	695,685
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.	3,279,383	PC 2003-415, March 27, 2003, remission of Customs duties pursuant to the Costa Rica Tariff on aggregate quantities of goods.	97,552
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.	13,976,036	Total	<u>231,488,836</u>

Debts, obligations and claims written off or forgiven

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

- (i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a), (b) and (c)—
- (a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment-related allowances that would not result in a charge to an appropriation.
 - (b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (e.g. NSF cheques) imposed under section 155.1 of the FAA.
 - (c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.
- (ii) Treasury Board approval— Section 25(1) of the FAA, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation.
- (iii) Governor in Council and Parliamentary authority—
- (a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.
 - (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Financial Position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.
 - (c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Financial Position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

<u>Code</u>	
A	Write-off
B	Forgiveness
C	Remission
D	Waivers

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department	A/C	426	2,692,512			1	7,829,090		427	10,521,602
Canadian Food Inspection Agency	A	442	337,602						442	337,602
Canadian Grain Commission— Revolving Fund	A	5	29,667						5	29,667
ATLANTIC CANADA OPPORTUNITIES AGENCY										
	A	90	15,216,620						90	15,216,620
CANADA CUSTOMS AND REVENUE AGENCY										
	A	277,607	2,084,462,803						277,607	2,084,462,803
CANADIAN HERITAGE										
Department	A	19	67,964						19	67,964
Canadian Radio-television and Telecommunications Commission	A/D	17	15,796						17	15,796
Public Service Commission	A	1	600						1	600
CITIZENSHIP AND IMMIGRATION										
Department	A/C	68	19,116			*	339	186,137	407	205,253
Immigration loans	A					2b	2,546	913,740	2,546	913,740
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC										
	A	26	3,474,866						26	3,474,866
ENVIRONMENT										
Department	A/D	854	39,605						854	39,605
Parks Canada Agency	A	104	19,069						104	19,069
FISHERIES AND OCEANS										
	A/D	123	250,286						123	250,286
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)										
Department	A/D	56	91,809						56	91,809
Canadian International Development Agency	A	14	1,293,644						14	1,293,644
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (INTERNATIONAL TRADE)										
Department	A	47	861,156						47	861,156
HEALTH										
Department	A	31	39,297						31	39,297
HUMAN RESOURCES AND SKILLS DEVELOPMENT⁽²⁾										
Department	A	24,083	184,427,872						24,083	184,427,872
HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)⁽²⁾										
Department	A	1	6,688						1	6,688

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department—										
Farm Credit Canada										
Guarantee Loans Program	A	1	326,006						1	326,006
Indian Economic Development Guarantee Loans Program	A/B	6	485,704						6	485,704
On-Reserve Housing Guarantee Loans Program	B	4	174,844						4	174,844
Yukon Energy Corporation	A					6b	1	17,489,185	1	17,489,185
INDUSTRY										
Department	A	131	13,503,186						131	13,503,186
National Research Council of Canada	A	115	973,805						115	973,805
JUSTICE										
Department	C					*	53,155	4,386,523	53,155	4,386,523
Courts Administration										
Service	A	1	188						1	188
Supreme Court of Canada	A	11	337						11	337
NATIONAL DEFENCE										
Department	A	801	1,656,727						801	1,656,727
NATURAL RESOURCES										
Department	D	626	1,293						626	1,293
Geomatics Canada Revolving Fund	D	71	145						71	145
Northern Pipeline Agency	C					*	1	648,215	1	648,215
PRIVY COUNCIL										
Chief Electoral Officer	A	1	93						1	93
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department	A	47	353,183						47	353,183
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)										
Canadian Firearms Centre	C					*	60	983	60	983
Canadian Security Intelligence Service	D	8	7						8	7
Correctional Service	A	189	4,708						189	4,708
CORCAN Revolving Fund	A	11	222,397						11	222,397
Parolee loans ⁽³⁾	B	89	3,374						89	3,374
Royal Canadian Mounted Police	A/D	22	8,468						22	8,468
TRANSPORT										
Department	A	151	333,901						151	333,901
VETERANS AFFAIRS										
Department	A	281	62,758						281	62,758
WESTERN ECONOMIC DIVERSIFICATION										
Department	A	17	8,111,124						17	8,111,124
		306,597	2,319,569,220				56,103	31,453,873	362,700	2,351,023,093

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
BANKRUPTCY AND INSOLVENCY ACT—										
ATLANTIC CANADA OPPORTUNITIES AGENCY										
	A	2	20,772						2	20,772
CANADA CUSTOMS AND REVENUE AGENCY										
	A	57,373	532,941,367						57,373	532,941,367
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC										
	A	40	3,325,494						40	3,325,494
FISHERIES AND OCEANS										
	A	1	1,051						1	1,051
TRANSPORT										
Department	A	22	24,592						22	24,592
		57,438	536,313,276						57,438	536,313,276
CANADA SMALL BUSINESS FINANCING ACT—										
INDUSTRY										
Department	A	2,445	138,575,940						2,445	138,575,940
CANADA STUDENT FINANCIAL ASSISTANCE ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department	B	463,557	30,348,530						463,557	30,348,530
DEPARTMENT OF VETERANS AFFAIRS ACT—										
VETERANS AFFAIRS	B	1	1,161						1	1,161
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department	A/B	81,421	46,890,876						81,421	46,890,876
EXCISE TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY⁽⁴⁾										
	B	5,043	22,742,646						5,043	22,742,646
INCOME TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY⁽⁴⁾										
	B/D	1,077,325	1,062,250,840						1,077,325	1,062,250,840
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)										
Department	A/B	2,637	4,374,709						2,637	4,374,709
PARLIAMENT OF CANADA ACT—										
PARLIAMENT										
House of Commons	A	6	3,631						6	3,631

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

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
PENSION ACT—										
VETERANS AFFAIRS	B	69	333,180						69	333,180
SMALL BUSINESS LOANS ACT—										
INDUSTRY										
Department	A	1,797	90,154,961						1,797	90,154,961
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	428	78,229						428	78,229
		<u>1,998,764</u>	<u>4,251,637,199</u>						<u>56,103</u>	<u>31,453,873</u>
									<u>2,054,867</u>	<u>4,283,091,072</u>
SUMMARY—										
Write-offs	A	446,734	3,130,791,168			2,547	18,402,925	449,281	3,149,194,093	
Forgiveness	B	508,532	142,536,320					508,532	142,536,320	
Remissions	C					53,556	13,050,948	53,556	13,050,948	
Waivers	D	1,043,498	978,309,711					1,043,498	978,309,711	
		<u>1,998,764</u>	<u>4,251,637,199</u>			<u>56,103</u>	<u>31,453,873</u>	<u>2,054,867</u>	<u>4,283,091,072</u>	

* Order in Council remissions of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

(1) See introduction above.

(2) Formerly part of the Department of Human Resources Development.

(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.

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

Accountable advances

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

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2005		Advances settled in April 2005		Advances outstanding as at April 30, 2005	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD						
Department	106	106,507			106	106,507
Canadian Dairy Commission	1	400			1	400
Canadian Food Inspection Agency	449	159,651	23	77,210	426	82,441
Canadian Grain Commission	23	4,625			23	4,625
	579	271,183	23	77,210	556	193,973
ATLANTIC CANADA OPPORTUNITIES AGENCY						
Department	2	1,900	2	1,900		
CANADA CUSTOMS AND REVENUE AGENCY						
Department	2,774	2,025,049	1,185	604,161	1,589	1,420,888
CANADIAN HERITAGE						
Department	123	166,238	55	132,418	68	33,820
Canadian Radio-television and Telecommunications Commission	3	1,500	3	1,500		
Library and Archives Canada	42	11,125			42	11,125
National Film Board	95	50,371	13	8,350	82	42,021
Public Service Commission	14	11,022	13	9,522	1	1,500
Public Service Staff Relations Board	2	1,000			2	1,000
Status of Women—Office of the Co-ordinator	12	11,564	12	11,564		
	291	252,820	96	163,354	195	89,466
CITIZENSHIP AND IMMIGRATION						
Department	237	405,500	235	400,704	2	4,796
Immigration and Refugee Board of Canada	30	22,458	30	22,458		
	267	427,958	265	423,162	2	4,796
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC.....						
	36	10,300			36	10,300
ENVIRONMENT						
Department	225	181,177	22	42,604	203	138,573
Canadian Environmental Assessment Agency	5	2,400			5	2,400
Parks Canada Agency	238	169,784	12	14,102	226	155,682
	468	353,361	34	56,706	434	296,655
FINANCE						
Department	6	8,999	5	8,880	1	119
Auditor General	84	117,611	84	117,611		
Canadian International Trade Tribunal	1	300	1	300		
Financial Consumer Agency of Canada	3	806			3	806
Financial Transactions and Reports Analysis Centre of Canada	6	5,750			6	5,750
Office of the Superintendent of Financial Institutions	14	20,231	1	390	13	19,841
	114	153,697	91	127,181	23	26,516
FISHERIES AND OCEANS						
Department	401	280,112	239	174,887	162	105,225

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 2005		Advances settled in April 2005		Advances outstanding as at April 30, 2005	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)						
Department	286	993,452	151	525,052	135	468,400
Canadian International Development Agency	194	462,176	194	462,176		
	480	1,455,628	345	987,228	135	468,400
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (INTERNATIONAL TRADE)						
Department	2	1,205			2	1,205
NAFTA Secretariat, Canadian Section	1	750			1	750
	3	1,955			3	1,955
GOVERNOR GENERAL	3	10,500			3	10,500
HEALTH						
Department	299	100,750	4	1,113	295	99,637
Canadian Institutes of Health Research	39	170,647	39	170,647		
Patented Medicine Prices Review Board	1	500			1	500
	339	271,897	43	171,760	296	100,137
HUMAN RESOURCES AND SKILLS DEVELOPMENT						
Department	647	302,288	633	291,407	14	10,881
Canada Industrial Relations Board	16	6,900			16	6,900
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	664	309,988	634	292,207	30	17,781
HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)	261	137,859	257	135,723	4	2,136
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	74	99,702	64	84,288	10	15,414
INDUSTRY						
Department	285	162,194	271	151,366	14	10,828
Canadian Space Agency	54	80,894	40	42,799	14	38,095
Competition Tribunal	1	500	1	500		
National Research Council of Canada	56	64,615			56	64,615
Natural Sciences and Engineering Research Council	3	5,250			3	5,250
Social Sciences and Humanities Research Council	2	2,100			2	2,100
Statistics Canada	31	20,931	7	7,077	24	13,854
	432	336,484	319	201,742	113	134,742
JUSTICE						
Department	92	64,864	8	17,639	84	47,225
Canadian Human Rights Commission	9	3,200	9	3,200		
Canadian Human Rights Tribunal	2	1,000	2	1,000		
Commissioner for Federal Judicial Affairs	34	1,108,649	13	195,471	21	913,178
Courts Administration Service	56	11,104	56	11,104		
Law Commission of Canada	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada	6	2,950			6	2,950
Supreme Court of Canada	7	9,904	2	2,124	5	7,780
	207	1,202,671	91	231,538	116	971,133
NATIONAL DEFENCE						
Department	10,818	21,129,620	4,650	7,223,776	6,168	13,905,844
Military Police Complaints Commission	1	500	1	500		
	10,819	21,130,120	4,651	7,224,276	6,168	13,905,844

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2005		Advances settled in April 2005		Advances outstanding as at April 30, 2005	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
NATURAL RESOURCES						
Department	327	375,820	242	281,000	85	94,820
Canadian Nuclear Safety Commission	10	7,255	10	7,255		
National Energy Board	2	585	2	585		
	339	383,660	254	288,840	85	94,820
OFFICE OF INFRASTRUCTURE OF CANADA	7	7,250			7	7,250
PARLIAMENT						
The Senate	18	10,950	18	10,950		
House of Commons	126	233,415	126	233,415		
Library of Parliament	7	2,300			7	2,300
	151	246,665	144	244,365	7	2,300
PRIVY COUNCIL						
Department	142	116,233	77	92,661	65	23,572
Canadian Transportation Accident Investigation and Safety Board	14	7,750			14	7,750
Chief Electoral Officer	7	1,600			7	1,600
Commissioner of Official Languages	13	3,275			13	3,275
	176	128,858	77	92,661	99	36,197
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	309	1,282,109	288	1,139,662	21	142,447
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)						
Department	46	14,350			46	14,350
Canada Border Services Agency	1,226	1,010,923	385	107,299	841	903,624
Canadian Firearms Centre	8	3,500			8	3,500
Canadian Security Intelligence Service	1	2,000,000	1	2,000,000		
Correctional Service	237	335,469	217	318,681	20	16,788
National Parole Board	9	4,945	2	1,259	7	3,686
Office of Indian Residential Schools Resolution of Canada	2	1,785			2	1,785
Royal Canadian Mounted Police	1,655	10,332,718	728	7,815,493	927	2,517,225
	3,184	13,703,690	1,333	10,242,732	1,851	3,460,958
TRANSPORT						
Department	182	197,201	38	97,779	144	99,422
Canadian Transportation Agency	16	18,208	15	17,600	1	608
Transportation Appeal Tribunal of Canada	4	3,900			4	3,900
	202	219,309	53	115,379	149	103,930
TREASURY BOARD						
Canada School of Public Service	6	21,056			6	21,056
VETERANS AFFAIRS						
Department	115	74,681	112	73,981	3	700
WESTERN ECONOMIC DIVERSIFICATION						
	10	4,800	10	4,800		
Total	22,713	44,805,262	10,610	23,159,743	12,103	21,645,519

Losses of public money and property

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

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 2004-2005

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
CANADA CUSTOMS AND REVENUE AGENCY					
Department					
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)					
Income tax	510	7,922,895	3,128,472		4,794,423
Goods & services tax/harmonized sales tax	109	4,581,548	867,732	712,245	3,001,571
Other administered losses	3	16,695		16,695	
	622	12,521,138	3,996,204	728,940	7,795,994
Cases before the courts (CCRA's estimate of the amount of tax evaded or fraudulently obtained)					
Income tax	487	66,858,311		(1)	(1)
Goods & services tax/harmonized sales tax	344	91,308,270		(1)	(1)
Other administered losses	20	3,254,207		(1)	(1)
	851	161,420,788			
	1,473	173,941,926	3,996,204	728,940	7,795,994
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)					
Canada Border Services Agency					
Loss of revenues due to <i>Customs Act</i> infraction—					
Misrepresentation	10	166,778		166,778	
Misdescription	2	351,369		351,369	
Non report/Smuggling	56	227,488		227,488	
Other <i>Customs Act</i>	3	2,800		2,800	
Incorrect marking	1	50,000		50,000	
	72	798,435		798,435	
	1,545	174,740,361	3,996,204	1,527,375	7,795,994

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

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2004-2005

Brief description of loss	Charged to 2004-2005 Vote	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department					
Fraudulent use of credit card	1	3,176	100		3,076
Fraudulent use of timesheet	1	16,556			16,556
Canadian Food Inspection Agency					
Theft of a change fund advance in Ottawa	1	100		100	
Theft of a change fund advance in London	1	80		80	
Net receipt shortages	1	143		143	
ATLANTIC CANADA OPPORTUNITIES AGENCY					
Department					
Theft of a cheque payable to an employee which was cashed		178		178	
CANADA CUSTOMS AND REVENUE AGENCY					
Department					
Personal use of taxi vouchers	1	1,198			1,198
Unauthorized use of the telephone	1	58			58
Fraudulent travel claims (2 cases)	1	14,495	4,995	9,500	
Fraudulent claims for payment (invoices)	1	2,385			2,385
Fraudulent claims for payment (GST rebate)	1	40,000			40,000
Theft of taxpayer remittance by employee	1	1,246		1,246	
Theft from petty cash (2 cases)	1	147			147
Net cashier shortages (shortages of \$1,951, overages of \$1,913)	1	38		38	
CANADIAN HERITAGE					
Department					
Fraudulent claims for payment (invoices)	1	176,146	176,146		
Fraudulent use of departmental credit card	1	252		252	
Library and Archives of Canada					
Net cashier shortages (gross shortages of \$1,393, gross overages of \$891)	46a	502		502	
CITIZENSHIP AND IMMIGRATION					
Department					
Cashier shortage—Canada		268		268	
Cashier shortage—Overseas		1,431		1,431	
Counterfeit bills		40		40	
Immigration and Refugee Board of Canada					
Loss of petty cash	10	107		107	
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC					
False or fraudulent claims for grants and contributions	65	1,646,405		1,646,405	
ENVIRONMENT					
Department					
Theft of petty cash	1	346		346	
Fraudulent travel claims		4,993	4,993		
Unauthorized or fraudulent use of Bank of Montreal credit cards	1	175	175		
Theft of envelope with money	1	8			8
Cash withdrawal on stolen Amex travel card	1	511		511	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2004-2005 — *Continued*

Brief description of loss	Charged to 2004-2005 Vote	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Parks Canada Agency					
Break-in of three park use machines		1,075		1,075	
Theft of cash float		400		400	
Theft of cash (2 cases)		300		300	
Theft of petty cash		270		270	
FINANCE					
Department					
Stolen ATIP Request Fee		100		100	
FISHERIES AND OCEANS					
Theft of petty cash during break-in in Snootli Creek Hatchery	1	201		201	
Theft of petty cash	1	200		200	
Fraudulent travel claims		6,790			6,790
Fraudulent use of credit card (2 cases)	1	1,397			1,397
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)					
Department					
Theft of Mission Funds (2 cases)		1,480	80		1,400
Theft of petty cash fund (2 cases)		2,030	800	1,230	
Loss of consular revenues (3 cases)		408			408
Fraudulent claims for grants and contributions (1 case)		109,767			109,767
Counterfeit currency at Missions (26 cases)		225		225	
Canadian International Development Agency					
False overtime claims (178 cases)	15	67,136		67,136	
Unauthorized use of credit cards	15	4,555		4,555	
Personal use of taxi vouchers	15	1,740		1,740	
Personal use of cellular phones	15	220		220	
Unjustified issuance of service contract (1 case)	15	6,000		6,000	
False or fraudulent claims for grants and contributions	20	398,634		398,634	
Fraudulent claims for payment by suppliers and contractors	20	563,755		563,755	
HEALTH					
Department					
Loss of taxi chits (1 case)	1	1,000		1,000	
HUMAN RESOURCES AND SKILLS DEVELOPMENT					
Department					
Fraudulent claims for benefits: Employment insurance benefits	(S)	68,476,029	16,633,684	1,607,422	50,234,923
Losses of public money:					
Canada student loans, fraudulent usage of a social insurance number	(S)	86,123			86,123
Fraudulent employment insurance benefit payments	(S)	51,705			51,705
Fraud—Mismanagement of contribution funds received by an organization	5	47,988			47,988
Cashier shortage	1	10		10	
Counterfeit bills (7 cases)	1	100		100	
Deposit shortage	1	10		10	
Loss of receipts (11 cases)	1	568		568	
Loss of employment insurance revenues	1	220	20	200	
Theft of change fund	1	50		50	
Theft of petty cash	1	104		104	
Theft of receipts (2 cases)	1	24		24	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2004-2005 — *Continued*

Brief description of loss	Charged to 2004-2005 Vote	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Canada Industrial Relations Board					
Fraudulent use of lost taxi voucher	10	112		112	
HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)					
Department					
Fraudulent claims for benefits:					
Old Age Security	(S)	1,013,070			1,013,070
Canada Pension Plan	(S)	709,351			709,351
Losses of public money:					
Cashier shortage	1	20		20	
Fraudulent direct deposit	(S)	44,293	1,895		42,398
False or fraudulent travel (fraudulent endorsement of traveller's cheques)	1	500		500	
Theft of petty cash	1	59		59	
Unrecoverable accountable advance	1	200		200	
Unrecoverable standing advance	1	500		500	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Loss of treaty monies	1	40		40	
INDUSTRY					
Department					
Loss of petty cash (2 cases)	1	140		140	
Theft of cash	1	1,000		1,000	
Loss of money resulting from submission of fraudulent timesheets	1	3,200	3,200		
Copyright Board					
Loss of money due to theft while employee was on travel status		500		500	
JUSTICE					
Department					
Loss of petty cash	1	440		440	
Fraudulent claims for payment	1	15,933	1,600		14,333
NATIONAL DEFENCE					
Department					
Discrepancy in a standing advance					
TFK OP Athena		89	89		
Discrepancy in a standing advance					
CFSU (E) Selfkant		43	43		
Discrepancy in a standing advance					
CFB ASU Edmonton		14	14		
Discrepancy in a standing advance					
CDN TFB Banja Luka		129	129		
Discrepancy in a standing advance					
CFRC Vancouver	1	121		121	
Cashier shortages	1	1,388		1,388	
Misappropriation of funds from cash					
CFB ASU Edmonton		3,564			3,564
Theft of funds held by cashier					
CFSU Ottawa		430			430
Theft of funds held by cashier					
17 Wing Winnipeg		560			560
Theft of funds held by cashier					
ASU London		655			655

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2004-2005 — *Concluded*

Brief description of loss	Charged to 2004-2005 Vote	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
NATURAL RESOURCES					
Department					
Theft of receipts from bookstore	1	1,022		1,022	
PRIVY COUNCIL					
Chief Electoral Officer					
Misappropriation of petty cash	1	268		268	
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Fraudulent endorsements of payment instruments (cheques cashed after death of payee) (5 cases)		403,325	163,649	239,676	
Loss of money due to an illegal act		3,452,066		3,452,066	
Sponsorship contracts		2,000,000 ⁽¹⁾			2,000,000
Receiver General—Cheque Redemption Control Directorate					
Employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (6392 cases)		2,992,050	2,936,839	55,211	
Irregular endorsements (273 cases)		239,591	235,804	3,787	
Not endorsed (1882 cases)		958,540	932,804	25,736	
Misdirected direct deposit		1,485,110	1,127,578	357,532	
Others (443 cases)		687,072	534,399	152,673	
Ministerial bank accounts—					
Forged endorsements (1 case)		459	459		
Others (2 cases)		160	160		
Foreign accounts—					
Forged endorsements (1 case)		1,000	1,000		
Others (1 case)		209	209		
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)					
Canada Border Services Agency					
Loss of cashier float	10	600		600	
Theft of travellers cheques	10	1,900			1,900
Theft of bank deposit	10	4,992		4,992	
Theft of petty cash	10	223		223	
Correctional Service					
Loss of receipts (2 cases)		142	81	61	
Alteration of payment instruments (1 case)		523		523	
Loss of petty cash (1 case)		420		420	
Inmate fraud (1 case)		6,000	6,000		
TRANSPORT					
Department					
Receipt of counterfeit currency	1	10		10	
TREASURY BOARD					
Secretariat					
Stolen travel advance		853	853		
VETERANS AFFAIRS					
Department					
Fraudulent claims for treatment and training allowance	10	10,618			10,618
Cheques cashed following death of payee (2 cases)	10	30,108	131		29,977
Counterfeit bill in bank deposit	1	20		20	
		85,815,230	22,767,929	8,616,516	54,430,785

(S) Statutory authority.

⁽¹⁾ The amount of reported loss is the confirmed loss to date. It is still preliminary to estimate a total amount of loss to the Government.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2004-2005

Brief description of loss	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Theft of laptop (3 cases)	8,590		8,590	
Theft of BlackBerry	250		250	
Theft of digital camera (2 cases)	2,295		2,295	
Theft of chainsaw	300		300	
Theft of construction tool	6,776		6,776	
Theft of drill	400		400	
Theft of GPS	552		552	
Theft of pocket PC	808		808	
Theft of trolley and hoist	2,500		2,500	
Damage to fences (3 cases)	2,200		2,200	
Vandalism on property (2 cases)	970		970	
Canadian Food Inspection Agency				
Theft of a projector	5,067		5,067	
Theft of desktop computers	33,000		33,000	
Theft of laptop computers	31,744		31,744	
Theft of a camera	380		380	
Theft of a printer	400		400	
Theft of a suitcase	100		100	
Theft of a truck	19,608		19,608	
Vandalism to Government vehicles	52,633	180	52,253	200
CANADA CUSTOMS AND REVENUE AGENCY				
Department				
Loss of 21 cellular phones and 2 pagers	4,392		4,392	
Loss of BlackBerry (4 cases)	2,350		2,350	
Theft of laptops (24 cases)	62,860		62,860	
Theft of computer (1 case)	1,500		1,500	
Theft of informatic equipment (9 cases)	11,453		11,453	
Loss of camera	50		50	
Loss of computer (1 case)	2,000		2,000	
Theft of miscellaneous office/desk supplies	1,155		1,155	
CANADIAN HERITAGE				
Department				
Theft of laptop (5 cases)	12,500		12,500	
Theft of flat screen	750		750	
Theft of DVD recorder	99		99	
Canadian Radio-television and Telecommunications Commission				
Theft of micro computers	5,500		5,500	
Library and Archives of Canada				
Theft of a computer	1,605		1,605	
National Film Board				
Theft of a computer (3 cases)	11,073		11,073	
Public Service Commission				
Loss of laptop computers (2 cases)	6,867		6,867	
Theft of digital camera	550		550	
Status of Women—Office of the Co-ordinator				
Theft of laptop computer	2,800		2,800	
Telefilm Canada				
Stolen informatic equipment	11,874		11,874	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of Immigration Officer badges (5 cases)	227		227	
Theft of licence plate (1 case)	74		74	
Theft of laptop computers (2 cases)	5,000		5,000	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2004-2005 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Immigration and Refugee Board of Canada				
Theft of computer memory card	50		50	
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC				
Theft of laptop computer (1 case)	2,997		2,997	
Loss of BlackBerry (2 cases)	600		600	
Loss of camera (1 case)	246		246	
Loss of recharger for cellular (1 case)	60		60	
ENVIRONMENT				
Department				
Theft of cellular phones (3 cases)	827	99	728	
Theft of computers and peripheral equipment (20 cases)	23,111	50	23,061	
Theft of laptop computers (9 cases)	41,058	1,800	25,524	13,734
Theft of office equipment (8 cases)	60,529		60,529	
Theft of digital cameras (4 cases)	4,995		4,995	
Theft of all terrain vehicle	7,500	1,000	6,500	
Theft of GPS unit and satellite equipment	2,500		2,500	
Theft of electronic handheld devices (6 cases)	4,454		4,454	
Vandalism to Crown owned vehicles (7 cases)	19,189		8,549	10,640
Vandalism to Crown owned facilities (2 cases)	4,082		1,183	2,899
Canada Environmental Assessment Agency				
Theft of three laptop computers (1 case)	6,180		6,180	
Parks Canada Agency				
Break-ins at various locations	14,489		14,489	
Broken windows during break-in	1,600		1,600	
Broken windows/theft of laptop during break-in	2,500		2,500	
Destruction of stairs at Carleton Martello Tower	600		600	
Fence damage caused by snow plow	832		832	
Floor damage	100		100	
Guardrail damage	2,500		2,500	
Picnic table damage caused by fire	3,400		3,400	
Theft of aluminum stepladder	300		300	
Theft of branch cutter	60		60	
Theft of bronze plaques—New barracks	18,000		18,000	
Theft of computers	2,500		2,500	
Theft of computer monitors (8 cases)	8,000		8,000	
Theft of equipment (2 cases)	3,928		3,928	
Theft of fire extinguisher	90			90
Theft of fire hose	200		200	
Theft of gasoline	1,081	1,081		
Theft of generator	2,500		2,500	
Theft of interpretation panels	1,500		1,500	
Theft of laptop computer (2 cases)	7,500		7,500	
Theft of liquid crystal display projector	2,200			2,200
Theft of overhead projector	700		700	
Theft of plaques/panels (Maskinonge) (3 cases)	5,000		5,000	
Theft of projection panel	185		185	
Theft of road signs	150		150	
Theft of signs	495		495	
Theft of tools	3,000		3,000	
Theft of uniform coat and cellular phone microphone	450		450	
Theft of viewing scope (Maskinonge)	5,500		5,500	
Traffic signal damage	1,382	1,382		
Transit vehicle damages	405		405	
Vandalism to buildings (28 cases)	21,800		21,800	
Vandalism to display	1,100		1,100	
Vandalism to dock boards	500		500	
Vandalism to downstream lock operation console	400		400	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2004-2005 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Vandalism to Government vehicle (2 cases)	1,750		1,750	
Vandalism to interpretation panels (6 cases)	2,500		2,500	
Vandalism to operational buildings (5 cases)	2,950		2,950	
Vandalism to Province House lights (3 cases)	11,400		11,400	
Vandalism to signs	800		800	
Vandalism to skylights	950		950	
Vandalism to street lamp (2 cases)	2,500		2,500	
Vandalism to ticket booth shutters (2 cases)	800		800	
Vandalism to vehicle	136		136	
Vandalism to wall intercom	300		300	
Vandalism to wall (2 cases)	400		400	
Vehicle damage	7,050	7,050		
FINANCE				
Department				
Stolen HP Palmtop	500		500	
Stolen net gear hub and CYBEX switchview	300		300	
Stolen laptop	3,000		3,000	
Auditor General				
Theft of a laptop computer	2,263		2,263	
FISHERIES AND OCEANS				
Loss of equipment (radio)	6,414		6,414	
Theft of travel trailer	9,900		9,900	
Theft of laptop computer (14 cases)	31,260		31,260	
Theft of computer (7 cases)	9,890		9,890	
Theft of portable radios (2 cases)	10,664		10,664	
Theft of boat trailer	1,166		1,166	
Theft of monitor	1,000		1,000	
Theft of camera and accessories (2 cases)	1,310		1,310	
Theft of outboard motor	2,154		2,154	
Theft of a drawing table	5,600		5,600	
Theft of tool box on a ship (2 cases)	10,000		10,000	
Theft of printing paper	120		120	
Theft of CD burner	150		150	
Theft of generators (2 cases)	2,150		2,150	
Theft of boom box	150		150	
Theft of amplifier	2,000		2,000	
Theft of microphones (6 cases)	1,800		1,800	
Theft of tailgate	1,500		1,500	
Theft of wharf light and standard	800		800	
Theft of memory card	50		50	
Theft of safety lights, tools and linens	2,000		2,000	
Theft of electronic calculator	30		30	
Theft of airline ticket	300		300	
Theft of Government vehicle	26,483		26,483	
Theft of equipment	4,400		4,400	
Vandalism of Crown vehicle	488		488	
Vandalism of boat trailer	2,200	354	1,846	
Vandalism of lantern panes and access gates (2 cases)	4,800		4,800	
Vandalism of vessel (suspected arson)	13,000		13,000	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)				
Department				
Theft of notebook computer (laptops) (2 cases)	2,000		2,000	
Theft of personal digital assistant (1 case)	500		500	
Theft of cellular telephone (1 case)	300		300	
Theft of mobile radio units (2 cases)	1,820		1,820	
Theft of digital camera (1 case)	850		850	
Theft of desktop computers (4 cases)	4,800		4,800	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2004-2005 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of sea container with material for maritime port of Spain	52,510			52,510
Theft of diesel fuel (1 case)	1,800		1,800	
Theft of cutlery at official residence (1 case)	7,400		7,400	
HEALTH				
Department				
Loss of computers and peripheral devices (15 cases)	13,805		13,805	
Loss of electronic and telecommunication devices (12 cases)	5,893		5,893	
Theft of computers and peripheral devices (17 cases)	43,518		43,518	
Theft of electronic and telecommunication devices (3 cases)	1,200		1,200	
Theft of office equipment (3 cases)	2,400		2,400	
Theft of pharmaceutical products (1 case)	1,111		1,111	
HUMAN RESOURCES AND SKILLS DEVELOPMENT				
Department				
Damage to facilities	3,300		3,300	
Damage to Government vehicle	2,000		2,000	
Theft of cellular phone (3 cases)	380		380	
Theft of flat screen monitors (3 cases)	1,485		1,485	
Theft of digital camera	800		800	
Theft of DVD/VCR player	200		200	
Theft of BlackBerry	249		249	
Theft of laptops (12 cases)	41,956		41,956	
Theft of LCD monitor	500		500	
Theft of microcomputers (14 cases)	30,161		30,161	
Theft of speakerphone	400		400	
Theft of supplies	600		600	
Vandalism to Government vehicles (2 cases)	1,096		1,096	
Canada Industrial Relations Board				
Loss of two cell phones	373		373	
Loss of an electronic memo pad	699		699	
Loss of two USB flash memory drives	50		50	
HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)				
Department				
Theft of back-up tapes	100		100	
Theft of cellular phones (3 cases)	724		724	
Theft of computer equipment (6 cases)	5,212		5,212	
Theft of computers (6 cases)	12,921		12,921	
Theft of fax machine	500		500	
Theft of Government vehicles (2 cases)	3,825		3,825	
Theft of handheld computer	399		399	
Theft of laptop computers (5 cases)	13,777		13,777	
Theft of laptop computer equipment (3 cases)	8,033		8,033	
Theft of microcomputers (6 cases)	8,445		8,445	
Theft of office furniture	457		457	
Theft of phone set	100		100	
Theft of service award	350		350	
Theft of speaker phone	400		400	
Vandalism to Government buildings (2 cases)	760		760	
Vandalism to Government vehicles (15 cases)	9,918		9,918	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of laptop (9 cases)	28,216		16,617	11,599
Theft of flat screen and video camera (3 cases)	1,500			1,500
Theft of computer monitor, keyboard and mouse	500			500
Theft of cell phone	590		240	350
Theft of 2 digital cameras and 1 GPS	2,712		2,712	
Theft gold bracelet for employee 35 years services	250		250	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2004-2005 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of Palm Pilot.....	200		200	
Theft of stereo.....	90		90	
Loss of BlackBerry (electronic calendar).....	500			500
Loss of pencil sharpener.....	10			10
Loss of laptop.....	3,000		3,000	
Loss of cell phone.....	768		768	
Vandalism to government vehicles.....	7,244		7,244	
Vandalism to government building window.....	300		300	
INDUSTRY				
Department				
Loss of cellular telephone (4 cases).....	1,146		1,146	
Theft of printer cable.....	129		129	
Loss of BlackBerry (7 cases).....	3,838		3,838	
Theft of laptop computers (8 cases).....	31,538		31,538	
Theft of cellular phone.....	150		150	
Theft of computer monitor (2 cases).....	1,191		1,191	
Theft of BlackBerry (3 cases).....	1,698		1,698	
Loss of digital camera.....	600		600	
Theft of telephone.....	30		30	
Theft of vehicle equipment.....	264		264	
Loss of electronic agenda— Palm Pilot.....	299		299	
Theft of flat-faced screen.....	581		581	
Theft of computer component.....	374		374	
Loss of CPU.....	1,900		1,900	
Loss of USB/Jump Drive.....	150		150	
Theft of communication receiver.....	1,500		1,500	
Theft of video card.....	150		150	
Loss of television/cameras (74 cases).....	89,736 ⁽¹⁾		89,736	
Loss of screens/projectors (36 cases).....	185,660 ⁽¹⁾		185,660	
Loss of mail room equipment (9 cases).....	11,085 ⁽¹⁾		11,085	
Loss of fax machines (24 cases).....	60,948 ⁽¹⁾		60,948	
Loss of cellphones/telephones (142 cases).....	78,151 ⁽¹⁾		78,151	
Loss of BlackBerrys (24 cases).....	13,491 ⁽¹⁾		13,491	
Loss of organizers (9 cases).....	5,883 ⁽¹⁾		5,883	
Loss of scientific equipment (59 cases).....	75,586 ⁽¹⁾		75,586	
Loss of CPUs (728 cases).....	1,759,931 ⁽¹⁾		1,759,931	
Loss of monitors (782 cases).....	588,880 ⁽¹⁾		588,880	
Loss of laptops (317 cases).....	1,495,030 ⁽¹⁾		1,495,030	
Loss of printers (177 cases).....	356,514 ⁽¹⁾		356,514	
Loss of computer accessories (309 cases).....	532,006 ⁽¹⁾		532,006	
Loss of servers (24 cases).....	432,004 ⁽¹⁾		432,004	
Loss of other equipment (13 cases).....	11,301 ⁽¹⁾		11,301	
Loss of microfiche readers/typewriters (26 cases).....	26,963 ⁽¹⁾		26,963	
National Research Council of Canada				
Theft of computers and monitors (8 cases).....	42,495		42,495	
JUSTICE				
Department				
Theft of BlackBerry (4 cases).....	800		800	
Theft of laptop computers (3 cases).....	4,200		4,200	
Theft of monitor.....	350		350	
Theft of equipment.....	17,000			17,000
NATIONAL DEFENCE				
Department				
Theft of combat clothing/kit (4,691 items).....	197,350	3,016	194,334	
Theft of transportation equipment (4 items).....	52,579		52,579	
Theft of construction engineering equipment (1 item).....	456		456	
Theft of machinery (1 item).....	1,850		1,850	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2004-2005 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of telecommunications equipment (38 items)	24,622	25	24,597	
Theft of electrical equipment (4 items)	19,016		19,016	
Theft of technical equipment (13 items)	3,548		3,548	
Theft of tools (102 items)	8,897		8,897	
Theft of weapons and accessories (10 items)	2,502	17	2,485	
Theft of military specific equipment (150 items)	32,979	217	32,762	
Theft of non military specific equipment (64 items)	22,423		22,423	
Theft of computers (13 items)	15,690		15,690	
Theft of laptops (15 items)	77,299	7,672	69,627	
NATURAL RESOURCES				
Department				
Theft of laptop computers (19 cases)	58,617	750	57,867	
National Energy Board				
Theft of Palm Pilot	360		360	
OFFICE OF INFRASTRUCTURE OF CANADA				
Theft of taxi book	360		360	
Theft of microwave	150		150	
Theft of laptop computer, mouse, cable	2,900		2,900	
PRIVY COUNCIL				
Department				
Theft of microcomputers (2 cases)	6,538		6,538	
Theft of technical equipment (1 case)	10,905		10,905	
Theft of chair (1 case)	350		350	
Canadian Intergovernmental Conference Secretariat				
IBM laptops stolen (2 cases)	7,690		7,690	
Set of transmission radios stolen	285		285	
Canadian Transportation Accident Investigation and Safety Board				
Vandalism to Government vehicle (1 case)	299		299	
Chief Electoral Officer				
Theft of laptop computers (3 cases)	10,754		10,754	
Theft of a projector (1 case)	5,498		5,498	
Commissioner of Official Languages				
Theft of laptop computer from the Ottawa office	3,200		3,200	
National Round Table on the Environment and the Economy				
Theft of plasma display monitor	10,355	9,857	498	
Theft of laptop	436	436		
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Damage to a disk drive	130		130	
Damage to a zip drive	525		525	
Damage to keyboard (3 cases)	240		240	
Theft of cellular phone (7 cases)	1,462	200	1,262	
Theft of 300 watt power inverter	100		100	
Theft of computer and switchbox	1,900		1,900	
Theft of monitor	500		500	
Theft of a computer memory chip (2 cases)	126		126	
Theft of a CPU	1,250		1,250	
Theft of a mouse pad	10		10	
Theft of processor (2 cases)	2,300		2,300	
Theft of a USB cable (2 cases)	45		45	
Theft of BlackBerry	450		450	
Theft of cellular phone (7 cases)	1,462	200	1,262	
Theft of computer and switchbox	1,900		1,900	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2004-2005 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of computer processor.....	250		250	
Theft of computer (57 cases).....	136,343	1,500	134,843	
Theft of digital camera.....	675		675	
Theft of Express View receiver.....	200		200	
Theft of flat screen monitor (3 cases).....	3,300		3,300	
Theft of global positioning system (2 cases).....	1,060		1,060	
Theft of keyboard.....	35		35	
Theft of laptop computer (14 cases).....	43,504		32,410	11,094
Theft of modem (3 cases).....	350		150	200
Theft of monitor.....	1,400		1,400	
Theft of one Canon projector and one adjustable office lamp.....	7,375	7,375		
Theft of Palm Pilot (6 cases).....	2,546		2,546	
Theft of pocket computer.....	900		900	
Theft of portable welding machine.....	2,120		2,120	
Theft of RAM stick (2 cases).....	160		160	
Theft of technical equipment.....	160		160	
Theft of two-way radio.....	100		100	
Damage caused by vandalism.....	350		350	
Vandalism—Broken window (12 cases).....	9,425		8,576	849
Vandalism—Torn off ventilation grids.....	200		200	
Vandalism—Intercom.....	300		300	
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)				
Canada Border Services Agency				
Theft of 10 uniform pieces.....	467		467	
Theft of 17 office power tools.....	1,450		1,450	
Theft of 8 computer equipment.....	10,300		10,300	
Theft of 3 vehicle accessories.....	900		900	
Damage to property.....	2,050		2,050	
Correctional Service				
Damage due to fire (37 cases).....	71,063		71,063	
Damage due to inmate disturbance (191 cases).....	84,589	1,325	83,264	
Theft of computers (15 cases).....	34,633		34,633	
Theft of supplies (13 cases).....	13,714		13,714	
Vandalism of property and equipment (417 cases).....	170,580	1,936	162,836	5,808
Loss of asset inventories (223 cases).....	71,686		71,686	
Royal Canadian Mounted Police				
Damage to Government vehicles.....	68,176	19,159	24,546	24,471
Damage to Government property.....	3,912		3,912	
Theft of laptop computers.....	12,500		12,500	
TRANSPORT				
Department				
Theft of desktop computers (2 cases).....	5,110		5,110	
Theft of laptop computers (11 cases).....	30,824		30,824	
Theft of digital projector (1 case).....	2,560		2,560	
Theft of a monitor (2 cases).....	1,450		1,450	
Theft of mini DV camera (1 case).....	7,680		7,680	
Theft of digital camera (1 case).....	200		200	
Theft of hand held VHF radio (1 case).....	500		500	
Damage to alarm (1 case).....	250		250	
Damage of laptop due to theft (1 case).....	3,269		3,269	
Vandalism to departmental motor vehicle (2 cases).....	1,271		1,271	
Vandalism of windows (2 cases).....	1,585		1,585	
Canadian Transportation Agency				
Theft of a Logitech mouse.....	60		60	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2004-2005 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
TREASURY BOARD				
Secretariat				
Stolen PC viewer	2,868		2,868	
Stolen laptop (2 cases).....	7,200		7,200	
Stolen projector	5,325		5,325	
VETERANS AFFAIRS				
Department				
Theft of audio CDs.....	76		76	
Theft of cell phone.....	239		239	
Theft of drill	276		276	
Theft of medical equipment	1,960			1,960
WESTERN ECONOMIC DIVERSIFICATION				
Theft of a cellular phone.....	100		100	
Theft of a projector	5,520		5,520	
Theft of a laptop and docking station	3,079		3,079	
	8,393,947	66,681	8,169,152	158,114

⁽¹⁾ These items were identified as lost during the triennial inventory count.

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2004-2005

Brief description of loss	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Damage to Government vehicles in an accident (6 cases).....	20,377		20,377	
Miscellaneous damages (4 cases).....	1,933		1,933	
Canadian Food Inspection Agency				
Damage to Government vehicle in an accident (102 cases).....	377,975	32,561	302,630	42,784
Canadian Grain Commission				
Equipment lost in transit—Seedburo flow through moisture meter (2 cases).....	6,550		6,550	
Equipment lost in transit—Falling numbers meter.....	18,000		18,000	
CANADA CUSTOMS AND REVENUE AGENCY				
Department				
Damage to Government vehicles—Collision between 2 vehicles (7 cases).....	13,150	2,108	10,165	877
Damage to Government vehicle—Hit by flying debris (1 case).....	500		500	
CITIZENSHIP AND IMMIGRATION				
Department				
Loss of cellular phones (2 cases).....	150		150	
Loss of Palm Pilot (1 case).....	250		250	
Loss of immigration officer badges (4 cases).....	181		181	
Loss of BlackBerrys (3 cases).....	1,600		1,600	
ENVIRONMENT				
Department				
Damage to audio/video equipment (18 cases).....	6,915		6,915	
Damage to building (4 cases).....	105,694		105,694	
Damage to Government vehicles in accidents (15 cases).....	29,142		29,142	
Damage to non-technical equipment (17 cases).....	7,635		7,635	
Damage to scientific equipment (12 cases).....	12,712		12,712	
Damage to computers and related equipment (68 cases).....	142,142		142,142	
Damage to other Government transportation and related parts (5 cases).....	9,162		9,162	
Damage to Government issued clothing (5 cases).....	885		885	
Parks Canada Agency				
Breakage to embarkment gateway.....	689	689		
Broken bicycle rack.....	200		200	
Broken boards.....	300		300	
Broken indication signs.....	80		80	
Broken window.....	1,100		1,100	
Damage to boat including loss of all equipment on board due to weather conditions.....	20,000		20,000	
Damage caused by fire (8 cases).....	6,043		6,043	
Damage caused by graffiti.....	175		175	
Damage to electrical system.....	3,436		3,436	
Damage to Government vehicles (2 cases).....	3,473		3,473	
Damage to Government vehicle in an accident (12 cases).....	19,495		19,495	
Damage to highway signs.....	1,200		1,200	
Damage to roof caused by ice.....	6,694		6,694	
Damage to trees caused by storm (2 cases).....	2,775		2,775	
Damage to weather station due to a vehicle accident.....	300		300	
Damage to vehicle (3 cases).....	7,512		7,512	
Garbage fire.....	150		150	
Loss of cellular phones (3 cases).....	650		650	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2004-2005—Continued

Brief description of loss	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of inflatable dingy due to weather conditions	2,500		2,500	
Loss of mooring buoy (Hotsprings Island) due to weather conditions	500		500	
Loss of technical equipment	700		700	
Removal of graffiti on signs	1,330		1,330	
Repairs to walkway due to flooding	1,180		1,180	
Vehicle accident (8 cases)	5,920	801	5,119	
FISHERIES AND OCEANS				
Accidental damage to offices and Laboratory equipment and supplies due to a flood at Gulf Fisheries Centre	7,475		7,475	
Damage / Destruction to boat trailer	2,925		2,925	
Damage / Destruction to buoys, solar panels, racons (46 cases)	48,116		48,116	
Damage to Government vehicle (60 cases)	168,637	25,930	142,707	
Damage to Government vessel	35,496		35,496	
Damage/Destruction to water level records (3 cases)	928		928	
Loss due to fire—Warehouse	400,000		400,000	
Loss due to fire—Vehicles (3 cases)	70,803		70,803	
Loss of Bar Point Light due to U.S. vessel collision	400,466	345,000	55,466	
Loss of laptop computer	2,500		2,500	
HUMAN RESOURCES AND SKILLS DEVELOPMENT				
Department				
Damage to Government vehicle (6 cases)	7,790		7,790	
HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)				
Department				
Accidental loss of equipment (2 cases)	739		739	
Damage to Government vehicle in an accident	23,571		12,972	10,599
Damage to Government vehicles (17 cases)	46,952	1,786	44,183	983
Monitor disposed of with deceased's estate	520		520	
Printer disposed of with deceased's estate	1,100		1,100	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Accidental destruction of cell phone	278		278	
INDUSTRY				
Department				
Vandalism to Government vehicle	500		500	
Damage to Government computer equipment—Flood	1,950		1,950	
Damage to Government vehicle—Accident	2,996		2,996	
Damaged CRC vehicle (9 cases)	17,469		17,469	
Canadian Space Agency				
Accidental loss of BlackBerry	500			500
National Research Council of Canada				
Loss of office equipment due to water damage	551		551	
NATIONAL DEFENCE				
Department				
Loss or damage to combat clothing/Kit (10 164 items)	504,473	11,860	492,613	
Loss or damage to transportation equipment (292 items)	123,387		123,387	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2004-2005—Continued

Brief description of loss	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss or damage to construction engineering equipment (43 items)	37,621	64	37,557	
Loss or damage of machinery (335 items)	190,217	64	190,153	
Loss or damage to telecommunications equipment (243 items)	401,545	12,955	388,590	
Loss or damage to electrical equipment (282 items)	294,642		294,642	
Loss or damage to technical equipment (1,162 items)	592,130	48,280	543,850	
Loss or damage to tools (1,002 items)	343,242	997	342,245	
Loss or damage to weapons and accessories (3,011 items)	48,787	14	48,773	
Loss or damage to military specific equipment (5,089 items) (includes 3 aircrafts)	23,594,655	30,009	23,564,646	
Loss or damage to non military specific equipment (2,377 items)	362,248		362,248	
Loss or damage to computers (186 items)	221,992		221,992	
Loss or damage to laptops (13 items)	47,710		47,710	
Damage to building (1 item)	323		323	
NATURAL RESOURCES				
Department				
Loss of Palm One	450		450	
Loss of BlackBerry (2 cases)	848		848	
Loss of teleconference telephone	600		600	
Motor vehicle accidents (4 cases)	20,471		20,471	
Canadian Nuclear Safety Commission				
Damage to Government vehicle in an accident	3,347		3,347	
PRIVY COUNCIL				
Department				
Loss of BlackBerry (3 cases)	1,100		1,100	
Canadian Transportation Accident Investigation and Safety Board				
Damage to Government vehicle in an accident (1 case)	246		246	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Accident—Lamp post fell on a vehicle	4,592		4,592	
Basement flood (2 cases)	600		600	
Broken window	200		200	
Burnt out air handling fan	1,616		1,616	
Damage to a compressor valve	2,650		2,650	
Damage to a garage door	1,000		1,000	
Damage to a sprinkler	3,000		3,000	
Damage to digester coils	107		107	
Damage to Government building	2,156			2,156
Damage to Government vehicle	3,486		3,486	
Damaged electrical block heater	400		400	
Faulty smoke detector	668		668	
Fire alarm activated—Doorknob and lock replaced	240		240	
Fire in electrical air heater	1,400		1,400	
Fire (2 cases)	320,000		320,000	
Flood, elevator shaft	300		300	
Freon leak (2 cases)	3,428		3,428	
Fuel leak	10,000		10,000	
Fuel odor	2,893		2,893	
Glyco leak	3,200		3,200	
Loss of cellular phones (2 cases)	547		547	
Loss of hydraulic fluid	500		500	
Perforation of 1/2 inch of water line	650		650	
Sewer backup	68,487		68,487	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2004-2005—*Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Sprinkler line leak	400		400	
Water damage (4 cases)	32,987		32,987	
Water leak from the roof (2 cases)	2,750		2,750	
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)				
Canada Border Services Agency				
Damage to government vehicles in an accident (55 cases)	81,128	3,228	77,900	
Loss of cellular phones (8 cases)	1,773		1,773	
Loss of camera	941		941	
Loss of computer equipment (5 cases)	2,775		2,775	
Loss of uniform clothing (3 cases)	635		635	
Loss of uniform equipment (19 cases)	1,815		1,815	
Loss of port stamps (7 cases)	280		280	
Damage to property—Windows—Vehicle	59,352		59,352	
Loss of equipment—1 television	350		350	
Correctional Service				
Damage due to water pipe break (3 cases)	17,015		17,015	
Damage due to acts of nature (5 cases)	5,000		5,000	
Damage due to motor vehicle accident (76 cases)	82,119		77,670	4,449
Damage to property and equipment (53 cases)	30,385		30,385	
Loss of asset inventories (61 cases)	8,452		8,452	
Royal Canadian Mounted Police				
Damage to Government vehicles	1,043,979	48,578	912,905	82,496
Damage to buildings	9,426		9,426	
Damage to Government property	1,121		1,121	
TRANSPORT				
Department				
Damage to Government vehicle in an accident (4 cases)	3,294		3,294	
Damage to mobile phone caused by icy weather	280		280	
Damage to portable computer	3,865		3,865	
Damage to cellular phone	119		119	
Damage to Government hopper cars (52 cases)	814,973	615,290	199,683	
VETERANS AFFAIRS				
Department				
Loss of access card	200		200	
Loss of laptop CD drive	100		100	
Loss of laptop	200		200	
Loss of cell phone (3 cases)	354		354	
Loss of walkie-talkie	1,260		1,260	
WESTERN ECONOMIC DIVERSIFICATION				
Loss of BlackBerry (3 cases)	1,397		1,397	
Loss of cell phones (2 cases)	379		379	
	31,514,875	1,180,214	30,189,817	144,844

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 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department						
Fraudulent claims for travel advances.....	2002-2003	8,500			1,500	7,000
Canadian Food Inspection Agency						
Damage to Government vehicle in an accident (94 cases).....	2003-2004	220,457	37,068	7,947	175,442	
ATLANTIC CANADA OPPORTUNITIES AGENCY						
Department						
False or fraudulent claims on contribution agreements.....	2003-2004	125,000				125,000
CANADA CUSTOMS AND REVENUE AGENCY						
Department						
Theft from petty cash (2 cases).....	2003-2004	1,160			600	560
Fraudulent overtime claims (2 cases).....	1997-98	133,792	82,999		45,000	5,793
Misrepresentation by employee in the acquisition of computer equipment.....	2000-2001	23,738	8,012	9,657		6,069
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)						
Income tax.....	2001-2002	11,371,419	5,122,543	617	4,665,717	1,582,542
Income tax.....	2002-2003	8,768,905	4,089,697	95,523	2,404,293	2,179,392
Income tax.....	2003-2004	12,026,416	7,481,719	504,090	1,138,629	2,901,978
Goods and services tax/harmonized sales tax.....	2001-2002	9,442,892	1,700,741	37,935	7,057,345	646,871
Goods and services tax/harmonized sales tax.....	2002-2003	13,042,536	802,570	46,248	11,333,187	860,531
Goods and services tax/harmonized sales tax.....	2003-2004	6,800,491	1,488,764	117,360	1,755,548	3,438,819
Customs import duties and taxes.....	2001-2002	5,849,616	122,972		5,490,632	236,012
Customs import duties and taxes.....	2002-2003	653,570	411,027		101,487	141,056
Customs import duties and taxes.....	2003-2004	9,461,548	5,950			9,455,598
Other administered losses.....	2001-2002	28,615	2,693			25,922
Other administered losses.....	2002-2003	186,246	96,898		89,348	
Other administered losses.....	2003-2004	11,131				11,131
CANADIAN HERITAGE						
Public Service Commission						
Loss of laptop.....	2003-2004	3,800			3,800 ⁽¹⁾	
Loss of computer.....	2003-2004	1,346		1,346		
CITIZENSHIP AND IMMIGRATION						
Department						
Misappropriation of funds.....	2002-2003	280,457 ⁽¹⁾	15,178			265,279
Immigration and Refugee Board of Canada						
False overtime claims.....	2003-2004	7,963		7,963		
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC						
False or fraudulent claims for grants and contributions.....	2000-2001	2,422,077	1,422,026	104,100	481,105	414,846
False or fraudulent claims for grants and contributions.....	2002-2003	65,216	4,575	598		60,043
Fraudulent travel and overtime claims.....	2003-2004	11,194		11,194		

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 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
ENVIRONMENT						
Department						
Misuse of Government mastercard and unauthorized use of ARI card	1997-98	7,400				7,400
Misuse of Government acquisition card	2002-2003	124				124
Misuse of Government acquisition card	2003-2004	10,300 ⁽¹⁾			10,300	
Unauthorized or fraudulent use of Bank of Montreal credit cards (5 cases)	2003-2004	1,950	1,711	239		
Damage to Government vehicles due to accidents (17 cases)	2001-2002	54,216			52,422	1,794
Theft of vehicles and trailers (5 cases)	2000-2001	30,147			20,147	10,000
Theft of vehicles and trailers (3 cases)	2002-2003	45,567	44,944		200	423
Theft of laptop computers (16 cases)	2001-2002	63,390			58,390	5,000
Theft of laptop computers (25 cases)	2002-2003	81,079			77,079	4,000
Theft of laptop computers (13 cases)	2003-2004	47,840	2,200		30,926	14,714
Theft of computer and peripheral equipment (17 cases)	2002-2003	32,490			27,490	5,000
Theft of office equipment (8 cases)	2001-2002	2,008			1,508	500
Theft of optical equipment (7 cases)	2001-2002	15,485			8,485	7,000
Theft of optical equipment (12 cases)	2002-2003	30,353			29,753	600
Theft of tools (6 cases)	2002-2003	18,979			18,129	850
Theft of technical equipment (9 cases)	2002-2003	6,692			6,172	520
Theft of audio/video equipment (4 cases)	2003-2004	14,998			2,498	12,500
Theft of firearms (6 cases)	2002-2003	4,200			1,850	2,350
Theft of clothing and uniforms (3 cases)	2002-2003	1,850			1,050	800
Theft of petty cash (2 cases)	2003-2004	385 ⁽¹⁾			385	
Parks Canada Agency						
Vandalism to buildings (42 cases)	2000-2001	17,060			300	16,760
Vandalism to departmental motor vehicles (4 cases)	2003-2004	3,533			3,090	443
Missing grates on bridge (3 cases)	2000-2001	525			300	225
Broken road sign (4 cases)	2000-2001	906			325	581
Damage to Government vehicle (3 cases)	2000-2001	9,565			500	9,065
Theft of life ring	2000-2001	60				60
Theft of laptop computer	2002-2003	2,000			2,000 ⁽¹⁾	
Theft of laminating machine	2003-2004	300				300
Theft of cash float	2003-2004	475			475 ⁽¹⁾	
Vehicle accident (4 cases)	2000-2001	2,066	618		200	1,248
Damage to animal fences (7 cases)	2000-2001	4,319	3,669			650
Damage to wildlife fence	2003-2004	1,360				1,360
Damage to alarm system due to lightning storm (2 cases)	2000-2001	840				840
Damage to guard rail due to accident (2 cases)	2002-2003	3,460	3,210			250
Damage to lawn due to storm (2 cases)	2002-2003	600				600
Damage to signs due to storm (2 cases)	2002-2003	550				550
Damage to sign at Eastgate	2003-2004	6,222				6,222
Damage to barricade	2002-2003	100				100
Damage to lights (3 cases)	2002-2003	635				635
Damage to door	2002-2003	200				200
Damage to table	2002-2003	200				200
Broken window (2 cases)	2002-2003	800				800
Use of Government of Canada Mastercard for personal purchases	2003-2004	28,663	20,000			8,663
FISHERIES AND OCEANS						
Fraudulent use of credit card	2000-2001	21,899	5,474	5,054		11,371
Fraudulent use of credit card	2003-2004	8,615				8,615
Damage to Government vehicles in accidents (25 cases)	2002-2003	36,432			36,000	432
Damage to Government vehicle in an accident (67 cases)	2003-2004	78,976	12,909	21,560	44,507	

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 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Vandalism - Destruction of 3 fishing vessels bought through the Marshall Program	2003-2004	1,875,000				1,875,000
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)						
Department						
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration funds	1999-2000	300				300
Theft of mission funds	1999-2000	258,780 ⁽¹⁾				258,780
Theft of mission funds (3 cases)	2000-2001	935,794			85,794	850,000
Fraudulent claim for payment by an employee	1999-2000	104,264	48,970			55,294
Fraudulent claim for payment by suppliers and contractors (3 cases)	2003-2004	163,568			1,568	162,000
Fraudulent travel or overtime claims (3 cases)	2003-2004	42,149 ⁽¹⁾			1,149 ⁽¹⁾	41,000
Fraud involving immigration revenue	2003-2004	2,200,000 ⁽¹⁾				2,200,000
Theft of deposit in cash	2003-2004	28,000 ⁽¹⁾		10,000	18,000 ⁽¹⁾	
HEALTH						
Department						
Fraudulent claims from employees	2003-2004	97,000				97,000
HUMAN RESOURCES AND SKILLS DEVELOPMENT						
Department						
Fraudulent claims for benefits:						
Employment Insurance Benefits	Prior to 1999	234,272,306 ⁽¹⁾	125,622,554	4,158,824	48,764,571	55,726,357
Employment Insurance Benefits	1999-2000	120,404,240	88,122,087	3,411,108	10,264,849	18,606,196
Employment Insurance Benefits	2000-2001	120,790,146	78,551,490	4,810,048	9,152,149	28,276,459
Employment Insurance Benefits	2001-2002	105,709,129	51,109,591	6,504,847	4,872,562	43,222,129
Employment Insurance Benefits	2002-2003	133,462,360	36,732,399	12,142,308	491,734	84,095,919
Employment Insurance Benefits	2003-2004	106,399,911	18,886,706	19,801,480	255,982	67,455,743
HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)						
Department						
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190	23,190			30,000
Fraudulent cheques issued by an employee, National Headquarters region	1997-98	186,158	43,214	20,471		122,473
Losses of public money—						
Theft of petty cash, NHQ	2002-2003	593				593
Family Allowances	1988-89	123,093	60,663		61,849	581
Family Allowances	1989-90	95,663	49,060		36,688	9,915
Family Allowances	1991-92	73,703	25,689		42,967	5,047
Family Allowances	1992-93	47,251	21,178	105	25,087	881
Family Allowances	1993-94	156,746	35,475	602	111,252	9,417
Family Allowances	1994-95	4,813 ⁽¹⁾	2,139		2,674	
Family Allowances	1995-96	2,023 ⁽¹⁾			2,023	
Family Allowances	2001-2002	26,887 ⁽¹⁾	1,950	50	16,294	8,593
Old Age Security	1987-88	359,240	290,185	12,290	42,125	14,640
Old Age Security	1988-89	1,070,391	614,587	18,499	219,375	217,930
Old Age Security	1989-90	721,089	249,412	1,572	148,184	321,921
Old Age Security	1990-91	639,880	311,980		141,024	186,876
Old Age Security	1991-92	621,277	178,788	7,906	346,111	88,472
Old Age Security	1992-93	1,074,363	307,799	198	632,576	133,790
Old Age Security	1993-94	355,988	186,576	2,181	123,096	44,135
Old Age Security	1994-95	1,190,107	359,591	6,217	648,217	176,082
Old Age Security	1995-96	839,522	416,222	17,422	212,130	193,748

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 35

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 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Old Age Security	1996-97	475,078	123,190	5,100	148,906	197,882
Old Age Security	1997-98	666,628 ⁽¹⁾	120,370	14,485	279,425	252,348
Old Age Security	1998-99	980,863	311,589	53,069	198,810	417,395
Old Age Security	1999-2000	580,465	87,818	16,240	104,868	371,539
Old Age Security	2000-2001	935,178	111,384	21,224	18,840	783,730
Old Age Security	2001-2002	3,668,421 ⁽¹⁾	417,377	90,487	963,508	2,197,049
Old Age Security	2002-2003	1,463,741 ⁽¹⁾	221,074	33,972	26,716	1,181,979
Old Age Security	2003-2004	1,809,650 ⁽¹⁾	13,761	4,841		1,791,048
Canada Pension Plan	1987-88	40,120	36,525			3,595
Canada Pension Plan	1988-89	4,033 ⁽¹⁾	2,253		1,780	
Canada Pension Plan	1989-90	242,854	148,198	9,830	71,507	13,319
Canada Pension Plan	1990-91	1,105,864	644,862	13,188	154,935	292,879
Canada Pension Plan	1991-92	437,731	233,273	8,366	36,561	159,531
Canada Pension Plan	1992-93	1,316,753	692,479	23,362	200,002	400,910
Canada Pension Plan	1993-94	771,616	374,115	9,708	117,217	270,576
Canada Pension Plan	1994-95	552,710	187,402	14,310	65,956	285,042
Canada Pension Plan	1995-96	796,847	377,667	23,680		395,500
Canada Pension Plan	1996-97	283,263	115,849	16,037	438	150,939
Canada Pension Plan	1997-98	1,815,170	544,020	41,943	165,822	1,063,385
Canada Pension Plan	1998-99	893,192	277,835	36,051	18,542	560,764
Canada Pension Plan	1999-2000	1,093,114 ⁽¹⁾	226,124	70,683	17,262	779,045
Canada Pension Plan	2000-2001	1,444,255	323,420	86,512	72,242	962,081
Canada Pension Plan	2001-2002	1,689,704 ⁽¹⁾	193,030	89,538	164,952	1,242,184
Canada Pension Plan	2002-2003	923,160 ⁽¹⁾	171,564	15,976	19,235	716,385
Canada Pension Plan	2003-2004	971,134 ⁽¹⁾	4,287	40,739		926,108
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Fraudulent claims for social assistance payment, Saskatchewan region	1987-88	20,784	16,293	950		3,541
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	5,375	1,025	2,581	10,215
Fraudulent claims for social assistance payment, Saskatchewan region (6 cases)	1993-94	27,752	4,291		4,134	19,327
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495	1,352		888	6,255
Education funding fraud	1997-98	6,575 ⁽¹⁾	1,140	300	5,135	
Theft of cellular phone, Saskatchewan	1997-98	501			501	
Education funding fraud, Saskatchewan	1999-2000	2,710	100			2,610
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	
Theft of digital camera, IOGC	2001-2002	1,599	500			1,099
Loss of Treaty monies, Ontario	2002-2003	4,688			4,688	
INDUSTRY						
Department						
Theft of laptop computers (9 cases)	2001-2002	38,254			38,254	
Theft of laptop (7 cases)	2002-2003	23,058			23,058	
Theft of BlackBerry (2 cases)	2001-2002	1,100			1,100	
Vandalism to a vehicle (5 cases)	2002-2003	13,785			13,785	
Misuse of credit card	2002-2003	4,532	4,532			
Misuse of acquisition card (2 cases)	2003-2004	189,160	122,660			66,500
Fire of a 2003 Sterling Weight Truck	2003-2004	175,000		13,938	161,062	
Accident of a 2000 Ford Windstar Lx Van	2003-2004	4,346			4,346	
Repairs due to water damage	2003-2004	19,653			19,653	
Natural Sciences and Engineering Research Council						
Laptops and peripherals	2002-2003	75,000			75,000	

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 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Social Sciences and Humanities Research Council						
American Express cheques stolen and cashed.....	2002-2003	5,000		5,000		
NATIONAL DEFENCE						
Department						
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)	1997-98	6,626	3,400			3,226
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw	1997-98	29,109				29,109
Misappropriation of funds from a standing advance CFB ASU Edmonton	2002-2003	23,000				23,000
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater	1999-2000	5,130				5,130
Misappropriation of funds from a Military Police local budget, CFSU (Ottawa)	2000-2001	52,811	32,464			20,347
Theft of funds from the ship's pay office safe at HMCS Montreal	1999-2000	32,498				32,498
Theft of cash from a standing advance, break and enter at CFB Valcartier	1999-2000	968				968
Theft of funds held in a standing advance HMCS Iroquois	2003-2004	13,195				13,195
Theft of travellers cheques from custodian CFSU (O) OP Apollo	2002-2003	7,600		7,600		
Theft of a standing advance CFSU (O) OP Reptile	2002-2003	23,218		5,804	17,414	
Theft of technical equipment (36 items)	2003-2004	18,778	325		18,344	109
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa	1999-2000	91,352		5,400		85,952
Fraudulent claims for education allowances CFSU (E) Brussels	2002-2003	92,000	7,000			85,000
Fraudulent use of a departmental credit card ADM Human Resource—Military	2003-2004	6,336		4,026		2,310
Fraudulent use of a departmental acquisition card 17 Wing Winnipeg	2003-2004	43,742	30,386			13,356
Fraudulent use of a standing advance HMCS Preserver	2003-2004	789		789		
Discrepancy in money held by cashier, HMCS Preserver	2000-2001	2,003				2,003
Discrepancy in money held by cashier 12 Wing Shearwater	2002-2003	451				451
Discrepancy in funds held by cashier HMCS Iroquois	2003-2004	630				630
Discrepancy in funds held by cashier HMCS Athabaskan	2003-2004	905			905	
Discrepancy in funds held by sub-cashier CFSU(0) OP Athena	2003-2004	229		229		
Discrepancy in funds held by sub-cashier CFSU(0) OP Athena	2003-2004	737				737
Discrepancy in a standing advance CFB ASU Edmonton	2002-2003	3,000				3,000
Discrepancy in a standing advance CFB Petawawa	2002-2003	630				630
Discrepancy in a standing advance CFB Halifax	2002-2003	3,000				3,000
Discrepancy in a standing advance 8 Wing Trenton	2002-2003	6,789		2,320		4,469
Discrepancy in a standing advance at CFB USA Edmonton	2002-2003	397		397		
Discrepancy in a standing advance 4 Wing Cold Lake	2003-2004	973				973
Discrepancy in a standing advance 5USS Saint Jean	2003-2004	821			821	

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 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Discrepancy in a standing advance CFB/ASU Edmonton	2003-2004	1,000				1,000
Discrepancy in a standing advance ASU London	2003-2004	387				387
Missing financial receipts and funds from the deposit for base accommodations, CBF Halifax	2001-2002	375				375
Missing vouchers in a standing advance 5USS Saint Jean	2003-2004	552		552		
Theft of diesel fuel rebates	2002-2003	41,721	38,097	450	3,174	
Unsubstantiated claims for payment by suppliers and contractors	2003-2004	146,000,000		146,000,000		
NATURAL RESOURCES						
Department						
Items stolen from trucks	2003-2004	6,300			6,300	
Damage to Government vehicle in an accident	2003-2004	5,782			5,782	
Misuse of taxi chit for personal benefit by an employee	2003-2004	123 ⁽¹⁾			123	
Theft of televisions (break-in) (3 cases)	2001-2002	600 ⁽¹⁾	600			
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Theft of digital camera (5 cases)	2003-2004	5,548			3,897	1,651
Theft of laptop (27 cases)	2003-2004	94,071			84,896	9,175
Theft of Palm Pilot (7 cases)	2003-2004	2,970			2,320	650
Theft of tools (1 case)	2003-2004	1,500				1,500
Theft of vehicle radio deck, telephone charger, security cards and keys (1 case)	2003-2004	522				522
Damage to office furniture (1 case)	2003-2004	50,455				50,455
Damage to a photocopier (1 case)	2003-2004	3,066				3,066
Receiver General — Cheque Redemption Control Directorate						
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—						
Forged endorsements (7694 cases)	2003-2004	4,065,617	4,026,291		39,326	
Irregular endorsements (235 cases)	2003-2004	280,584	279,403		1,181	
Not endorsed (1726 cases)	2003-2004	1,076,893	1,017,886		59,007	
Misdirected direct deposit	2003-2004	1,815,093	1,444,584		370,509	
Others (687 cases)	2003-2004	1,969,899	1,701,786		268,113	
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)						
Canada Border Services Agency						
Damage to vehicles (51 cases) ⁽²⁾	2001-2002	117,375	15,009		102,366 ⁽¹⁾	
Damage to vehicles (43 cases) ⁽²⁾	2002-2003	150,147	33,230		116,917 ⁽¹⁾	
Correctional Service						
Money sent to the wrong inmate on release (1 case)	2000-2001	1,290	1,000	290		
Vandalism of property and equipment (423 cases)	2002-2003	126,511	8,755		117,756	
Vandalism of property and equipment (770 cases)	2003-2004	180,264	4,519	347	174,888	510
Misappropriation of funds (2 cases)	2002-2003	34,205	26,160	1,288	5,933	824
Loss of receipts (4 cases)	2003-2004	396		166	230	
Damage due to inmate disturbances (81 cases)	2003-2004	978,979	495		978,484	
Loss of asset inventories (64 cases)	2001-2002	128,184 ⁽¹⁾	2,204	4,795	121,185	
Loss of asset inventories (50 cases)	2003-2004	45,952	25,610	727	18,254	1,361
Loss of petty cash (4 cases)	2002-2003	275 ⁽¹⁾			75	200
Loss of asset inventories (284 cases)	2003-2004	37,456 ⁽¹⁾		2,694	34,762	

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 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Royal Canadian Mounted Police						
Loss of fine money (2 cases)	1995-96	638			638	
Loss of monies (fine, advance)	1996-97	5,400			5,400	
Loss of money (5 cases)	2001-2002	3,712	497		3,215	
Damage to vehicles	1996-97	86,537	16,042		70,495	
Damage to Government vehicles	2003-2004	236,176	70,369		141,097	24,710
Damage to Government vehicles	2003-2004	1,767,217	218,669	115,706	1,314,497	118,345
Damage to snowmobile (1 case)	2002-2003	6,660				6,660
Wilful damage to Government equipment	1998-99	12,248	490		11,758	
Damage to police vehicles due to accident	1998-99	1,062,783	185,283		877,500	
Damage to police vehicles	1998-99	13,234	1,349		11,885	
Damage to police vehicles (15 cases)	2002-2003	111,540	37,588	1,512	51,262	21,178
Wilful damage to police vehicles	1997-98	352,708	58,891		293,817	
Wilful damage to police vehicles	1998-99	169,929	45,984		123,945	
Wilful damage to police vehicles	1999-2000	121,289	8,451		112,838	
Wilful damage to police vehicles	2001-2002	48,221	12,638	2,309	32,982	292
Property damage	1999-2000	7,506	1,413		6,093	
Damage to police transport	1999-2000	256,329	49,891		206,438	
Damage to police transport	2000-2001	71,593	17,444		22,696	31,453
Damage/loss of equipment	2000-2001	6,850			6,850	
Damage/loss of equipment	2001-2002	84,553	1,919		58,430	24,204
Damage/loss of equipment	2002-2003	59,703			55,203	4,500
Damage/loss of equipment	2002-2003	164,971			160,260	4,711
Damage to equipment	2003-2004	50,000				50,000
Theft of Government property	1999-2000	21,688			21,688	
Theft of Government property	2000-2001	54,331			39,183	15,148
Damage to RCMP vehicles due to accidents	1999-2000	901,108	151,687		749,421	
Damage to RCMP vehicles (accidents)	2000-2001	1,348,510	334,675		948,444	65,391
Damage to RCMP vehicles (accidents)	2001-2002	1,296,339	415,925		643,545	236,869
Damage to RCMP vehicles (accidents)	2002-2003	668,300	207,787	23,723	428,152	8,638
Damage to property/equipment	2000-2001	63,150			58,150	5,000
Damage to property/equipment	2001-2002	389,980	169,000		181,000	39,980
Vandalism to Government vehicles	2001-2002	312,937	158,151		18,084	136,702
Vandalism to police vehicles (9 cases)	2002-2003	4,172	35		3,533	604
Sooke Detachment, petty cash	2002-2003	100				100
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	22,873	700		19,233
Canadian Transportation Agency						
Theft of a computer	2003-2004	6,000			1,163	4,837
VETERANS AFFAIRS						
Department						
Veterans Affairs Program						
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	6,125	225		33,562
False or fraudulent claims for War Veterans Allowance benefits	1991-92	18,420	13,900	1,300		3,220
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,218	15,242	1,600		80,376
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	1994-95	23,022	14,500	1,200		7,322
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	920			60,410

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 2004-2005	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
False or fraudulent claims for War Veterans Allowance benefits	1998-99	64,174				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828	12,894	160		94,774
Fraudulent endorsement of disability pension cheques cashed following death of payee	1993-94	102,991	4,650			98,341
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1995-96	52,440	19,289			33,151
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1996-97	21,006	10,522	8,025		2,459
Fraudulent endorsement of disability pension cheques cashed following death of payee	1997-98	18,952	9,150			9,802
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1999-2000	66,920				66,920
Misappropriation of administered account by an employee	1999-2000	22,013	19,468			2,545
Personal use of government credit card by an employee	2003-2004	13,704	1,014			12,690
Cheques cashed following death of payee	2003-2004	27,888				27,888
Counterfeit bill in bank deposit	2003-2004	20 ⁽¹⁾		20		
		1,110,128,265	442,390,285	198,852,467	124,348,601	344,536,912

⁽¹⁾Amends previous year's *Public Accounts of Canada*.

⁽²⁾Transferred from Canada Customs and Revenue Agency.

SECTION 4

2004-2005

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

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Professional and special services.....	4.2

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	\$	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department	671,309	5,060,914	41,047	10,571,920	1,476,512	9,946,359
Canadian Dairy Commission	20,822			12,232	27,069	213,337
Canadian Food Inspection Agency	172,382	88,950	422,428	156,656	(2,976,123)	1,950,367
Canadian Grain Commission	349,515				6,304	7,628
	1,214,028	5,149,864	463,475	10,740,808	(1,466,238)	12,117,691
ATLANTIC CANADA OPPORTUNITIES AGENCY						
Department	799,194			2,618,353	185,587	1,357,365
CANADA CUSTOMS AND REVENUE AGENCY						
Department	2,445,685	163,031	1,706,857	20,904,209	3,672,828	3,775,570
CANADIAN HERITAGE						
Department	3,305,149	17,999,409		2,938,690	220,218	5,454,514
Canadian Radio-television and Telecommunications Commission				870,449	350,113	111,864
Library and Archives of Canada	90,189	13,825		1,240,475		1,767,939
National Battlefields Commission		7,969			23,412	
National Film Board	90	9,203,818		135,643	101,982	
Public Service Commission	14,070		7,605	268,028	27,062	1,206,202
Public Service Staff Relations Board			5,012	206,886	4,468	53,095
Status of Women—Office of the Co-ordinator	1,500			36,281	18,021	146,798
	3,410,998	27,225,021	12,617	5,696,452	745,276	8,740,412

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/pub-acc-e.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;

- the total amount spent for each main classification of services; and,
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,752,096	2,575,466	2,759,631 106,163	4,787,909 68,216	22,844,817 975	65,653,790 428,280		128,141,770 877,094
720,248 3,807	11,885,557 68,399	1,587,479 118,433	1,900,988 167,201	11,862,123 694,786	27,212,252 402,314		54,983,307 1,818,387
2,476,151	14,529,422	4,571,706	6,924,314	35,402,701	93,696,636		185,820,558
		580,815	1,335,196	588,210	10,893,012		18,357,732
9,858,546	858,333	5,692,176	15,873,988	11,295,326	28,879,232		105,125,781
539,790	28,113	1,474,851	2,457,762	1,102,980	23,440,875		58,962,351
128,812 1,174,130		348,878 601,824	547,169 688,503	68,281 1,192,490	1,382,981 4,055,890		3,808,547 10,825,265
253,865 170,000 292,153		25,741 307,393 158,606	11,262 270,604 900,975	771 20,818 62,234	384,372 6,185,878 4,366,282		707,392 16,396,226 7,303,217
7,635		58,631	67,549	3,220	1,093,422		1,499,918
		100,500	93,758	6,000	1,169,348		1,572,206
2,566,385	28,113	3,076,424	5,037,582	2,456,794	42,079,048		101,075,122

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
	\$	\$	\$	\$	\$	\$
CITIZENSHIP AND IMMIGRATION						
Department	142,869		48,352,190	38,907,754	141,817	6,139,816
Immigration and Refugee Board of Canada				610,199	163,112	363,688
	142,869		48,352,190	39,517,953	304,929	6,503,504
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC						
	33,553	55,232		493,715	43	202,264
ENVIRONMENT						
Department	64,781	1,352,165	224,738	2,191,683	442,121	19,964,647
Canadian Environmental Assessment Agency		1,050	9,127		43,167	984,300
Parks Canada Agency	207,222	15,148,394	186,942	1,031,738	540,521	8,887,212
	272,003	16,501,609	420,807	3,223,421	1,025,809	29,836,159
FINANCE						
Department						
Economic, Social and Financial Policies Program	257,687			432,138	1,975,950	1,682,890
Federal-Provincial Transfers Program					3,499	
Auditor General	724,009			404,465	365,826	492,085
Canadian International Trade Tribunal				71,226	13,031	96,923
Financial Consumer Agency of Canada				459,550		10,545
Financial Transactions and Reports Analysis Centre of Canada	83,088	7,102		415,938	65,638	18,112
Office of the Superintendent of Financial Institutions				2,551,762		416,292
	1,064,784	7,102		4,335,079	2,423,944	2,716,847
FISHERIES AND OCEANS						
Department	366,392	16,810,281	457,960	9,458,925	3,388,477	13,713,611
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)						
Department	23,624	6,936,544	116,028	18,720,003	687,282	10,534,902
Canadian International Development Agency	4,842,029	12,576	1,905	378,404	44,426	9,476,710
International Joint Commission				111,325		147,637
	4,865,653	6,949,120	117,933	19,209,732	731,708	20,159,249

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
7,958,272		913,771	3,386,199	1,268,563	12,464,787		119,676,038
395,767		271,524	609,796	281,342	18,450,154		21,145,582
8,354,039		1,185,295	3,995,995	1,549,905	30,914,941		140,821,620
221,403		301,888	387,626	142,752	3,839,614		5,678,090
1,693,215	26,942,488	1,953,600	6,195,849	8,767,706	41,046,876	70,848	110,910,717
119		78,298	198,416	21,139	2,655,754	1,481	3,992,851
1,672,306	6,113,847	1,625,732	2,983,168	4,269,935	27,665,060		70,332,077
3,365,640	33,056,335	3,657,630	9,377,433	13,058,780	71,367,690	72,329	185,235,645
177,001		536,288	947,738	106,772	4,810,825		10,927,289
		942					4,441
88,539		669,077	287,449	449,814	4,630,274		8,111,538
19,529		33,676	85,110		511,111		830,606
		25,188	84,557		1,572,158		2,151,998
44,509		199,635	503,868	52,824	837,584		2,228,298
		567,153	801,838	311	2,685,802	11,744	7,034,902
329,578		2,031,959	2,710,560	609,721	15,047,754	11,744	31,289,072
4,735,554	18,847,322	1,626,163	8,171,752	65,934,867	21,046,673		164,557,977
29,178,227		11,985,857	9,779,766	25,088,393	38,026,526	260,094	151,337,246
915,550		944,874	4,129,421	2,071,873	20,341,931		43,159,699
15,050	121,946	55,004	16,029	20,270	2,082,724		2,569,985
30,108,827	121,946	12,985,735	13,925,216	27,180,536	60,451,181	260,094	197,066,930

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
	\$	\$	\$	\$	\$	\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (INTERNATIONAL TRADE)						
Department				1,783,836	9,671,761	849,020
NAFTA Secretariat, Canadian Section	30,550			16,586	270,302	22,190
	30,550			1,800,422	9,942,063	871,210
GOVERNOR GENERAL				65,285	250	408,972
HEALTH						
Department	1,492,904	218,441	230,562,015	11,169,312	2,007,394	26,540,434
Canadian Institutes of Health Research	73,725	5,089,499	1,946	(91,416)	43,623	139,480
Hazardous Materials Information Review Commission						22,853
Patented Medicine Prices Review Board				51,465	195,560	38,603
	1,566,629	5,307,940	230,563,961	11,129,361	2,246,577	26,741,370
HUMAN RESOURCES AND SKILLS DEVELOPMENT						
Department	513,610	4,348	65,804	3,072,580	196,399	47,412,876
Canada Industrial Relations Board	6,000		3,675	303,316	21,037	50,395
Canadian Artists and Producers Professional Relations Tribunal					7,203	34,414
Canadian Centre for Occupational Health and Safety						3,331
	519,610	4,348	69,479	3,375,896	224,639	47,501,016
HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)	3,710,719	2,125	7,520,657	20,198,310	2,632,404	18,544,831
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	1,283,931	15,187,471	123,081	19,899,644	4,158,420	6,507,103
Canadian Polar Commission	36,000			70,720		40,000
	1,319,931	15,187,471	123,081	19,970,364	4,158,420	6,547,103

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
4,359		841,211	271,953	380,527	22,066,361	179	35,869,207
		15,284	51,504		137,785		544,201
4,359		856,495	323,457	380,527	22,204,146	179	36,413,408
		52,224	106,077	182,450	604,524		1,419,782
2,694,752	19,951,818	19,826,587	10,628,539	3,624,738	97,970,710		426,687,644
35,327	5,000	360,073	297,111	15,901	4,442,045		10,412,314
		14,643	80,009	63	193,054		310,622
	68,081	60,970	34,190	6,007	216,359		671,235
2,730,079	20,024,899	20,262,273	11,039,849	3,646,709	102,822,168		438,081,815
353,665	55,050	1,768,626	3,537,355	125,532,567	64,379,725		246,892,605
32,167		53,563	97,965	9,709	653,372		1,231,199
6,124		22,081	6,120		194,654		270,596
2,936		160,455	34,049	335,585	506,703		1,043,059
394,892	55,050	2,004,725	3,675,489	125,877,861	65,734,454		249,437,459
2,390,369		1,471,873	7,485,709	3,883,042	44,714,319		112,554,358
600,221	8,565,238	1,892,096	4,102,198	9,950,172	100,663,220	240,137	173,172,932
		28,511			47,500		222,731
600,221	8,565,238	1,920,607	4,102,198	9,950,172	100,710,720	240,137	173,395,663

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
	\$	\$	\$	\$	\$	\$
INDUSTRY						
Department	618,708	1,201,492	120,169	18,633,820	2,180,153	15,739,350
Canadian Space Agency	23,116	60,323,720	84,926	2,079,962	(24,194)	2,196,906
Competition Tribunal				108,545		49,695
Copyright Board	25,791		108	1,525		84,459
National Research Council of Canada	399,244	19,895,360	231,670	3,156,208	5,843,200	4,337,916
Natural Sciences and Engineering Research Council		14,501		2,320,929	69,146	515,451
Social Sciences and Humanities Research Council		4,563		836,783		402,070
Statistics Canada	(19,503)			1,632,096	5,352	1,772,132
	1,047,356	81,439,636	436,873	28,769,868	8,073,657	25,097,979
JUSTICE						
Department	592,521		184,739	5,371,343	21,984,444	8,872,114
Canadian Human Rights Commission	8,620		1,011	86,418	408,040	211,391
Canadian Human Rights Tribunal				14,338	10,335	62,707
Commissioner for Federal Judicial Affairs				985	774,441	261,642
Courts Administration Service		22,545		109,054		631,557
Law Commission of Canada	73,275		468	33,000		24,829
Offices of the Information and Privacy Commissioners of Canada		3,156		166,802	313,380	483,395
Supreme Court of Canada	124,592			220,584	11,840	504,288
	799,008	25,701	186,218	6,002,524	23,502,480	11,051,923
NATIONAL DEFENCE						
Department		778,523,660	114,340,975	100,715,207	2,035,334	70,913,240
Canadian Forces Grievance Board	144,270			138,194	25,876	161,670
Military Police Complaints Commission	161,209		1,280	37,995	26,538	87,802
	305,479	778,523,660	114,342,255	100,891,396	2,087,748	71,162,712
NATURAL RESOURCES						
Department	1,066,055	13,778,822	30,801	6,903,589	365,852	11,649,239
Canadian Nuclear Safety Commission	24,000	369,778	13,524	1,746,992	56,813	420,283
National Energy Board				791,679		162,721
Northern Pipeline Agency						49,424
	1,090,055	14,148,600	44,325	9,442,260	422,665	12,281,667

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,940,825	330,182	2,653,728	5,277,603	4,400,325	35,695,602		88,791,957
672,367	54,732,184	337,961	1,007,932	3,494,879	12,859,196		137,788,955
		10,467	15,311	42,499	197,728		424,245
		19,887	11,176	58,772	45,255		246,973
2,640,089	5,414,458	2,454,754	3,063,554	4,112,738	4,871,882	74,429	56,495,502
580	267,934	170,866	365,994	473,591	1,788,458		5,987,450
241	27,600	83,844	190,886	273,087	1,813,735		3,632,809
1,041,072		815,825	2,751,544	35,555	23,728,692		31,762,765
6,295,174	60,772,358	6,547,332	12,684,000	12,891,446	81,000,548	74,429	325,130,656
1,333,079		4,556,369	2,451,928	3,835,109	8,921,127		58,102,773
1,021		111,968	212,214	32,321	1,166,731		2,239,735
5,754		16,850	27,630	492,488	451,851		1,081,953
4,425		73,045	927,372	513,320	1,320,811		3,876,041
1,602,870		126,502	312,948	2,005,751	3,948,648		8,759,875
		95,460	8,873	12,631	938,183		1,186,719
22,324		47,014	195,441	16,130	1,022,567		2,270,209
94,847		302,565	168,355	202,549	1,138,598		2,768,218
3,064,320		5,329,773	4,304,761	7,110,299	18,908,516		80,285,523
48,486,111	10,560,142	7,611,642	88,088,985	133,034,355	338,307,582	81,279,481	1,773,896,714
11,024		33,204	98,584	6,902	767,526		1,387,250
7,009		14,829	28,526	236	487,607		853,031
48,504,144	10,560,142	7,659,675	88,216,095	133,041,493	339,562,715	81,279,481	1,776,136,995
2,672,863	10,251,596	2,225,240	6,250,815	27,847,872	40,883,244		123,925,988
24,349	1,012,437	178,299	1,399,150	438,912	4,377,762		10,062,299
		182,387	566,038	201,825	2,291,454		4,196,104
		1,838	2,174	6,371	53,645		113,452
2,697,212	11,264,033	2,587,764	8,218,177	28,494,980	47,606,105		138,297,843

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
	\$	\$	\$	\$	\$	\$
OFFICE OF INFRASTRUCTURE OF CANADA	2,315	4,500	17,869	6,183,906		833,826
PARLIAMENT						
The Senate	7,500		30,606	138,469	218,778	545,015
House of Commons	129,296		142,607	3,361,292	365,824	1,027,643
Library of Parliament	344,924			293,981	33,868	323,942
Office of the Ethics Commissioner				92,570	116,131	310,860
	481,720		173,213	3,886,312	734,601	2,207,460
PRIVY COUNCIL						
Department				3,366,901	8,909,449	1,465,889
Canadian Intergovernmental Conference Secretariat						6,139
Canadian Transportation Accident Investigation and Safety Board	21,100	33,752	10,695	619,461	67,749	146,698
Chief Electoral Officer	858,639		41,974	11,582,281	1,047,330	3,909,998
Commissioner of Official Languages	14,950	980		192,651	47,291	416,710
National Round Table on the Environment and the Economy		6,325		191,336	128	22,875
Security Intelligence Review Committee				57,012	97,089	
	894,689	41,057	52,669	16,009,642	10,169,036	5,968,309
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	6,370,885	103,923,620	151,824	56,313,880	7,967,497	270,468,680
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)						
Department	1,996,575				356	1,753,785
Canada Border Services Agency	20	35,259	33,429,491	25,153,032	1,142,202	3,609,059
Canadian Firearms Centre	9,150		2,237	43,077,200	315,099	1,874,977
Correctional Service	57,965	1,363,537	87,479,732	13,902,338	440,471	10,836,896
National Parole Board	3,200		35,125	1,751,089	1,324	112,597
Office of Indian Residential Schools Resolution of Canada	48,455		20,395	379,307	1,015,915	418,616
Office of the Correctional Investigator					5,163	165,733
Royal Canadian Mounted Police	483,205	593,590	35,660,979	24,587,840	1,551,982	14,898,052
Royal Canadian Mounted Police External Review Committee						45,368

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
22,129		188,428	186,785	2,845,455	2,202,654		12,487,867
188,274		638,744 2,318,525	382,393 1,380,213	327,439 260,161	4,050,498 7,252,641		6,339,442 16,426,476
18,403		151,798 3,718	146,877 6,490	112,432 1,744	870,935 160,967		2,278,757 710,883
206,677		3,112,785	1,915,973	701,776	12,335,041		25,755,558
1,126,182		781,197	827,349	1,393,652	16,375,385		34,246,004
58,832		1,472	6,107	48,872	678,265		799,687
103,317	4,974	64,417	465,402	772,913	1,255,281		3,565,759
811,770		77,947	186,558	680,855	7,555,948		26,753,300
216		134,472	116,867	22,431	2,246,095		3,192,663
	78,435	52,762	39,248	21,396	1,027,194		1,439,699
6,625		18,277	31,309	27,690	237,833		475,835
2,106,942	83,409	1,130,544	1,672,840	2,967,809	29,376,001		70,472,947
28,115,540	1,407,968	1,405,774	15,913,365	103,939,522	296,864,707		892,843,262
1,302,014		564,665	1,076,797	34,553,146	13,416,633		54,663,971
2,335,902	17,794	593,455	3,221,912	18,521,584	7,933,304	829,763	96,822,777
9,216		28,058	163,511	29,260	2,265,989		47,774,697
5,720,330		1,143,703	41,134,090	4,413,976	33,523,128	18,077,149	218,093,315
260,821		94,918	136,055	225,963	1,536,911		4,158,003
6,038		104,360	179,051	1,446,711	16,648,096	400	20,267,344
150		6,199	8,764	5,934	115,747		307,690
33,910,493	7,329,729	5,803,468	12,208,895	85,022,723	17,672,736	1,626,149	241,349,841
		15,974	509	10,330	29,475		101,656

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
	\$	\$	\$	\$	\$	\$
Royal Canadian Mounted Police Public Complaints Commission					14,403	242,322
	2,598,570	1,992,386	156,627,959	108,850,806	4,486,915	33,957,405
TRANSPORT						
Department	468,383	13,022,102	560,364	9,710,164	1,137,390	18,808,914
Canadian Transportation Agency			11,492	223,788	100	333,429
Transportation Appeal Tribunal of Canada	9,843			24,175	208,412	56,744
	478,226	13,022,102	571,856	9,958,127	1,345,902	19,199,087
TREASURY BOARD						
Secretariat	212,540			531,016	574,288	3,102,905
Canada School of Public Service (Canadian Centre for Management Development) . . .	58,300			2,465,486	106,659	1,960,937
Public Service Human Resources Management Agency of Canada	38,786			971,232	625,030	1,597,901
	309,626			3,967,734	1,305,977	6,661,743
VETERANS AFFAIRS						
Department Veterans Affairs Program			265,986,403	242,372	10,234	6,679,799
Veterans Review and Appeal Board Program			14,058		4,735	48
			266,000,461	242,372	14,969	6,679,847
WESTERN ECONOMIC DIVERSIFICATION						
	634,293			425,571	5,300	2,150,173
Total	36,774,820	1,086,484,406	828,414,539	523,682,683	90,333,463	667,457,985

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
38,246		25,421	26,391	45,844	411,142		803,769
43,583,210	7,347,523	8,380,221	58,155,975	144,275,471	93,553,161	20,533,461	684,343,063
2,960,607	10,383,453	1,991,178	8,012,740	8,243,223	40,820,501		116,119,019
		131,067	233,370	236,321	331,257		1,500,824
		5,113	2,961	1,129	23,556		331,933
2,960,607	10,383,453	2,127,358	8,249,071	8,480,673	41,175,314		117,951,776
258,383		1,016,574	1,532,933	34,938	28,248,600		35,512,177
154,535		200,089	3,349,300	918,867	12,453,106		21,667,279
220,794		437,128	1,152,484	118,871	8,147,729		13,309,955
633,712		1,653,791	6,034,717	1,072,676	48,849,435		70,489,411
1,390,921		592,002	1,077,196	12,171,154	8,709,430		296,859,511
61,436		9,920	33,799	97,421	69,759		291,176
1,452,357		601,922	1,110,995	12,268,575	8,779,189		297,150,687
70,124		342,855	579,253	803,385	2,101,950		7,112,904
207,848,191	197,905,544	103,346,210	301,714,448	761,033,913	1,737,321,448	102,471,854	6,644,789,504

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SECTION 5

2004-2005

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

CONTENTS

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Acquisition of land, buildings and works	5.2

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/pub-acc-e.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date.

ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department	2,559	603,098	730,569	101,718	1,437,944
Canadian Food Inspection Agency			354,752		354,752
	2,559	603,098	1,085,321	101,718	1,792,696
CANADIAN HERITAGE					
National Battlefields Commission		17,548			17,548
CITIZENSHIP AND IMMIGRATION					
Department			1,410,000		1,410,000
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC					
Department			183,373		183,373
ENVIRONMENT					
Department	28,000	2,278,965	3,470,006		5,776,971
Parks Canada Agency	1,074,811	4,988,216	3,515,533	19,271	9,597,831
	1,102,811	7,267,181	6,985,539	19,271	15,374,802

ACQUISITION OF LAND, BUILDINGS AND WORKS—Continued

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
FINANCE					
Office of the Superintendent of Financial Institutions.....			3,721,294		3,721,294
FISHERIES AND OCEANS					
Department.....	502,310	30,098,132	8,767,244	153,697	39,521,383
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)					
Department.....	68,429	137,335	30,426,532	9,771,895	40,404,191
HEALTH					
Department.....		2,230,345	1,210,651	74,480	3,515,476
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department.....	4,076,753	896,509			4,973,262
INDUSTRY					
Department.....	9,000	672,749	1,380,840		2,062,589
National Research Council of Canada.....			11,416,372		11,416,372
Canadian Space Agency.....		76,500	198,368		274,868
	9,000	749,249	12,995,580		13,753,829
JUSTICE					
Department.....			3,144,094		3,144,094
Canadian Human Rights Commission.....			28,413		28,413
			3,172,507		3,172,507
NATIONAL DEFENCE					
Department.....	280,228	44,633,977	183,271,440	19,401,352	247,586,997
NATURAL RESOURCES					
Department.....	700,941	906,868	4,856,714	73,377	6,537,900
National Energy Board.....			189,665		189,665
	700,941	906,868	5,046,379	73,377	6,727,565

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
	\$	\$	\$	\$	\$
PRIVY COUNCIL					
Chief Electoral Officer.....		72,500	165,872		238,372
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department.....	16,563,282	47,123,457	171,182,276	1,257,819	236,126,834
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)					
Canada Border Services Agency.....			23,946,852		23,946,852
Correctional Service.....		1,734,481	67,323,145		69,057,626
Royal Canadian Mounted Police.....	2,329,554	8,478,436	27,977,471	8,043,780	46,829,241
	2,329,554	10,212,917	119,247,468	8,043,780	139,833,719
TRANSPORT					
Department.....	15,559	3,925,340	1,178,199		5,119,098
VETERANS AFFAIRS					
Department					
Veterans Affairs Program.....	2,518	2,343,656	13,639,517		15,985,691
Total.....	25,653,944	151,218,112	563,689,192	38,897,389	779,458,637

SECTION 6

2004-2005

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

CONTENTS

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Acquisition of machinery and equipment	6.2

ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures.

Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD			
Department	3,712,496		1,935,305
Canadian Dairy Commission			
Canadian Food Inspection Agency	7,540,411		459,624
Canadian Grain Commission	23,360		8,124
	11,276,267		2,403,053
ATLANTIC CANADA OPPORTUNITIES AGENCY			
Department	197,031		86,871
CANADA CUSTOMS AND REVENUE AGENCY			
Department	694,494		6,279,067
CANADIAN HERITAGE			
Department	147,305		
Canadian Radio-television and Telecommunications Commission	49		93,679
Library and Archives of Canada	77,830		410,180
National Battlefields Commission	51,393		
National Film Board			
Public Service Commission	65		116,407
Public Service Staff Relations Board			10,661
Status of Women—Office of the Co-ordinator			553
	276,642		631,480
CITIZENSHIP AND IMMIGRATION			
Department	174,981		610,288
Immigration and Refugee Board of Canada			249,681
	174,981		859,969

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
11,855,829	12,334,466	1,234,743	377,541	117,585	6,192,261	37,760,226
200,711		35,173				235,884
9,947,158	7,592,253	1,166,475		234,691	582,619	27,523,231
1,450,501	1,701,733	58,051		40,185	23,658	3,305,612
23,454,199	21,628,452	2,494,442	377,541	392,461	6,798,538	68,824,953
1,582,076		259,758		40,916	88,099	2,254,751
103,452,811	9,027	13,273,315		2,934,650	986,595	127,629,959
6,184,852	545,820	1,695,122		372,959	303,255	9,249,313
1,436,150		309,881		2,687		1,842,446
3,984,809	81,215	1,056,686		254,311	741,224	6,606,255
33,085	204		29,425	1,178	14,564	129,849
1,136,852		8,166			791,257	1,936,275
2,703,135		311,258		11,337	5,801	3,148,003
344,630		125,175		140	799	481,405
73,019		13,621		3,068		90,261
15,896,532	627,239	3,519,909	29,425	645,680	1,856,900	23,483,807
11,413,919	80,380	1,456,616		900,970	165,531	14,802,685
3,063,041		246,422		4,991		3,564,135
14,476,960	80,380	1,703,038		905,961	165,531	18,366,820

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC	114,932		60,455
ENVIRONMENT			
Department	4,023,045	37,492	3,281,100
Canadian Environmental Assessment Agency			3,223
Parks Canada Agency	4,595,809		391,485
	8,618,854	37,492	3,675,808
FINANCE			
Department			
Economic, Social and Financial Policies			
Program	303		65,185
Auditor General			64,211
Canadian International Trade Tribunal			13,938
Financial Consumer Agency of Canada			
Financial Transactions and Reports Analysis Centre of Canada			159
Office of the Superintendent of Financial Institutions			
	303		143,493
FISHERIES AND OCEANS			
Department	38,692,730	213,147	3,348,613
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)			
Department	7,469,671		3,108,371
Canadian International Development Agency	27,013		52,889
International Joint Commission			4,827
	7,496,684		3,166,087
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (INTERNATIONAL TRADE)			
Department	2,595		17,862
NAFTA Secretariat, Canadian Section			
	2,595		17,862
GOVERNOR GENERAL	1,216		613

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
1,474,156		209,302		12,697	3,746	1,875,288
25,354,647	15,342,875	4,363,703		1,201,030	3,134,814	56,738,706
269,455	243	152,128		14,645	2,173	441,867
6,232,832	1,677,895	1,112,430	302,202	355,076	3,722,229	18,389,958
31,856,934	17,021,013	5,628,261	302,202	1,570,751	6,859,216	75,570,531
3,401,484		126,082		475,887	11,505	4,080,446
567,927		272,206		15,539	3,810	923,693
115,433		31,761				161,132
22,705		38,698				61,403
1,431,224		48,080		11,018		1,490,481
2,321,164		1,488,308			152,158	3,961,630
7,859,937		2,005,135		502,444	167,473	10,678,785
28,678,372	12,319,360	1,695,202	495,051	846,196	13,273,369	99,562,040
28,422,787	2,466,682	16,468,823		1,394,234	6,584,551	65,915,119
4,270,236		629,697			299,632	5,279,467
214,818		10,667		432		230,744
32,907,841	2,466,682	17,109,187		1,394,666	6,884,183	71,425,330
1,475,262		17,112		8,635	2,508	1,523,974
38,160		2,710				40,870
1,513,422		19,822		8,635	2,508	1,564,844
398,745		101,737		5,747	17,340	525,398

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
HEALTH			
Department	2,708,985		1,976,241
Canadian Institutes of Health Research			157,030
Hazardous Materials Information Review Commission			18,168
Patented Medicine Prices Review Board			9,856
	2,708,985		2,161,295
HUMAN RESOURCES AND SKILLS DEVELOPMENT			
Department	669,314		581,493
Canada Industrial Relations Board			20,707
Canadian Artists and Producers Professional Relations Tribunal			
Canadian Centre for Occupational Health and Safety			
	669,314		602,200
HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)	573,768		653,645
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department	832,401		658,286
Canadian Polar Commission			
	832,401		658,286
INDUSTRY			
Department	1,076,225		787,370
Canadian Space Agency	13,499		716,361
Competition Tribunal			
Copyright Board			100,841
National Research Council of Canada	2,444,284		
Natural Sciences and Engineering Research Council			224
Social Sciences and Humanities Research Council			110
Statistics Canada	20,096		
	3,554,104		1,604,906

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
33,052,063	38,970,076	4,963,820	52,577	658,792	3,006,615	85,389,169
1,016,569		41,238		21,672	26	1,236,535
34,087		2,889				55,144
100,076		6,386			290	116,608
34,202,795	38,970,076	5,014,333	52,577	680,464	3,006,931	86,797,456
4,514,704	125,800	2,374,155		311,615	196,880	8,773,961
474,958	175	264,968		31,432	180	792,420
905						905
197,469		2,634		977		201,080
5,188,036	125,975	2,641,757		344,024	197,060	9,768,366
15,847,424	40,940	3,933,746		460,329	3,220,455	24,730,307
13,260,853	304,197	2,903,856		435,685	315,331	18,710,609
4,519						4,519
13,265,372	304,197	2,903,856		435,685	315,331	18,715,128
17,040,069	2,045,864	3,079,300		295,895	2,366,902	26,691,625
7,798,873	13,198,207	335,258	1,316,005	18,743	955,780	24,352,726
20,515		22,409		5,572		48,496
31,569		3,563			1,325	137,298
22,029,404	18,116,761	2,488,256	35,408,229	801,151	7,427,478	88,715,563
966,450		264,839		1,524	54,831	1,287,868
890,364		135,477		936	27,806	1,054,693
3,223,559					67,455	3,311,110
52,000,803	33,360,832	6,329,102	36,724,234	1,123,821	10,901,577	145,599,379

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
JUSTICE			
Department	24,095		997,812
Canadian Human Rights Commission			41,906
Canadian Human Rights Tribunal			22,569
Commissioner for Federal Judicial Affairs			14,025
Courts Administration Service	4,221		83,378
Law Commission of Canada			390
Offices of the Information and Privacy Commissioners of Canada—			
Office of the Information Commissioner of Canada Program			656
Office of the Privacy Commissioner of Canada Program			1,940
			2,596
Supreme Court of Canada	61,762		70,758
	90,078		1,233,434
NATIONAL DEFENCE			
Department	881,824,735	556,767,545	140,798,051
Canadian Forces Grievance Board			2,861
Military Police Complaints Commission			482
	881,824,735	556,767,545	140,801,394
NATURAL RESOURCES			
Department	1,494,915		899,186
Canadian Nuclear Safety Commission	34,296		135,377
National Energy Board	2,040		14,300
Northern Pipeline Agency			
	1,531,251		1,048,863
OFFICE OF INFRASTRUCTURE OF CANADA	1,150		35,635
PARLIAMENT			
The Senate	133,849		116,143
House of Commons	87,264	6,495	663,813
Library of Parliament			14,261
Office of the Ethics Commissioner			2,017
	221,113	6,495	796,234

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
8,713,620	3,909	2,134,097		296,466	298,224	12,468,223
341,343		24,232		13,661		421,142
74,686		6,380		870	301	104,806
320,064		46,637		3,956	4,198	388,880
595,904	197	212,566		92,095	12,218	1,000,579
58,909		14,431				73,730
79,365		40,730		450		121,201
515,309		27,146			5,803	550,198
594,674		67,876		450	5,803	671,399
672,850	57,209	243,408		12,340	46,793	1,165,120
11,372,050	61,315	2,749,627		419,838	367,537	16,293,879
345,827,135	150,233,838	37,441,088	4,842,331	4,770,085	93,064,310	2,215,569,118
162,708		14,190		1,924	7,671	189,354
19,346		115				19,943
346,009,189	150,233,838	37,455,393	4,842,331	4,772,009	93,071,981	2,215,778,415
16,520,342	6,989,198	1,858,729	33,730	203,899	2,589,653	30,589,652
2,446,977	81,162	589,085	2,213,657		1,209	5,501,763
1,034,673		193,877			58,835	1,303,725
		529				529
20,001,992	7,070,360	2,642,220	2,247,387	203,899	2,649,697	37,395,669
428,692	34	375,566		7,102	61,268	909,447
1,072,748	1,800	416,643		473,183	50,479	2,264,845
10,464,873		1,858,120		404,907	1,507,252	14,992,724
691,909	244	209,503	200	81,776	1,939	999,832
245,232		676,640		5,189	142	929,220
12,474,762	2,044	3,160,906	200	965,055	1,559,812	19,186,621

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
PRIVY COUNCIL			
Department	152,528		1,144,452
Canadian Intergovernmental Conference Secretariat			
Canadian Transportation Accident Investigation and Safety Board	6,003		137,509
Chief Electoral Officer	11,575		10,343
Commissioner of Official Languages	549		2,682
National Round Table on the Environment and the Economy			
Security Intelligence Review Committee			4,251
	170,655		1,299,237
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department	2,110,059		1,357,353
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)			
Department	1,040		687,099
Canada Border Services Agency	3,844,799	194,085	3,358,603
Canadian Firearms Centre	1		10,987
Correctional Service	5,144,388	178,741	12,990,249
National Parole Board	123,088		36,735
Office of Indian Residential Schools Resolution of Canada			167,136
Office of the Correctional Investigator			
Royal Canadian Mounted Police	66,834,051	3,776,382	34,005,074
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			6,908
	75,947,367	4,149,208	51,262,791
TRANSPORT			
Department	22,997,623	8,296	683,484
Canadian Transportation Agency	23,087		41,365
Transportation Appeal Tribunal of Canada			
	23,020,710	8,296	724,849

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
6,003,216	81,465	1,067,689		132,174	63,578	8,645,102
167,657				80,967		248,624
502,490	83,216	47,164		64,841	99,009	940,232
2,359,669		108,667		46,103	60,154	2,596,511
261,864		45,362		10,586		321,043
64,920		15,752		851		81,523
25,473		1,533		7,012		38,269
9,385,289	164,681	1,286,167		342,534	222,741	12,871,304
60,233,967	964,945	29,127,814	9,571,614	2,349,692	7,028,741	112,744,185
4,426,405		597,580		582,566		6,294,690
51,023,521	7,350,949	3,722,829		490,128	709,431	70,694,345
659,101	2,487	115,028		22,028		809,632
19,909,023	2,829,475	2,295,966	10,550	1,059,531	10,991,933	55,409,856
779,826		257,418		64,828		1,261,895
1,976,718		758,371		260		2,902,485
11,964		8,163		1,981		22,108
66,018,268	12,970,864	8,606,177	36,752	3,591,562	5,628,613	201,467,743
20,254				2,100		22,354
111,864		13,746		14,359		146,877
144,936,944	23,153,775	16,375,278	47,302	5,829,343	17,329,977	339,031,985
10,821,179	361,449	2,583,616	499,640	41,132	5,409,136	43,405,555
599,989		30,841		12,017	11,398	718,697
9,534						9,534
11,430,702	361,449	2,614,457	499,640	53,149	5,420,534	44,133,786

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
TREASURY BOARD			
Secretariat	30,160		19,523
Canada School of Public Service (Canadian Centre for Management Development)			13,857
Public Service Human Resources Management Agency of Canada			9,609
	30,160		42,989
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	383,882		425,399
Veterans Review and Appeal Board Program			1,983
	383,882		427,382
WESTERN ECONOMIC DIVERSIFICATION			
	1,419		34,604
Total	1,061,217,880	561,182,183	225,418,468

⁽¹⁾ This category includes ships and boats, \$99,751,532; aircraft, \$383,052,855; military and non-military road motor vehicles, \$288,833,675; and miscellaneous vehicles, \$13,145,041.

⁽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.

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
3,224,432		780,034		952,998	24,749	5,031,896
2,343,597		525,172		22,232	386,456	3,291,314
860,806		306,816		363,041	27,354	1,567,626
6,428,835		1,612,022		1,338,271	438,559	9,890,836
3,976,742	7,412	704,662		619,302	521,913	6,639,312
186,613		25,821		5,805	599	220,821
4,163,355	7,412	730,483		625,107	522,512	6,860,133
854,908		75,556		16,990		983,477
1,011,777,101	308,974,026	167,047,391	55,189,504	29,228,116	183,418,211	3,603,452,879

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SECTION 7

2004-2005

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

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TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result

from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: <http://www.pwgsc.gc.ca/text/pubacc-e.html>. This information includes for each Government program:

TRANSFER PAYMENTS

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
AGRICULTURE AND AGRI-FOOD			
Department	7,484,476	1,815,185,497	691,418,294
Canadian Food Inspection Agency	73,417,439		3,905
	80,901,915	1,815,185,497	691,422,199
ATLANTIC CANADA OPPORTUNITIES AGENCY			
Department	10,871,217	109,256,597	40,091,672
CANADA CUSTOMS AND REVENUE AGENCY			
Department	159,365,898		127,173,170
CANADIAN HERITAGE			
Department	21,566,417	96,931,635	253,903,585
Library and Archives of Canada			
National Film Board			
Status of Women—Office of the Co-ordinator			
	21,566,417	96,931,635	253,903,585
CITIZENSHIP AND IMMIGRATION			
Department	34,206,050		206,457,564
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC		67,733,374	
ENVIRONMENT			
Department	164,266	2,873,226	6,973,818
Canadian Environmental Assessment Agency	24,870	132,572	245,500
Parks Canada Agency			4,205,078
	189,136	3,005,798	11,424,396

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
18,629,299	65,997,128	20,583,248		2,619,297,942 73,421,344
18,629,299	65,997,128	20,583,248		2,692,719,286
	182,124,443	21,028,289		363,372,218
	334,620			286,873,688
3,349,430 36,000	615,334,167 3,062,492 295,023 10,840,000	6,851,997		997,937,231 3,098,492 295,023 10,840,000
3,385,430	629,531,682	6,851,997		1,012,170,746
1,461,132	144,326,064			386,450,810
	132,147,500	86,472,958		286,353,832
11,730,633 35,000	147,993,286 482,545 480,467	1,468,648 10,607		171,203,877 931,094 4,685,545
11,765,633	148,956,298	1,479,255		176,820,516

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
FINANCE			
Department			
Economic, Social and Financial Policies Program			
Federal-Provincial Transfers Program			37,746,615,309
			37,746,615,309
Auditor General			
Office of the Superintendent of Financial Institutions			
			37,746,615,309
FISHERIES AND OCEANS			
Department	73,866,803	475,905	1,340,000
			1,340,000
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)			
Department	45,477,973		
Canadian International Development Agency			
	45,477,973		
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (INTERNATIONAL TRADE)			
Department			
GOVERNOR GENERAL			
	288,350		
HEALTH			
Department	2,677,215		85,024,117
Canadian Institutes of Health Research	679,238,371		
	681,915,586		85,024,117
HUMAN RESOURCES AND SKILLS DEVELOPMENT			
Department	528,260,367	87,040,291	262,324,430
HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)			
	27,874,826,485	1,070,570	212,383,133
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department	22,710,952	285,260,190	512,799,646
Canadian Polar Commission			
	22,710,952	285,260,190	512,799,646

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
453,377,730	40,909			453,418,639
453,377,730	40,909			37,746,615,309
	378,827			38,200,033,948
				378,827
453,377,730	419,736			38,200,412,775
165,000	19,162,983			95,010,691
310,394,511	121,460,353	9,865,875		487,198,712
2,971,429,362				2,971,429,362
3,281,823,873	121,460,353	9,865,875		3,458,628,074
10,600,398	50,281,865			60,882,263
				288,350
2,214,857	1,407,210,311	269,584		1,497,396,084
826,000	24,625,000			704,689,371
3,040,857	1,431,835,311	269,584		2,202,085,455
1,697,284	498,805,287	26,995,986		1,405,123,645
	52,301,255	436,130		28,141,017,573
	4,110,067,486	2,741,970		4,933,580,244
	10,000			10,000
	4,110,077,486	2,741,970		4,933,590,244

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
INDUSTRY			
Department	32,030,876	498,254,014	171,211,227
Canadian Space Agency	412,472	17,450,000	
National Research Council of Canada	304,250	65,410,178	
Natural Sciences and Engineering Research Council	766,207,054		
Social Sciences and Humanities Research Council	497,025,842		
Statistics Canada			
	1,295,980,494	581,114,192	171,211,227
JUSTICE			
Department	6,338,066		354,797,659
Offices of the Information and Privacy Commissioners of Canada	367,409		
	6,705,475		354,797,659
NATIONAL DEFENCE			
Department	10,038,188		4,167,357
NATURAL RESOURCES			
Department	13,323,925	100,571,257	392,435,597
Canadian Nuclear Safety Commission			
	13,323,925	100,571,257	392,435,597
OFFICE OF INFRASTRUCTURE OF CANADA			103,698,352
PARLIAMENT			
The Senate	177,970		
House of Commons			
	177,970		
PRIVY COUNCIL			
Department	456,207		
Chief Electoral Officer			
	456,207		
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
6,706,501	196,964,398	299,509		905,466,525
29,996,759	1,153,049			49,012,280
11,723,125	58,195,808			135,633,361
				766,207,054
	560,800			497,025,842
				560,800
48,426,385	256,874,055	299,509		2,353,905,862
191,625	15,174,368			376,501,718
				367,409
191,625	15,174,368			376,869,127
128,307,797	9,832,154			152,345,496
575,705	177,654,797			684,561,281
	218,957	8,000		226,957
575,705	177,873,754	8,000		684,788,238
	64,867,983	30,838,940		199,405,275
364,183				542,153
1,602,146				1,602,146
1,966,329				2,144,299
	4,149,467			4,605,674
	65,517,390			65,517,390
	69,666,857			70,123,064
	591,000	453,101,807	(452,291,878)	1,400,929

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	\$	\$	\$
SOLICITOR GENERAL			
(PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)			
Department			109,898,275
Canadian Firearms Centre			12,451,465
Correctional Service	48,933		
National Parole Board			
Office of Indian Residential Schools Resolution of Canada		26,970	
Royal Canadian Mounted Police	64,208,645		
	64,257,578	26,970	122,349,740
TRANSPORT			
Department	844,007	108,456,463	236,965,229
TREASURY BOARD			
Secretariat	355,409	258,932	
Canada School of Public Service (Canadian Centre for Management Development)			
Public Service Human Resources Management Agency of Canada			
	355,409	258,932	
VETERANS AFFAIRS			
Department Veterans Affairs Program	1,840,720,276		
WESTERN ECONOMIC DIVERSIFICATION			
		15,182,480	132,413,967
Total	32,767,306,678	3,271,570,151	41,668,998,349

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
	104,092,380	7,000,114		220,990,769
	110,661			12,562,126
260,000	2,758,724			3,067,657
	4,391,221			4,418,191
1,900	344,859			64,555,404
261,900	111,697,845	7,000,114		305,594,147
	48,948,715	25,110,724		420,325,138
				614,341
	164,000			164,000
	16,081,569			16,081,569
	16,245,569			16,859,910
9,121,890	13,234,126			1,863,076,292
	114,432,728	4,187,766		266,216,941
3,974,798,267	8,487,201,165	697,272,152	(452,291,878)	90,414,854,884

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SECTION 8

2004-2005

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

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PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums, discounts and commissions on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount charged in 2004-2005
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
J30—1979/87-2004 (matured October 1, 2004)	10.5		3,692,193
H6—1983/85-2005	12.25	984,285,000	116,883,142
H9—1983/84-2005 (matured March 1, 2005)	12		37,864,395
H18—1984/85-2006	12.5	266,514,000	29,909,782
H22—1984-2004 (matured June 1, 2004)	13.5		10,890,418
H26—1984-2006	14	768,307,000	100,882,607
H30—1984-2007	13.75	192,738,000	26,882,973
H36—1984-2007	13	467,580,000	60,558,067
H41—1984-2008	12.75	578,665,000	56,052,150
H52—1985-2008	11.75	395,547,000	34,496,666
H58—1985-2009	11.5	139,655,000	(15,932,945)
H63—1985/88-2009	10.75	256,716,000	2,932,892
H68—1985/87-2009	11	637,846,000	54,799,318
H74—1985/87/88/89-2008	10	3,036,529,000	294,670,280
H79—1986-2010	9.75	83,434,000	10,386,781
H81—1986/87/89/90-2010	9.5	2,227,899,000	213,885,633
H85—1986-2010	8.75	122,706,000	11,002,104
H87—1986/87/88-2011	9	623,941,000	50,142,423
H98—1987-2011	8.5	622,351,000	53,016,292
A23—1989/90/91-2014	10.25	996,385,000	143,032,340
A34—1990-2015	11.25	483,005,000	54,542,479
A39—1990/91-2021	10.5	1,001,261,000	109,375,571
L25—1991/92/93/94/95-2021	4.25	6,559,099,131	274,010,387
A43—1991-2021	9.75	608,539,000	81,860,033
A49—1991/92-2022	9.25	550,448,000	52,730,902
A55—1992/93/94-2023	8	7,181,642,000	600,820,863
A72—1994-2004 (matured June 1, 2004)	6.5		81,049,937
A75—1994/95-2004 (matured December 1, 2004)	9		452,583,792
A76—1994/95-2025	9	7,936,586,000	741,365,317
A79—1995-2005	8.75	6,021,356,000	527,111,527
VS05—1995/96/97-2026	4.25	6,294,379,409	263,956,507
VU50—1996-2006	7	5,866,645,000	406,121,239
VW17—1996/97-2027	8	8,761,181,000	706,734,763
WB60—1996/97-2007	7.25	7,029,817,000	471,065,916
WH31—1997-2008	6	5,010,390,000	315,904,441
WL43—1998/99/2000/01-2029	5.75	13,769,000,000	794,573,123
WR13—1998/99-2009	5.5	8,041,592,000	446,640,974
WU42—1999-2004 (matured September 1, 2004)	5		160,190,537
WV25—1999/2000/01/02/03-2031	4	6,683,136,371	264,526,279
WX80—1999/2000-2010	5.5	8,615,139,000	503,230,798
WY63—1999/2000-2005	6	8,346,634,000	585,111,013
XB51—2000/01-2011	5.75	12,639,284,000	809,253,683
XD18—2000/01-2006	5.75	9,026,584,000	533,196,707
XG49—2001/02/03/04-2033	5.75	13,410,295,000	768,979,382
XH22—2001/02-2012	5.25	11,415,042,000	589,623,665
XJ87—2001/02-2007	4.5	9,725,000,000	463,438,048
XK50—2001/02-2004 (matured June 1, 2004)	3.5		2,715,976
XL34—2002-2004 (matured December 1, 2004)	4.25		100,333,619
XM17—2002-2013	5.25	12,000,000,000	619,544,989
XN99—2002-2008	4.25	11,400,000,000	484,500,000
XP48—2002/03-2005	3.5	6,480,188,000	238,429,231
XQ21—2003/04/05-2036	3	2,862,671,704	62,386,206
XR04—2003-2005	3	3,540,717,000	152,559,046
XS86—2003/04-2014	5	10,867,437,000	462,223,357

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2004-2005
	%	\$	\$
XT69—2003/04-2009	4.25	10,100,000,000	368,742,808
XU33—2003/04-2006	3	7,537,765,000	214,408,403
XV16—2004-2006	3.25	6,000,000,000	133,223,288
XW98—2004/05-2037	3	3,349,343,000	54,301,568
XX71—2004/05-2015	4.5	5,200,000,000	63,249,406
XY54—2004/05-2010	4	4,359,034,000	39,889,999
XZ20—2004-2007	3	5,600,000,000	33,542,466
		266,674,308,615	15,384,095,756
Less: Government's holdings		104,059,000	
		266,570,249,615	15,384,095,756
Payable in foreign currencies—			
1995-2005	6.375	1,814,400,000	119,307,966
1996-2006	6.75	1,209,600,000	85,710,488
1997-2007	floating	385,862,400	6,185,470
1998-2008	4.875	3,207,027,196	158,530,145
1998-2008	5.25	3,024,000,000	94,928,348
1999-2004 (matured November 30, 2004)	6.375		106,093,706
2001-2003/19	various	254,885,702	(168,319)
		9,895,775,298	570,587,804
Less: Government's holdings		257,257,153	
		9,638,518,145	570,587,804
		276,208,767,760	15,954,683,560
Interest on Canada savings, Canada premium and Canada investment bonds—			
Canada savings bonds—			
S46—1991-2003/2013	various	402,171,498	9,992,680
S47—1992-2004/2014	various	695,163,539	25,986,298
S48—1993-2005	various	872,069,964	19,534,556
S49—1994-2006	various	1,182,568,234	26,949,293
S50—1995-2007	various	832,473,357	18,050,229
S51—1996-2008	various	2,340,925,047	219,555,274
S52—1997-2009	various	1,874,801,294	114,199,294
S53—1997-2009	various	8,637,734	776,636
S54—1998-2008	various	578,730,748	11,098,313
S55—1998-2008	various	45,928,859	856,679
S56—1999-2009	various	8,515,678	165,708
S57—1999-2009	various	5,284,057	99,269
S58—1999-2009	various	10,453,625	455,924
S59—1999-2009	various	7,682,473	351,643
S60—1999-2009	various	287,509,943	5,129,756
S61—1999-2009	various	32,942,779	617,490
S62—2000-2010	various	10,922,114	212,728
S63—2000-2010	various	7,566,873	141,166
S64—2000-2010	various	12,913,010	597,242
S65—2000-2010	various	17,123,060	761,762
S66—2000-2010	various	290,388,831	4,646,870
S67—2000-2010	various	23,758,641	418,251
S68—2001-2011	various	11,703,115	221,527
S69—2001-2011	various	9,915,839	181,873
S70—2001-2011	various	9,741,431	416,444
S71—2001-2011	4	6,805,823	295,881
S72—2001-2011	1.75-1.5	406,354,882	7,055,399
S73—2001-2011	1.65-1.5	23,022,553	410,133
S74—2002-2012	1.65	5,445,413	99,360
S75—2002-2012	1.55	4,982,070	83,251
S76—2002-2012	4-1.55	16,606,025	710,178
S77—2002-2012	4	12,515,073	533,508
S78—2002-2012	1.75-1.5	543,427,244	8,689,639
S79—2002-2012	1.65-1.5	34,815,841	621,583
S80—2003-2013	1.65	11,863,580	218,573
S81—2003-2013	1.55	8,086,058	149,490
S82—2003-2013	1.3-1.55	16,226,402	303,517
S83—2003-2013	1.25	16,534,130	144,800

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2004-2005
	%	\$	\$
S84—2003-2013	1.75-1.5	626,856,361	16,113,428
S85—2003-2013	1.65-1.5	19,306,457	325,140
S86—2004-2014	1.65	5,929,817	102,048
S87—2004-2014	1.55	3,765,890	76,737
S88—2004-2014	1.3-1.55	14,252,577	256,417
S89—2004-2014	1.25	5,291,564	75,965
S90—2004-2014	1.5	551,050,155	3,168,680
S91—2004-2014	1.5	22,334,175	112,972
S92—2005-2015	1.65	9,073,476	37,466
S93—2005-2015	1.55	5,626,922	151
S94—2005-2015	1.55	7,131,270	
S95—2005-2015	1.55	62,400	
		<i>11,957,257,901</i>	<i>501,001,221</i>
Canada premium bonds—			
P1—1997-2007	various	76,278,944	7,806,455
P2—1998-2008	various	16,006,477	493,296
P3—1998-2008	various	1,008,873,915	38,132,657
P4—1998-2008	various	95,468,201	3,732,861
P5—1999-2009	various	19,006,231	719,087
P6—1999-2009	various	16,600,722	653,700
P7—1999-2009	various	59,082,550	3,034,826
P8—1999-2009	4.25	48,506,526	2,396,594
P9—1999-2009	various	381,979,544	14,911,971
P10—1999-2009	various	109,725,573	4,278,324
P11—2000-2010	various	34,426,233	1,332,349
P12—2000-2010	various	27,724,333	1,579,048
P13—2000-2010	various	62,606,470	2,314,669
P14—2000-2010	3	87,631,433	3,035,023
P15—2000-2010	various	532,274,797	15,973,679
P16—2000-2010	various	104,338,405	3,013,155
P17—2001-2011	various	121,880,793	3,648,653
P18—2001-2011	various	269,106,820	8,117,455
P19—2001-2011	various	30,598,251	833,347
P20—2001-2011	2	46,506,057	1,025,650
P21—2001-2011	4-1.85	562,411,587	20,732,519
P22—2001-2011	4-1.85	75,951,472	2,865,546
P23—2002-2012	3.5-2	20,460,287	735,010
P24—2002-2012	3.5-2	19,740,900	762,376
P25—2002-2012	4.25-4.75	97,373,841	4,454,967
P26—2002-2012	4.25	47,068,542	2,075,095
P27—2002-2012	3-4	1,132,051,232	40,113,968
P28—2002-2012	3-4	221,341,051	7,766,891
P29—2003-2013	3-4	86,102,895	2,956,757
P30—2003-2013	3-4	14,684,898	492,980
P31—2003-2013	3-3.5	62,645,399	2,018,062
P32—2003-2013	3	55,111,025	1,684,758
P33—2003-2013	3-4	30,895,206	1,018,292
P34—2003-2013	2.45-2.8	826,653,566	22,702,642
P35—2003-2013	2.35-2.75	176,384,042	4,601,563
P36—2004-2014	2.35-2.75	59,653,124	1,524,121
P37—2004-2014	2.35-2.75	48,315,381	1,407,205
P38—2004-2014	2.25-2.5	68,376,175	1,877,419
P39—2004-2014	2	49,740,458	994,945
P40—2004-2014	1.85	213,161,498	1,604,894
P41—2004-2014	1.85	53,850,162	332,311
P42—2005-2015	2	19,617,624	98,088
P43—2005-2015	2	10,991,985	1,299
P44—2005-2015	2	13,726,189	
P45—2005-2015	2	191,018	
		<i>7,115,121,832</i>	<i>239,854,507</i>
Canada investment bonds—			
I1—2003-2006	3	2,952,500	50,100
I2—2003-2006	3.1	1,276,800	13,082
I3—2004-2007	3.2	311,200	4,259
I4—2004-2007	3	1,593,700	15,672

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2004-2005
	%	\$	\$
15—2004-2007	2.75	329,600	(6,892)
16—2004-2007	2.55	1,166,700	19,840
		7,630,500	96,061
		19,080,010,233	740,951,789
Interest on bonds for Canada Pension Plan	various	3,334,581,000 ⁽¹⁾	338,133,302
Interest on promissory notes - TD Trust Company	various	29,614,847	796,797
Interest on promissory notes - Montreal Trust Company	various	15,248,362	391,327
Interest on promissory notes - Computershare Trust Company	various	13,179,328	286,514
Interest on Canada notes	various	1,128,000,000	15,012,132
Interest on Euro medium term notes	various	1,657,464,038	80,788,584
Total interest on unmatured debt		301,466,865,568	17,131,044,005
Amortization of discounts on Treasury bills—			
Amortization of discounts on 2003-2004 issues			885,133,669
Amortization of discounts on 2004-2005 issues		127,198,634,000	1,841,675,627
		127,198,634,000	2,726,809,296
Amortization of discounts and premiums on marketable bonds			1,728,869,142
Amortization of discounts on Canada bills—			
Amortization of discounts on 2003-2004 issues			3,375,918
Amortization of discounts on 2004-2005 issues		3,861,924,999	30,246,060
		3,861,924,999	33,621,978
Amortization of commissions and remunerations on Canada savings bonds			26,210,044
Total amortization of premiums, discounts and commissions on unmatured debt		131,060,558,999	4,515,510,460
Servicing costs and costs of issuing new borrowings			78,723,480
Total public debt charges related to unmatured debt		432,527,424,567	21,725,277,945
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	84,501,259,414	6,529,162,618
Public Service Pension Fund Account	various	149,639,730	
Canadian Forces Superannuation Account	various	41,350,713,360	3,171,683,205
Canadian Forces Pension Fund Account	various	88,851,152	
Royal Canadian Mounted Police Superannuation Account	various	10,890,475,666	829,464,936
Royal Canadian Mounted Police Pension Fund Account	various	17,508,663	
Members of Parliament Retiring Allowances Account	various	422,525,376	40,502,435
Members of Parliament Retirement Compensation Arrangements Account	various	125,508,575	11,702,343
Retirement Compensation Arrangements Account—			
RCA No. 1—Public Service	various	481,166,084	36,389,184
RCA No. 1—Canadian Forces	various	94,907,464	6,313,832
RCA No. 1—Royal Canadian Mounted Police	various	19,455,377	1,505,998
RCA No. 2—Public Service	various	834,412,350	64,933,033
Supplementary Retirement Benefits Account	various	109,902,440	4,112,132
		139,086,325,651	10,695,769,716
Allowance for pension adjustments	various	(9,507,000,000)	(1,363,000,000)
		129,579,325,651	9,332,769,716
Other employee and veteran future benefits	5.3	41,549,000,000	2,428,000,000
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	2,771,043,576	129,128,135

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2004-2005
	%	\$	\$
Government Annuities Account	various	377,265,704	26,163,977
Deposit accounts—			
General security deposit	various	4,154,597	82,777
Canada Labour Code—Wage Recovery			
Appeals	various	994,210	14,592
Contractors' security deposits	various	10,602,500	179,347
Non-interest bearing accounts		301,984,403	
		317,735,710	276,716
Trust accounts—			
Indian band funds	various	1,251,312,419	61,171,985
Indian estate accounts	various	11,776,284	453,852
Indian savings accounts	various	36,449,574	1,789,702
Canadian Security Intelligence Service—			
Scholastic awards	various	29,399	609
Royal Canadian Mounted Police—Benefit trust fund	various	2,163,430	43,034
Inmates' trust fund	various	10,740,303	4,671
Administered trust accounts	various	2,640,221	53,116
Estates fund	various	3,072,390	60,330
Veterans administration and welfare trust fund	various	602,513	11,235
Non-interest bearing accounts		121,732	
		1,318,908,265	63,588,534
Insurance and death benefit accounts—			
Regular forces death benefit account	various	196,098,360	15,149,274
Public Service death benefit account	various	2,211,866,798	167,449,737
Non-interest bearing accounts		14,972,575	
		2,422,937,733	182,599,011
Pension accounts—			
Annuities agents' pension account	various	6,173	205
Royal Canadian Mounted Police—			
Dependants' pension fund	various	30,493,751	2,404,210
		30,499,924	2,404,415
Other specified purpose accounts—			
Net Income Stabilization Account	various	1,196,068,510	30,815,049
Common school funds—Ontario and Quebec	5	2,677,771	133,889 ⁽²⁾
Miscellaneous projects deposits	various	10,851,180	1,183
Indian moneys suspense account	various	42,622,564	1,991,655
Natural Sciences and Engineering Research Council—			
Trust fund	various	242,105	7,746
Federal Court special account	various	9,947,272	320,486
Non-interest bearing accounts		179,285,076	
		1,441,694,478	33,270,008
Deferred revenue specified purpose accounts	various	⁽³⁾	434,997
Obligations related to capital leases	various	2,932,047,293	164,372,260
Other accounts—			
Special drawing rights allocations	various	⁽⁴⁾	29,641,699
Total public debt charges related to pension and other accounts.....		182,740,458,334	12,392,649,468
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	48,547,419,382	967,995,510
National Battlefields Commission—Trust fund	various	390,023	9,464
Ship-Source Oil			
Pollution Fund	various	339,108,935	12,851,564
Mackenzie King trust account	various	225,000	10,575
Endowments for Health research	various	140,267	160,985
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	250,000	6,353

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount charged in 2004-2005
	%	\$	\$
Non-interest bearing accounts		(201,658,781)	
		48,685,874,826	981,034,451
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		(48,685,874,826)	(981,034,451)
Total public debt charges related to consolidated specified purpose accounts.....			
TOTAL PUBLIC DEBT CHARGES		615,267,882,901	34,117,927,413
Comprised of:			
Total public debt charges under statutory authorities before provision and consolidation adjustments			33,869,589,604
Total public debt charge provision			1,229,372,260
Consolidation adjustments			(981,034,451)
Total public debt charges.....			34,117,927,413

(1) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(2) Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

(3) Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

(4) No amount of principal is shown since the closing balance of this liability account is reported with the Foreign Exchange Accounts in Section 8 of Volume I.

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SECTION 9

2004-2005

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

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Payments of claims against the Crown.....	9.2
Ex gratia payments.....	9.17
Court awards	9.30

PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are

reported as one amount at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		Manitoba Public Insurance Corporation for	
Department		Burt M	1,811
Accident involving a Crown vehicle—		Penner G	7,522
Aviva Insurance for MacDougall D	1,701	Shworob V	1,448
Manitoba Public Insurance Corporation for		Stuve R	3,155
Flynn E	2,732	Penske Truck Leasing Canada Inc	1,807
Quality Collision Repair & Refinishing 1989 Ltd for		Stewart McKelvey Stirling Scales in trust for	
Hill R	1,604	Campbell P	60,000
Saskatchewan Government Insurance for		Settlement for damages to property	
Arvanitis-Zorba E	8,932	incurred in relation to the avian influenza—	
Ruttie P	1,819	Bradner Farms	4,030
The Wawanesa Mutual Insurance Company for		JayBee Farms	13,984
Plantinga O	3,051	Rosevan Farms	11,460
Compensation for property damage—		Southport Enterprises	2,497
Brown W	1,032	The Nest	8,199
Cosgrove K	1,216	White Feather Enterprises	8,080
Sayers M	11,105	Settlement of claim regarding the	
Compensation for damage to land caused		Public Service Alliance of Canada—	
by a flood during the construction of		Koltok W	131,251
Shellmouth dam—		Settlement for tree	
Rosowsky & Campbell in trust for the estate		removal services—	
of Octaff Laevens Drawer 399	1,406	Ontario Line Clearing & Tree Services Ltd	24,299
Payment for an uncashed cheque issued		Settlement for a dispute resolution—	
under a program funded by the department—		Ruby & Edward in trust	30,000
Wilbur T	4,710	Smith L	2,400
Claim against the Crown for		Settlement as a result of a complaint	
expenses incurred for lapsed contribution		to the Canadian Human	
agreement (CARCI)—		Rights Commission—	
Conseil canadien de la coopération	16,867	Kuberski M	5,000
Implementation of Public Service		Marceau S	5,000
Staff Relations Board decision		Thibodeau B	23,000
of December 11, 2003—		Claims under \$1,000 (51)	19,827
Professional Institute of the			395,738
Public Service of Canada	4,094		496,968
Mediation settlement for Canadian food		CANADA CUSTOMS AND REVENUE AGENCY	
pavilion at ANUGA 2003 in Germany—		Department	
Ovatio/Leroux Inc	36,177	Settlements of claims under the	
Mediation settlement for complaint to the		the <i>Canadian Human Rights Act</i> —	
Canadian International Trade Tribunal—		7 names withheld ⁽¹⁾	80,000
Cameron G (through PWGSC)	1,000	Settlement of claims protected by a	
Claims under \$1,000 (8)	3,784	privacy clause—	
	101,230	6 claims ⁽¹⁾	295,628
Canadian Food Inspection Agency		Settlement of claims as a result of an	
Accidents involving a motor vehicle—		administrative error—	
Bennett Fleet Leasing Ltd	10,948	Inco Limited	75,000
Budget Car and Truck Rentals	5,856	Nichols and Company	25,000
Calmont Truck Rentals and Leasing	1,000	Picard, Sirard S E N C Lawyers	5,000
ING Insurance Company of Canada for Ng C	3,495	Claims under \$1,000 (58)	4,694
Insurance Corporation of British Columbia for			485,322
Gomez C	1,494		
Jensen G	6,936		
Schultz R	1,239		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CANADIAN HERITAGE		Telefilm Canada	
Department		Dispute following employment termination—	
Compensation paid to an employee—		De La Varende S.	87,005
Name withheld ⁽¹⁾	14,058		<u>384,648</u>
Settlement for the discrimination on the ground		CITIZENSHIP AND IMMIGRATION	
of age contrary to Section 5 of the <i>Canadian</i>		Department	
<i>Human Rights Act</i> —		Out of court settlement for discontinuance	
Ivey J.	18,000	of court action—	
Larocque O.	12,000	Me François de Vette in trust for	
Sobczak S.	12,000	Islam S et al.	49,000
Settlement concerning the eligibility		Out of court settlement for legal costs—	
for a contribution—		Silvia Valdman in trust for	
Medias Transcontinental S E N C.	139,542	Jalil I S et al.	1,500
Settlement for damage or losses—		Out of court settlement for discontinuance	
Sveistrup J.	8,800	of court action—	
Out of court settlement of claim regarding		Miguna M.	1,700
the applications made to the Publications		Public Service Staff Relations	
Assistance Program of the Department		Board settlement relating	
of Canadian Heritage—		to union dues—	
TV Publishing Group.	20,319	Professional Institute of the Public	
Claim under \$1,000 (1)	500	Service of Canada.	1,046
	<u>225,219</u>	Out of court settlement for discontinuance	
Canadian Radio-television and Telecommunications		of court action—	
Commission		17 proceedings lawyers in trust for	
Settlement of claims under the		Rasolzadeh M et al.	1,184,000
<i>Canadian Human Rights Act</i> —		Out of court settlement for discontinuance	
Name withheld ⁽¹⁾	18,000	of court action—	
Payment of Union dues not remitted—		Ricketts Harris in trust for	
Professional Institute of Public Service of Canada	5,114	Walters R.	15,000
	<u>23,114</u>	Out of court settlement for discontinuance	
National Film Board		of court action—	
Settlement for the use of film footage for the		Armitstead Addison in trust for	
production <i>Tommy: A Family Portrait</i> —		Young O.	69,000
Acomba D (Zephyr Films Limited)	12,974	Canadian Human Rights Commission	
Public Service Commission		settlement—	
Settlement of claim related to a privacy rights		Name withheld ⁽¹⁾	2,630
complaint—		Claims under \$1,000 (2)	675
Hutchison OSS—Cech Marlatt for			<u>1,324,551</u>
Name withheld ⁽¹⁾	5,000	Immigration and Refugee Board of Canada	
Settlement of claim related to The Public Service		Settlement for grievance—	
Pension Plan—		Sharma R.	8,000
Nelligan O'Brien Payne LLP for			<u>1,332,551</u>
Name withheld ⁽¹⁾	12,000	ECONOMIC DEVELOPMENT AGENCY OF	
Settlement as a result of a complaint to the		CANADA FOR THE REGIONS OF QUEBEC	
Canadian Human Rights Commission—		Settlement of a litigation—	
Name withheld ⁽¹⁾	5,000	Name withheld ⁽¹⁾	19,165
Claim under \$1,000 (1)	336	ENVIRONMENT	
	<u>22,336</u>	Department	
Public Service Staff Relations Board		Settlement involving an employee—	
Out of court settlement—Claim in liability		Raven, Allen, Cameron, Ballantyne and	
for alleged misrepresentation—		Yazbeck in trust for name withheld ⁽¹⁾	75,000
Soloway Wright LLP in trust (National Life) for		Name withheld ⁽¹⁾	120,000
Samson R.	14,000		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement as a result of a motor vehicle accident—		Chiasson & Roy in trust for Hache R	8,152
Colonial Fire & General Insurance		Cole B	10,000
Sheppard R	1,885	Emergency Medical Care Inc	1,800
Purchase of a contaminated freezer originally sold by Crown Assets—		Federation Insurance Company for Nash J	1,234
Prince G	4,091	Hanlon D	2,040
Accident involving a Crown vehicle—		HB Group Insurance Management Ltd for Rideout J	2,217
ICBC for Louie C Y	1,309	ING Insurance Company of Canada for McKay H	1,895
ICBC for May M R	1,394	Insurance Corporation of British Columbia for Downs D	1,385
Gornall P D	1,078	Nitsui R	3,573
Manitoba Public Insurance Corporation for Majchrzyk P	2,662	L'Archie Cape Breton Society	5,520
Claims under \$1,000 (5)	2,510	MacBeath & Associates for Cluett J	27,500
	209,929	MacDougall R	2,050
		Manitoba Public Insurance Corporation for Friesen S	1,409
Parks Canada Agency		Funk A	1,974
Settlement of claim for medical expenses, eye glasses repair and travel expenses—		Melnyk T	10,896
Katz B	3,189	Melnyk T	1,800
Settlement for personal injuries—		MRDC Operations Corporation	4,521
Johnston G	50,000	Piccott V	1,344
Settlement of claim for injuries caused by a highway traffic accident—		Royal & Sun Alliance Insurance Company of Canada for Shakelton M	1,636
Wilson D	104,100	The Personal Insurance Company of Canada for Glode S	4,340
Settlement of claim under the <i>Canadian Human Rights Act</i> —		Settlement of claim under the <i>Canadian Human Rights Act</i> —	
Critchlow S	2,000	Alain C	20,000
Damage to a telephone cable—		Ayangma N	15,000
Bell Canada	1,420	Shandro Dixon Edgson, Barristers & Solicitors for Neydli C	16,000
Damage to personal vehicle—		Reid D	2,500
Degg S R	2,000	Claim for the awarding of a contract—	
Dobbs K D	2,927	Fasken Martineau in trust for CVSD Inc	25,000
Robinson T L	4,501	Compensation for injury and loss during a marine accident—	
Damage to leased vehicle—		Richards K	43,000
Location Pelletier	2,196	Compensation for loss of fishing net—	
Claims under \$1,000 (30)	12,753	Sonnberg L	1,044
	185,086	Compensation for loss of crab income—	
	395,015	Benson Myles in trust for Keeping W	700,000
		Damage to private property—	
FINANCE		White Squall Ltd	2,235
Department		Settlement of the Federal Court of Canada between Verreault Navigation Inc and Public Works and Government Services Canada	989,349
Settlement of claim related to employment—		Settlement for personal injury—	
Name withheld ⁽¹⁾	207,462	Mockler Peters Oley Rouse in trust for Buchanan J	34,500
Out of court settlement of claim—		Carr Stevenson & MacKay in trust for MacEwen W	7,500
Name withheld ⁽¹⁾	16,000	Reimbursement for damaged vessel—	
Claim under \$1,000 (1)	231	Arsenault M	6,446
	223,693	Jeans D	7,000
		Nevin W	9,000
Financial Transactions and Reports Analysis Centre of Canada		Reimbursement for the cost of a stolen trailer—	
Out of court settlement(s)—		Équipements Villeneuve	1,617
Name(s) withheld ⁽¹⁾	35,000	Reimbursement of estimate for damage done to vessel—	
	258,693	Services Maritimes d'évaluations	2,492
FISHERIES AND OCEANS			
Accident involving a Crown vehicle—			
Barton Insurance Brokers for Scharf G	7,127		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Reimbursement as a result of the Public Service Staff Relations Board decision— Professional Institute of the Public Service of Canada	2,797	Payment under the <i>Canadian Human Rights Act</i> — Name withheld ⁽¹⁾	5,000
Settlement on outstanding financial obligations— Vancouver Aquarium Marine Science Centre	125,000	Out of court settlement— Name withheld ⁽¹⁾	4,000
Settlement of claim for PIPSC union dues— Treasury Board Secretariat	14,732	Claim under \$1,000 (1)	500
Vessel accident involving a Crown vessel— D B Kenney Fisheries Ltd.	5,147		44,125
Claims under \$1000 (17)	7,469	Canadian Institutes of Health Research	
	2,140,241	Settlement of claims related to an administrative error in advising applicant of successful application for a research award— Bilodeau V	9,102
			53,227
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)		HUMAN RESOURCES AND SKILLS DEVELOPMENT	
Department		Department	
Reimbursement of GST costs— Name withheld ⁽¹⁾	4,957	Settlement of claim as a result of an accident involving a Crown vehicle— Brine M	1,539
Second partial payment— Ogilvy Renault S E N C in trust for Axor Group Inc	634,040	Stapleton L	24,000
General damage, superannuation, disability insurance and legal fees— Name withheld ⁽¹⁾	55,793	Out of court settlement as a result of a human rights complaint— Roy E	1,000
Compensation of severance fully paid— Name withheld ⁽¹⁾	6,656	Vincent C	1,000
Discrimination claim— Name withheld ⁽¹⁾	2,000	Settlement of grievance for employment termination— Name withheld ⁽¹⁾	10,000
Out of court settlement of claims for wrongful dismissal— CARPA in trust for Caldeira J M	38,166	Settlement of claim for a human rights complaint— Name withheld ⁽¹⁾	20,000
Settlement for damaged property— Lambert E W	2,240	Settlement of claim as a result of a departmental administrative error— Macisaac SJ	17,019
Claims under \$1,000 (3)	1,171	Claims under \$1,000 (2)	477
	745,023		75,035
Canadian International Development Agency		HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)	
Out of court settlement for legal fees— Nelligan, O'Brian, Payne LLP	15,000	Department	
	760,023	Reimbursement of the interest charged as a result of an administrative error— Brazeau C	1,492
GOVERNOR GENERAL		Mediation settlement for a dismissal— Name withheld ⁽¹⁾	20,000
Department		Valeurs Mobilières Desjardins for Name withheld ⁽¹⁾	40,000
Settlement of a human rights complaint— Name withheld ⁽¹⁾	12,000	Settlement of claim as a result of an accident involving a Crown vehicle— Mosher Chedore in trust for Bradford H	2,750
HEALTH		Settlement for grievance— Name withheld ⁽¹⁾	9,500
Department			73,742
Accident involving a Crown vehicle— Name withheld ⁽¹⁾	19,994		
Compensation for damage to a vehicle— Manitoba Insurance for Gyoerick K	14,631		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		Adhesion to Treaty 8 litigation for decision on approving a settlement agreement—	
Department		Hutchins Grant & Associates in trust for	
Reimbursement for 2004-2005 PIPSC Union dues—		Thomas L et al.	210,000
TBS	2,966	Settlement for abuse—	
Settlement Colleen Miskokomon—		Merchant Law Group in trust	15,000
Waterous, Holden, Amy, Hitchon	20,000	Settlement related to employment—	
Settlement with employees of the federal schools on reserve—		Picard, Sirard Lawyers in trust	5,903
15 names withheld ⁽¹⁾	45,000	Picard, Sirard Lawyers in trust	2,931
Settlement for land claim—			<u>7,603,828</u>
McIntyre J.	15,000	INDUSTRY	
Shared court costs (joint settlement)—Water's Edge Resort Project—		Department	
Public Works and Government Services		Settlement under the <i>Canadian Human Rights Act</i> —	
Canada	75,000	4 names withheld ⁽¹⁾	
Settlement of negotiations—Registrations as members—		Accident involving a Crown vehicle—	
Roddick Scott & Johnson in trust for		Allstate Insurance	
Batoche et al.	29,126	Structural damage of overpass—	
Settlement of litigation for termination of agriculture permits—		Minister of Transport	
MacLachlan, McNab, Hembroff in trust for		Union dues—	
Hofer J.	20,000	Professional Institute of the Public	
Settlement of interests—		Service of Canada	
Name withheld ⁽¹⁾	240,000	Claim under \$1,000 (1)	
Settlement of litigation concerning a flood—			
Pinaymootang First Nation	2,000,000		
Settlement for sexual abuse—Underpaid interest—		Canadian Space Agency	
Enoch Cree Nation #440	4,013,490	Claim under \$1,000 (1)	
Settlement of claim—			
Birkett Ticoll, Barristers-Solicitors for		National Research Council of Canada	
Name withheld ⁽¹⁾	255,000	Settlement as a result of a complaint to the Canadian Human Rights Commission—	
Settlement for sexual abuse in foster home care—		Name withheld ⁽¹⁾	
Merchant Law Group for		Out of court settlement as a result of a complaint to the Canadian International Trade Tribunal—	
Name withheld ⁽¹⁾	130,000	Name withheld ⁽¹⁾	
Settlement for a delayed response—			
Lang Michener LLP in trust for		Statistics Canada	
Ziashke Zaaging Anishinaabek (alias Gull Bay First Nation Band)	5,000	Settlement of claims under the <i>Canadian Human Rights Act</i> —	
Settlement of litigation and grievance—		2 names withheld ⁽¹⁾	
Canadian Imperial Bank of Commerce in trust for Therriault M.	30,000	Settlement of claims protected by a privacy clause—	
Settlement of litigation and grievance related to employment—		3 claims ⁽¹⁾	
Picard, Sirard Avocats in trust for			
Therriault M.	42,750		
Settlement agreement—			
Roddick Scott & Johnson for		JUSTICE	
Name withheld ⁽¹⁾	50,000	Department	
Settlement of claim—		Payment of settlement in trust to—	
Royal, McCrum, Duckett & Glancy in trust for		Bastien, Moreau, Lepage	
Martel L et al.	25,000	Lawson Lundell	
Settlement of claim for the decision of property title—		Compensation settlement involving Justice employees—	
Ratcliff & Co in trust for Chief Wilson D.	300,000	Bailey W.	
Settlement of grievance—		Cohen J A	
Picard, Sirard Avocats in trust for Therriault M.	71,662		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Couture M.	26,453	Insurance Corporation of British Columbia for	
Derrick R.	22,265	Callow K.	1,116
Lauzon G.	4,249	Jackson P.	2,739
Lévesque D.	2,500	Kin NG.	1,028
Richmire P.	24,900	Kutney A.	1,690
Rouette A.	37,500	Neels C.	1,831
Compensation settlement of contracts for		Neilsen E.	1,216
professional historical research—		Rowland G.	2,212
Minaskuat Limited Partnership.	81,614	Wallace G.	3,073
Compensation settlement for Canada		J D's Pro-Renovations Inc.	8,400
Balkans Judicial Reform Project—		Jann MacLeod in trust for Christianson B.	1,650
University of Alberta.	45,000	Kahan A.	1,283
University of Saskatchewan.	4,411	Karim S.	1,501
Compensation settlement in trust as a result of a		Keizer's Auto Body.	2,429
car collision—		Kochai M.	1,782
Nikitiuk & Blain.	7,500	Manitoba Public Insurance Corporation for	
	549,572	Genalluis M.	1,077
		Matteen M.	2,384
Canadian Human Rights Commission		Mika J.	5,939
Settlement of claim related to employment—		Mika S.	3,998
Name withheld ⁽¹⁾	34,614	Mohammad W.	1,875
Settlement of dispute related to employment—		Municipality Kozarska Dubica.	1,361
Name withheld ⁽¹⁾	6,000	Mustapha M.	2,899
	40,614	Nixon Wenger in trust for Dorais N.	17,500
		O'Regan's Chev Olds.	1,458
Offices of the Information and Privacy		Paprica M.	1,193
Commissioners of Canada		Pierre André J F.	4,803
Legal fees—		Pilcher M.	2,845
Order of Stikeman Elliott LPP in trust for		Port Aux Basques Collision Center.	1,734
Bill of costs of H J Heinz Company.	4,478	Public Broadcasting Services BiH.	10,062
		Russel & Company in trust for Matthews S.	2,888
	594,664	The Coachworks Ltd.	1,409
		Ullah A.	1,075
		Ullah M.	1,264
NATIONAL DEFENCE		Unifund Assurance Company insurance for	
Department		Beartson N.	3,456
Settlement of claim as a result of an accident involving a		Vasic N.	1,234
departmental vehicle—		VB Leasing d.o.o.	2,747
Ahmad A.	1,064	Wawanesa Mutual Insurance in trust for	
Allianz Zagreb d. d. Selska.	8,515	Carrigan J & B.	2,498
AMA Insurance Company for Bartoli B.	1,005	Zarif M.	2,191
Amber N G.	1,405	Zia A.	1,012
AXA Pacific Insurance Company for Wood S.	1,674	Settlement of claims for damage	
Bathurst Inlet Lodge-Developments.	3,699	to rentals—	
Bogoroch and associates in trust for Pereira F.	2,500	2645-2698 Québec Inc.	2,154
Bullah H.	1,310	Ace Auto Leasing Inc.	8,936
Bullah N.	1,250	Admiral Auto Glass Inc.	1,610
Carroll Pontiac Buick Ltd.	1,076	Bayview International Trucks Ltd.	4,325
Cook P.	1,642	Blue Mountain Tours.	4,933
Economical Insurance Group for		Brien's Auto Repair.	4,362
Florian Charles.	6,322	Budget Car Truck Rental.	58,526
Family Insurance Solution for		Choice Rent a Car.	8,028
Barclay J.	3,537	CMP Classic Automobile Ltd.	1,554
Bystrom R.	2,061	Courtenay Collision.	1,668
Hutchinson D.	1,027	Dan's General Store.	3,606
Gawlinski, Parkatti, Verhaeghe LLP in trust for		Direction Nord Sud (DNS) Ltd.	2,402
Gagne LM.	134,295	Discount Car & Truck.	70,357
Goose Bay Motors Ltd.	3,154	Dollar Thrifty Automotive Group.	20,805
ING Insurance Company of Canada for		Ducharme Motors Ltd.	2,878
Boynton P.	1,638	Entreprise Rent-a-car.	102,642
Lampman L.	6,630	GRT Rentals.	5,378
		Hertz Rent a Car.	19,131
		Irving Industrial Rentals.	3,113
		Location Auto BC Inc.	3,803
		Location Brossard.	3,721

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Location Dion / National Tilden	1,051	Amirault M	2,127
Location Pelletier	11,935	Archambault R	14,875
Locations Sauvageau Inc	33,968	Arsenault G.	1,445
Martino Brothers Ltd	1,169	Assurances Générales des Caisses for Canex	3,256
Maxim Transportation Services Inc	1,111	AXA Pacific Insurance Company in trust for	
Murdoch Group Inc / National Car Rental	88,122	Diamond J Trucking	5,366
New Concept Automotive Inc	5,369	Bacchus W	25,000
Norcan Leasing Inc	2,358	Bell Canada	1,506
Penske Truck Leasing	10,978	Best Western	5,040
Pete's Sales & Service Ltd	4,720	Beveridge Macpherson and Duncan for Ryan B	23,576
Riverside Honda & Ski-Doo	1,030	Bordeleau JS	1,025
Rons Outdoor Supplies Ltd	1,593	Brennan S	3,131
Shaw Truck Rentals	3,816	Brien's Auto Repair	1,983
SM Sport	1,077	Brodeur S	1,561
Sports Rent	1,011	Budget Car Truck Rental	1,547
Sutherland Excavating Ltd	1,393	Burke T	7,915
Trius Leasing Ltd	6,733	Can-am West Carriers	2,500
Watson & Ash Transport	1,115	Charest F	5,000
Willy's Collision	3,194	City of Kingston	2,821
Settlement of claims as a result of personal injuries—		Coolen R	15,000
Borden S	9,840	Courchesne M.	37,500
Burke-Robertson in trust for Melissa T	40,000	Couturier N.	3,342
Cong L	5,000	Crandell PDR	1,718
D'arcy and Deacon in trust for J. M.	375,000	Dent SW	2,662
Duning Hunter Lambert Jackson in trust for		Government of Newfoundland and Labrador—	
Campbell S L	224,518	Department of Forest Resources and Agrifoods	1,020,000
Dyrholm D	3,274	Diane E. Tourell in trust for George M & E.	9,000
Gerrand Rath Johnson in trust for Morris I	18,750	Digiovannantonio D.	2,385
Gordon & Velletta in trust for Baker S	2,264	Dimaapi M	1,750
Horne, Mark, Zak in trust for Satzke-Pomeroy M.	7,500	Dollar Thrifty Automotive Group	5,639
Jarvis Burns McGee in trust for Nath S	53,524	Donovan W	2,646
Joseph Doz Law Offices in trust for Price PA	38,500	Drury M	4,775
Litwin BK	2,500	Dufour J M	1,432
M Richard Genereux in trust for Yann G	75,000	Dumouchel S	2,975
Mair Jensen Blair in trust for		Edmonton Regional Airports	3,600
Klassen J	220,102	Ellis S	5,500
Milward A	185,000	Epcor Water Services Inc	6,176
O'Neil C	12,383	Ermen J	2,007
Martin & Hillyer in trust for Bouchard A Z	25,000	Gauthier W C	1,075
McCarthy Tetrault LLP in trust for Duplessis P	175,000	Halifax-Dartmouth Bridge Commission	1,680
Me Phillippe Leger in trust for		Hotel President	2,460
Gestion MC2 Inc	8,000	Hutchinson W K	3,371
Muir Sinclair Bush and company in trust for		ING Insurance Company of Canada for	
Green D	100,000	Greenlaw W.	1,150
Public Guardian and Trustee in trust for O'Neill C	34,617	ING Insurance Company of Canada in trust for	
Reynolds, Mirth, Richards & Farmer LLP		Glengarry Motel	3,114
in trust for Litwin B	5,000	Insurance Corporation of British Columbia for	
Simpson Thomas & Associates in trust for		Bucknell A.	1,115
Seymour D.	8,301	Can-am West Carriers	8,169
Solomon Wright in trust for Marsot MC	100,000	Speilgelberg K.	3,081
Stewart McKelvey Stirling Scales in trust for		Inter-structure Inc.	1,823
Med-Emerg International	150,000	J D's Pro-Renovations Inc for Richard J	4,761
The Public guardian & Trustee in trust for		Jenner EK	1,230
Baker S	1,117	Khalid AJ	3,100
Windsor Law Group in trust for Baker S	9,199	Knerta M.	10,868
Worker's Compensation Board Alberta in trust for		Kohlman Foods Ltd	3,090
Halushka M	40,000	Kuppers R.	4,574
Settlement of claims for loss and/or damage to personnel effects—		Larouche D.	2,701
600987 B.C. Ltd.	4,779	Les Fourrures Alain Côté	9,834
Ace Auto Leasing Ltd	44,200	Lindsay J.	9,796
Ahmad A.	1,053	MacDonald A.	5,000
Allianz Insurance Company of Canada for Poirier G	2,471	Manitoba Public Insurance Corporation for	
AMA Insurance Company for Selmer N	2,490	Thiessen L K	1,610
		McInnis J	10,186
		Milan D.	7,496

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Mirkovic M.....	1,438	D'Angelo D.....	2,397
Momcilo R.....	2,520	Defence Construction Canada.....	12,822
Multicom.....	1,333	Doucet McBride in trust for Taplen Construction.....	5,000
Nenad Ibrahimasic.....	6,400	Dulic R.....	1,810
Neron RW.....	2,152	Fairbairn CA.....	4,508
Nova Scotia Minister of Finance.....	27,691	Gordon SF.....	10,323
Ogilvy Renault, Barristers & Solicitors in trust for Armstrong R L.....	29,436	Gowling Lafleur Henderson in trust for Siemens.....	3,000,000
O'Reilly J.....	1,500	Gravel, Bedard, Vaillancourt in trust for Turcotte (1989) Inc.....	28,000
Palmeruck J.....	4,000	Hartl G.....	24,294
Paquette SJ.....	1,080	Hennessey D.....	21,000
Pothier Delisle S E N C in trust for City of Shannon.....	19,000,000	Hunter M.....	60,000
Potter C.....	1,588	Indian Affairs and Northern Development Canada for Council of Haida Nation.....	120,766
Price B.....	3,324	Knauer M.....	5,050
Ray H.....	29,250	Legrand R.....	1,017
Richer J.....	3,977	Les Fusilliers de Sherbrooke for Anès J.....	8,928
Richer R.....	10,485	London D B.....	7,050
Rickard V.....	4,961	Messner & Company in trust for Shannon B.....	75,000
Rokvic B.....	1,335	Moffat S.....	2,250
Schnare S.....	2,040	Nash S.....	1,197
Gaidies W B.....	1,390	Nugent S.....	3,000
Simpson Thomas & Associates in trust for Spiegelberg K.....	26,500	Plouffe J.....	10,504
Slobodan S.....	1,636	Privy Council Office.....	5,254
SM Sport Inc for Labrecque J.....	1,423	Province of Ontario—Ministry of Transportation.....	3,857
Smith T.....	1,936	Pye F F.....	12,027
Sosnowski M.....	6,439	Raven, Allen, Cameron, Ballantyne & Yazbeck in trust for Stopford M.....	11,350
Sparrow R.....	2,375	Raven, Allen, Cameron, Ballantyne in trust for Langlois M.....	106,422
Sullivan T.....	1,167	Siskind, Desmeules in trust for Carrier JRS.....	196,547
T C Valley Collision Ltd for Flanagan J.....	1,191	Smith DA.....	24,710
Teryl Scott Lawyers Inc in trust for Daley M.....	10,000	Srinivasa Rao.....	31,847
The Wawanesa Mutual Insurance in trust for Aube P.....	4,318	Stewart McKelvey Stirling Scales in trust for Olympic Construction.....	250,000
Tremblay G.....	1,230	Wallace D.....	5,000
Trius The Truck Rental.....	8,585	Wallace T.....	20,000
Vakuf D G.....	1,872	Wong A.....	7,569
Vancouver Port Authority.....	1,622	Ministerial claims pursuant to the <i>Canadian Human Rights Act</i> — 22 names withheld ⁽¹⁾	569,245
Westmar Consultants Inc.....	15,500	Reimbursement of Canada's share with respect to damage claims under NATO agreement— The German Defence Cost Offices.....	1,466,338
Whitelaw Twining in trust for Spicer G.....	4,625	Claims under \$1,000 (311).....	86,872
Whitty M.....	1,915		<u>30,071,255</u>
Wooldridge R.....	1,023		
Out of court settlement for damaged private property— Labreche C.....	17,505	NATURAL RESOURCES	
Stewart McKelvey Stirling Scales in trust for Brian Tracy International Inc.....	150,000	Department	
Out of court settlement for termination of employment— Doucette G.....	48,065	Accident involving a Crown vehicle— Manitoba Public Insurance Corporation— Special accounts services.....	3,720
Grier A.....	10,000	Saskatchewan Government Insurance.....	1,076
Suntres Z.....	111,000	Settlement as a result of a complaint— Lafontaine R.....	50,000
Miscellaneous disbursements— Acadia Park Law Officer for Weibe C.....	11,000		
All Claims General Insurance Adjusters for Murray D.....	2,779		
Alternative Solutions Inc.....	8,210		
Anderson D.....	122,069		
Arsenault P.....	5,000		
Black CM.....	6,835		
Blair R.....	3,303		
Campbell Froh May & Rice in trust for Luining D.....	4,000		
Coady Filiter in trust for Borgo Upholstery.....	2,500		
Coolican B.....	4,000		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Vehicle repair—		Quantities of dredging operations greater than estimates—	
Maccormac J.	1,500	MacIssac R J.	54,400
Claims under \$1,000 (2)	287	Wrongfully withheld progress payments for coast guard building—	
	56,583	Germain Mechanical Ltd.	10,918
Canadian Nuclear Safety Commission		Blunden Construction Ltd.	12,265
Claims under \$1,000 (2)	543	Miscellaneous expenditures—	
	57,126	CSC Addiction Research Centre.	1,309
PRIVY COUNCIL		Settlement following a complaint deposited by a tenderer not selected—	
Department		Fasken Martineau Dumoulin LLP in trust	44,025
Implementation of PSSRB		Compensation for loss of profit as a result of water leaks and the necessity of moving staff—	
decisions on union dues—		CHREOD Ltd.	1,000
Professional Institute of the		Compensation for flood damage due to burst water pipe—	
Public Service of Canada	1,409	Jewellery Plus.	4,389
Canadian Transportation Accident Investigation and Safety Board		Compensation for damage caused by water leak in an office space—	
Implementation of PSSRB		National Arts Centre	16,009
decision of December 11, 2003—		Compensation for anticipated loss of profit—	
Professional Institute of the		Sanexen Services Environnementaux.	158,828
Public Service of Canada	1,782	Zenon Environmental Inc	37,551
Settlement as a result of a complaint to the Canadian Human Rights Commission—		Zenon Environmental Inc	71,794
Name withheld ⁽¹⁾	10,000	Damage to a car due to leaking calcium residue while parked in the Lester B Pearson building garage—	
	11,782	Gendron I.	1,205
Chief Electoral Officer		Reimbursement of costs resulting from preparing and proceeding with a complaint—	
Claim under \$1,000 (1)	47	Green & Vespy Law Office for Specialty Building Services Inc.	5,745
	13,238	Damage to a car due to a pothole on Chaudières Bridge—	
PUBLIC WORKS AND GOVERNMENT SERVICES		De Bellefeuille D.	3,651
Department		Damaged clothes as a result of water leaking from ceiling at 183 Sparks Street—	
Settlements for injuries/fatality arising from an accident—		North Star Souvenirs	5,318
Carr Stevenson & MacKay in trust for		Wrongful termination of contract—	
Mac Ewen W.	7,500	Siemens.	1,150,000
Motor vehicle accident—		Costs associated with the Pearkes Building watermain break—	
Cox Hanson, O'Reilly, Matheson in trust for		Crawford Adjusters Canada	4,480
Terra Rent-a-Car	9,000	Costs of the insurance adjuster—	
Orient Auto & Sales Ltd	1,192	Crawford Adjusters Canada	1,576
Claim for vehicle damage—		Amendment of the effective date of the new affiliation—	
Petryshyn K.	1,388	Treasury Board of Canada Secretariat for PIPSC.	15,766
Claim for contract awarded to another firm—		Compensation for financial loss due as a result of incorrect information on claimant's pension benefit statements—	
Stewart, McKelvey, Stirling & Scales in trust for		Barrette A J.	34,679
Olympic Construction	250,000	Delay costs related to a construction contract—	
Settlement of claim—		D Grant & Sons Limited	106,681
CVDS Inc.	5,000	Damage to tenant's personal property due to mold—	
Settlement of claim for erosion damage—		Jack H.	38,596
Fownes A.	10,000	Incorrect estimates for special service agreement—	
Settlement of claim for repairs to fisherman's wharf—		CORCAN	57,000
DJ Lowe (1980) Limited.	108,696	Termination of employment due to a civil litigation—	
Settlement for breach of contract—		Morris Cooper in trust for Schenkman I.	600,000
Davies J G.	12,967		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of legal costs related to contract dispute—		Payment for stolen truck and its contents—	
RNF Ventures	50,000	Hendricks Sproule J.	74,335
CITT unsuccessful complaint—Tenderer sued over the awarding of a contract—		Claims under \$1,000 (141)	51,500
Michael D Segal Professional Corporation in trust for Bosik Vehicle Barriers Ltd.	10,500		210,019
Payment of settlement fees—Water's Edge Resort Project—		Correctional Service	
Ellison Lake Leaseholders' Association	200,000	Canadian Human Rights Commission settlements—	
Pearce Taylors Schneiderat in trust	4,963	Bilodeau R.	8,500
Petraoia Langford Edwards and Rush in trust	68,358	Gagnon J.	7,000
Watson Goepel Maledy in trust	484,724	Name of inmate withheld ⁽¹⁾	1,500
Woodward & Company in trust	1,856,773	3 names withheld ⁽¹⁾	213,639
Settlement of service agreement—		Compensations for litigation costs—	
X M O Corporation	2,000	Graham F Sirman in trust for Busschaert E	185,000
Dispute with CEI Architecture—		Name of inmate withheld ⁽¹⁾	68,000
ARI Financial Services	3,262	Compensations for errors and/or omissions by the Correctional Service of Canada—	
Cantech Inspections Ltd	1,530	John M Farant in trust for Hunter E	25,000
Davies DB	1,181	Lenczner, Slaght, Royce, Smith, Griffin in trust for Excalibur Learning Resource Centre	500,000
Department of Justice	27,526	6 names of inmates withheld ⁽¹⁾	57,000
Interprovincial Inspectors (1982) Ltd.	1,509	8 names withheld ⁽¹⁾	108,800
Levelton Engineering Ltd	47,773	Compensations for lost and/or damages to personal items —	
Read Jones Christoffersen Ltd	1,907	6 names of inmates withheld ⁽¹⁾	12,506
Specialty Equipment Ltd	1,650	Compensations for work related issues—	
Dispute with PCL Constructors Canada—		Boulais L.	20,000
Department of Justice	3,880	Champagne L	3,896
Brian Callow and Associates	2,059	Loyer G A	50,071
Claims under \$1,000 (42)	11,828	Treasury Board Secretariat Canada for PIPSC Union	10,043
	5,624,351	6 names withheld ⁽¹⁾	111,150
		Settlements of motor vehicle accidents—	
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)		Bezanson D.	1,500
Canada Border Services Agency		Cormier D.	2,699
Merchandise destroyed by mistake—		Dieppe Auto Ltd.	1,883
Adeshiyani A.	11,932	Guilderson D	2,301
Settlement of complaint—		Saskatchewan Government Insurance for Keddie K	4,418
Bouchard G.	4,666	Sunny's Auto Body for Gladue L	1,066
Dolby R.	1,000	Swan B	1,322
ICBC	1,137	Claims under \$1,000 (680)	97,621
Jung J	1,118		1,494,915
Lavallée S	10,000	National Parole Board	
McManon M	2,593	Out of court settlement—	
Ward M	3,173	Name withheld ⁽¹⁾	78,650
Damage to vehicle—		Office of Indian Residential Schools Resolution of Canada	
AVIVA Insurance company of Canada	7,941	Settlement of claims of abuse issued to legal representatives—	
Christensen E	1,039	Names withheld ⁽¹⁾	12,041,007
Image Logistics	1,343	Royal Canadian Mounted Police	
Latour D	1,596	Law Enforcement Program	
Nguyen B	1,096	Authority - TB Minute 780720	
Pink J	1,115	Reimbursement of costs / expenses—	
Rent a wreck	1,093	Name withheld ⁽¹⁾	1,500
Tremblay M	3,727	ADR Negotiated Settlements—Non taxable—	
Damage to personal property—		8 names withheld ⁽¹⁾	160,814
9118-2139 Québec Inc	1,615		
Payments under the <i>Canadian Human Rights Act</i> —			
Boulter C	5,000		
Mulhol K	18,000		
Star M	5,000		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
ADR Negotiated Settlements—Taxable— 20 names withheld ⁽¹⁾	438,061	Insurance Corporation of British Columbia for Allen B.	2,864
ADR Negotiated Settlements—Taxable transfer to RRSP— 2 names withheld ⁽¹⁾	19,300	Alouette Transit Systems	5,314
Settlement for damages arising from third party vehicle accidents—		Baggio E & D	1,098
694219 Alberta Ltd	15,000	Barre S.	1,759
694219 Alberta Ltd for Brar G S	2,500	Barton D	1,690
A-1 Auto Body Ltd for Ayotte G	1,102	Bath M.	1,198
Affordable Towing Services Ltd for Learning L.	1,400	Becker P	1,043
Learning L.	1,400	Berwardo R	1,726
Alberta Motor Association for Philpott R	1,085	Brown K	6,859
Allianz Insurance Co. of Canada for Crown D V	11,361	Cao J	2,743
Apple Auto Body Ltd for Noel L	1,175	Ching S	5,246
Atco Electric	2,373	Chopra A	6,692
Atlantic Collision Centre for Cyr T	1,927	Comis K J	19,937
Aviva Insurance Company for Isenor A	4,307	Corado E	2,192
BC Housing	2,450	Corbett Office Equipment	3,860
Bernard J.	1,176	Corke G	24,493
Best Autobody for Ramzan S	1,111	Curtis H	1,248
Byrapaneni S R.	3,452	Dawson B	1,421
C C Auto Body for Marini C	1,930	Demeria G	5,979
Canadian Direct Insurance Inc for Kettle I.	1,052	Demeule N	2,142
Ladha I.	1,058	Donaldson L	1,189
Taylor B.	2,564	Donohue G	2,767
Canadian Northern Shield Insurance for Thompson H	13,047	Evans D	1,763
Carr & Smith in trust for Byers J	1,500	Frederickson A	1,633
Carworks Auto Body Limited for Graves K	2,121	Gakhar M.	2,768
Cloverdale Auto Body for Woo D.	3,039	Giesbrecht S	2,099
Coleman Fraser Whittome & Parcels for Ruitter C	15,254	Girardi J	4,757
Colyne D.	1,600	Harbidge J	2,215
Co-Operators General Insurance Company for Devitt B & J	1,761	Holt M	4,749
Co-Ordinated Engineering	5,794	Johnk A	3,535
Dartmouth Dodge Chrysler for Baker L	1,165	Kam S W G	1,369
Baker L	1,013	Kellerman T	14,522
Davis S	2,594	Kilthau R	13,812
Doak Shirreff for Caldwell P V	1,832	Kipps R	3,087
E & L Autobody Ltd for Mitchell B	4,120	Lefoley J	2,195
Essor Assurances for Brar G S	26,744	Li A	5,018
Family Insurance Solutions Inc for Adams M.	20,865	Litch M	1,007
Gilhen D	6,407	Lok H H	1,762
Suzuki R	4,612	McLeod K	1,375
Frank Horne Auto Body Ltd for Lake G	1,288	Moore E.	2,723
Gore Mutual Insurance Company for Yu J	5,250	Mueller G	1,241
Yu J	1,116	Nand V	3,068
Hache V	1,103	Newton Whalley Highway Taxi	3,310
Hadfield D	1,500	Novak R	5,327
Hak's Auto Body Ltd for Charlesworth J	1,447	O'Connell R A	18,210
Culahne C	2,346	Patman G	2,246
Hertz Canada Limited	29,534	Poohachoff W	6,005
ING Insurance Company of Canada for Bliesner B	2,630	Poohachoff W	2,923
Bogosavljevic D	14,692	Razzell K	1,645
Burke J	4,418	Rewuski E	1,456
Cleland B	1,515	Salceddo G	4,753
Lackey D	13,488	Sauve R	17,662
ING Novez Insurance for Moloy M	3,276	Schmidt O	1,327
		Searle C	1,858
		Shergill J	1,056
		Smahon M	9,162
		Smith R C	2,906
		Smith W	4,159
		Thandi A	2,430
		Toth G	1,074
		Vandrimmelen T	1,533
		Westgard K	2,165
		Wilkinson T	10,327
		Williams S	3,434

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Wills F	5,844	BC Life & Casualty Company in trust for Therrien B	4,998
Wojciech F.	2,645	Becker Mathers in trust for	
Woo S.	2,527	Comis K.	15,000
Wright K.	9,012	Schultz W.	8,500
Xuan L E.	1,208	Bryan & Company in trust for Miller V.	1,250
Yeoman L L.	1,335	Campbell Froh May & Rice for McColl M.	42,500
Irving Collision Repairs for Shoniker T.	2,332	Casey Rodgers Chishholm Penny in trust for	
J & G Automotive Limited for Alexander E.	5,908	Merrill B V.	146,000
Kingland Ford and Henery White for White H.	1,318	Cleall Pahl Barristers & Solicitors in trust for	
Kitchen P.	1,813	McInnis G.	9,999
Leblanc J L.	7,450	Court of Queen's Bench Province for Butland S.	2,500
Lesoway K.	3,900	Cummings Andrew & Mckay in trust for	
Manitoba Public Insurance Corporation for		Healy Family.	14,000
Cobiness E.	1,859	Dick Byl Law Corporation in trust for George L L.	19,000
Ellingson J.	2,613	Donald L Press in trust for	
Ellison J.	5,366	Tucker F.	75,000
Hamill E.	1,095	Tucker F.	175,000
Kelly B.	1,840	Donovan F & D.	1,200
Lathlin H.	1,440	Favero T.	2,397
Mantie A.	5,456	Fowle & Co in trust for	
Monkman L.	1,863	Ruetters I G.	4,000
Perch W.	1,904	Ruetters I G.	35,000
Somerset Sitco.	1,878	Fowler & Fowler for Butland S.	1,000
Woytkiw M.	1,126	Frank M Turco & Associates in trust for	
Young S.	1,115	Patricio C, Amoroso M and Monetta A.	4,500
McCallan J.	1,645	Fred R Stagg Law Office in trust for Hogan D.	75,000
Mel's Auto Body Ltd for Russell G.	1,676	Fritz Lail Shirreff & Vickers for Wenger T.	11,000
Minister of Finance.	1,336	Garth A Wright in trust for McGraw S S.	18,000
Molyneux S.	1,067	Guisti & Ellan in trust for Bottigieri M & E.	22,000
Norin's Auto Body Limited for Farrell S.	1,594	Hanson Wirsig Matheos in trust for Sawatsky S.	23,055
Pointe West Collision for MacDonald R.	1,067	Hislop Colgur & Young in trust for Fairburn M.	18,000
Prospect Park Autobody for Ross A L.	2,522	Hope Heinrich in trust for Zavaglia J.	500,000
Ron MacGillivray Chevrolet Olds Ltd for Mattie J.	1,660	J W Kozina in trust for Anderson J.	2,500
Roy & Sun Alliance for Martin C.	3,190	Jeffrey and Calder in trust for Amano J.	2,686
Royal & Sun Alliance Insurance for Chan K F.	2,044	John Davis in trust for McGraw F D.	29,000
Saskatchewan Government Insurance for		Lac Ste-Anne County.	1,267
Byski M.	2,229	Learmonth Dunne & Clarke for Crowley J.	1,028
Fedun J / M.	5,333	MacElwain Renouf McLean in trust for Brewer S.	15,000
Gibson Inter. Carriers.	1,145	Macisaac & Company in trust for Lachapelle I.	23,000
Gews Corporation.	2,781	MacMillan Tucker & MacKay in trust for Bains R.	6,000
Muftah A.	1,020	Manitoba Public Insurance Corporation for Ruta A.	2,475
Rosset M.	3,763	Marini C.	2,500
Sturrock J.	3,329	Markel Insurance Company of Canada for	
Schuetz E.	1,214	Cartage L.	18,601
Security National Insurance Company for		Martin Whalen Hennebury & Stamp for Turpin P.	10,000
Byrne J.	1,765	McClugham & Company in trust for Holt M.	25,000
Soutar B.	1,189	McKeil C.	1,055
State Farm Insurance Companies for		Paul C Formby in trust for Ching S Y N.	15,750
Davis D.	6,544	Philips & Wright in trust for Kirschner A.	9,000
Schultz L.	5,191	Pink Star Murphy Barro-Philip Star for Adams S.	10,000
Steve Hrapchak's Contracting for St Benedict Hotel.	1,306	Power Dempsey Cooper Leefe in trust for Yu J.	2,500
Superior Paint & Body Service Ltd for Blais A.	2,485	Presse Mason in trust for	
The Coachworks Ltd for Mason P.	3,198	Bailey C & Shaheen D.	17,000
The Wawanesa Mutual Insurance Company for		Ryan E.	5,000
Brewster S.	1,997	Ryan S.	10,000
Vanderwel B.	6,826	Ryan S.	1,500
Thomas Homes & R V for Daub H.	1,807	Ramsay Lampman Rhodes in trust for	
Top Gun Collision Auto Body for		Hildebrandt K.	50,000
City of Prince George.	2,160	Ruiter C.	54,746
Touch of Class Auto Body for Gish R.	1,942	Rene Arseneault in trust for Bernard G.	65,000
Willard C.	2,588	Roebbothan McKay & Marshall for	
Worker's Comp. Board of B. C. in trust for Franson D.	2,725	Crowley J.	160,000
Settlements for injuries/fatality arising from motor		Lewis M.	10,000
vehicle accidents—		Sanders D.	8,700
Ardagh Hunter in trust for Van Tassel M V.	22,500		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Saskatchewan Government Insurance for		Warner Bandstra Brown in trust for Sunberg C	7,000
D & G Taxi	1,244	Weir Bowen in trust for Brooks I	161,735
Tetreault P	1,469	2 names withheld ⁽¹⁾	39,800
Thompson T	7,134	Settlement for general damages,	
Tyacke D	1,102	pain and suffering—	
Sauve R	7,598	Boyle & Company in trust for Smethurst S	9,784
Shannon Doran in trust for Petrovics L	65,000	Dining Hunter in trust for Maroney J	8,000
Simon Wener Adler in trust for Whiteside D	16,572	Hammerberg Altman Beaton & Maglio in trust for	
Specht & Pryer in trust for		Duchesneau C	87,500
Ireland S	3,000	McNeney & McNeney in trust for Creyke L	7,500
Shipman G	10,000	Ritchie Sandford in trust for Laing D	5,000
Yehoun F	11,372	Ruby & Edwardh in trust for Robinson S	10,000
Sporer Mah & Company in trust for Buckley L	16,840	6 names withheld ⁽¹⁾	165,000
Stewart McKelvey Stirling Scales in trust for		Settlements for loss of income—	
Harris J	15,000	Devanthey S	11,250
Marsh H	20,000	Devanthey S	11,250
Tatkir & Blair in trust for Ward C	21,100	Name withheld ⁽¹⁾	10,000
Taylor and Blair in trust for Khan S	44,250	Settlement to cover legal cost—	
Thompson S	4,955	Raven Allen Cameron Ballantyne & Yazbech LLP	
Towriss B	2,500	in trust for Stenhouse R	11,031
Watson Goepel & Maledy in trust for Mercer A	3,500	3 names withheld ⁽¹⁾	24,307
Wheeler Serbu in trust for		Damage to personal & private property, buildings,	
Coughlan C	9,200	land and animals—	
Kendell J	45,600	Acadia Fire & Water Restoration	4,335
Willis Bokenfohr Thorsrud Barristers & Solicitors		B A Blacktop Ltd for Blacktop B A	1,343
in trust for Hunter J	15,200	Best Western Coquitlam Inn for	
Zawalski M	11,000	Cheung H	7,236
Zed & Company in trust for Crawford P	7,500	Fang Q	7,236
Damage as a result of contact delays—		Halford D	7,236
Name withheld ⁽¹⁾	265,000	Robson M	7,236
Breach of contract—		Sun M M	7,236
Name withheld ⁽¹⁾	335,936	Yazedjian A	1,013
Settlements for damages caused by personal injury,		Yazedjian M-A	4,197
assault, false arrest, excess of force, loss of income		Yoda S	8,250
and negligence—		Caldwell D D	3,331
Boyle & Company in trust for Yohannes A	50,000	Campbell S	1,993
Canmore Legal Services in trust for Saunders S N	1,500	Choi S	1,787
Cardinal Law in trust for Daniska N	13,000	City of Richmond	11,778
Dives Grauer & Harper in trust for		Clark J	1,244
Mayer D	17,000	Co-operators General Insurance Company	3,149
Mayer D	10,000	Crippen K	6,661
Farris Vaughan Wills & Murphy in trust for		Crippen K	1,100
Shakibafar A	50,000	Dominion of Canada for Melanson L & P	8,005
Gillespie Renkema Barnett Broadway for		Fountain Tire (F046) for Worobetz A	1,242
Gardiner H	9,000	Gordon E	5,000
Hanson Wirsig Matheos in trust for Anderson A	10,000	Grabowiec L	1,001
James H Cluff in trust for MacDonald G	90,000	Iles S	1,273
Lobay Beaubier in trust for Chornobay L	4,000	Island Lowbed Service	2,648
Robert P Campbell in trust for Alexcee J L	17,500	Jorge D B	2,500
Semaganis Worme Law Office in trust for		Kasza J	1,081
Cadotte A	55,000	Klohn Crippen for Carrigan Court	2,742
Simon Wagstaff in trust for Baldwin M	14,000	Lounsbury Chevrolet for Lebreton G	1,549
Stonechild Racine Aboriginal Law for Fiddler B	3,000	Marshall S, Marshall D and Martel T	11,000
Wayne F Guinn in trust for Spicer P	10,000	McKellar Structured Settlements Inc for Tucker T	2,000
3 names withheld ⁽¹⁾	43,000	Midtown Motel & Suites	2,340
Settlements for physical injuries, mental stress		MTS All Stream Inc for Manitoba Telephone	
and/or pain and suffering—		System	1,168
Davidson & Williams in trust for Ferguson M	3,000	Nadeau M	1,740
Duncan & Craig in trust for Yellowbird L	36,000	Otis Canada Inc for Carrigan Court	81,815
Goldberg Thompson in trust for Keating K	22,000	Polo Security Services Ltd for	
Kapoor Selnes & Klimm Law Office for Murphy B	23,500	Carrigan Court	41,865
McInnes Cooper in trust for Dawe L G	20,000	Portage La Prairie Co-Op	5,034
Savage R	2,500	Ramada Royale Inn & Suites	1,232
Simon Renouf in trust for Briscoe M	25,000	Ramirez E	3,600
Sisson Waren Sinclair in trust for Proc B	40,000	Ramsey Lampman Rhodes in trust for Martel J P	230,000

9.14 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
	\$		\$
Scarff Fencing & Welding for Stokes J	1,177	Settlement of damages due to the Penticton mid-air collision—	
Scott W A	17,500	Borden Ladner and Gervais in trust for	
Thirkell & Company in trust for Cox S	10,000	Bearskin Lake Air Services	1,837,500
Towle M	1,546	Reimbursement incurred to appear	
Town of Kentville	1,408	in Court as a witness for Her Majesty—	
Weir Bowen LLP in trust for Jamieson S	20,000	Butler R	9,826
Yoda S	1,367	Settlement of grievance as per the implementation	
Yoda S	1,437	features ensured by the Public Service	
Settlements for loss, destruction and		Staff Relations Board—	
damage to exhibits—		Maan A	1,400
Bennett Fleet Leasing Ltd	5,411	Settlement of grievance for Union dues as per	
Burbridge P	2,992	the implementation of Public Service	
Carr R	1,247	Staff Relations Board—	
Gingras J A	3,700	Professional Institute of the Public	
Horassi G	1,200	Service of Canada	1,782
Howe A & J	1,960	Settlement for loss of household effects	
Overwaitea Food Group	11,189	during storage—	
Settlement for human rights		Polisuk Lord in trust for Filippi G	17,000
complaint—		Settlement as a result of misrepresentation	
9 names withheld ⁽¹⁾	330,913	of ownership of the vessel Desperado by	
Inventor awards—		Ship Registry Office—	
10 names withheld ⁽¹⁾	91,680	Lawrence G D	32,500
Claims under \$1,000 (409)	137,968	Settlement as a result of a motor vehicle	
	6,340,307	accident—	
	20,164,898	Manitoba Public Insurance	5,587
		Atlas Copco Compressors Canada	3,378
		Settlement of classification grievance—	
		MacLeod D	2,500
		Claims under \$1,000 (5)	1,759
			3,446,973
TRANSPORT		TREASURY BOARD	
Department		Secretariat	
Settlement of grievance in relation to the <i>Public</i>		Compensation as per settlement agreement	
<i>Service Labour Relation Act</i> —		approved by the Canadian Human	
Courtney J	11,317	Rights Commission—	
Reimbursement for damages to the MV Radni		Raven, Allen LLP in trust	5,000
Padmini vessel at Baie-Comeau wharf—		Implementation of PSSRB	
Langlois Gaudreau O'Connor in trust for		decision of December 11, 2003—	
Shipping Corporation of India Limited	590,000	Professional Institute of the Public Service of Canada	12,391
Reimbursement for damages to the MV Ragna		Coverage under the Public Service Management	
Gorthon vessel at Baie-Comeau wharf—		Insurance Plan (PSMIP)—	
Borden Ladner Gervais in trust for Gorthon		Name withheld ⁽¹⁾	89,000
Lines A B	592,375	Name withheld ⁽¹⁾	10,000
Compensation paid to an employee as a result			116,391
of termination of employment—		Canada School of Public Service (Canadian Centre	
Reynolds G J K	15,549	for Management Development)	
Settlement regarding <i>Canadian</i>		Compensation as per settlement agreement	
<i>Human Rights Act</i> —		approved by the Canadian Human	
McInnes Cooper in trust for Brine B	150,000	Rights Commission—	
Raven Allen LLP in trust for Cohn E	35,000	Handelman Rochelle	8,000
Settlement as a result of a motor			124,391
vehicle accident at railway			
crossing gates—			
Cooligan Ryan LLP in trust for Muldoon K	7,500		
Settlement due to the sinking of amphibious			
vehicle Lady Duck—			
Heenan Blaikie in trust for Wong D	40,000		
Settlement due to the sinking of amphibious			
vehicle Lady Dive—			
William McEnery in trust for Yu S	50,000		
Compensation for personal injury as a result			
of a slip and fall—			
Kings Sutton in trust for Drope F M	32,000		
Law Office of Peter J Moss in trust for			
Cruikshank E	10,000		

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
VETERANS AFFAIRS		WESTERN ECONOMIC DIVERSIFIATION	
Department			
VETERANS AFFAIRS PROGRAM		Canadian Human Rights Commission Complaint—	
Settlement of claim for an harassment complaint—		Barcados A	30,000
Name withheld ⁽¹⁾	5,000		
Settlement of claim for costs incurred		Total	<u>74,623,756</u>
because of strike delays—			
Les Constructions Berka	11,655		
Construction SOCAM	24,408		
Développement Tanaka	13,009		
Claims under \$1,000 (2)	856		
	<u>54,928</u>		

⁽¹⁾ Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments. For

the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

EX GRATIA PAYMENTS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADA CUSTOMS AND REVENUE AGENCY	
Department		Department	
Compensation for damaged, lost or stolen personal effects—		Relief payments for heating expenses—	
McKim I	609	24,571 entitlements @ \$125	3,071,375
West C	100	4,357 entitlements @ \$250	1,089,250
Compensation for non-refundable expenses as a result of an employee's relocation—		Reimbursement of costs incurred as a result of an administrative error—	
Page J	223	Jones D	156
Compensation for salary loss as a result of an employee's medical tests required by the Department—		Scobie E	1,270
Lyna Y	1,464	Compensation for non-refundable travel costs as a result of the cancellation of an employee's vacation—	
Payments under \$100 (3)	210	Henry J	175
	2,606	Compensation for physiotherapy expenses—	
Canadian Food Inspection Agency		Lafrenière M	237
Compensation for personal effects lost in fire—		Compensation for damage to personal effects—	
Reinhart W	151	Grodecki R T	130
Compensation for property restoration work after a tree removal—		Jutra Otto L	100
Rene Blain Trucking Ltd	790	Smy S	103
Compensation for clothing articles contaminated by chemical spill—		St-Roch R	123
Ducharme N	274	Compensation for stolen personal effects—	
Compensation for eye glasses damaged during inspection—		William K	900
Caron D	162	Payments under \$100 (52)	1,817
Payments under \$100 (2)	124		4,165,636
	1,501	CANADIAN HERITAGE	
Canadian Grain Commission		Department	
Consequential costs on or about August 7, 2004, related to the discharge of the vessel Ocean Lotus—		Compensation for damaged clothing—	
James Richardson International Limited	112,709	Nagle J	261
	116,816	Library and Archives of Canada	
ATLANTIC CANADA OPPORTUNITIES AGENCY		Reimbursement to an employee for damaged clothing—	
Department		Van Exan G	53
Compensation for hospital expenses incurred by an employee—		White S	108
Chafe L M	160	Reimbursement of PIPSC union dues—	
Compensation for damage to an employee's watch—		Turner D	3,917
Dionne J R	122		4,078
Payment under \$100 (1)	80	Public Service Commission	
	362	Compensation for damaged clothing—	
Public Service Staff Relations Board		Du Paul R	115
		Compensation for stolen personal effects—	
		Bushen S	535
		Cormier N	594
		Valinskas A	517
		Payment under \$100 (1)	50
			1,811
		Public Service Staff Relations Board	
		Compensation for damaged personal effect—	
		Butler D	199
			6,349

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CITIZENSHIP AND IMMIGRATION		FINANCE	
Department		Department	
Compensation for damaged passport—		Reimbursement for damaged luggage—	
Moreira C	166	Laroche M.	104
Compensation for funeral costs—		Auditor General	
Dalmeny Funeral Homes for Ngongo S	2,000	Compensation for loss of personal effects—	
Compensation for losses due to purchase		Bélaïr A.	124
of new flight tickets—		Office of the Superintendent of Financial Institutions	
Hughes D	1,176	Compensation for loss of personal effects—	
	<u>3,342</u>	Mercier M.	173
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC			<u>401</u>
Compensation for financial losses that occurred		FISHERIES AND OCEANS	
during the Summit of the Americas—		Department	
Édifice 888 Inc.	650	Compensation for loss/damage of personal effects—	
ENVIRONMENT		Aubé C	325
Department		Bélangier R	130
Compensation for boots lost in alkali		Carter K	169
mudflats at Quill Lake, Saskatchewan—		Coulombe S	481
Schinke H	110	Coulter P	1,734
Compensation for inconveniences related to the delay		Fugulin B	190
in transmission of a resignation letter—		Gasse D	406
Paquin G	1,352	Huet JP	186
Repairs to a computer damaged		Lauderville J	178
by the CMC—		Lussier M	239
Stéphane Lachapelle Informatique (SLI) Inc.	1,200	Marcel N	134
Compensation for misinformation on T1204—		Matthews I	904
Thompson G	117	McGowan J	220
Compensation for stolen passport—		Pouliot C	427
Kerekes J	163	Ramsdale D	386
Payments under \$100 (3)	240	Rose J	420
	<u>3,182</u>	Taylor D	230
Parks Canada Agency		Zealand G	380
Claim for clothes—		Compensation for loss of personal benefit	
Goran V.	250	coverage due to administrative error—	
Compensation for costs related to a		Antilla E	192
precautionary park closure—		Bedry B.	245
Ashler ridge Holdings Ltd	3,864	Boreham A	114
B.R.M. Resorts Ltd	28,589	Cheng W.	621
Celestine Holdings Ltd	10,387	Desjardins C	5,506
Compensation for a Canadian Human Rights		Gardner D	3,103
Commission case—		Lake D	141
Robichaud R.	2,000	Masson C	1,467
Mold damage to furniture—		Moto M	235
Leslie G.	2,413	Sargent E	258
Reimbursement for medical expenses—		Seefried L	141
Bailey L and Young C	850	Whitehouse T	667
Reimbursement for preparation of a pension		Settlement of a human rights complaint—	
evaluation report—		Name withheld ⁽¹⁾	730
Thompson D	500	Reimbursement of union dues—	
Vehicle repairs for minor accident—		Ahmed S	257
Welch N	247	Bancroft D	955
Vehicle window repairs—		Blair C	141
Cameron M.	147	Cline G	143
Payments under \$100 (2)	88	Currie L	115
	<u>49,335</u>	D'agnolo F	209
	<u>52,517</u>	Flansberry J	766
		Gaudet C	192
		Harrison N	320
		Hubbard G	154
		Richer PA	1,022

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Sioufi A.	566	Canadian Institutes of Health Research	
Reimbursement for overpayment of union dues—		Compensation for personal losses due to theft—	
Professional Institute of the Public Service of Canada.	6,307	Gallagher R.	3,112
Payments under \$100 (45)	1,634	Gunning J.	658
	33,340	University of Manitoba	2,393
			6,163
			403,397
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)		HUMAN RESOURCES AND SKILLS DEVELOPMENT	
Department		Department	
Reimbursement of union dues—		Reimbursement for legal fees incurred in the defence of a manager—	
Giroux P.	340	McCarthy W.	1,563
Hausser A.	340	Reimbursement for eye glasses stolen during work hours—	
Kutz G.	340	Hollahan K.	164
Manuge G.	340	Reimbursement of insurance deductible to an employee due to a theft during a work related travel—	
Martin B.	340	Name withheld ⁽¹⁾	500
Shisko A.	340	Compensation for duties performed at a higher classification level—	
St-George J.	340	7 names withheld ⁽¹⁾	64,787
Reimbursement for robbery while on government travel—		Reimbursement of differential funds for re-calculated costs for Elective Service—	
Robert C.	1,850	Lopes-Cascador M.	345
Compensation for loss/damage of personal effects—		Reimbursement for a pair of shoes lost during a moving—	
Barnvuginyumvira F.	3,408	Hébert M.	207
Boivin S.	385	Payments under \$100 (8)	380
Bourque R.	1,189		67,946
Degenhardt G.	645	HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)	
Kamulete P.	104	Department	
Lortie L.	2,000	Reimbursement for stolen personal effects—	
Compensation for medical expenses as a result of an accident involving a Crown vehicle—		Cameron R.	130
Yousif W.	23,805	Reparation of a camera damaged in workplace—	
Compensation for personal injury—		Linteau C.	335
Riso J S in trust for Fehr A.	2,000	Replacement of documents lost by the Department—	
Compensation for grievance on medical insurance—		Condon S.	243
Messar-Splinter N.	9,421	Klaassen H.	100
Travel fees—		Payments under \$100 (56)	1,715
Fournier M.	1,376		2,523
Plourde M.	1,382	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Roberts M A.	494	Department	
Reimbursement of passport fees—		Compensation for damaged clothing—	
Khadr A.	1,000	Bui M.	268
Legal fees—		Compensation for missing microphone and stand—	
Plastre D.	3,607	City of Saskatoon.	211
Compensation for Tsunami Effort—		Reimbursement for personal expenses—	
Police escort fees	536	Low T.	596
Gratuities to drivers	205		
Payments under \$100 (7)	342		
	56,129		
HEALTH			
Department			
Extraordinary assistance plan—			
3 names withheld ⁽¹⁾	360,000		
Compensation for pension contribution arrears—			
Name withheld ⁽¹⁾	36,749		
Compensation for damage to personal effects—			
Senosier J C.	345		
Payments under \$100 (2)	140		
	397,234		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for clothing damaged at the office—		Compensation for additional cost suffered while electing	
Kustra B	250	for prior pensionable service—	
Payments under \$100 (3)	101	Smith G	5,819
	<u>1,426</u>		<u>223,276</u>
INDUSTRY		Commissioner of Federal Judicial Affairs	
Department		Administrative errors—	
Compensation for damaged clothing—		Bennett C	669
Loranger S	535	MacDonald E M	5,000
Compensation for flood damage to personal			<u>5,669</u>
effects—			<u>228,945</u>
Girouard M	632	NATIONAL DEFENCE	
Kasiri M	646	Department	
Lee W	351	Compensation for damage to personal property—	
Department error — Mistake in assigning a frequency for a		Alarie S	155
client—		Bacon-St-Jean R	159
Westcan Wireless	150	Badar S A	325
Communications 2000	175	Barr S	313
Reimbursement for the replacement of lost glasses—		Bastien J Y	342
Person D	251	Beadin G	152
Reimbursement for damaged truck		Boisver-Boucher J	284
scale—		Boivin C	175
Les Fermes Guy Sabourin et fils Inc.	1,898	Bourgault B	168
Compensation for non-refundable travel costs—		Breton R	345
Crowhurst S	202	Broussard K	106
Travel costs for a Human Rights Commission		Caron M	399
hearing—		Cerekovic G	777
Hogan J	1,243	Chow S	250
Compensation for change in travel plan—		Cleghorn M	301
Moffat M	672	Cloutier A	377
Payments under \$100 (5)	384	Cote S	254
	<u>7,139</u>	Cousineau P	226
National Research Council of Canada		Daoust M	249
Reimbursement for stolen properties—		Dar C	193
Simoes Ré A J	497	Dias M	275
	<u>7,636</u>	Djane A	273
JUSTICE		Dolina R Z	857
Department		Dufour J	139
Compensation paid as a result of theft during a		Dumont M P	264
work-related travel—		Dupuis-Sene M	400
Walker J	500	Dusanka R	518
Compensation settlement for grievance—		Foley D	130
Coté J	12,000	Fournier E	189
Compensation for a mistake of identity resulting in		Friars D	560
the detention of employment insurance benefit—		Gagnon J M	205
Jones R M	457	Gaudet P	115
Compensation settlement for the patients		Gravel B	209
depatterned at the Allan Memorial Institute		Grimard S	179
between 1950 and 1965—		Gul B	300
Stein & Stein in trust for Kastner G	120,000	Haroon M	650
Compensation for the alleged misrepresentation		Hodgson R	152
from the Department resulting in the loss of an		Hodzic T	284
opportunity to invest retiring allowance into RRSP—		Holloway M	252
Kucher E	2,000	Jensen-Lynch J B	170
Reimbursement for cost incurred to conduct a		Jones H	907
sweep of house to see if home was tapped—		Julien M A	150
Markham K	2,500	Kaderbhai Z	250
Compensation settlement for severance pay—		Karim Z A	403
Martin L	80,000	Kim S	150
		Kospic Z	1,210
		Lapointe A	219
		Laroche K	301
		Leburic S	925
		Lessard F G	330

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Marcoux J.....	366	Compensation for chemical agent testing—	
Matthew S.....	200	Adamchuk H.....	24,000
Matthews R.....	393	Adams R.....	24,000
Miha.....	234	Affie W A.....	24,000
Mona M.....	255	Afor A for Kaampl V.....	2,182
Murphy R.....	306	Alger C K.....	24,000
Myette R.....	200	Allen J.....	24,000
Najar S.....	189	Allen T W.....	24,000
Nemeth P.....	339	Amaola A G.....	24,000
Ouassim M.....	203	Amunds N M.....	24,000
Ouellet J.....	297	Anderson D.....	24,000
Pearson F.....	195	Archibald R.....	24,000
Perkins D.....	159	Arnason J H.....	24,000
Poitrass M A.....	219	Arnold N L.....	24,000
Sadurudin.....	130	Ast E.....	24,000
Saumure G.....	167	Aubin V for Kaampl V.....	2,182
Shad A.....	1,560	Avery J P.....	24,000
Sheppard D.....	130	Ayers W F.....	24,000
Suvajac D.....	321	Babisky S.....	24,000
Tallon J.....	171	Bacala W.....	24,000
Taylor Y.....	2,000	Baceda J.....	24,000
Thivierge S.....	1,897	Badowi C J.....	24,000
Trahan-Julien K.....	190	Bailey P E.....	24,000
Trempe R.....	130	Bangay R.....	24,000
United States of America.....	877,927	Barberstock K.....	24,000
Vukajlovic V.....	244	Barnaby R.....	24,000
Walsh B.....	120	Baron F A.....	24,000
Watson R.....	275	Barrett C.....	24,000
Worrall B.....	220	Barriage I.....	24,000
Zaman M.....	277	Beahm M J.....	24,000
Compensation for loss of personal property—		Beasley W.....	24,000
Berthelot M.....	332	Beatch C A.....	24,000
Billam D T.....	432	Beatt A G.....	24,000
Brisseau M.....	208	Beauchamp L.....	24,000
Buck W J.....	263	Belanger J.....	24,000
Burbidge C.....	264	Bell J O L.....	24,000
Fitzpatrick H.....	169	Bell R.....	24,000
Gagnon A.....	350	Bennett J.....	24,000
Gillis F.....	210	Berard L.....	24,000
Gladu J L J M.....	271	Berger F N.....	24,000
Hill S.....	683	Bergerman L.....	24,000
King H.....	617	Berggren E.....	24,000
Laroche G.....	595	Bergren R E.....	24,000
Maltais I.....	350	Bernier L A.....	24,000
Miller M.....	1,385	Berreth F C.....	24,000
Moore P H.....	354	Best R J.....	24,000
Munn J T.....	489	Bialek T.....	24,000
Pelletier L.....	1,717	Bilodeau R.....	24,000
Pike B M.....	337	Bishop W R.....	24,000
Ramsey B W.....	564	Blain E J.....	24,000
Seiz D.....	128	Blair D.....	24,000
Sévigny F.....	349	Blanchette L.....	24,000
Sheikh E.....	369	Bobak B J.....	24,000
Voyer Y.....	350	Bond R.....	24,000
Wiebe R.....	161	Botts H.....	24,000
Williams B.....	100	Bouchard L.....	24,000
Financial compensation—		Boudreau P J.....	24,000
Berge Horn in trust to Tanner W.....	300,000	Bouliane H J.....	24,000
Deegan R.....	122	Bourdin J.....	24,000
Johnston L.....	135	Bourgeois J.....	24,000
Lévesque O.....	1,835	Boyce N.....	24,000
Levy J.....	971	Boyle G A.....	24,000
Pinjo Z.....	617	Braathen A.....	24,000
Thomson R J.....	28,822	Brattley T.....	24,000
United States of America.....	10,951	Brau A.....	24,000
Zaluski B.....	137	Brinker A.....	24,000

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Brouillet W J	24,000	Cuevas J R	24,000
Brown J	48,000	Cummings D A	24,000
Brown K	24,000	Cunningham H S	24,000
Brown P F	24,000	Cunningham W A	24,000
Brown W H	24,000	Curry A J	24,000
Brownjohn V	24,000	Daignea T E	24,000
Bryant S	24,000	Daly J C	24,000
Buck J R	24,000	Dalziel M for Hawryluk H	24,000
Buder E E	24,000	David G	24,000
Burden A A	24,000	Davison D P	24,000
Burley R E	24,000	De Winter J M C	24,000
Burroughs J	24,000	Dearborn R	24,000
Burwell J for Burwell W	24,000	DeCaen J J	12,000
Buss E	24,000	DeCaen P	12,000
Buys G	24,000	Deis P	24,000
Cahill G J	24,000	Demanchuk J	24,000
Cahill S F	24,000	Demass N	24,000
Callbeck J	24,000	Denike D	24,000
Calles P	24,000	Denis R	24,000
Calleya D G	24,000	Dereume J A	24,000
Cameron D	24,000	Desautels R	24,000
Campbell P F	24,000	Deshaies P	24,000
Camrton R P	24,000	Desormeaux W	24,000
Carbonne V	24,000	Deutch J	24,000
Caron L	24,000	Devitte L V	24,000
Carpenter G H	24,000	Devlin D D	24,000
Carroll C E S	24,000	Dewitz U	20,400
Casey D	24,000	Dickson R	24,000
Cassidy C	24,000	Dillen C	24,000
Cassidy W P	24,000	Dixon G J	24,000
Cavan A	24,000	Doran S	24,000
Cavanaugh C E	24,000	Doroschuk V	24,000
Cawson W	24,000	Dubey R	24,000
Chapman R W	24,000	Duchscherer P	24,000
Charle L G	24,000	Dumba V	24,000
Charles A	24,000	Dunand X F	24,000
Charles E	24,000	Duncan C	24,000
Chenier L	24,000	Dunning G for Patriquin C	24,000
Chevier L	24,000	Dunnington J for Kiervin G	4,000
Chisnall J	24,000	Dunsing J	24,000
Chomut N	24,000	Dussault M J	24,000
Christink W	24,000	Dutot L G	24,000
Chrunik C	24,000	Dyck J for Maas L	6,000
Chuback A	24,000	Ecker L	24,000
Cieslar P	24,000	Ekert P	24,000
Clarke G A	24,000	Elderkin N for Elderkin A	24,000
Clarke R R	24,000	Elkink E	24,000
Clements V for Clements A	24,000	Ell R F for Ell A C	4,000
Cloutier J	24,000	Ell R J for Ell A C	4,000
Clutterbuck L P J	24,000	Ell T S for Ell A C	4,000
Coe D L	24,000	Ell W for Ell A C	4,000
Coghlan J	24,000	Elliott R	24,000
Coleman J	24,000	Ellis E	24,000
Collard E G	24,000	Elsby E	24,000
Colleman J D	24,000	Emond V	24,000
Collin L	24,000	Eremenko W	24,000
Compton R E	24,000	Ericks V E	24,000
Cook W I	24,000	Evans P	24,000
Corlett E	24,000	Eyre K C	24,000
Cormier D J	24,000	Familinow J	24,000
Cotter M	24,000	Farrell H	24,000
Craig V A	24,000	Fay M	24,000
Crisp G	24,000	Fefchak J	24,000
Cromwell E J	24,000	Ferry G	24,000
Croteau A	24,000	Fiddament J	24,000
Cruickshank H	24,000	Fields J D	24,000

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Fife J	24,000	Harkness J	24,000
Filipovich L	24,000	Harris A A	24,000
Finley J	24,000	Harris B W	24,000
Fisher J	24,000	Harris M	24,000
Fleck P	24,000	Harrison G	24,000
Fleece B	24,000	Hartel A	24,000
Fleischnauer L for Kaampl V	2,182	Hauck S J	24,000
Forth D J	24,000	Hawryliw M	24,000
Fortier C	24,000	Hayward J	24,000
Fraser C B	24,000	Hearn J H	24,000
Fraser I	24,000	Heck J J	24,000
Fraser R A	24,000	Hein A for Hein J	12,000
Freake R P	24,000	Hein S for Hein J	6,000
Freeman G	24,000	Henderson O M	24,000
Frehlich A	24,000	Henrie E D	24,000
Friesen A	24,000	Hensley H E	24,000
Friesen F	24,000	Henson H W	24,000
Friesen H	24,000	Herberholz S J	24,000
Frost E	24,000	Heron G	24,000
Fuchs H	24,000	Hessdorfer C A	24,000
Funk M	24,000	Hewitt R	24,000
Gagne N	24,000	Hickling D L	24,000
Gagnon J P	24,000	Hill D A	24,000
Galambos G P	24,000	Hill G B	24,000
Galla T for Galla K	24,000	Hill R E	24,000
Gaudet A	24,000	Hill R W	24,000
Gayl W	24,000	Hill W	24,000
Gebert J	24,000	Hinckley J H	24,000
Geddes R	24,000	Hine W J	24,000
Geiger E J for Ell A C	4,000	Hoelt E	24,000
Gennick L A	24,000	Hofman A J	24,000
George W H	24,000	Horme J	6,000
Gibbons G L	24,000	Houghton O	24,000
Gibeault G E	24,000	Howard G	24,000
Gidilevich B B	24,000	Hubbard R J	24,000
Gillespie R	24,000	Hubert G	24,000
Gingras R	24,000	Hudyma O	24,000
Giroux J F	24,000	Hughes R O	24,000
Glenn A	24,000	Hull J	24,000
Gnam N	24,000	Hutchens G B	24,000
Gofenko G	24,000	Hutchinson A W	24,000
Goodwin J J	24,000	Inglis L A G	24,000
Gordon S H	24,000	Irwin G A R	24,000
Gouge A for Gouge A	24,000	Isaac J	24,000
Gould F W	24,000	Jackman E C	24,000
Graham C R	24,000	Jackson R	24,000
Green J M	24,000	Jackson W A	24,000
Green K	24,000	Jamieson R T C	24,000
Greening H	24,000	Janik J J	24,000
Gregory P	24,000	Jansen P	24,000
Grenier A for Kaampl V	2,182	Jarvie J P	24,000
Griffith A E	24,000	Jarvis A L	24,000
Griffiths G L	24,000	Jermey J H	24,000
Griffiths W E	24,000	Jethon H C	24,000
Groulx G G	24,000	Johnson G A	24,000
Groves A C	24,000	Johnson H W	24,000
Gulka S	24,000	Johnson R A	24,000
Gushaty M	24,000	Johnston W	24,000
Gusul H	24,000	Johnston W H	24,000
Haack J A	24,000	Jones L	6,000
Hagg R	24,000	Jordan A F	24,000
Haines R	24,000	Joslin A	24,000
Hallaway R J W	24,000	Kaampl F for Kaampl V	2,182
Hammett S	24,000	Keetch M F	24,000
Hanson C R	24,000	Kelly T B	24,000
Hardy R	24,000	Kempling D	24,000

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Kendr J	24,000	Loewen D	24,000
Kenneth D	24,000	Loewen G	24,000
Kernovich A F	24,000	Long R F	24,000
Ketonen O E	24,000	Longdo C L	24,000
Keys E M	24,000	Low J W W T	24,000
Kiervin D for Kiervin G	4,000	Lowe E	6,000
Kiervin G P	12,000	Lozenski S	24,000
Kiervin P for Kiervin G	4,000	Lucas N A	24,000
Kilgallen C G	24,000	Lutsiak D	24,000
Kilger W B	24,000	Lutz J P	24,000
King G R	24,000	Lyle A E	24,000
King S	24,000	Lynch L G	24,000
Kingston R	24,000	MacDonald D R	24,000
Kinnaird G F	24,000	MacDonald N C	24,000
Kinsella G E	24,000	MacFarlane R	24,000
Kinsey S C	24,000	MacKan D G	24,000
Klatik P	24,000	MacNicol C B	24,000
Klopouse S	24,000	Malleck R	24,000
Knight J G	24,000	Malo H	24,000
Knodel E	24,000	Markwart A	24,000
Kochie W A	24,000	Marquis C	24,000
Koltha C W	24,000	Marquis E H	24,000
Kopp H	24,000	Marsh A	24,000
Korechuk W	24,000	Marshall R E	24,000
Kosowan J	24,000	Martel W G	24,000
Kostiuk T	24,000	Maryancik J	24,000
Kostyshin A	24,000	Maslanko W	24,000
Kourul W E	24,000	Mathews W C	24,000
Krampl J for Kaampl V	4,364	Mathias E	24,000
Krampl V	2,182	Mathie M T J	24,000
Krampl W for Kaampl V	2,182	Matson H E	24,000
Kydyk W	24,000	Maxwell G S	24,000
Kyte G for Kyte W	24,000	McCagherty W J	24,000
Laatsch S C	24,000	McCallum E	24,000
Labarre G A	24,000	McCarthy F	6,000
Labelle J M	24,000	McColl J	24,000
Laberge F	24,000	McCormick H A	24,000
Labonte E	24,000	McDonald D L	24,000
Labossiere M J	24,000	McFarlane L T	24,000
Lacko N	24,000	McGuire C P	24,000
Lafleur M J E	24,000	McIntosh R	24,000
Lafreniere M	24,000	McKinney W	24,000
Lake L	24,000	McKinnon J	24,000
Lambright F E	24,000	McLean E M	24,000
Landry A	24,000	McLernon J S	24,000
Langlais R	24,000	McLure B	24,000
Larose A	24,000	McNabb A R	24,000
Latham J C	24,000	McNabb W	48,000
Latsay S	24,000	McNaught R	24,000
Lavich F	24,000	McNeil B for Maas L	6,000
Lawson H R	24,000	McNiven J P	24,000
Lawson J R	24,000	McQuaid G	24,000
Le Jan A M	24,000	McRoberts J	24,000
Lee C R J	24,000	McVey G S	24,000
Lee J	6,000	Melvin R C	24,000
Lefever H A	24,000	Metcalfe D D	24,000
Lelond K M	24,000	Miller M A	24,000
Leontowi F	24,000	Miller R	24,000
Leskiw H	24,000	Million R J	24,000
Lether C A	24,000	Milne H	24,000
Levy L B	24,000	Minnings A H	24,000
Link L R	24,000	Mitchell A W	24,000
Little A E	24,000	Mitchell F A	24,000
Lloyd H	24,000	Moffat D W	24,000
Lloyd R A	24,000	Moleschi J	24,000
Locke A H	24,000	Mondor E	24,000

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Mooney J A	24,000	Potts F	24,000
Moore K M	24,000	Poulter A A	24,000
Morash C W	24,000	Praharenka N	24,000
Morehen C W	24,000	Pratt J A	24,000
Morin I	6,000	Prawdzik B W	24,000
Morin P E	24,000	Provost B	24,000
Morisset F	24,000	Pruneau J	24,000
Morlely A C	24,000	Pruner G	24,000
Morris H G	24,000	Rail S R	24,000
Motz J	24,000	Rambold H	24,000
Mryglod H for Mryglod J	24,000	Rath H	24,000
Mummery J	24,000	Rathgeber P W	24,000
Munro D	24,000	Raymond A G	24,000
Murrell T	24,000	Rea J D	24,000
Musclow W	24,000	Reain D W S	24,000
Myers R L	24,000	Regehr E	24,000
Myles C H	24,000	Reid A	24,000
Nageleison R	24,000	Richard J	24,000
Nash H	24,000	Richardson E G	24,000
Negrave M	24,000	Ridsdale D R	24,000
Nester J	24,000	Riedel R	24,000
Neumann G	24,000	Riedlinger R	24,000
Newton G	24,000	Riggs L G	24,000
Nielsen H E	24,000	Rock A R	24,000
Oinonen O O	24,000	Rodgers D	24,000
Oinonen T	24,000	Rollack V	24,000
Oliver A C	24,000	Romaniuk N	24,000
Olivo O P	24,000	Rossi D	24,000
Orr O G	24,000	Roy F	24,000
Ott M for Kaampl V	2,182	Roy N	24,000
Owen G W	24,000	Rudolph S R	24,000
Packwood E J	24,000	Rundle-Woolcock A C	24,000
Painter H D	24,000	Russ J W	24,000
Paquin G	24,000	Russell G L	24,000
Parker H L	24,000	Russell W R	24,000
Parry W	24,000	Ruth G D	24,000
Parton R K	24,000	Ryan J	24,000
Patterson W	24,000	Rykiss H	24,000
Peal W	24,000	Salmond C	24,000
Pearce G	24,000	Sandulovitch G	24,000
Pearn E J	24,000	Saraauer R R	24,000
Pearson R	24,000	Saunders R B	24,000
Pekarchuk J W	24,000	Sautner H	24,000
Penney J E	24,000	Savage J	24,000
Perjul W	24,000	Schafhauser G E J	24,000
Perry C W	24,000	Schang F H	24,000
Pestrick P	24,000	Schantz S A	24,000
Peters A R	24,000	Schell D A	24,000
Petty W	24,000	Schimpf E E S	24,000
Philippe J	24,000	Schmidt L J	24,000
Phillips P W	24,000	Schmuck W	24,000
Phillips W W	24,000	Schnerch P	24,000
Phipps C H	24,000	Schoffer E	24,000
Picur K P	24,000	Schuck J	24,000
Piller A N	24,000	Schultz H	24,000
Piller J C	24,000	Schwartz R	24,000
Pineault A	24,000	Scott C	24,000
Pipe H C	24,000	Scratton H	24,000
Pitman J	24,000	Scully R	24,000
Pocha D for Maas L	6,000	Sealey D	24,000
Poirier V	24,000	Sellner B	24,000
Poitras M	24,000	Serre E	24,000
Polichek E	24,000	Shanofer R D	24,000
Poljer T J	24,000	Shepherd M A for Ell A C	4,000
Pondy P	24,000	Sheppard D	24,000
Pooley T	24,000	Sherman A	24,000

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Shirley B	24,000	Toppozini J	6,000
Shopka J	24,000	Toppozini L J	24,000
Siba D	24,000	Tremblay M J	24,000
Siciliano A	6,000	Trudeau L E	24,000
Siemens P	24,000	Truscott A	24,000
Simoneau W J	24,000	Turner J	24,000
Simpson A	24,000	Tutton R	24,000
Skjerpén H M	24,000	Twigg G	24,000
Skuse R E	24,000	Valleau R G	24,000
Sladden R	24,000	Veneruzzo A	6,000
Smith D B	24,000	Villeneuve M	24,000
Smith E W	24,000	Villeneuve R A	24,000
Smith J	24,000	Viscusi A	24,000
Smith L	24,000	Voeller S	24,000
Smolanski J A	24,000	Vosko M	24,000
Snow W T	24,000	Waines K G	24,000
Snyder M G	24,000	Wakefield J	24,000
Soper G H	24,000	Walker C	24,000
Spani S	6,000	Walker C H	24,000
Spark A E	24,000	Walker N E W	24,000
Sparks A L	24,000	Walker V	24,000
Spicer N	24,000	Wallman H E	24,000
Squires M	24,000	Walls R R	24,000
Stacey K G	24,000	Walsh E J	24,000
Stadnick P	24,000	Wands J	24,000
Stager R C	24,000	Weatheritt M	24,000
Stainthorp D	24,000	Weiler J	24,000
Stanick E A	24,000	Weins E	24,000
Stanley I N	24,000	Weisgerber N	24,000
St-Arnaud R	24,000	Welke O F	24,000
Stevens J W	24,000	Wellman D	24,000
Stokaluk J	24,000	Wells J S	24,000
Storonianski M	24,000	Wheeler R	24,000
Strilec W	24,000	White D J	24,000
Strom W	24,000	Whitford F E	24,000
Strukoff S for Kaampl V	2,182	Whiting G M	24,000
Swartzentruber C J	24,000	Wiens P	24,000
Switzer L R	24,000	Wilks J	24,000
Syrette R	24,000	William A	24,000
Syrotcuk J	24,000	William O W	24,000
Tallman R M	24,000	Williams H for Maas L	6,000
Tanner W	24,000	Williams L E J	24,000
Taylor F	24,000	Wilmer J H	24,000
Taylor G	24,000	Wilmer K W	24,000
Taylor G M	24,000	Wilson C C E	24,000
Taylor M	24,000	Wilson S	24,000
Teal D	24,000	Wiwcharuk S	24,000
Telfer D G	24,000	Wojna M	24,000
Temkow S P	24,000	Wright C	6,000
Terlson N	24,000	Wright H K	24,000
Therriault A E	24,000	Wright M H	24,000
Therrien R J W	24,000	Wright R H	24,000
Third J	24,000	Wyatt D	24,000
Thomas W E	24,000	Wyllie R for Kaampl V	2,182
Thompson R C	24,000	Young T L	24,000
Thomson M	24,000	Zadoroznick S	24,000
Thorburn R A	24,000	Zakala W	24,000
Tiefenbach E	24,000	Zorn O	24,000
Tilley L	24,000	Payments under \$100 (23)	1,277
Timmons R J	24,000		
Titus C E J	24,000		
Titus R F M	24,000		
Tokarchuk M	24,000		
Toma K	24,000		
Tomchuk C E	24,000		
Tonin J	24,000		
			17,760,328

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATURAL RESOURCES			
Department			
Reimbursement for lost personal effects— Montpetit M	200	Garrett R	118
Canadian Nuclear Safety Commission		Heikoop H	104
Compensation for damaged rain gear— Vaillancourt D	129	Latour L	135
	329	Lebel R	170
		Lisi A	150
OFFICE OF INFRASTRUCTURE OF CANADA		Lizotte S	317
Payment under \$100 (1)	28	Murphy J	427
		Neufeld D	161
PARLIAMENT		Quévillon R	193
House of Commons		Sterkenburg T	118
Compensation for replacing lost clothing— Fransen D	687	Stewart J	171
Hungerford I	585	Compensation for eyeglasses damaged during work-related activities—	
Compensation for replacing lost items— Pham Q	192	Kupchinski G	227
	1,464	Lessard R	397
		Nantel Y	500
PRIVY COUNCIL		Power R	125
Department		Stearns T	114
Compensation for lost garment bag— Panetta A	697	Sutton D	432
Reimbursement of prescription expenses as a result of a coverage lapse in the Public Service Health Care Plan— Estate of William Montgomery	104	Compensation for work-related fees—	
Compensation for overpaid union dues— Guertin A	1,584	Grooms R	1,369
	2,385	King L	160
		Compensation for damaged vehicle—	
Canadian Transportation Accident Investigation and Safety Board		Girard B	666
Payment under \$100 (1)	35	Payments under \$100 (33)	1,659
			8,511
Chief Electoral Officer		National Parole Board	
Compensation for two stolen computers— Vincent M	3,780	Compensation made to an employee as a result of misinformed benefits entitlements for hospital expenses—	
	6,200	Fidelia P	270
		Office of Indian Residential Schools Resolution of Canada	
PUBLIC WORKS AND GOVERNMENT SERVICES		Payments issued to legal representatives in settlement of abuse claims—	
Department		Names withheld ⁽¹⁾	5,643,149
Payment under \$100 (1)	47	Royal Canadian Mounted Police	
		Law Enforcement Program	
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)		Authority - PC 1991-8/1965	
Correctional Service		Damage to glasses or contacts—	
Compensation for lost or damaged personal effects while on duty—		Bell B	202
Bérard J F	140	Cormack S L	225
Buors F	100	D'Amour D	100
Chiefbody D	100	Davidson D D	459
Cloutier D	150	Dosange H S	519
Edwards D	114	Edwards D K	136
Garbelya I	194	Fiddick M	373
		Girard L	421
		Gosselin J R J	411
		Gosselin S	124
		Ingrey S R	153
		Jaggassar A A	127
		Jeffery K M	312
		Johnson E M	205
		Khamphoune K	515
		Kroon G P A	298
		Levas N J	258
		Manegre R D	249
		McColl B M	291
		O'Neill K M	357
		Ouellet N	349
		Paquet B A	306
		Phaneuf P	594

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Philpott A	356	Mingeriak J	267
Pichler G	342	Nielsen F P	475
Saul I H	283	Nikls Ltd Property Services for Jorgensen L	884
Stallone T	470	Orchard M	422
St-Pierre M	316	Penticton Home Hardware Building for WMS Holdings Ltd	770
Tretiak J L	149	Pond D	267
Verrier J J	126	Redwood M	515
Damage to personal apparel / effects—		RM Home Improvement for Gordon W	660
Arbour B	197	Rock Steady Contracting for Gouda P	431
Bates R J T	176	Ronayne T D	1,000
Broyer B	330	Roy Dennis Roofing Ltd	562
Carew E	105	Sidhu B	375
Chorn K S	150	Speedy Glass for Rosacker M-B	329
Cyr A	187	Thompson A	394
Fraser A D	102	U-E2992 Cranbrook Det for Ross, S L	142
Gaba L D	116	Wakesiah Park Apartments Ltd	400
Girard M	380	Williams C	109
Graham A D	107	Winter M	390
Graham K	135	Ziros G	244
Grimmer D S	125	Damage to personal vehicle—	
Guibache F	170	Finn K D S	314
Hewitt D I	137	Gold D	700
Ho J D H K	184	H & M Towing for Wilson Mrs R	297
Hulley D	300	Kal Tire for Campbell S	181
Ivany R D	126	Kindratsky M	599
Kretz G	118	Kirby I J	675
Letang C D	152	Lalonde A	1,221
MacDonald D D S	195	Legare H D I	104
Martin F M J	217	MacLellan B J	250
McKernan T A	183	Rivet A	2,000
Myhre B L	110	Standard Auto Glass for Jameson S	113
Neil W D	117	Thiel C	126
Olson G K	170	Wilson R (Mrs)	515
Parke D N	525	Reimbursement of costs / expenses—	
Paul's Tick Toe Shop for Rector T	137	723603 Alberta Ltd for Big Island Lake Reserve	220
Rochon G J C R	151	Banner D H	153
Siepierski G K	225	Brookson L R	255
Simpson M L	171	Buchanan M L	800
Snopek R	187	Burridge L	344
Trebon P	100	Clark P R	100
Vaillancourt L	236	Discount Car & Truck	165
Wagner M	236	Duraseal Window & Door for Rosky J	467
Yaworski D G	467	Dyck J	107
Zhu R	133	Fast K	114
Damage to personal / private property—		Fiordo D D	421
B & P Building materials for Gurgins M	345	Fortune C	345
Bill Traver for Roy D	140	Grabb R G	1,000
Cherry Homes Ltd for Findlay J	213	Hendricks K R	109
Clish G	448	Johnston L	1,000
Construction da-Gar 2000 Inc	519	Karran J G	360
Conway Pauls for Barker B	250	Langley Animal Clinic for Ruck V	212
Digney B	500	Makal G	829
Dinsmore G	535	Meszaros G B	333
Doran S	248	Montgomery W	927
Elgert J	1,141	Nazaroff P G	445
Erichson Home Improvement for Bruton K	553	Phil's Auto Recreation Ltd	494
Gagnon M	712	Prevost Veterinary Clinic Ltd for Cameron B	594
Gallant P	148	Raey R	292
Gaultier C	100	Siwak L	119
Gravel M	353	Smith R L E	289
Harrico Enterprises Ltd	338	Sterr R	300
Kerf Construction for Strain W	1,280	Loss of income—	
Lackner J	250	Christie M	750
Li J	569	Hale A	999
Markovic M	244	Hill B	600
Meyer B E	1,014		

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Landry M J	187	Public Service Human Resources Management Agency of Canada	
Minister of Finance	500	Reimbursement for damaged suitcase—	
Orlias W	1,000	Berger B	310
Shae M	171		<u>812,546</u>
Weenuck N C	265		
Loss of personal effects—		VETERANS AFFAIRS	
Corey B T	391	Department	
Degagne M J	158	VETERANS AFFAIRS PROGRAM	
Gulash C V	680	Reimbursement for meals provided to Veterans on Italian Pilgrimage—	
Haug O	120	St. Pierre R	174
Impey E A	130	Compensation for loss of hand-made quilt—	
Jaworski J P	510	Marshall C	383
Laliberte F	188	Compensation for broken eye glasses—	
Royer A	130	Todd M	652
Whiteford W	440	Special Benefit payments to Merchant Navy Veterans—	
Wilson D	150	30 names withheld ⁽¹⁾	263,000
Payments under \$100 (109)	5,571	Compensation for prisoners of war—	
	<i>65,248</i>	Bulmer M	15,000
	<u>5,717,178</u>	Crockford V H E	20,000
		Duffy M	5,000
TRANSPORT		Elkin D	20,000
Department		Featherstone M	20,000
Reimbursement for union dues as a result of an administrative error—		Fell W E	20,000
Myles G	1,363	Gaunt D W	20,000
Settlement under the <i>Public Servants Inventions Act</i> —		Gibson D	1,098
Gauthier C	6,905	Jenkins E F	20,000
Posluns H	2,500	Learnment J D	20,000
Smith R	12,750	Nelson L	10,000
Settlement of claim regarding severance payment due to bankruptcy—		Paterson R O	20,000
Laviolette N	1,060	Trudel P E	20,000
Settlement under the <i>Canadian Human Rights Act</i> —		Payments under \$100 (4)	184
Putt B	2,000		<u>475,491</u>
Reimbursement of personal cell phone as a result of theft—		WESTERN ECONOMIC DIVERSIFIATION	
Marcil N	134	Settlement of claim related to employment—	
Settlement of grievance related to the <i>Public Service Labour Relations Act</i> —		Arnault D	50,000
Danford H	20,613	Tebbutt M	45,527
Reimbursement for stolen flight equipment—			<u>95,527</u>
Laamanen D L	2,781	Total	<u>30,066,659</u>
	<u>50,106</u>		
TREASURY BOARD			
Secretariat			
Payment to the organizers of the SARS Concert held in Toronto in July 2003—			
Molson Sports and Entertainment	812,157		
Payment under \$100 (1)	79		
	<u>812,236</u>		

⁽¹⁾ Name withheld in accordance with terms of settlement.

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		<i>A-685-02</i>	
Canadian Food Inspection Agency		McFarlane Lepsoe in trust for Jerusalem Property.....	5,000
<i>Authority—Court of Appeal</i>		<i>A-95-03 & A-96-03</i>	
<i>A-3483-03</i>		Lerner's in trust for Lau, Agatha Kit Chun & al	2,500
Settlement of a claim as a result of an accident— Lewis Downey Tornosky & Lassaline in trust for Walker	2,110	<i>A-663-02 & A-664-02</i>	
Canadian Grain Commission		Robert Thibault in trust for Le Livreur Plus Inc & al	6,806
<i>Authority—Federal Court</i>		<i>A-432-03</i>	
<i>T-856-03</i>		Stikeman Elliott in trust for Lenester Sales Ltd & al	3,002
Claim against security held under <i>Canada Grain Act—</i> McKercher, McKercher and Whitmore.....	11,411	<i>A-674-02, A-675-02, A-677-02 & A-678-02</i>	
	13,521	Roch Guertin in trust for Productions Bibi and Zéo Inc and AL	3,149
		<i>A-593-02</i>	
		Legge and Legge in trust for Rhonda, R.....	17,598
CANADA CUSTOMS AND REVENUE AGENCY		<i>A-586-03 & A-587-03</i>	
Department		Hyicks, Morley, Hamilton Stewart, Storie in trust for Richardson, R O B.....	7,000
<i>Authority—Supreme Court of Canada</i>		<i>A-286-01</i>	
#25531		Couzin Taylor in trust for Silicon Graphics Ltd	7,879
Torys LLP in trust for Continental Bank Leasing Corporation & al	46,000	<i>A-516-03</i>	
#29415		Spuehler, D	200
McMillan Binch in trust for Gifford, T	220,630	<i>A-26-03, A-27-03 & A-29-02</i>	
<i>Authority—Federal Court of Appeal</i>		Cain, Lamrre, Casgrain, Wells in trust for Villeneuve & Gauthier.....	18,802
<i>A-444-03</i>		<i>A-99-00</i>	
John Mill in trust for Allchin, P	12,000	Goodman's in trust for Von Heymann, J.....	682
<i>A-59-03</i>		<i>A-777-98</i>	
Barsalou Lawson in trust for Beaume, C	2,090	David Ward Phillips & Vineberg in trust for Wolosfky, P & al	2,362
<i>A-425-01 & A-426-01</i>		<i>A-778-98</i>	
Morency, Phillion, Leblanc in trust for Entreprises Forestière Herve Bouchard Inc	3,302	David Ward Phillips & Vineberg in trust for Wolosfky, P & al	2,362
<i>A-655-02</i>		<i>A-779-98</i>	
Fraser, Milner, Casgrain in trust for Fraser, R	20,000	David Ward Phillips & Vineberg in trust for Wolosfky, P & al	2,362
<i>A-526-03</i>		<i>Authority—Federal Court</i>	
McMillan Binch LLP in trust for Hewlett Packard (Canada) Ltd.....	5,289	<i>T-116-01</i>	
<i>A-654-02</i>		Buset & Partners LLP in trust for 469527 Ontario Inc et AL	26,821
Wilson, Vukelich Barristers & Solicitors in trust for Holder, J D	3,414	<i>T-942-01</i>	
<i>A-28-03 & A-30-03</i>		Buset & Partners LLP in trust for 971346 Ontario Inc.....	7,505
Simard, Boivin, Lemieux in trust for Houde, Dany & al	1,041		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-1540-01</i>		<i>2004-6(IT)I</i>	
Buset & Parners LLP in trust for 983060 Ontario Inc et AL	16,000	Osborne, G. Barnwell Barristers & Solicitors in trust for Asrula, G.	300
<i>T-142-03</i>		<i>2001-2266(GST)I</i>	
Acoco, E.	150	Anderson Law Firm Corp in trust for ATS automotive Ltd.	614
<i>T-1969-01</i>		<i>2003-87(GST)G</i>	
Biman, D.	278	Stewart, McKelvey, Stirling Scales in trust for Bay Ferries Limited	5,022
<i>T-2312-00</i>		<i>2001-3210(IT)G</i>	
Costa, G.	597	Barsalou Lawson in trust for Beaume, C.	4,050
<i>T-138-02</i>		<i>2003-2452(IT)I</i>	
Doherty, J.	153	Dobko, Loga, Innes & Hougestol in trust for Beaton, D.	463
<i>T-2280-02</i>		<i>2003-3507(GST)I</i>	
Gerhardi, L & T.	100	Besenbaa, F.	18
<i>T-2019-02</i>		<i>2002-2464(IT)G</i>	
James, A.	50	Biman, Das in trust for BJ Services Company Canada.	39,972
<i>T-1637-02</i>		<i>2001-2829(IT)G</i>	
McCann, C.	50	Thorsteinssons in trust for Bradley, D J.	4,575
<i>T-2330-02</i>		<i>2002-577(IT)I</i>	
Pierzchajlo, L B.	50	Buttle, T W.	150
<i>T-321-02</i>		<i>2001-2429(IT)I</i>	
Patrick Sims for Rossmore Holding and Patrick Sims	2,000	Jones, Every, Hargreaves, Swan in trust for Cameron, B.	2,500
<i>T1741-89</i>		<i>2002-4718(IT)I</i>	
David Ward Phillips & Vineberg in trust for Wolosky, P & al.	4,593	Campbell, W S.	1,000
<i>T1746-89</i>		<i>2003-1338(IT)I</i>	
David Ward Phillips & Vineberg in trust for Wolosky, P & al.	4,593	Shea, Nerland, Calnan in trust for Chomistek, E M.	835
<i>T1747-89</i>		<i>91-683(IT)G</i>	
David Ward Phillips & Vineberg in trust for Wolosky, P & al.	4,593	Torys LLP in trust for Continental Bank Leasing Corporation & al.	44,000
<i>T-1997-02</i>		<i>2002-1782(IT)G</i>	
Zaki, M.	100	Olson, Lemons in trust for Cook, G.	4,597
<i>T-1289-04</i>		<i>2002-2058(IT)G</i>	
Sagman, C.	2,500	Traxter, Haines in trust for Ducharme, J.	16,860
<i>T-1289-04</i>		<i>2002-1151(IT)G & 2002-1152(IT)G</i>	
Araulo Sagman C.	2,500	George F. Jones Qc in trust for Dujela, E & E.	6,552
<i>Authority—Tax Court of Canada</i>		<i>2001-2050(GST)-G</i>	
<i>2002-1933-34(IT)G & 2002-1933-35(IT)G</i>		Alpert Law Firm in trust for Facchini, S.	4,625
Michel Villeneuve in trust for 1130025 Ontario Ltée	100	<i>2001-2052(IT)G</i>	
<i>2003-194(IT)G & 2003-195(IT)G</i>		Alpert Law Firm in trust for Facchini, S.	4,625
Felesky Flynn LLP in trust for 729658 Alberta Ltd.	7,646	<i>2002-626(IT)G</i>	
<i>2002-3960(IT)G</i>		Ogilvy, Renault in trust for Giroux, Y & Bédard, C.	250
ABV Auto Care Inc.	125		
<i>1999-3797(IT)G & 1999-3798(IT)G</i>			
Barat.Farlam, Millson in trust for Agnew, Bruce and Clayton Watters	13,797		
<i>2003-4482(IT)I</i>			
Albert J. Aessie	100		
<i>2000-4265(IT)G</i>			
Alsayech, Hidmat and Firiial.	300		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
2002-627-(IT)G		2002-1278(IT)I	
Ogilvy, Renault in trust for Giroux, Y & Bédard, C	3,811	Maull, J	440
2002-4698(IT)G		2002-2914(IT)I	
Gomes, M.	500	Matthew G. Williams in trust for Medina, C	837
2002-4129(GST)I		2001-1903(IT)G	
Green Meadows Land & Cattle Co	942	Giffin and Partners in trust for Nicholson, P J	3,942
2000-5058(IT)G		2002-2070(GST)G	
McMillan Binch LLP in trust for Hewlett Packard (Canada) Ltd	15,242	Warren Tettensor Amentea in trust for Pearson, G	3,776
1999-3569(IT)G		2000-4208(IT)G & 2000-4205-(IT)G	
Wilson, Vukelich Barristers & Solicitors in trust for Holder, J D	3,969	Starino Mostavac in trust for Perron, L & al	2,976
2001-824(IT)I & 2001-4109(IT)I		2001-3264(IT)I	
Simard, Boivin, Lemieux in trust for Houde, D & al	1,012	G. Gary McLister in trust for Pieper, C	650
2003-3657(IT)I		2004-1169(IT)I	
Fraser Milner Casgrain LLP in trust for Iskander, H	19,580	Polymeneas Bessie	1,400
2004-433(IT)I		2000-290(IT)G	
Pouliot, Mercure in trust for Jodoin, C	1,185	Doucet McGrife in trust for Prosser, S	4,521
2003-1494(GST)I		201-3800(IT)G	
Hunter Garret in trust for Jones, E	2,025	Dumoulin Boskovich in trust for Reaqh, D M	2,807
2003-2947(IT)I		2003-1687(IT)I	
Koffman Kalef in trust for Julian, P J	802	Middlebrook & Company in trust for Sadaqat, A	500
2001-880(GST)G		2001-3891(IT)G	
Lerners LLP in trust for Key Property Management Co	7,012	Warren Tettensor Amantea in trust for Sandnes, R D	4,035
2003-1174(IT)I		2002-2144(IT)G & 2002-2145(IT)G	
Cobb & Jone in trust for Krupa, E	810	Armstrong, Nikolich Barristers & Solicitors in trust for Schnurr, G	2,754
2001-3878(IT)G, 2001-3879(IT)G & 2001-3880(IT)G		2000-1201(IT)G	
McCarty Tetreault in trust for Lai Family Trust & al	2,989	Couzin Taylor in trust for Silicon Graphics Ltd	10,375
2001-3094(IT)G		2003-2843(IT)GI	
Leang, B.	2,680	Fraser, Milner, Casgrain in trust for Strong, M B	1,196
2001-3852(IT)G		2004-763(IT)I	
Stikeman Elliott in trust for Lenester Sales Ltd et AL	72,000	Sullivan, J G	100
2003-2529(EI)		2002-44047(GST)G	
Macdonald, M C	100	Patterson Palmer in trust for Sutter Salmon Club Ltd	2,575
2003-4156(IT)I		2002-2849(IT)I	
Stewart McKelvey Stirling Scales in trust for Macisaac, B	3,530	Togerets, H	200
2004-3022(IT)I		1999-1762(IT)G	
McGee, C A	50	Andre A Levesque in trust for Tremblay, O	2,299
2002-2882(IT)G		2003-4081(IT)I	
Felesky Flynn in trust for Mah, M	1,902	Howard Lastman, Barristers and Solicitors in trust for Turner, N	986
2004-1114(IT)I		2002-3697(IT)G	
Marche, R & Buchanan, L	383	Thornsteinssons in trust for Twin Islands Estates Ltd	9,482

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
2003-3679(IT)I		IMM-6208-03	
Van Dellen, E.	100	Settlement for legal costs—	
2000-4322(IT)G		VanderVennen Lehrer in trust for	
Cheadles in trust for		Bakhsh, M S D	2,000
Vogan, S	2,295	IMM-1485-03	
98-2063(IT)G		Settlement for legal costs—	
Goodman's in trust for		Russ Makepeace in trust for	
Von Heymann, J.	10,779	Baser, A	1,605
2002-3511(IT)G		IMM-7301-04	
Kim Hansen in trust for		Settlement for legal costs—	
Williams, T.	3,683	Osborne G.Barnwell in trust for	
2000-4829(IT)G		Correra, C	5,500
Gardiner, R in trust for		IMM-3020-02	
World Corp.	51,035	Settlement for legal costs—	
2003-3229(IT)I		Leonard, P, Moses, M and	
Felesky, F in trust for		Timothy Leahy in trust for	
Zainul and Shazma Holding Ltd.	1,548	Dragan, L.	48,029
Authority—Ontario Superior Court of Justice		IMM-5805-01	
01-CV-18488SR		Settlement for legal costs—	
Solowan Wright LLP in trust for		Inna Kogan in trust for	
Gardner, S.	2,500	Feng, J L	1,500
33-137602		T-305-02	
Sabourin, L	5,500	Settlement for legal costs—	
3-211002		Raven, Allen, Cameron, Ballantyne &	
Fraser Milner Casgrain LLP in trust for		Yazbeck in trust for	
Port Chevrolet Oldsmobile Ltd.	16,000	Gawlick, R.	1,514
Authority—Quebec Superior Court of Justice		IMM-5178-97	
10719911001001		Settlement for legal costs—	
Brussel K & J.	585	Walsh & Company in trust for	
Authority—Court of Appeal for Ontario		Go Dee D.	65,000
CA030337 & CA030338		IMM-7787-03	
Port Chevrolet Oldsmobile Ltd.	13,000	Settlement for legal costs—	
Authority—Court of Appeal for British Columbia		Alvaro J.Carol in trust for	
KLW05067		Hernandez, J E I	3,000
Temple, A.	37,500	IMM-7261-03	
	970,079	Settlement for legal costs—	
		Douglas Lehrer, Barristers and	
		Solicitors in trust for	
		Mir, A Q.	1,500
		IMM-6735-03	
		Settlement for legal costs—	
		Community Legal Services for	
		Mumin, A M	1,365
		IMM-5262-03	
		Settlement for legal costs—	
		John Gouba in trust for	
		Singh, S	400
		T-1965-03	
		Settlement for legal costs—	
		Tsai, M H	300
			132,713
CANADIAN HERITAGE			
Department			
Authority—Federal Court Award			
T-1283-03			
Settlement for judicial review—			
Cassels Brock and Blackwell LLP	17,000		
CITIZENSHIP AND IMMIGRATION			
Department			
Authority—Federal Court Award			
T-1955-02			
Settlement for legal costs—			
Charles Anipare in trust for			
Amankwah I & al	1,000		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Immigration and Refugee Board of Canada		HEALTH	
<i>Authority—Federal Court Award</i>		Department	
<i>T-790-03</i>		<i>Authority—Court of Appeal for Ontario</i>	
Payment for half of the court costs for judicial review of competition—Public Service Alliance of Canada for Gill, N	1,633	<i>C39725</i>	
	<u>134,346</u>	Appeal Court judgment for costs—Logan, J.	10,000
		<i>Authority—Supreme Court of Canada</i>	
		<i>30168</i>	
		The applications for leave to appeal are dismissed with costs—S. Joyce Attis	1,695
			<u>11,695</u>
ENVIRONMENT		HUMAN RESOURCES AND SKILLS DEVELOPMENT	
Department		Department	
<i>Authority—Federal Court Award</i>		<i>Authority—Federal Court of Appeal</i>	
<i>T-2274-00</i>		<i>A-417-03</i>	
Settlement of a claim—IPSCO Recycling Inc. and General Scrap & Car Shedder Ltd., now known as Jamel Metals Inc.—.....	565,690	Settlement for fees and disbursements—Campbell, S	1,500
<i>T-1111-98</i>		<i>A-238-03</i>	
Schulman & Schulman in trust for Sheldon Blank & Gateway Industries Ltd.....	19,000	Settlement for fees and disbursements—Valladolid, O.....	1,500
	<u>584,690</u>	<i>A-255-04</i>	
		Settlement for fees and disbursements—Roch Guertin in trust for Chaoui, S.	2,740
Parks Canada Agency		<i>Authority—Federal Court of Canada</i>	
<i>Authority—Federal Court Docket</i>		<i>T-1025-03</i>	
<i>T-1168-96</i>		Settlement for fees and disbursements—Raven, Allen, Cameron, Ballantyne & Yazbeck LLP in trust for Roach, M.	1,605
Costs Paid to the intervener—Whitaker, J of MacLoed Dixon LLP Barristers and Solicitors.....	16,393	<i>Authority—Ontario Small Claims Court</i>	
	<u>601,083</u>	<i>02-BN-10886</i>	
		Settlement for damages —Chrobak, R	8,653
			<u>15,998</u>
FINANCE		HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)	
Financial Consumer Agency of Canada		Department	
<i>Authority—Federal Court Award</i>		<i>Authority—Federal Court of Appeal</i>	
<i>T-492-04</i>		<i>A-199-03</i>	
Settlement for legal costs resulting from judicial review—MBNA Canada Bank	10,000	Settlement for an error of judgment made by the Pension Appeals Board—Yormak & Yormak Barristers & Solicitors in trust for Hutchinson, J.....	1,463
Financial Transactions and Reports Analysis Centre of Canada		<i>A-641-02</i>	
<i>Authority—Federal Court Award</i>		Payment of legal costs—Averill J. Baker, LL.B Barristers & Solicitors in trust for Gould, R E.....	1,430
<i>T-1190-03</i>			
Settlement of a claim as a result of a lay-off—Gélinas, M	56,557		
	<u>66,557</u>		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>A-610-03</i>		<i>01-CV-213506</i>	
Settlement for legal costs and disbursements— Raven, Allen, Cameron, Ballantyne & Yazbeck in trust for Halvorsen, M J R	3,237	Court costs for the summary judgment motion— Goodman and Carr LLP in trust for Slate Falls Nation and Stanley Carpenter et al	86,853
<i>A-550-03</i>		<i>00-CV-189329</i>	
Settlement for costs and disbursements— Milton, R.	2,500	Costs payable to plaintiff—Unsuccessful motion for appeal— Olthius Klerr Townshend in trust for Walpole Island First Nation, Bkejwanong Territory	3,750
<i>A-166-04</i>		<i>01-CV-213506</i>	
Settlement for legal costs and disbursements— Kelly Howard Santini LLP in trust for Patricio, A	1,960	Legal fees for the leave to appeal motions— Goodman and Carr LLP in trust for Slate Falls Nation and Stanley Carpenter et al	6,216
<i>A-61-05</i>		<i>01-CV-213506</i>	
Settlement of costs— Baker-Bakerlaw in trust for Taylor, M.	2,000	Legal fees for the summary judgment motion— Goodman and Carr in trust for Slate Falls Nation and Stanley Carpenter et al	2,568
<i>Authority—Federal Court of Canada</i>		<i>Authority—Federal Court Award</i>	
<i>T-1382-02</i>		<i>T-62-03</i>	
Payment of legal costs— Farrell, J	3,000	Appeal against a Federal Court decision to not recognize the document as a valid will— Davis & Company in trust for Leonard, J	5,313
<i>Authority—Ontario Superior Court of Justice</i>		<i>T-2284-00</i>	
<i>01-CV-016101</i>		Payment to First Nation for judicial review — Pikangikum First Nation	30,051
Settlement for general damages, pre-judgment and post-judgment interests, legal fees and disbursements— Heenan Blaikie LLP in trust for Kiosk Solutions International Corporation	254,128	<i>Authority—Federal Court of Canada</i>	
	269,718	<i>T-2391-88</i>	
		Payment of legal fees and disbursement for striking motion— Parlee McLaws in trust for Chief Jim Omeasoo and al	2,000
INDIAN AFFAIRS AND NOTRHERN DEVELOPMENT		<i>T-85-03</i>	
Department		Payment of legal fees— Bennet Hones LLP in trust for AltaGas Marketing Inc	1,920
<i>Authority—Ontario Superior Court of Justice</i>		<i>T-132-02</i>	
<i>01-CV-216375CM2</i>		Payment of legal fees— Appeal against the decision of the Minister of INAC with respect of the probate of a will and a purported will— Parlee McLaws in trust for Morin, J R	28,502
Payment for the work on the Miskokomon legal action— Aaron Detlor in trust	600	<i>Authority—Supreme Court of BC</i>	
<i>00-CV-189329, 03-CV-26113CM1</i>		<i>S58071</i>	
Costs awarded by court to Plaintiff's on motion — Olthius Klerr Townshend in trust for Walpole Island First Nation, Bkejwanong	16,471	Payment of the Water's Edge Resort court costs— Terbasket, E	75,000
<i>01-384</i>		<i>90 0913</i>	
Payment to Whitesand First Nation for all damages caused by Ontario Hydro— Harley Schachter Esq. in trust for The Chief and Council of Whitesand First Nation.	2,500	Payment of legal fees and related expenses— Woodward and Company in trust for Roger William and the Xenigwet'in First Nation.	95,867
<i>04-0079</i>		Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation.	30,465
Damage and loss caused by Project Hydro— Duboff Edwards Haight & Schachter in trust for Whitesand and Red Rock Bands	27,648	Woodward and Company in trust for Roger William and the Xenigwet'in First Nation.	109,457
<i>02-CV-237453CM3</i>		Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation.	36,936
1886 Timber Surrender Claim—Whitefish Lake Band of Indians— Torkin Manes Cohen Arbus LLP in trust for Whitefish Lake Band of Indians	98,000		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation	24,980	200-09-004286-024 Memory of expenses— Hutchins Grant & Associates in trust for Grégoire Noel, JG	1,515
Woodward and Company in trust for Roger William and the Xenigwet'in First Nation	74,969	<i>Authority—Department of Justice Canada</i> 200-05-14238-005, 200-17-003558-038	
Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation	24,091	Picard, Sirard Avocats in trust for Therriault, M	8,338
Woodward and Company in trust for Roger William and the Xenigwet'in First Nation	98,634		<u>2,411,461</u>
Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation	27,448		
Woodward and Company in trust for Roger William and the Xenigwet'in First Nation	134,264	INDUSTRY	
Woodward and Company in trust for Roger William and the Xenigwet'in First Nation	141,926	Canadian Space Agency	
Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation	32,430	<i>Authority—Superior Court of Quebec</i> 500-05-042325-983	
Woodward and Company in trust for Roger William and the Xenigwet'in First Nation	155,544	Settlement due to an action in damages— Trudel & Johnston in trust for Elomari, S	873,652
Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation	38,387		
Woodward and Company in trust for Roger William and the Xenigwet'in First Nation	222,274	JUSTICE	
Woodward and Company in trust for Roger William and the Xenigwet'in First Nation	15,000	Department	
Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation	36,906	<i>Authority—Attorney General of St Christopher and Nevis United Kingdom</i> <i>No. 65 of 2003</i>	
Woodward and Company in trust for Roger William and the Xenigwet'in First Nation	157,264	Payment of defence cost— Myers Fletcher & Gordon in trust for The Attorney General of St Christopher & Nevis and Alexandre Yalovlevich Rodionov	155,346
Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation	3,834	<i>Authority—Attorney General of Canada</i> 2004-0367	
Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation	1,564	Payment of defence legal cost— Dunbar, S and Edge, R	17,500
Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation	28,250	<i>Authority—Judicial Centre of Saskatoon</i> <i>SKQB 434</i>	
Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation	33,477	Payment of defence legal cost— Scharfstein Gibbings Walen & Fisher LLP in trust for NW and JR LS and KM	5,000
Woodward and Company in trust for Roger William and the Xenigwet'in First Nation	128,723	<i>Authority—Federal Court</i> <i>T-247-04</i>	
Woodward and Company in trust for Roger William and the Xenigwet'in First Nation	149,693	Award of cost— Duane Edward Worthington in trust	3,500
Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation	412	<i>T-385-04</i>	
Rosenberg and Rosenberg in trust for Roger William and the Xenigwet'in First Nation	26,750	Payment of defence legal cost— Slett Beccario in trust for Root, JD	935
<i>Authority—Court of appeal for Ontario</i> 00-0121		<i>Authority—Provincial Court of Alberta</i> 0311-72661-P1	
Two groups of bands claimed an entitlement to the reserve lands— Rainy River Band	72,012	Cost awarded to Chady Moustarah of Tarrabain O'Byrne & Company in trust for Blair, E B	400
00-0121			
Two groups of bands claimed an entitlement to the reserve lands— Rainy Lake Band	111,264		
<i>Authority—Supreme Court</i> 200-9-4286-24			
Memory of expenses— Hutchins Grant & Associates in trust for Innu Takuaiikan Vashat Mak Mani-Utenam, John Leger Kegis, Noella Regis	1,395		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court of Appeal</i>		PRIVY COUNCIL	
<i>A-233-03</i>		Department	
Cost awarded to Sheldon Blank	350	<i>Authority—Supreme Court of Canada</i>	
	183,031	28194	
		Payment of costs—	
Canadian Human Rights Commission		Charles Roach in trust for	
<i>Authority—Federal Court Award</i>		Figueroa, M.	11,968
<i>T-88-03</i>			
Hunter v. Kleysen Transport Ltd.		PUBLIC WORKS AND GOVERNMENT SERVICES	
Payment of costs pursuant to		Department	
a court order—		<i>Authority—Canadian International Trade Tribunal</i>	
Aikins, MacAulay & Thorvaldson for		<i>PR-2003-001 and PR-2003-010</i>	
Kleysen Transport Ltd.	9,500	Costs resulting from preparing and proceeding	
<i>T-8-03 and T-144-03</i>		with the complaint—	
Payment of costs pursuant to		Bajai Inc.	294
a court order—		<i>PR-2004-014</i>	
City of Ottawa v. Canadian Human Rights		Bid preparation costs and costs	
Commission and Francine Desormaux		resulting from preparing and proceeding	
(T-8-03) / Alain Parisien (T-144-03)		with the complaint—	
Bird McCuaig Russell Barristers & Solicitors for		J. Molson & Associates	3,000
City of Ottawa	12,009	<i>Authority—Ontario Superior Court of Justice</i>	
<i>T-2003-03</i>		<i>03-CV-24200</i>	
Warren Gibson Ltd. v. Canadian Human		Settlement of a claim as a result of an accident outside	
Rights Commission		of Langevin Block, in the city of Ottawa—	
Payment of costs pursuant to		City of Ottawa and Goldberg,	
a court order—		Kronick & Stroud, LPP, in trust for	
Gibson, B	7,500	Brunet, R.	10,000
<i>T-940-04</i>		<i>Authority—Federal Court</i>	
Attorney General of Canada v. Georgina		<i>T-49-03</i>	
Sasvari		Out of pocket expenses—	
Payment of costs pursuant to		Oriji, H	614
a court order—		<i>Authority—Supreme Court of British Columbia</i>	
Transport Canada	1,065	<i>S58071</i>	
	30,074	Court costs Water's Edge Resort—	
Commissioner for Federal Judicial Affairs		Minister of Finance, Province of	
<i>Authority—Federal Court Settlement</i>		British Columbia.	5,959
<i>T-429-00</i>		Watson Goepel Maledy in trust for	
Pension benefit—		Allan, G and al	83,332
Corbett, M C.	62,370	Woodward & Company in trust for	
Office of the Information and Privacy		Terbasket, E and al	220,891
Commissioners of Canada			324,090
<i>Authority—Federal Court Award</i>		SOLICITOR GENERAL (PUBLIC SAFETY	
<i>T-1603-04</i>		AND EMERGENCY PREPAREDNESS)	
Payments of costs due to lost motion to		Canada Border Services Agency	
strike—		<i>Authority—Federal Court Award</i>	
3 Web Corporations v.		<i>A-300-004</i>	
Llano Gorman and Office of the		Payment of court fees—	
Information and Privacy	2,172	Woodcock, M	304
Commissioners of Canada	277,647		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Correctional Service		<i>Authority—Canadian International Trade Tribunal (CITT)</i>	
<i>Authority—Federal Court</i>		<i>PR-202-017</i>	
<i>T-1115-02</i>		The CITT decision awarded a compensation plus legal costs related to a deficiency in the procurement process—	
The Court awarded legal costs to an inmate who was involuntarily transferred to a maximum security facility—		Gowling, Lafleur, Henderson in trust for	
Brian A Callender in trust	3,000	Cognos Inc.	453,099
<i>T-2468-03</i>			498,725
The Court awarded legal costs related to a Public Service Commission Appeal Board decision—		Office of Indian Residential Schools Resolution of Canada	
Ciebien, D.	600	<i>Authority—Queen's Bench of Saskatchewan</i>	
<i>T-1166-02</i>		<i>Judicial Centre—Regina (QBG 2264- of 1997)</i>	
The Court awarded legal costs to an employee related to the dismissal of a Canadian Human Rights Commission case decision—		Payment of costs for dismissal claim—	
Julie C. Lloyd in trust for		Crystal Machiskinic—	
Guay, Y	3,000	Merchant Law Group	45,841
<i>T-1207-02</i>		Royal Canadian Mounted Police	
The Court awarded legal costs in the case of an employee related to a claim of unsafe working conditions—		<i>Authority—Federal Court of Canada</i>	
McGrady, Baugh, and Whyte in trust for		<i>Court file # A-567-03</i>	
Verville, J.	6,000	Award for costs—	
<i>T-692-02</i>		Names withheld	16,025
The Court awarded legal costs against a decision not to transfer an inmate to a minimum security institution—		<i>Authority—Ontario Superior Court of Justice</i>	
Price, R R in trust.	7,000	<i>Court file # CFN-03-0486 SR</i>	
<i>Authority—Ontario Superior Court of Justice</i>		Award for costs—	
<i>02-CV-238977CM2</i>		Names withheld	1,000
The Court awarded legal costs to an employee arising from a defamation case against a newspaper that would not have been necessary if she was provided with timely and complete information—		<i>Authority—Supreme Court of British Columbia</i>	
Elizabeth A. Dyke in trust for		<i>SCBC No. S004041</i>	
Kotlarz, J.	9,500	<i>Court of Appeal No. CA031070</i>	
<i>Authority—Federal Court of Appeal</i>		Award for damages—	
<i>A-332-01</i>		Names withheld	2,781
The Court awarded legal costs related to the denied appeal to have access to certain information was denied—			19,806
Gowling, Lafleur, Henderson in trust for		TREASURY BOARD	
Yeager, M	12,619	Department	
<i>A-702-02</i>		<i>Authority—Federal Court Certificate of Judgement—</i>	
The Court awarded expenses related to the original case of an inmate who alleged he faced an improper disciplinary process—		<i>T-2160-99</i>	
Daniel Royer in trust	3,907	Payments for the Pay Equity settlement pursuant to Section 30 of the <i>Crown Liabilities and Proceedings Act</i>	378,549

COURT AWARDS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
VETERANS AFFAIRS		<i>T-1131-03</i>	
Department		Raven, Allen, Cameron, Ballantyne & Yazbeck, LLP	
<i>Authority—Federal Court of Canada</i>		in trust for	
<i>T-2095-02</i>		Martel, J.	3,129
Boucher, S.	2,322	<i>Authority—Federal Court of Appeal</i>	
<i>T-1232-04</i>		<i>A-23-04</i>	
Engelmann Gottheil in trust for		Morin Metcalfe in trust for	
Cramb, T.	1,807	Rivard, L.	1,093
<i>T-1044-03</i>			<u>10,077</u>
Josselin Breton in trust for		Total	<u><u>6,952,117</u></u>
De Quoy, L A.	1,726		

⁽¹⁾Name withheld in accordance with settlement.

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SECTION 10

2004-2005

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs

completed in the current year. An (a) adjacent to the total expenditures from inception indicates that the previous year's *Public Accounts of Canada* have been amended. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE AND AGRI-FOOD				
Department				
Contributions to 4-H Clubs	7 19 <i>220</i>	9 9 <i>187</i>	26 34 <i>385</i>	8 15 <i>206</i>
Crop Insurance and Waterfowl	177 184 <i>2,247</i>	3,289 2,634 <i>33,650</i>	682 1,305 <i>10,406</i>	1,448 1,290 <i>33,895</i>
Net Income Stabilization Account .....	... 209 <i>1,063</i>	... 3,074 <i>24,143</i>	... 4,038 <i>16,403</i>	... 6,722 <i>18,299</i>
Payments in connection with the <i>Farm Income Protection Act</i> — Net Income Stabilization Account .....	... ... <i>296</i>	... ... <i>8,344</i>	... ... <i>5,774</i>	... ... <i>5,756</i>
Payments in connection with the <i>Farm Income Protection Act</i> — Safety Net Companion Programs	715 396 <i>10,885</i>	1,482 2,423 <i>13,407</i>	81 1,020 <i>6,927</i>	1,699 2,336 <i>4,937</i>
Canada/Ontario Agreement on Measures taken due to the Presence of Plum Pox Virus in Ontario .....	.........	.........	.........	.........
Canadian Farm Income Program (CFIP)	1 ... <i>20</i>	553 ... <i>14,092</i>	381 ... <i>9,669</i>	157 ... <i>3,997</i>
Bovine Spongiform Encephalopathy (BSE) .....	... 189 <i>189</i>	14 3,104 <i>3,118</i>	19 1,622 <i>1,641</i>	7 1,899 <i>1,906</i>
Skills and Development Initiatives .....	... 57 <i>57</i>	... 227 <i>227</i>	... 317 <i>317</i>	... 265 <i>265</i>
Info-Centre (Guelph) .....	... ... ...	... ... ...	... ... ...	... ... ...
Canadian Agriculture Income Stabilization Program (CAISP)	360 140 <i>500</i>	17,160 11,540 <i>28,700</i>	5,280 7,456 <i>12,736</i>	18,960 7,813 <i>26,773</i>

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
3	50	33	33	62	30	261	...	...	...	261
25	489	59	52	50	20	772	...	...	...	772
260	2,069	635	695	856	413	5,926	...	...	...	5,926
28,048	62,091	39,897	130,787	125,006	9,081	400,506	...	...	...	400,506
23,929	38,368	53,520	149,643	122,637	10,095	403,605	...	...	...	403,605
407,923	660,110	704,455	2,076,652	1,469,926	138,166	5,537,430	...	...	...	5,537,430
...
3,723	90,020	46,041	97,070	115,399	9,853	376,149	...	...	...	376,149
30,025	520,920	356,154	1,044,806	582,702	62,530	2,657,045	...	...	...	2,657,045 (f)
...
...
...	123,870	...	75,000	114,903	6,902	340,845	...	...	...	340,845 (f)
60,900	11,548	5,687	...	13,296	13,313	108,721	...	...	...	108,721
91,301	76	3,827	5,212	20,729	685	128,005	...	...	1	128,006
487,604	184,978	28,486	45,996	180,741	38,339	1,002,300	340	...	176	1,002,816
...	4,039	...	...	...	...	4,039	...	...	...	4,039
...	5,748	...	...	...	...	5,748	...	...	...	5,748
...	17,169	...	...	...	...	17,169	...	...	...	17,169
3,774	7,807	4,588	18,258	17,722	883	54,124	...	...	...	54,124
829	...	...	47,165	92,431	1,639	142,064	...	...	...	142,064
95,828	198,244	116,492	463,640	450,017	22,430	1,374,429	...	...	...	1,374,429
8,541	14,418	13,840	25,630	63,305	7,075	132,849	3	...	...	132,852
52,139	71,497	22,754	40,348	199,012	10,371	402,935	...	...	...	402,935
60,680	85,915	36,594	65,978	262,317	17,446	535,784	3	...	...	535,787
...
3,690	5,873	2,353	5,176	5,587	1,455	25,000	...	...	...	25,000
3,690	5,873	2,353	5,176	5,587	1,455	25,000	...	...	...	25,000
...	200	...	...	...	...	200	...	...	...	200
...	200	...	...	...	...	200	...	...	...	200
...	400	...	...	...	...	400	...	...	...	400
81,720	102,180	116,340	276,060	154,920	31,020	804,000	...	...	...	804,000
100,720	142,870	84,253	316,110	182,999	39,702	893,603	...	...	...	893,603
182,440	245,050	200,593	592,170	337,919	70,722	1,697,603	...	...	...	1,697,603

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Communication and Awareness .....	...	...	...	...

On -Farm Food Safety	4	16	23	19

	4	16	23	19
Post Farm Food Safety.....	2	9	13	11

	2	9	13	11
Food Quality .....	...	...	1	...

	...	...	1	...
Traceability Initiatives.....	4	15	21	18

	4	15	21	18
Animal Tracking & Traceability.....	3	11	15	13

	3	11	15	13
Canadian Food Inspection Agency				
Rabies Indemnification Program .....	...	...	...	...

	...	...	...	5
Total ministry	1,260	22,507	6,469	22,279
	1,194	23,011	15,792	20,340
	15,477	125,868	64,258	96,039
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Department				
Cooperation Agreements	3,586	6	1,143	5,762
	9,790	170	1,245	6,282
	224,161	109,275	211,364	211,956
Cooperation Agreements—TAGS/CED.....	...	...	...	...
	...	...	35	...
	32,934	...	6,614	983
Cooperation Agreements—TAGS/ER .....	...	...	...	...
	...	...	243	...
	69,101	...	10,449	2,307
Total ministry	3,586	6	1,143	5,762
	9,790	170	1,523	6,282
	326,196	109,275	228,427	215,246
CANADIAN HERITAGE				
Department				
Official Language in Education Program	3,200	2,174	6,771	18,255
	3,930	1,858	8,307	18,296
	87,097	48,726	166,523	629,024

PUBLIC ACCOUNTS OF CANADA, 2004-2005

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	112	...	...	...	...	112	...	...	...	112
...
...	112	...	...	...	...	112	...	...	...	112
268	427	171	376	406	106	1,816	...	...	...	1,816
...
268	427	171	376	406	106	1,816	...	...	...	1,816
147	235	94	207	223	58	999	...	...	...	999
...
147	235	94	207	223	58	999	...	...	...	999
6	10	4	9	9	2	41	...	...	...	41
...
6	10	4	9	9	2	41	...	...	...	41
246	392	157	345	373	97	1,668	...	...	...	1,668
...
246	392	157	345	373	97	1,668	...	...	...	1,668
177	282	113	248	268	70	1,200	...	...	...	1,200
...
177	282	113	248	268	70	1,200	...	...	...	1,200
...	4	...	...	...	...	4	...	...	...	4
...	6	...	...	...	...	6	...	...	...	6
232	2,387	75	18	1	...	2,718	...	...	...	2,718
182,986	202,337	180,385	450,768	374,311	61,402	1,504,704	3	...	...	1,504,707
276,356	355,147	212,807	660,776	738,844	73,820	2,378,087	...	...	1	2,378,088
1,268,682	2,046,985	1,445,837	4,370,131	3,404,969	358,403	13,196,649	343	...	176	13,197,168
...	...	...	...	...	...	10,497	...	...	...	10,497
...	...	...	...	...	...	17,487	...	...	...	17,487
16	139	...	...	...	...	756,911	...	...	...	756,911
...
...	...	...	...	...	...	35	...	...	...	35
...	...	...	...	...	...	40,531	...	...	...	40,531
...
...	...	...	...	...	...	243	...	...	...	243
...	...	...	...	...	...	81,857	...	...	...	81,857
...	...	...	...	...	...	10,497	...	...	...	10,497
...	...	...	...	...	...	17,765	...	...	...	17,765
16	139	...	...	...	...	879,299	...	...	...	879,299
51,367	63,408	11,052	5,370	10,295	13,798	185,690	1,122	696	1,004	188,512
50,557	55,085	9,796	6,414	8,963	12,034	175,240	1,266	747	1,104	178,357
2,414,540	2,121,615	245,456	184,542	254,232	276,784	6,428,539	27,124	8,713	20,382	6,484,758

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
National Sport Organizations Support Program	213	200	255	180
	200	200	150	180
	413	400	555	360
Arts Presentation Canada Program	140	...	...	...
	155	...	...	...
	462	...	...	...
Cultural Spaces Canada Program	1,200	...	...	...

	3,100	...	...	...
Total ministry	4,753	2,374	7,026	18,435
	4,285	2,058	8,457	18,476
	91,072	49,126	167,078	629,384

**ECONOMIC DEVELOPMENT AGENCY OF CANADA
FOR THE REGIONS OF QUEBEC**

Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement (1994) .....	...	...	...	...

Contributions to the Province of Quebec under Structure Canada Program (2000) .....	...	...	...	...

Total ministry .....	...	...	...	...

ENVIRONMENT

Department

Canada/Newfoundland Climate Network Expansion Agreement	22	...	...	...
	32	...	...	...
	1,239	...	...	...
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 .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
634	405	100	259	325	434	3,005	222	192	192	3,611
...	...	160	140	200	100	1,330	170	140	140	1,780
634	405	260	399	525	534	4,485	487	397	332	5,701
...	...	...	...	...	...	140	...	...	...	140
...	...	...	...	...	...	155	...	...	...	155
...	...	...	...	...	...	462	...	...	...	462 (a)
...	...	...	456	...	...	1,656	...	22	...	1,678
...	...	...	244	...	...	244	...	...	...	244
...	...	...	900	...	...	4,000	...	88	...	4,088 (a)
52,001	63,813	11,152	6,085	10,620	14,232	190,491	1,344	910	1,196	193,941
50,557	55,085	9,956	6,798	9,163	12,134	176,969	1,436	887	1,244	180,536
2,415,174	2,122,020	245,716	185,841	254,757	277,318	6,437,486	27,611	9,198	20,714	6,495,009
37	...	...	...	...	...	37	...	...	...	37
63	...	...	...	...	...	63	...	...	...	63
625,093	...	...	...	...	...	625,093	...	...	...	625,093
85,339	...	...	...	...	...	85,339	...	...	...	85,339
70,722	...	...	...	...	...	70,722	...	...	...	70,722
210,764	...	...	...	...	...	210,764	...	...	...	210,764
85,376	...	...	...	...	...	85,376	...	...	...	85,376
70,785	...	...	...	...	...	70,785	...	...	...	70,785
835,857	...	...	...	...	...	835,857	...	...	...	835,857
...	...	...	...	...	...	22	...	...	...	22
...	...	...	...	...	...	32	...	...	...	32
...	...	...	...	...	...	1,239	...	...	...	1,239
207	...	...	...	...	...	207	...	...	...	207
204	...	...	...	...	...	204	...	...	...	204
6,344	...	...	...	...	...	6,344	...	...	...	6,344
...	...	455	637	597	3	1,692	...	...	...	1,692
...	...	210	425	448	...	1,083	...	...	...	1,083
...	...	3,317	5,764	4,650	22	13,753	...	...	...	13,753
...	73,581	...	...	...	...	73,581	...	...	...	73,581
(21,462)	66,620	...	...	...	...	45,158	...	...	...	45,158
(21,459)	140,295	...	...	...	...	118,836	...	...	...	118,836
450	...	...	...	...	...	450	...	...	...	450
...
28,040	...	...	...	...	...	28,040	...	...	...	28,040 (a)
...
...
1,750	...	...	...	...	273	2,023	...	...	...	2,023

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Water Quantity Survey Agreement.....	426	10	63	162
	425	12	61	143
	1,317	57	364	677
Weather Radio Network.....	...	...	...	...
	43	...	...	...
	1,150	21	791	2,376
Research Program for the Effects of Acid Rain on Ecosystems .....	...	...	...	...

Canadian Environmental Assessment Agency				
Eastmain-1-A Panel Review .....	...	...	...	...

Total ministry	66,224	11,319	68,374	84,381
	57,140	10,489	63,347	54,324
	1,074,337	154,321	1,172,390	750,634

FISHERIES AND OCEANS

Department

Atlantic Fisher Early Retirement Program	482	...	...	...
	1,184	...	...	...
	13,352	43	2,688	...
BC Hydro Water Use Planning .....	...	...	...	...

Burrard Inlet Environmental Action Plan .....	...	...	...	...

Canada/British Columbia Agreement—Joint Habitat Restoration, Protection and Data Sharing .....	...	...	...	...

Defensible Methods Project (OMNR) .....	...	...	...	...

Forest Renewal—British Columbia Watershed Restoration Program.....	...	...	...	...

Fraser Basin Management Program .....	...	...	...	...

Fraser River Estuary Management.....	...	...	...	...

Hamilton Harbour Remedial Action Plan .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
200	...	...	...	...	...	861	...	...	...	861
200	1,637	...	...	...	...	2,478	...	...	...	2,478
19,683	19,861	6,117	5,823	14,211	...	68,110	...	...	...	68,110 (a)
...
...	...	...	...	...	...	43	...	...	...	43
...	...	...	...	...	...	4,338	...	...	...	4,338
92	...	...	...	...	...	92	...	...	...	92
8	...	...	...	...	...	8	...	...	...	8
392	...	...	...	...	...	392	...	...	...	392 (a)
44	...	...	...	...	...	44	...	...	...	44
174	...	...	...	...	...	174	...	...	...	174
218	...	...	...	...	...	218	...	...	...	218
282,322	691,171	90,444	152,953	112,942	194,539	1,754,669	47,806	66,037	11,344	1,879,856
292,543	651,521	92,853	128,732	101,731	142,018	1,594,698	39,922	58,350	4,777	1,697,747
3,707,485	9,246,753	1,308,221	2,209,240	1,714,547	1,865,151	23,203,079	1,386,556	354,249	79,707	25,023,591
...	...	...	...	...	...	482	...	...	...	482
...	...	...	...	...	...	1,184	...	...	...	1,184
673	...	...	...	...	...	16,756	...	...	...	16,756
...	...	...	...	...	115	115	...	...	...	115
...	...	...	...	...	100	100	...	...	...	100
...	...	...	...	...	932	932	...	...	...	932
...	...	...	...	...	45	45	...	...	...	45
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	717	717	...	...	...	717
...	...	...	...	...	440	440	...	...	...	440
...	...	...	...	...	677	677	...	...	...	677
...	...	...	...	...	4,397	4,397	...	...	...	4,397
...
...	1	...	...	...	...	1	...	...	...	1
...	840	...	...	...	...	840	...	...	...	840
...
...	...	...	...	...	1,774	1,774	...	...	...	1,774
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	1,552	1,552	...	...	...	1,552
...
...	...	...	...	...	875	875	...	...	...	875
...	15	...	...	...	...	15	...	...	...	15
...	85	...	...	...	...	85	...	...	...	85
...	882	...	...	...	...	882	...	...	...	882

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production.

Hydrographic Arctic Survey—Ranklin Inlet

Northern Cod Early Retirement Program
	68,471	...	...	...

Operation of Alouette River Hatchery

Restoration of Atlantic Salmon Stocks in Lake Ontario

Watershed Management Plan

Habitat Manipulation Experiment in Sault-Ste-Marie (OMNR)

Lower Trophic Level Production in Lake Erie

Productive Capacity Research

Puntledge River Steelhead

Atlantic Salmon

Methods & Standard Manual for Escapement

Watershed Workshop (OMNR)

Effects of Hydro Ramping on Fish Habitat

Project Quinte

Alberta Health—Cristina Lake Fish Analysis, Swan Hills Analysis

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	60	...	60
...	...	...	...	...	...	...	...	3	...	3
...	...	...	...	...	...	...	4,860	583	...	5,443
...
...	...	...	...	...	...	...	...	28	...	28
...	...	...	...	...	...	...	...	614	...	614
...
...	...	...	...	...	...	68,471	...	...	...	68,471
...
...	...	...	...	...	638	638	...	...	...	638
...
...	39	...	...	...	...	39	...	...	...	39 (f)
...
...	111	...	...	...	...	111	...	...	...	111 (f)
...
...	517	...	...	...	...	517	...	...	...	517 (f)
...
...	186	...	...	...	...	186	...	...	...	186 (f)
...
...	1,237	...	...	...	...	1,237	...	...	...	1,237 (f)
...
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	35	35	...	...	...	35
...	...	...	...	...	2	2	...	...	...	2
...	...	...	...	...	67	67	...	...	...	67
...	...	...	...	...	333	333	...	...	...	333
...
...	...	...	...	...	55	55	...	...	...	55
...
...	40	...	...	...	...	40	...	...	...	40 (f)
...	242	...	...	...	...	242	...	...	...	242
...	1,259	...	...	...	...	1,259	...	...	...	1,259
...	228	...	...	...	...	228	...	...	...	228
...	1	...	...	...	...	1	...	...	...	1
...	1,056	...	...	...	...	1,056	...	...	...	1,056
...	...	...	...	...	48	48	...	...	...	48
...	...	...	...	...	42	42	...	...	...	42
...	...	...	...	...	213	213	...	...	...	213

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
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 British Columbia

Species at Risk in Ontario

Fisheries Restoration in Toronto Harbour

Queen Charlotte Strait Sea Lice Investigation 2001

North Island Strats & Quatsino Sound Aquaculture Opportunities

Campbell River Water Use Plan and Estuary Rehabilitation

Owikeno/Long Lakes Watershed—Based Fish Sustainability

Nimpkish River Watershed—Based Fish Sustainability Plan

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...	1	...	...	...	...	1	...	...	...	1
...	1,158	...	...	...	...	1,158	...	...	...	1,158
...
...	108	108	...	...	...	108
...	1,111	1,111	...	...	...	1,111
...	9	9	...	...	...	9
...	23	23	...	...	...	23
...	411	411	...	...	...	411
...
...
...	196	196	...	...	...	196
...
...
...	8	8	...	...	...	8
...
...
...	4	4	...	...	...	4
...	91	...	...	...	...	91	...	...	...	91
...	84	...	...	...	...	84	...	...	...	84
...	504	...	...	...	...	504	...	...	...	504
...
...
...	157	157	...	...	...	157
...	250	...	...	...	...	250	...	...	...	250
...	26	...	...	...	...	26	...	...	...	26
...	1,431	...	...	...	...	1,431	...	...	...	1,431
...
...
...	48	...	...	...	...	48	...	...	...	48
...	40	40	...	...	...	40
...
...	65	65	...	...	...	65
...
...	30	30	...	...	...	30
...	50	50	...	...	...	50
...	12	12	...	...	...	12
...	12	12	...	...	...	12
...	49	49	...	...	...	49
...
...	61	61	...	...	...	61
...	413	413	...	...	...	413
...	13	13	...	...	...	13
...	1	1	...	...	...	1
...	35	35	...	...	...	35

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Quinsam Hatchery Steelhead & Cutthroat Conservation Enhancement

Snootli Hatchery Steelhead & Cutthroat Conservation Enhancement

Central Coast Land & Coastal Resource Management Plan Review

BC Hydro Collaboration—Birtwell

GVRD—Cleveland Dam East Abutment Seepage Control

Carpenter Reservoir Food Web Study

Fish Forestry—FRBC

Variable Retention Forestry—FRBC

BC Hydro Collaboration—Shortreed

Canadian Council of Fisheries and Aquaculture Ministers

Funding of the Yukon Placer Committee

Fraser Basin Council—Debris Trap

Quesnel Lake Nutrient Circulation Study

Contaminant Surveillance Program

Sydenham River Species at Risk

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...	23	23	...	...	...	23
...	56	56	...	...	...	56
...
...	10	10	...	...	...	10
...
...	20	20	...	...	...	20
...
...	6	6	...	...	...	6
...
...	14	14	...	...	...	14
...	212	212	...	...	...	212
...
...	42	42	...	...	...	42
...
...	23	23	...	...	...	23
...	106	106	...	...	...	106
...
...	15	15	...	...	...	15
...	67	67	...	...	...	67
...	8	8	...	...	...	8
...	81	81	...	...	...	81
...	214	214	...	...	...	214
...	80	...	...	...	...	80	...	...	...	80
...
...	155	...	...	...	...	155	...	...	...	155
...	3	3	...	...	...	3
...	20	20	...	...	...	20
...	43	43	...	...	...	43
...	75	75	...	...	...	75
...	75	75	...	...	...	75
...	230	230	...	...	...	230
...
...	5	5	...	...	...	5
...	195	...	...	...	...	195	...	...	...	195
...	125	...	...	...	...	125	...	...	...	125
...	323	...	...	...	...	323	...	...	...	323 (a)
...
...	119	...	...	...	...	119	...	...	...	119
...	389	...	...	...	...	389	...	...	...	389

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Can Boreal Forest Management Safety emulates Natural Disturbance				
Patterns in Shoreline Forests

Tanner Crab Fishery Development Program

Riparian Buffers—FRBC

Skeena River Steelhead Stock Identification

Bella Coola River Watershed—Based Sustainability Plan

Broughton Archipelago Aquaculture Consultation Process

Habitat Supply Analysis in Lake Ecosystems

Stream Assessment Protocol

ECOPATH in the Bay of Quinte and Oneida Lake

Nunavut Wildlife Resource Centre Coalition

Statistical Management of Commercial Fisheries in Quebec (1990 to 2005)

Brominated flame retardants and PBDE's (MWLAP) Ikonomou

Storm surge forecast model (MWLAP) Thomson, Rick

Microsatellite Analysis of Okanagon Lake shore and stream spawning Kokanee

Coastal Planning Policy Review

BC Hydro Bridge Coastal Restoration

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...
...	20	...	...	...	...	20	...	...	...	20
...	1	1	...	...	...	1
...	27	27	...	...	...	27
...	28	28	...	...	...	28
...	75	75	...	...	...	75
...	71	71	...	...	...	71
...	146	146	...	...	...	146
...
...	5	5	...	...	...	5
...	5	5	...	...	...	5
...	20	20	...	...	...	20
...	30	30	...	...	...	30
...	50	50	...	...	...	50
...
...	40	40	...	...	...	40
...	40	40	...	...	...	40
...	272	...	...	...	...	272	...	...	...	272
...	2	...	...	...	...	2	...	...	...	2
...	422	...	...	...	...	422	...	...	...	422 (a)
...
...	5	...	...	...	...	5	...	...	...	5
...	10	...	...	...	...	10	...	...	...	10 (a)
...	182	...	...	...	...	182	...	...	...	182
...	80	...	...	...	...	80	...	...	...	80
...	352	...	...	...	...	352	...	...	...	352 (a)
...	5	...	5
...	5	...	5
...	50	...	50 (a)
29	29	...	...	...	29
25	25	...	...	...	25
289	289	...	...	...	289
...	1	1	...	...	...	1
...
...	1	1	...	...	...	1
...	4	4	...	...	...	4
...
...	4	4	...	...	...	4
...	10	10	...	...	...	10
...
...	10	10	...	...	...	10
...	15	15	...	...	...	15
...
...	15	15	...	...	...	15
...	24	24	...	...	...	24
...
...	24	24	...	...	...	24

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Ministry of Transportation Environmental Fund .....	...	...	...	...

Campbell River Estuary Management Plan .....	...	...	...	...

Total ministry	482	...	...	...
	1,184	...	...	...
	81,823	43	2,688	...

HUMAN RESOURCES AND SKILLS DEVELOPMENT

Canada Mortgage and Housing Corporation

Cost-shared Housing Program	60,728	10,738	68,311	52,265
	56,640	10,477	63,286	47,014
	1,070,631	154,243	1,171,235	747,581

HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)

Department

Employability Assistance for People with Disabilities .....	...	...	...	...
	4,110	625	7,445	5,274
	86,231	9,503	145,592	119,601
Labour Market Agreements for Persons with Disabilities	4,578	1,376	8,290	5,951

	4,578	1,376	8,290	5,951
Total ministry	4,578	1,376	8,290	5,951
	4,110	625	7,445	5,274
	90,809	10,879	153,882	125,552

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

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 .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	10	10	...	...	...	10
...
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	2	2	...	...	...	2
...
...	...	...	...	...	2	2	...	...	...	2
...	1,101	...	...	...	926	2,509	...	60	...	2,569
...	442	...	...	...	1,610	3,236	...	31	...	3,267
673	10,195	...	...	...	15,300	110,722	4,860	1,197	...	116,779
280,722	611,146	85,355	129,832	112,345	160,602	1,572,044	35,386	58,310	6,420	1,672,160
313,419	583,264	92,643	128,307	101,283	142,018	1,538,351	36,526	58,350	4,777	1,638,004
3,672,517	9,086,179	1,298,787	2,197,653	1,695,686	1,864,856	22,959,368	1,386,556	354,249	79,707	24,779,880
...
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
504,708	1,307,712	178,813	206,000	488,165	501,371	3,547,696	15,094	...	20,742	3,583,532 (f)
45,893	69,912	8,965	10,853	25,190	30,744	211,752	...	...	...	211,752
...
45,893	69,912	8,965	10,853	25,190	30,744	211,752	...	...	...	211,752 (a)
45,893	69,912	8,965	10,853	25,190	30,744	211,752	...	...	...	211,752
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
550,601	1,377,624	187,778	216,853	513,355	532,115	3,759,448	15,094	...	20,742	3,795,284
...	...	...	...	...	...	...	...	15	...	15
...	...	...	...	...	...	...	...	15	...	15
...	...	...	...	...	...	...	191	30	...	221
...
1,347	...	...	...	...	...	1,347	...	...	...	1,347 (f)
95,980	...	...	...	...	...	95,980	...	...	...	95,980
91,127	...	...	...	...	...	91,127	...	...	...	91,127
1,342,522	...	...	...	...	...	1,342,522	...	...	...	1,342,522
82	...	...	...	...	...	82	...	...	...	82
82	...	...	...	...	...	82	...	...	...	82
2,116	...	...	...	...	...	2,116	...	...	...	2,116
191	1,676	770	1,548	...	...	4,185	...	...	...	4,185
321	2,065	3,146	2,220	...	...	7,752	...	...	...	7,752
1,537	22,765	12,056	16,011	...	...	52,369	...	...	...	52,369

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Infrastructure Program

Infrastructure Rehabilitation—Schefferville

Joint Education Capital Agreement—IANC, Manow—NAN Bands

Natural Resources Development

Newfoundland Agreement	10,004	...	...	...
	12,522	...	...	...
	158,874	...	...	...

North-eastern Quebec Agreement

Northern Flood Agreement

Roads on Reserves

Social Services

Tripartite Treaty Negotiations

Nunavik Housing

Interim Resource Management Assistance Program

Labrador/Inuit Agreement
	23	...	...	...

Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing

Canada Geoscience Office

Canada/Yukon Infrastructure Program

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	685	...	...	685
...	1,592	...	...	1,592
...	<i>10,890</i>	...	...	<i>10,890</i>
...
...
2,685	2,685	...	...	...	2,685 (f)
...
...
...	33,060	...	...	...	...	33,060	...	...	...	33,060
...	500	...	...	...	...	500	...	...	...	500
...	500	...	...	...	...	500	...	...	...	500
...	<i>13,185</i>	...	...	...	...	<i>13,185</i>	...	...	...	<i>13,185</i>
...	10,004	...	...	...	10,004
...	12,522	...	...	...	12,522
...	<i>158,874</i>	...	...	...	<i>158,874</i>
2,650	2,650	...	...	...	2,650
2,407	2,407	...	...	...	2,407
<i>59,558</i>	<i>59,558</i>	...	...	...	<i>59,558</i>
...	...	732	...	...	...	732	...	...	...	732
...	...	1,776	...	...	...	1,776	...	...	...	1,776
...	...	<i>119,716</i>	...	...	...	<i>119,716</i>	...	...	...	<i>119,716</i>
...	...	4,074	...	...	...	4,074	...	...	...	4,074
...	...	3,811	...	...	...	3,811	...	...	...	3,811
...	...	<i>42,523</i>	...	...	...	<i>42,523</i>	...	...	...	<i>42,523</i>
...	164,107	...	...	...	...	164,107	...	...	...	164,107
...	163,451	...	...	...	...	163,451	...	...	...	163,451
...	<i>2,092,661</i>	...	...	...	...	<i>2,092,661</i>	...	...	...	<i>2,092,661</i>
...	5,639	5,639	...	...	...	5,639
...	5,879	5,879	...	...	...	5,879
...	<i>54,720</i>	<i>54,720</i>	...	...	...	<i>54,720</i>
...
...
2,500	2,500	...	...	...	2,500 (f)
...	1,965	...	...	1,965
...	1,933	...	...	1,933
...	<i>10,853</i>	...	...	<i>10,853</i>
...
...
...	23	...	...	...	23
500	500	...	...	...	500
3,000	3,000	...	...	...	3,000
<i>23,000</i>	<i>23,000</i>	...	...	...	<i>23,000</i>
...	430	...	430
...	430	...	430
...	<i>2,105</i>	...	<i>2,105</i>
...
...	448	448
...	<i>1,305</i>	<i>1,305</i>

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Yukon Geoscience Office .....	...	...	...	...

Department of First Nations and Metis Relations .....	...	...	...	...

Total ministry	10,004	...	...	...
	12,522	...	...	...
	158,897	...	...	...
INDUSTRY				
Department				
Canada/Ontario Infrastructure .....	...	...	...	...

Industrial and Regional Development .....	...	...	...	...

	630,651	310,879	690,209	561,133
Total ministry .....	...	...	...	...

	630,651	310,879	690,209	561,133
JUSTICE				
Department				
Legal Aid	2,226	485	3,895	2,686
	1,906	412	3,363	2,244
	37,196	5,986	69,177	34,569
Native Courtworker	98	...	128	...
	98	...	111	...
	2,169	52	847	...
Young Offenders Assistance Juvenile Justice	5,424	2,152	6,570	5,136
	5,599	2,244	6,850	5,354
	91,181	35,951	109,110	85,764
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) .....	...	...	...	...

Contributions to the Provinces and Territories in support of the Youth Justice Services—Intensive Rehabilitative Custody and Supervision Program	100	100	200	100
	100	100	134	100
	300	300	434	300
Total ministry	7,848	2,737	10,793	7,922
	7,703	2,756	10,458	7,698
	130,846	42,289	179,568	120,633

PUBLIC ACCOUNTS OF CANADA, 2004-2005

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...
...	...	...	...	...	...	...	...	...	680	680
...	...	...	69	...	...	69	...	...	...	69
...
...	...	...	69	...	...	69	...	...	...	69
99,403	166,283	5,576	1,548	...	5,639	288,453	2,650	445	...	291,548
96,937	166,016	8,733	2,220	...	5,879	292,307	3,525	445	448	296,725
1,435,265	2,161,671	174,295	16,011	...	54,720	4,000,859	21,934	2,135	1,985	4,026,913
...	150,243	...	...	...	...	150,243	...	...	...	150,243
...	134,548	...	...	...	...	134,548	...	...	...	134,548
...	413,343	...	...	...	...	413,343	...	...	...	413,343
...
...
492,295	279,136	312,968	193,718	142,342	162,075	3,775,406	30,708	...	13,439	3,819,553
...	150,243	...	...	...	...	150,243	...	...	...	150,243
70,785	134,548	...	...	...	...	205,333	...	...	...	205,333
1,328,152	692,479	312,968	193,718	142,342	162,075	5,024,606	30,708	...	13,439	5,068,753
27,736	50,405	5,331	4,739	11,618	15,592	124,713	...	...	...	124,713
24,573	50,924	4,265	3,706	9,893	13,657	114,943	...	...	...	114,943
418,710	860,692	80,059	63,569	161,530	215,169	1,946,657	24,435	...	7,605	1,978,697
479	1,056	435	620	1,026	994	4,836	...	...	...	4,836
486	1,040	435	557	1,009	994	4,730	...	...	...	4,730
10,216	18,471	7,759	9,496	23,762	22,523	95,295	6,569	15	2,197	104,076
39,056	67,922	6,855	7,896	18,088	23,485	182,584	3,255	1,679	1,134	188,652
40,561	70,742	7,151	8,232	19,075	23,601	189,409	3,400	1,751	1,143	195,703
631,467	1,157,391	108,973	132,028	273,627	340,670	2,966,162	76,116	10,123	23,547	3,075,948
...	...	...	...	...	...	...	1,972	1,846	1,152	4,970
...	...	...	...	...	...	...	1,972	1,738	1,032	4,742
...	...	...	...	...	...	...	9,997	8,725	5,034	23,756
148	287	100	100	200	134	1,469	150	175	150	1,944
100	100	100	100	112	100	1,046	150	175	150	1,521
348	487	300	300	412	334	3,515	450	525	450	4,940
67,419	119,670	12,721	13,355	30,932	40,205	313,602	5,377	3,700	2,436	325,115
65,720	122,806	11,951	12,595	30,089	38,352	310,128	5,522	3,664	2,325	321,639
1,060,741	2,037,041	197,091	205,393	459,331	578,696	5,011,629	117,567	19,388	38,833	5,187,417

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
NATIONAL DEFENCE				
Department				
Joint Emergency Preparedness Program and Disaster Financial Assistance .....	...	...	...	...
	2,510	183	4,196	256
	23,365	8,499	13,768	39,886
New SAR Initiatives Fund (NSS)	100	...	...	...

	116	...	1	47
Total ministry	100	...	...	...
	2,510	183	4,196	256
	23,481	8,499	13,769	39,883
NATURAL RESOURCES				
Department				
Canada/Newfoundland Development Fund	1,023	...	...	...
	798	...	...	...
	223,795	...	...	...
Canada/Newfoundland Offshore Petroleum Board	2,265	...	...	...
	2,696	...	...	...
	38,926	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	996	...
	...	...	1,624	...
	...	...	15,433	...
Total ministry	3,288	...	996	...
	3,494	...	1,624	...
	262,721	...	15,433	...
OFFICE OF INFRASTRUCTURE OF CANADA				
Canada Strategic Infrastructure Fund	5,048	571	...	31,954
	...	...	...	7,167
	5,048	571	...	39,121
Border Infrastructure Fund .....	...	...	...	2,500

	...	...	...	2,500
Municipal Road Infrastructure Fund .....	...	...	...	...

Total ministry	5,048	571	...	34,454
	...	...	...	7,167
	5,048	571	...	41,621

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
2,236	3,265	557	275	591	111,186	125,255	235	154	289	125,933
892,785	161,984	230,215	17,813	84,201	159,367	1,631,833	5,496	763	5,748	1,643,840
78	187	33	69	202	445	1,114	95	...	...	1,209
2	1,147	33	23	6	106	1,317	...	150	...	1,467
190	2,799	552	203	764	1,254	5,926	819	418	19	7,182
78	187	33	69	202	445	1,114	95	...	...	1,209
2,238	4,412	590	298	597	111,292	126,572	235	304	289	127,400
892,975	164,783	230,767	18,016	84,965	160,621	1,637,759	6,315	1,181	5,767	1,651,022
...	...	...	...	...	...	1,023	...	...	...	1,023
...	...	...	...	...	...	798	...	...	...	798
...	...	...	...	...	...	223,795	...	...	...	223,795
...	...	...	...	...	...	2,265	...	...	...	2,265
...	...	...	...	...	...	2,696	...	...	...	2,696
...	...	...	...	...	...	38,926	...	...	...	38,926
...	...	...	...	...	...	996	...	...	...	996
...	...	...	...	...	...	1,624	...	...	...	1,624
...	...	...	...	...	...	15,433	...	...	...	15,433
...	...	...	...	...	...	4,284	...	...	...	4,284
...	...	...	...	...	...	5,118	...	...	...	5,118
...	...	...	...	...	...	278,154	...	...	...	278,154
607	6,444	4,634	22,484	...	33,934	105,676	12,420	7,727	4,924	130,747
...	...	...	...	...	...	7,167	3,396	...	...	10,563
607	6,444	4,634	22,484	...	33,934	112,843	15,816	7,727	4,924	141,310
...	15,581	...	...	...	15,340	33,421	...	...	...	33,421
...
...	15,581	...	...	...	15,340	33,421	...	...	...	33,421
...	418	...	...	...	...	418	...	...	...	418
...
...	418	...	...	...	...	418	...	...	...	418
607	22,443	4,634	22,484	...	49,274	139,515	12,420	7,727	4,924	164,586
...	...	...	...	...	...	7,167	3,396	...	...	10,563
607	22,443	4,634	22,484	...	49,274	146,682	15,816	7,727	4,924	175,149

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Maintenance Costs of MacDonald Cartier Bridge .....	...	...	...	...

Remediation of the Sydney Tar Ponds and Coke Oven Sites .....	...	...	2,604	...

	...	...	2,604	...
Total ministry .....	...	...	2,604	...

	...	...	2,604	...
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)				
Department				
Aboriginal Policing	77	...	181	110
	181	66	2,419	1,023
	1,224	943	17,961	3,371
Joint emergency preparedness program and disaster financial assistance	3,096	1,098	4,329	22,516
	2,510	183	4,196	256
	26,461	9,597	18,097	62,352
New SAR Initiative Fund (NSS) .....	...	...	...	...

	16,200	...	766	47,105
Canadian Firearms Centre				
Canadian Firearms Program .....	...	185	700	835
	...	200	800	930
	2,220	2,032	8,527	9,748
Total ministry	77	185	881	945
	181	266	3,219	1,953
	3,444	2,975	26,488	13,119
TRANSPORT				
Department				
Highway Improvements .....	...	...	...	1,546
	...	...	...	37,889
	286,482	...	73,874	342,197
National Safety Code	177	148	303	217
	241	202	414	296
	1,762	1,490	2,964	2,140
Outaouais Road Development .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
98	98	...	...	...	...	196	...	...	...	196
192	192	...	...	...	...	384	...	...	...	...
2,732	7,870	...	...	...	...	10,602	...	...	...	10,602
...	...	...	...	...	...	2,604	...	...	...	2,604
...
...	...	...	...	...	...	2,604	...	...	...	2,604
98	98	...	...	...	...	2,800	...	...	...	2,800
192	192	...	...	...	...	384	...	...	...	...
2,732	7,870	...	...	...	...	13,206	...	...	...	13,206
21,117	25,253	3,122	1,087	6,421	2,275	59,643	259	350	849	61,101
19,069	22,370	4,120	7,641	4,575	5,078	66,542	230	685	1,318	68,775
156,494	257,717	52,382	70,327	64,066	57,875	682,360	6,313	2,695	15,036	706,404
11,149	7,201	7,292	208	40,472	9,874	107,235	196	100	251	107,782
2,236	3,265	557	275	591	111,186	125,255	235	154	289	125,933
903,934	169,185	237,507	18,021	124,673	169,241	1,739,068	5,692	863	5,999	1,751,622 (a)
...
...
110,123	1,464,837	485,445	111,029	555,734	703,199	3,494,438	723,944	267,417	19,118	4,504,917 (a)
5,831	4,900	...	...	...	...	12,451	...	...	...	12,451
8,600	4,900	...	...	...	...	15,430	...	...	...	15,430
80,564	57,793	2,464	2,190	4,567	27,893	197,998	1,137	...	1,297	200,432
26,948	30,153	3,122	1,087	6,421	2,275	72,094	259	350	849	73,552
27,669	27,270	4,120	7,641	4,575	5,078	81,972	230	685	1,318	84,205
237,058	315,510	54,846	72,517	68,633	85,768	880,358	7,450	2,695	16,333	906,836
...	...	...	...	...	...	1,546	...	...	...	1,546
...	...	...	...	...	...	37,889	...	...	...	37,889
410	...	...	...	...	...	702,963	...	...	...	702,963
723	1,090	269	283	499	378	4,087	...	50	128	4,265
986	1,488	367	386	680	516	5,576	175	...	175	5,926
6,914	10,394	2,637	2,766	4,794	3,661	39,522	1,169	50	1,297	42,038
6,490	...	...	...	...	...	6,490	...	...	...	6,490
5,129	...	...	...	...	...	5,129	...	...	...	5,129
32,688	...	...	...	...	...	32,688	...	...	...	32,688

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Quebec Bridge Maintenance

Strategic Highway Infrastructure Program—Highway Component— Programs and Divestiture	2,791	1,417	3,575	5,346
	2,097	1,164	7,102	3,905
	4,888	3,080	17,238	10,842
Strategic Highway Infrastructure Program—Border Crossing Transportation Initiative—Programs and Divestiture
	440
	440
Strategic Highway Infrastructure Program—Border Crossing Planning and Initiative Policy

Greenwich Road Improvement
	...	26	...	...
	...	1,126	...	...
Strategic Highway Infrastructure Program—Highway Component— Policy

Strategic Highway Infrastructure Program — Intelligent Transportation Systems Policy	100	352	258

	...	100	352	258
Total ministry	2,968	1,665	4,230	7,367
	2,338	1,392	7,516	42,530
	293,132	5,796	94,428	355,877
VETERANS AFFAIRS				
Department				
VETERANS AFFAIRS PROGRAM				
Integrated Services for Seniors and Veterans Project	6	...	...
	...	45	...	...
	...	82	...	...
WESTERN ECONOMIC DIVERSIFICATION				
Partnership Agreements

Upgrading the Port of Churchill to Hudson Bay Port Company

Red River Flood Protection Program

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
600	...	...	...	...	...	600	...	...	...	600
600	...	...	...	...	...	600	...	...	...	600
5,100	...	...	...	...	...	5,100	...	...	...	5,100
89,088	30,848	2,404	4,345	23,713	14,253	177,780	...	3,589	1,359	182,728
...	...	5,035	6,714	4,413	23,038	53,468	2,571	...	972	57,011
89,088	30,848	9,480	17,437	28,907	44,026	255,834	4,685	3,589	3,431	267,539
8,600	...	...	...	...	5,807	14,407	...	...	...	14,407
5,828	...	...	...	...	1,280	7,548	...	...	...	7,548
22,094	...	...	...	...	7,087	29,621	...	...	...	29,621
37	128	...	...	57	69	291	...	...	...	291
...	884	...	...	43	32	959	...	...	...	959
117	1,262	...	...	100	101	1,580	...	...	...	1,580
...
...	...	...	...	...	...	26	...	...	...	26
...	...	...	...	...	...	1,126	...	...	...	1,126 (f)
...
...	...	...	...	...	...	...	...	308	...	308
...	...	...	...	...	...	...	...	308	...	308 (f)
242	435	41	207	161	83	1,879	...	...	...	1,879
156	337	...	8	558	33	1,092	...	...	...	1,092
467	1,177	41	445	1,009	287	4,136	...	...	...	4,136 (a)
105,780	32,501	2,714	4,835	24,430	20,590	207,080	...	3,639	1,487	212,206
12,699	2,709	5,402	7,108	5,694	24,899	112,287	2,746	308	1,147	116,488
156,878	43,681	12,158	20,648	34,810	55,162	1,072,570	5,854	3,947	4,728	1,087,099
...	...	...	...	...	...	6	...	...	...	6
...	...	...	...	...	...	45	...	...	...	45
...	...	...	...	...	...	82	...	...	...	82 (f)
...	...	...	...	...	44	44	...	...	...	44
...	...	3,193	1	881	4,002	8,077	...	...	...	8,077
...	...	19,918	17,589	19,971	19,461	76,939	...	...	...	76,939
...
...	...	900	...	...	...	900	...	...	...	900
...	...	13,600	...	...	...	13,600	...	...	...	13,600 (f)
...	...	1,122	...	...	...	1,122	...	...	...	1,122
...	...	1,054	...	...	...	1,054	...	...	...	1,054
...	...	45,800	...	...	...	45,800	...	...	...	45,800

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Infrastructure Canada Program

Canada/Saskatchewan Northern Development Agreement

Western Economic Partnership Agreements

Vancouver Agreement

Winnipeg Urban Development Agreement

Total ministry

Grand total ⁽¹⁾	165,896	52,913	176,513	205,307
	163,091	51,472	186,863	204,147
	4,253,517	974,275	3,979,853	3,655,081

Amounts in roman type are 2004-2005 expenditures.

Amounts in **bold face** type are 2003-2004 expenditures.

Amounts in *italic* type are expenditures from inception (including 2004-2005 expenditures).

(a) Amends previous year's *Public Accounts of Canada*.

(f) Program completed.

⁽¹⁾The Department of Health has been removed from this section since their programs are transfer payments and not Federal Provincial shared cost programs.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	6,501	10,880	51,853	61,406	130,640	...	...	...	130,640
...	...	19,217	10,904	36,115	23,019	89,255	...	...	...	89,255
...	...	<i>45,864</i>	<i>44,120</i>	<i>112,653</i>	<i>86,432</i>	<i>289,069</i>	...	...	...	<i>289,069</i>
...	1,291	...	...	1,291	...	...	...	1,291
...	77	...	...	77	...	...	...	77
...	<i>1,410</i>	...	...	<i>1,410</i>	...	...	...	<i>1,410</i>
...	...	2,193	2,865	6,696	4,942	16,696	...	...	...	16,696
...	60	...	...	60	...	...	...	60
...	...	<i>2,193</i>	<i>2,925</i>	<i>6,696</i>	<i>4,942</i>	<i>16,756</i>	...	...	...	<i>16,756</i>
...	3,266	3,266	...	...	...	3,266
...	1,324	1,324	...	...	...	1,324
...	<i>4,590</i>	<i>4,590</i>	...	...	...	<i>4,590 (a)</i>
...	...	2,498	...	...	...	2,498	...	...	...	2,498
...
...	...	<i>2,498</i>	...	...	...	<i>2,498</i>	...	...	...	<i>2,498</i>
...	...	12,314	15,036	58,549	69,658	155,557	...	...	...	155,557
...	...	24,364	11,042	36,996	28,345	100,747	...	...	...	100,747
...	...	<i>129,873</i>	<i>66,044</i>	<i>139,320</i>	<i>115,425</i>	<i>450,662</i>	...	...	...	<i>450,662</i>
1,143,650	2,138,615	412,781	786,421	755,942	601,257	6,439,295	92,920	133,451	23,732	6,689,398
1,248,248	2,168,774	471,333	975,470	1,051,315	612,445	7,133,158	90,142	...	...	...
16,728,949	29,312,930	5,598,337	9,772,065	8,512,715	6,125,610	88,913,332	3,010,848	748,239	282,131	92,954,550

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SECTION 11

2004-2005

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

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Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE AND AGRI-FOOD			ATLANTIC CANADA OPPORTUNITIES AGENCY		
Department			Department		
Vote 1—Operating expenditures—			Vote 1—Operating expenditures—		
Operating budget	683,655,771	630,414,942	Operating budget	81,624,995	78,468,614
Translation costs (Devinat Case)	7,000	7,000	Frozen	503,005	
Frozen	5,040,752			82,128,000	78,468,614
Less: revenues netted against expenditures	23,900,000	16,593,516	Vote 5—Grants and contributions—		
	664,803,523	613,828,426	Grants and contributions	363,399,500	363,372,218
Vote 5—Capital expenditures	36,861,475	36,501,474	Frozen	22,337,500	
Vote 10—Grants and contributions—				385,737,000	363,372,218
Grants and contributions	391,006,750	216,683,820	Statutory amounts	8,473,088	8,464,005
Frozen	6,174,427		Total Department	476,338,088	450,304,837
	397,181,177	216,683,820	Enterprise Cape Breton Corporation		
Vote 15—Loan guarantees under the <i>Farm Improvement and Marketing Loans Act</i>	1		Vote 10—Payments to the Enterprise Cape Breton Corporation	12,650,000	12,650,000
Vote 20—Loan payments guarantee to Farm Credit Canada for Biomass Program	1		Total Ministry	488,988,088	462,954,837
Statutory amounts	2,480,228,524	2,476,418,759	CANADA CUSTOMS AND REVENUE AGENCY		
Total Department	3,579,074,701	3,343,432,479	Department		
Canadian Dairy Commission			Vote 1—Operating expenditures—		
Vote 25—Program expenditures	3,258,000	3,258,000	Operating budget	2,647,201,664	2,507,817,053
Canadian Food Inspection Agency			Charities anti-terrorism measures—		
Vote 30—Operating expenditures and contributions—			Personnel	1,819,000	676,964
Operating budget	488,051,351	463,493,788	Other operating costs	1,816,000	1,364,029
Grants and contributions	762,694	762,694	Electronic tax services advertising campaign	5,140,000	5,140,000
Frozen	658,000		Less: revenues netted against expenditures	148,147,000	148,147,000
Less: revenues netted against expenditures	54,999,194	54,999,194		2,507,829,664	2,366,851,046
	434,472,851	409,257,288	Vote 5—Contributions	161,233,733	127,507,790
Vote 35—Capital expenditures	28,319,310	18,202,944	Statutory amounts	556,617,828	556,617,828
Statutory amounts	133,036,706	132,939,953	Total Department	3,225,681,225	3,050,976,664
	595,828,867	560,400,185	Canada Post Corporation		
Canadian Grain Commission			Vote 10—Payments to the Canada Post Corporation for special purposes	197,210,000	197,210,000
Vote 40—Program expenditures—			Total Ministry	3,422,891,225	3,248,186,664
Operating budget	20,244,201	19,669,151	CANADIAN HERITAGE		
Frozen	12,499		Department		
	20,256,700	19,669,151	Vote 1—Operating expenditures—		
Statutory amounts	23,586,885	9,878,331	Operating budget	247,968,936	244,880,712
	43,843,585	29,547,482	Frozen	3,320,152	
Total Ministry	4,222,005,153	3,936,638,146	Less: revenues netted against expenditures	5,205,000	4,247,298
				246,084,088	240,633,414

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 5—Grants and contributions.....	998,379,219	997,114,311	Less: revenues netted against expenditures	569,000	463,112
Statutory amounts	26,073,315	26,064,688		102,882,617	101,555,102
Total Department.....	1,270,536,622	1,263,812,413	Statutory amounts	11,686,734	11,654,993
Canada Council for the Arts				114,569,351	113,210,095
Vote 15—Payments to the Canada Council for the Arts.....	154,958,790	154,958,290	National Arts Centre Corporation		
Canadian Broadcasting Corporation			Vote 55—Payments to the National Arts Centre Corporation—		
Vote 20—Payments to the Canadian Broadcasting Corporation for operating expenditures—			Other operating costs	26,460,300	26,460,300
Other operating costs	936,771,001	936,771,000	Capital repairs and payments to the City of Ottawa	7,000,000	7,000,000
Frozen	28,000,000			33,460,300	33,460,300
	964,771,001	936,771,000	National Battlefields Commission		
Vote 25—Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	4,000,000	Vote 60—Program expenditures—		
Vote 30—Payments to the Canadian Broadcasting Corporation for capital expenditures—			Operating budget	7,034,235	6,884,908
Other operating costs	95,757,000	95,757,000	Statutory amounts	1,970,032	1,970,031
Frozen	6,000,000			9,004,267	8,854,939
	101,757,000	95,757,000	National Capital Commission		
	1,070,528,001	1,036,528,000	Vote 65—Payment to the National Capital Commission for operating expenditures—		
Canadian Museum of Civilization			Other operating costs	68,404,000	68,404,000
Vote 35—Payments to the Canadian Museum of Civilization for operating and capital expenditures	98,517,655	98,517,655	Frozen	730,000	
Canadian Museum of Nature				69,134,000	68,404,000
Vote 40—Payments to the Canadian Museum of Nature for operating and capital expenditures—			Vote 70—Payment to the National Capital Commission for capital expenditures—		
Other operating costs	61,625,920	61,625,920	Other operating costs	33,263,000	33,263,000
Frozen	85,080		Frozen	31,130,000	
	61,711,000	61,625,920		64,393,000	33,263,000
Canadian Radio-television and Telecommunications Commission				133,527,000	101,667,000
Vote 45—Program expenditures—			National Film Board		
Operating budget	38,975,752	38,936,241	Vote 75—National Film Board Revolving Fund—Operating loss—		
Less: revenues netted against expenditures	37,632,000	37,632,000	Operating budget	75,471,008	72,851,296
	1,343,752	1,304,241	Grants and contributions.....	295,023	295,023
Statutory amounts	5,111,777	5,111,777	Less: revenues netted against expenditures	8,900,000	8,236,644
	6,455,529	6,416,018		66,866,031	64,909,675
Library and Archives of Canada			Statutory amounts	5,015,317	
Vote 46a—Program expenditures—				71,881,348	64,909,675
Operating budget	99,364,094	98,919,722	National Gallery of Canada		
Grants and contributions.....	3,098,492	3,098,492	Vote 80—Payments to the National Gallery of Canada for operating and capital expenditures	37,392,545	37,392,545
Frozen	989,031		Vote 85—Payment to the National Gallery of Canada for the purchase of objects for the Collection.....	8,000,000	8,000,000
				45,392,545	45,392,545

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
National Museum of Science and Technology			Vote 2b—Debt write-off	920,210	913,740
Vote 95—Payments to the National Museum of Science and Technology for operating and capital expenditures	30,641,175	30,641,175	Vote 5—Grants and contributions—		
			Grants and contributions	392,790,068	386,450,809
			Frozen	1	
				392,790,069	386,450,809
			Statutory amounts	54,875,161	54,827,755
			Total Department	924,229,424	882,774,029
Public Service Commission			Immigration and Refugee Board of Canada		
Vote 100—Program expenditures—			Vote 10—Program expenditures—		
Operating budget	81,680,868	79,860,460	Operating budget	107,952,489	107,641,584
Translation costs (Devinat Case - TB 829464)—			Translation costs (Devinat Case)—		
Other operating costs	1,068,800	687,680	Personnel	515,174	515,174
Frozen	1,224,895		Other operating costs (TB 829464)	10,981,791	3,684,606
	83,974,563	80,548,140	Frozen	3,078,496	
Statutory amounts	11,319,081	11,319,081		122,527,950	111,841,364
			Statutory amounts	14,055,981	14,055,981
	95,293,644	91,867,221			
				136,583,931	125,897,345
Public Service Staff Relations Board			Total Ministry	1,060,813,355	1,008,671,374
Vote 105—Program expenditures—			ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC		
Operating budget	8,877,670	8,114,368	Vote 2a—Operating expenditures—		
Statutory amounts	842,978	842,577	Operating budget	41,946,697	41,743,812
			Frozen	407,992	
	9,720,648	8,956,945		42,354,689	41,743,812
			Vote 6a—Grants and contributions	384,249,556	286,353,832
Public Service Staffing Tribunal			Statutory amounts	5,053,144	5,032,384
Vote 107a—Program expenditures—			Total Ministry	431,657,389	333,130,028
Operating budget	693,930		ENVIRONMENT Department		
			Vote 1—Operating expenditures—		
Status of Women—Office of the Co-ordinator			Operating budget	748,485,210	712,864,928
Vote 110—Operating expenditures—			Frozen	21,568,474	
Operating budget	11,322,195	10,825,218	Less: revenues netted against expenditures	81,009,000	74,316,046
Frozen	315,371			689,044,684	638,548,882
	11,637,566	10,825,218	Vote 5—Capital expenditures—		
Vote 115—Grants	10,860,000	10,840,000	Capital	40,435,658	40,435,447
Statutory amounts	1,369,159	1,369,096	Frozen	1,022,257	
				41,457,915	40,435,447
	23,866,725	23,034,314	Vote 10—Grants and contributions—		
			Grants and contributions	72,266,124	71,203,877
Telefilm Canada			Frozen	453,333	
Vote 120—Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i> —				72,719,457	71,203,877
Other operating costs	128,279,000	128,279,000	Vote 20—Payments to Old Port of Montreal Corporation Inc	1	
Frozen	1,400,000		Statutory amounts	176,737,143	176,501,075
	129,679,000	128,279,000	Total Department	979,959,200	926,689,281
Total Ministry	3,360,437,530	3,272,131,505			
CITIZENSHIP AND IMMIGRATION Department					
Vote 1—Operating expenditures—					
Operating budget	416,358,597	393,172,135			
Interim federal health program	54,745,000	47,409,590			
Frozen	4,540,387				
	475,643,984	440,581,725			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Environmental Assessment Agency			Auditor General		
Vote 30—Program expenditures—			Vote 20—Program expenditures—		
Operating budget	19,200,557	16,450,010	Operating budget	66,149,343	63,176,825
Grants and contributions	1,587,694	931,094	Grants and contributions	380,000	378,827
Less: revenues netted against expenditures	3,501,000	1,091,086	Frozen	146,657	
	17,287,251	16,290,018		66,676,000	63,555,652
Statutory amounts	1,983,622	1,982,567	Statutory amounts	8,418,772	8,408,413
	19,270,873	18,272,585		75,094,772	71,964,065
Parks Canada Agency			Canadian International Trade Tribunal		
Vote 45—Program expenditures—			Vote 25—Program expenditures—		
Operating budget	404,106,575	383,655,193	Operating budget	8,820,250	8,796,064
Grants and contributions	10,088,875	4,685,545	Statutory amounts	1,274,955	1,272,177
Frozen	5,111,609			10,095,205	10,068,241
	419,307,059	388,340,738	Financial Consumer Agency of Canada		
Vote 50—Payments to the New Parks and Historic Sites Account	2,000,000	2,000,000	Statutory amounts	6,867,311	6,867,248
Statutory amounts	127,962,629	127,962,629	Financial Transactions and Reports Analysis Centre of Canada		
	549,269,688	518,303,367	Vote 30—Program expenditures—		
Total Ministry	1,548,499,761	1,463,265,233	Operating budget	29,559,758	28,040,496
FINANCE			Frozen	354,479	
Department				29,914,237	28,040,496
ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM			Statutory amounts	2,986,948	2,979,131
Vote 1—Operating expenditures—				32,901,185	31,019,627
Operating budget	89,982,665	86,408,423	Office of the Superintendent of Financial Institutions		
Less: revenues netted against expenditures	620,000	358,559	Vote 35—Program expenditures—		
	89,362,665	86,049,864	Operating budget	724,000	724,000
Vote 5—Grants and contributions	850,400,000	153,175,765	Frozen	25,000	
Statutory amounts	1,253,552,307	1,113,876,122		749,000	724,000
	2,193,314,972	1,353,101,751	Statutory amounts	65,132,636	10,779,721
PUBLIC DEBT PROGRAM				65,881,636	11,503,721
Statutory amounts	33,869,589,604	33,869,589,604	Total Ministry	74,033,188,340	73,100,729,566
FEDERAL-PROVINCIAL TRANSFERS PROGRAM			FISHERIES AND OCEANS		
Vote 15—Transfer payments to the territorial governments—			Department		
Grants and contributions	1,969,156,990	1,874,274,615	Vote 1—Operating expenditures—		
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	62,054,029		Operating budget	1,130,049,546	1,118,748,544
	1,907,102,961	1,874,274,615	Frozen	11,892,066	
Statutory amounts	35,872,340,694	35,872,340,694	Less: revenues netted against expenditures	47,168,000	40,368,315
	37,779,443,655	37,746,615,309		1,094,773,612	1,078,380,229
Total Department	73,842,348,231	72,969,306,664	Vote 5—Capital expenditures—		
			Capital	189,424,500	184,388,632
			Frozen	18,030,445	
				207,454,945	184,388,632
			Vote 10—Grants and contributions—		
			Grants and contributions	137,478,916	95,010,692
			Frozen	2,847,551	
				140,326,467	95,010,692

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	115,479,900	114,797,471			
Total Ministry.....	1,558,034,924	1,472,577,024			
FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)			FOREIGN AFFAIRS AND INTERNATIONAL TRADE (INTERNATIONAL TRADE)		
Department			Department		
Vote 1—Operating expenditures—			Vote 1—Operating expenditures—		
Operating budget	1,015,886,598	994,908,983	Operating budget	143,231,720	134,113,475
Capital rust-out	4,000,000	4,000,000	Canada export awards advertising campaign		141,000
Audit and evaluation supporting the Global partnerships program	650,000	186,658	Frozen	17,500,000	
Frozen	54,991,881		Less: revenues netted against expenditures	3,050,000	1,147,228
Less: revenues netted against expenditures	21,293,000	17,081,730		157,822,720	132,966,247
	1,054,235,479	982,013,911	Vote 5—Grants and contribution	61,710,743	60,882,263
Vote 5—Capital expenditures—			Statutory amounts	14,978,297	14,978,297
Capital	108,338,341	108,168,070	Total Department.....	234,511,760	208,826,807
Capital rust-out	20,500,000	19,481,287	Canadian Commercial Corporation		
Frozen	2,945,381		Vote 10—Program expenditures	16,405,000	16,399,000
	131,783,722	127,649,357	Export Development Canada		
Vote 10—Grants and contributions—			Statutory amounts	248,803,477	248,803,477
Grants and contributions	584,010,034	487,043,246	NAFTA Secretariat, Canadian Section		
Frozen	36,961,931		Vote 15—Program expenditures—		
	620,971,965	487,043,246	Operating budget	2,244,450	1,226,055
Statutory amounts	81,891,385	68,327,562	Dispute resolution panellists	620,000	270,302
Total Department.....	1,888,882,551	1,665,034,076		2,864,450	1,496,357
Canadian International Development Agency			Statutory amounts	150,389	150,389
Vote 15—Operating expenditures—				3,014,839	1,646,746
Operating budget	203,105,645	186,284,259	Total Ministry.....	502,735,076	475,676,030
Canada Fund for Africa	4,280,362	2,778,074	GOVERNOR GENERAL		
Frozen	2,502,254		Vote 1—Program expenditures—		
	209,888,261	189,062,333	Operating budget	16,086,539	16,060,915
Vote 20—Grants and contributions—			Grants and contributions	11,000	
Grants and contributions	2,707,782,035	2,705,736,958	Frozen	199,361	
Frozen	30,000,000			16,296,900	16,060,915
	2,737,782,035	2,705,736,958	Statutory amounts	2,297,478	2,297,478
Statutory amounts	357,324,780	357,322,973	Total Ministry.....	18,594,378	18,358,393
	3,304,995,076	3,252,122,264	HEALTH		
International Development Research Centre			Department		
Vote 35—Payments to the International Development Research Centre	119,092,000	119,085,999	Vote 1—Operating expenditures—		
International Joint Commission			Operating budget	775,067,731	721,676,738
Vote 40—Program expenditures—			Capital	2,928,369	2,928,369
Operating budget	7,526,354	7,261,782	First Nations and Inuit health—		
Frozen	20,250		Operating budget	232,501,102	231,047,600
	7,546,604	7,261,782	Capital	430,300	430,300
Statutory amounts	724,109	724,109	Revenues netted against expenditures	(5,450,000)	(3,996,498)
	8,270,713	7,985,891	Non-insured health services	637,687,714	629,628,677
Total Ministry.....	5,321,240,340	5,044,228,230	Indian residential schools mental health—		
			Operating budget	8,546,850	1,381,426

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Public Health Agency of Canada—			HUMAN RESOURCES AND SKILLS DEVELOPMENT		
Operating budget	240,048,222	239,914,916	Department		
Capital	4,011,514	563,032	Vote 1—Operating expenditures—		
Revenues netted against expenditures	(50,000)	(39,454)	Operating budget	1,039,386,175	1,034,685,758
National smallpox preparedness and response strategy	6,591,014	4,412,074	Translation costs (Devinat Case)—		
Advertising initiatives—			Operating budget	8,376,000	6,850,319
Healthy living/Participation in sports, anti-tobacco and 10-year healthcare plan	15,602,050	11,434,154	Post-secondary education advertising campaign—		
Healthy pregnancy advertising campaign	130,000	90,573	Other operating costs	400,000	341,923
Frozen	8,363,282		Frozen	30,138,908	
Less: revenues netted against expenditures	62,039,000	51,771,858	Less: revenues netted against expenditures	795,707,408	790,563,000
	<i>1,864,369,148</i>	<i>1,787,700,049</i>		<i>282,593,675</i>	<i>251,315,000</i>
Vote 5—Grants and contributions—			Vote 5—Grants and contributions—		
Grants and contributions	544,771,937	536,982,249	Grants and contributions	754,902,663	646,360,830
First Nations and Inuit health—			Frozen	44,110,740	
Grants and contributions	637,737,100	637,737,100		<i>799,013,403</i>	<i>646,360,830</i>
Indian residential schools mental health—			Statutory amounts	978,366,285	978,334,645
Grants and contributions	1,500,000	983,620			
Public Health Agency of Canada— Grants and contributions	221,772,141	221,772,141	Total Department	2,059,973,363	1,876,010,475
	<i>1,405,781,178</i>	<i>1,397,475,110</i>	Canada Industrial Relations Board		
Statutory amounts	218,353,997	218,157,913	Vote 10—Program expenditures—		
Total Department	3,488,504,323	3,403,333,072	Operating budget	11,686,596	10,947,655
Canadian Institutes of Health Research			Translation costs (Devinat Case)—		
Vote 10—Operating expenditures—			Other operating costs	154,000	151,276
Operating budget	42,029,541	39,428,703		<i>11,840,596</i>	<i>11,098,931</i>
Frozen	31		Statutory amounts	1,340,693	1,340,322
	<i>42,029,572</i>	<i>39,428,703</i>		<i>13,181,289</i>	<i>12,439,253</i>
Vote 15—Grants	712,033,291	704,689,370	Canada Mortgage and Housing Corporation		
Statutory amounts	3,854,340	3,854,185	Vote 13b—Operating expenditures—		
	<i>757,917,203</i>	<i>747,972,258</i>	Other operating costs	2,117,509,001	2,073,942,293
Hazardous Materials Information Review Commission			Frozen	104,700,000	
Vote 20—Program expenditures—				<i>2,222,209,001</i>	<i>2,073,942,293</i>
Operating budget	3,349,028	3,101,219	Canadian Artists and Producers Professional Relations Tribunal		
Statutory amounts	419,156	419,156	Vote 15—Program expenditures—		
	<i>3,768,184</i>	<i>3,520,375</i>	Operating budget	1,697,000	1,255,259
Patented Medicine Prices Review Board			Statutory amounts	175,000	175,000
Vote 25—Program expenditures—				<i>1,872,000</i>	<i>1,430,259</i>
Operating budget	4,441,000	4,148,417	Canadian Centre for Occupational Health and Safety		
Public hearings	300,000	299,395	Vote 20—Program expenditures—		
	<i>4,741,000</i>	<i>4,447,812</i>	Operating budget	8,729,236	8,150,562
Statutory amounts	550,142	550,142	Less: revenues netted against expenditures	4,300,000	3,781,355
	<i>5,291,142</i>	<i>4,997,954</i>		<i>4,429,236</i>	<i>4,369,207</i>
Total Ministry	4,255,480,852	4,159,823,659	Total Ministry	4,301,664,889	3,968,191,487

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
HUMAN RESOURCES DEVELOPMENT (SOCIAL DEVELOPMENT)			Vote 27a—Grants and contributions	20,947,534	16,670,722
Vote 1—Operating expenditures—			Vote 28a—Program expenditures—		
Operating budget	967,844,239	957,750,338	Indian Specific Claims Commission—		
Translation costs (Devinat Case)—			Operating budget	5,143,937	4,550,683
Other operating costs	2,150,000	513,506	Statutory amounts	231,602,441	199,620,062
Employment insurance—IM/IT Systems—			Total Department	5,912,808,788	5,601,450,069
Operating budget	113,625,941	112,924,352	Canadian Polar Commission		
Canada Student Loans Program (CSLP)—			Vote 30—Program expenditures—		
Operating budget	4,128,000	2,924,410	Operating budget	920,169	901,935
Frozen	19,332,066		Grants and contributions	10,000	10,000
Less: revenues netted against expenditures	793,578,087	780,792,000	Frozen	1,700	911,935
	313,502,159	293,320,606	Statutory amounts	65,106	65,106
Vote 5—Grants and contributions—				996,975	977,041
Grants and contributions	254,669,788	246,285,941	Total Ministry	5,913,805,763	5,602,427,110
Opportunity fund	23,751,000	23,751,000			
	278,420,788	270,036,941	INDUSTRY		
Statutory amounts	27,996,853,090	27,996,611,877	Department		
Total Ministry	28,588,776,037	28,559,969,424	Vote 1—Operating expenditures—		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			Operating budget	509,617,545	493,218,666
Department			Knowledge and commercialization: promoting research and bringing ideas to the marketplace	170,000	73,162
Vote 1—Operating expenditures—			Service for business: promoting entrepreneurship	170,000	82,927
Operating budget	589,340,237	545,249,925	Frozen	3,425,013	
Special education program—			Less: revenues netted against expenditures	58,519,000	56,750,227
Operating budget	1,870,000	1,834,257		454,863,558	436,624,528
Frozen	4,572,608		Vote 5—Capital expenditures	5,561,500	5,508,501
	595,782,845	547,084,182	Vote 10—Grants and contributions	945,511,809	809,685,145
Vote 5—Capital expenditures—			Statutory amounts	246,791,863	124,766,801
Capital	6,044,000	4,973,262	Total Department	1,652,728,730	1,376,584,975
Frozen	11,258,000		Canadian Space Agency		
	17,302,000	4,973,262	Vote 25—Operating expenditures—		
Vote 6b—Debt write-off	18,000,000	17,489,185	Operating budget	133,075,021	125,056,755
Vote 10—Grants and contributions—			Frozen	82,622	
Grants and contribution	4,662,882,018	4,661,048,136		133,157,643	125,056,755
Special education program	99,048,000	99,028,745	Vote 30—Capital expenditures—		
Extraordinary fire suppression costs in the Yukon	10,850,000	10,850,000	Personnel	3,035,000	2,622,047
Frozen	208,432,605		Capital	101,846,079	101,133,676
	4,981,212,623	4,770,926,881	Frozen	32,059,281	
Vote 15—Payments to Canada Post Corporation—				136,940,360	103,755,723
Other operating costs	36,500,000	36,482,581	Vote 35—Grants and contributions	49,060,000	49,012,280
Frozen	500,000		Statutory amounts	8,228,533	8,221,875
	37,000,000	36,482,581		327,386,536	286,046,633
Vote 26a—Operating expenditures—			Canadian Tourism Commission		
Office of the Federal Interlocutor for Métis and Non-Status Indians—			Vote 40—Program expenditures	78,829,000	78,823,000
Operating budget	5,817,408	3,652,511			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Competition Tribunal			Statistics Canada		
Vote 45—Program expenditures—			Vote 105—Program expenditures—		
Operating budget	1,578,850	1,395,762	Operating budget	527,097,232	476,741,535
Statutory amounts	121,164	118,770	Grants and contributions	561,000	560,800
	1,700,014	1,514,532	Frozen	8,440,504	
			Less: revenues netted against		
			expenditures	130,000,000	83,626,065
				406,098,736	393,676,270
			Statutory amounts	69,076,994	69,076,994
				475,175,730	462,753,264
			Total Ministry	4,656,278,235	4,250,016,831
Copyright Board			JUSTICE		
Vote 50—Program expenditures—			Department		
Operating budget	2,338,500	2,031,168	Vote 1—Operating expenditures—		
Statutory amounts	237,121	237,111	Operating budget	462,849,048	457,528,455
	2,575,621	2,268,279	Public security and anti-terrorism—		
			Operating budget	9,511,983	9,328,082
			Drug Prosecution		
			Fund—		
			Operating budget	24,597,074	23,866,417
			Youth justice renewal		
			initiative—		
			Operating budget	4,304,400	3,665,352
			Imets legal advisors		
			and IAG		
			counsel—		
			Operating budget	889,000	237,871
			Activities related to the ARAR		
			Commission of Inquiry—		
			Operating budget	6,051,529	3,676,993
			Frozen	48,768,904	
				556,971,938	498,303,170
			Vote 5—Grants and contributions—		
			Grants and contributions	56,513,024	53,999,898
			Public security and anti-terrorism—		
			Legal aid	300,000	300,000
			Legal aid services	124,827,507	124,713,507
			Youth Justice Renewal		
			Fund	9,601,400	8,836,213
			Youth justice cost-sharing		
			agreements	188,652,100	188,652,100
			Frozen	2,200,000	
				382,094,031	376,501,718
			Statutory amounts	68,155,752	68,150,572
			Total Department	1,007,221,721	942,955,460
			Canadian Human Rights		
			Commission		
			Vote 10—Program expenditures—		
			Operating budget	19,293,375	18,525,034
			Frozen	906,625	
				20,200,000	18,525,034
			Statutory amounts	2,415,879	2,415,831
				22,615,879	20,940,865
National Research Council of Canada					
Vote 65—Operating expenditures—					
Operating budget	405,178,920	395,619,286			
Frozen	6,006,411				
	411,185,331	395,619,286			
Vote 70—Capital expenditures—					
Capital	66,617,000	67,291,012			
Frozen	675,218				
	67,292,218	67,291,012			
Vote 75—Grants and contributions	138,132,000	135,633,361			
Statutory amounts	156,558,340	114,093,975			
	773,167,889	712,637,634			
Natural Sciences and Engineering Research Council					
Vote 80—Operating expenditures—					
Operating budget	35,007,285	33,243,226			
Frozen	151,180				
	35,158,465	33,243,226			
Vote 85—Grants—					
Grants and contributions	772,041,001	766,207,054			
Frozen	405,651				
	772,446,652	766,207,054			
Statutory amounts	3,599,297	3,599,297			
	811,204,414	803,049,577			
Social Sciences and Humanities Research Council					
Vote 90—Operating expenditures—					
Operating budget	22,215,455	20,208,901			
Frozen	51,256				
	22,266,711	20,208,901			
Vote 95—Grants	502,138,000	497,025,842			
Statutory amounts	2,176,590	2,175,194			
	526,581,301	519,409,937			
Standards Council of Canada					
Vote 100—Payments to the Standards Council of Canada	6,929,000	6,929,000			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Human Rights Tribunal			Offices of the Information and Privacy Commissioners of Canada		
Vote 15—Program expenditures—			OFFICE OF THE INFORMATION COMMISSIONER OF CANADA PROGRAM		
Operating budget	3,977,514	3,289,657	Vote 40—Program expenditures—		
Translation costs (Devinat Case)—			Operating budget	4,884,553	4,822,291
Other operating costs	122,130	73,703	Outsourcing of legal services—		
Pay equity cases—			Other operating costs	200,000	64,650
Operating budget	570,271	456,194	Frozen	13,563	
Case management system—			Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	500	
Other operating costs	45,000	33,076		5,097,616	4,886,941
	4,714,915	3,852,630	Statutory amounts	675,918	669,118
Statutory amounts	343,116	343,116		5,773,534	5,556,059
	5,058,031	4,195,746			
Commissioner for Federal Judicial Affairs			OFFICE OF THE PRIVACY COMMISSIONER OF CANADA PROGRAM		
Vote 20—Operating expenditures—			Vote 45—Program expenditures—		
Operating budget	8,849,791	8,465,017	Operating budget	10,255,690	10,020,053
Frozen	137,222		Grants and contributions	500,000	367,409
Less: revenues netted against expenditures	275,000	219,128	Legal fees—Operating budget—		
	8,712,013	8,245,889	Other operating costs	125,000	125,000
Vote 25—Canadian Judicial Council—Operating expenditures—				10,880,690	10,512,462
Operating budget	1,759,718	1,619,484	Statutory amounts	1,189,542	1,189,542
Frozen	262,532			12,070,232	11,702,004
	2,022,250	1,619,484		17,843,766	17,258,063
Statutory amounts	333,810,164	333,810,164			
	344,544,427	343,675,537	Supreme Court of Canada		
Courts Administration Service			Vote 50—Program expenditures—		
Vote 30—Program expenditures—			Operating budget	21,227,950	19,884,195
Operating budget	49,898,980	49,292,647	Statutory amounts	6,820,764	6,820,131
Translation costs (Devinat Case)—				28,048,714	26,704,326
Other operating costs	350,019	350,019	Total Ministry	1,484,922,878	1,414,368,615
Air India hearings—					
Other operating costs	250,000		NATIONAL DEFENCE		
	50,498,999	49,642,666	Department		
Statutory amounts	5,768,030	5,768,030	Vote 1—Operating expenditures—		
	56,267,029	55,410,696	Operating budget	11,046,516,805	10,879,148,407
Law Commission of Canada			Canadian forces recruitment advertising campaign	7,700,000	7,421,402
Vote 35—Program expenditures—			Frozen	45,618,020	
Operating budget	3,119,215	3,035,761	Less: revenues netted against expenditures	429,841,000	412,367,891
Frozen	11,935			10,669,993,825	10,474,201,918
	3,131,150	3,035,761	Vote 5—Capital expenditures	2,193,349,979	2,174,733,776
Statutory amounts	192,161	192,161	Vote 10—Grants and contributions—		
	3,323,311	3,227,922	Grants and contributions	143,075,946	142,321,573
			Frozen	239,999	
				143,315,945	142,321,573
			Statutory amounts	1,135,918,441	1,131,260,399
			Total Department	14,142,578,190	13,922,517,666

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Forces Grievance Board					
Vote 15—Program expenditures—					
Operating budget	6,599,000	6,221,001			
Frozen	1,100,000				
	7,699,000	6,221,001			
Statutory amounts	563,102	563,102			
	8,262,102	6,784,103			
Military Police Complaints Commission					
Vote 20—Program expenditures—					
Operating budget	3,816,000	2,736,957			
Statutory amounts	248,267	247,947			
	4,064,267	2,984,904			
Total Ministry.....	14,154,904,559	13,932,286,673			
NATURAL RESOURCES					
Department					
Vote 1—Operating expenditures—					
Operating budget	605,138,112	571,275,877			
One Tonne Challenge—Take action on climate change campaign	11,500,000	10,926,632			
Frozen	35,766,903				
Less: revenues netted against expenditures	22,784,000	19,787,887			
	629,621,015	562,414,622			
Vote 5—Capital expenditures—					
Capital	8,431,952	8,402,939			
Frozen	4,269,326				
	12,701,278	8,402,939			
Vote 10—Grants and contributions—					
Grants and contributions.....	223,491,220	194,844,827			
Frozen	67,640,780				
	291,132,000	194,844,827			
Statutory amounts	559,209,945	547,222,794			
Total Department.....	1,492,664,238	1,312,885,182			
Atomic Energy of Canada Limited					
Vote 15—Payments to Atomic Energy of Canada Limited for operating and capital expenditures	162,849,000	162,838,000			
Canadian Nuclear Safety Commission					
Vote 20—Program expenditures—					
Operating budget	66,834,617	65,330,122			
Grants and contributions.....	642,000	226,957			
Translation costs (Devinat Case)	34,461	34,461			
Frozen	506,122				
	68,017,200	65,591,540			
Statutory amounts	7,591,575	7,588,846			
	75,608,775	73,180,386			
Cape Breton Development Corporation					
Vote 25—Payments to the Cape Breton Development Corpora- tion for operating and capital expenditures	60,211,000	60,200,000			
National Energy Board					
Vote 30—Program expenditures—					
Operating budget	33,697,550	33,682,799			
Translation costs (Devinat Case)	343,000	148,541			
Frozen	700,000				
	34,740,550	33,831,340			
Statutory amounts	4,251,931	4,251,931			
	38,992,481	38,083,271			
Northern Pipeline Agency					
Vote 35—Program expenditures—					
Operating budget	668,385	462,217			
Frozen	648,215				
	1,316,600	462,217			
Statutory amounts	33,922	33,922			
	1,350,522	496,139			
Total Ministry.....	1,831,676,016	1,647,682,978			
OFFICE OF INFRASTRUCTURE OF CANADA					
Vote 2a—Operating expenditures—					
Operating budget	30,222,650	28,866,876			
Frozen	699,953				
	30,922,603	28,866,876			
Vote 7a—Contributions—					
Grants and contributions.....	323,854,208	199,405,275			
Frozen	156,939,817				
	480,794,025	199,405,275			
Vote 12a—Payments to Old Port of Montreal Corporation Inc.	16,100,000	16,100,000			
Vote 14b—Payments to Queens Quay West Land Corporation.....	4,000,001	4,000,000			
Statutory amounts	1,996,127	1,996,127			
Total Ministry.....	533,812,756	250,368,278			
PARLIAMENT					
The Senate					
Vote 1—Program expenditures—					
Operating budget	46,890,267	43,665,489			
Grants and contributions.....	364,183	364,183			
	47,254,450	44,029,672			
Statutory amounts	27,422,059	26,621,950			
	74,676,509	70,651,622			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
House of Commons					
Vote 5—Program expenditures—					
Operating budget	242,047,346	228,321,522			
Grants and contributions	1,602,146	1,602,146			
Less: revenues netted against expenditures	1,127,830	1,127,830			
	242,521,662	228,795,838			
Statutory amounts	137,907,125	137,907,125			
	380,428,787	366,702,963			
Library of Parliament					
Vote 10—Program expenditures—					
Operating budget	27,066,000	26,606,117			
Less: revenues netted against expenditures	1,000,000	782,319			
	26,066,000	25,823,798			
Statutory amounts	3,713,770	3,713,770			
	29,779,770	29,537,568			
Office of the Ethics Commissioner					
Vote 12a—Program expenditures—					
Operating budget	3,718,700	3,585,453			
Statutory amounts	289,722	289,722			
	4,008,422	3,875,175			
Total Ministry	488,893,488	470,767,328			
PRIVY COUNCIL					
Department					
Vote 1—Operating expenditures—					
Operating budget	129,914,520	122,345,982			
Commission of inquiry into the actions of canadian officials in relation to Maher Arar—					
Operating budget	7,896,320	5,310,451			
Commission of inquiry into the sponsorship program and advertising activities—					
Operating budget	19,558,241	18,307,095			
Frozen	1,060,948				
	158,430,029	145,963,528			
Vote 5—Grants and contributions—					
Grants and contributions	4,149,467	4,149,468			
Commission of inquiry into the actions of canadian officials in relation to Maher Arar	1,200,000	326,623			
Commission of inquiry into the sponsorship program and advertising activities	774,400	129,583			
	6,123,867	4,605,674			
Statutory amounts	13,982,109	13,964,281			
Total Department	178,536,005	164,533,483			
Canadian Intergovernmental Conference Secretariat					
Vote 15—Program expenditures—					
Operating budget	5,887,713	5,200,255			
Frozen	14,287				
	5,902,000	5,200,255			
Statutory amounts	384,035	384,035			
	6,286,035	5,584,290			
Canadian Transportation Accident Investigation and Safety Board					
Vote 20—Program expenditures—					
Operating budget	28,425,200	28,413,478			
Statutory amounts	3,785,664	3,785,664			
	32,210,864	32,199,142			
Chief Electoral Officer					
Vote 25—Program expenditures—					
Operating budget	19,157,554	17,795,078			
Statutory amounts	255,845,115	255,845,115			
	275,002,669	273,640,193			
Commissioner of Official Languages					
Vote 30—Program expenditures—					
Operating budget	17,002,040	16,393,017			
Frozen	102,340				
	17,104,380	16,393,017			
Statutory amounts	1,905,701	1,902,884			
	19,010,081	18,295,901			
National Round Table on the Environment and the Economy					
Vote 35—Program expenditures—					
Operating budget	4,694,332	4,367,285			
Frozen	6,668				
	4,701,000	4,367,285			
Statutory amounts	346,506	346,506			
	5,047,506	4,713,791			
Security Intelligence Review Committee					
Vote 55—Program expenditures—					
Operating budget	2,505,393	2,398,455			
Frozen	4,207				
	2,509,600	2,398,455			
Statutory amounts	254,697	254,697			
	2,764,297	2,653,152			
Total Ministry	518,857,457	501,619,952			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES			Canadian Security Intelligence Service		
Department			Vote 30—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	289,054,675	277,870,883
Operating budget	1,050,117,944	1,018,068,153	Statutory amounts	726,646	726,227
Real property services—					
Operating budget	1,874,027,009	1,750,224,825			
Receiver General treasury function—					
Other operating costs	76,523,130	75,779,674			
Frozen	56,949,269				
Less: revenues netted against expenditures	825,828,204	825,828,204			
	2,231,789,148	2,018,244,448			
Vote 5—Capital expenditures	335,995,947	291,959,182			
Vote 10—Grants and contributions	2,712,699	591,000			
Statutory amounts	501,284,290	85,273,316			
Total Ministry	3,071,782,084	2,396,067,946			
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)			Correctional Service		
Department			Vote 35—Penitentiary Service and National Parole Service—		
Vote 1—Operating expenditures—			Operating expenditures—		
Operating budget	131,232,712	126,593,434	Operating budget	1,328,393,544	1,323,210,696
Security costs for United States presidential visit	10,000,000	5,500,000	Grants and contributions	3,067,657	3,067,657
	141,232,712	132,093,434	Frozen	9,514,642	
Vote 5—Grants and contributions	269,167,601	220,990,769		1,340,975,843	1,326,278,353
Statutory amounts	12,221,516	12,221,516			
Total Department	422,621,829	365,305,719			
Canada Border Services Agency			Vote 40—Penitentiary Service and National Parole Service—Capital expenditures—		
Vote 10—Operating expenditures—			Capital	126,147,581	105,587,174
Operating budget	987,298,611	923,398,144	Frozen	4,617,960	
Compensation to Canada Post Corporation	8,743,000	8,621,600		130,765,541	105,587,174
Frozen	464,267				
Less: revenues netted against expenditures	15,138,750	15,464,372			
	981,367,128	916,555,372			
Vote 15—Capital expenditures	26,331,986	25,716,001			
Statutory amounts	118,861,236	118,818,501			
	1,126,560,350	1,061,089,874			
Canadian Firearms Centre			National Parole Board		
Vote 20—Operating expenditures—			Vote 45—Program expenditures—		
Operating budget	82,132,000	77,284,897	Operating budget	36,669,750	36,498,604
Vote 25—Contributions	14,500,000	12,562,127	Grants and contributions	35,000	
Statutory amounts	2,962,322	2,961,678	Translation costs (Devinat Case)	146,207	146,207
	99,594,322	92,808,702	Frozen	22,933	
				36,873,890	36,644,811
			Statutory amounts	4,523,040	4,517,373
				41,396,930	41,162,184
			Office of Indian Residential Schools Resolution of Canada		
			Vote 53a—Program expenditures—		
			Operating budget	69,271,810	39,169,745
			Grants and contributions	4,418,191	4,418,191
			Settlement allotment—		
			Other operating costs	20,000,000	17,695,206
				93,690,001	61,283,142
			Statutory amounts	5,342,657	5,342,657
				99,032,658	66,625,799
			Office of the Correctional Investigator		
			Vote 50—Program expenditures—		
			Operating budget	2,697,150	2,450,435
			Statutory amounts	420,594	420,594
				3,117,744	2,871,029

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures			
	\$	\$		\$	\$			
Royal Canadian Mounted Police								
Vote 55—Operating expenditures—			Vote 10—Grants and contributions—					
Operating budget	1,027,459,197	1,024,017,567	Grants and contributions	392,071,001	365,527,619			
Contract policing services—			Frozen	47,337,000	439,408,001			
Operating budget	1,361,873,505	1,345,747,300	Vote 15—Payments to the Jacques					
Revenues netted against			Cartier and Champlain Bridges Inc.	32,077,000	32,019,000			
expenditures	(1,060,208,436)	(1,044,082,231)	Vote 20—Payments to Marine Atlantic					
Prime Minister security detail	4,500,000	4,500,000	Inc.	72,907,000	72,907,000			
Organized crime	22,545,000	22,545,000	Vote 25—Payments to VIA Rail Canada					
Disclosure workload	4,000,000	4,000,000	Inc.	191,301,000	191,301,000			
Corporate management enhancements .	13,160,000	13,160,000	Vote 30—Payments to the					
Informatics and technical infrastructure	20,000,000	20,000,000	Canadian Air Transport					
Compensation and benefits	24,867,000	24,867,000	Security Authority	503,675,000	501,171,000			
Frozen	2,231,342		Statutory amounts	138,157,638	134,910,829			
Less: revenues netted against			Total Department	1,729,668,031	1,608,192,226			
expenditures	42,903,896	42,903,896	Canadian Transportation Agency					
	1,377,523,712	1,371,850,740	Vote 35—Program expenditures—					
Vote 60—Capital expenditures—			Operating budget	24,494,820	23,742,536			
Capital	44,763,584	43,314,341	Frozen	286,780	24,781,600			
Contract policing services	83,615,926	83,615,926	Statutory amounts	3,433,125	3,433,125			
Informatics and technical infrastructure	60,000,000	60,000,000		28,214,725	27,175,661			
Radio communications	15,000,000	15,000,000	Transportation Appeal Tribunal					
Cell retrofit program	3,000,000	3,000,000	of Canada					
Frozen	4,076,000		Vote 40—Program expenditures—					
	210,455,510	204,930,267	Operating budget	1,236,100	1,162,725			
Vote 65—Grants and contributions	41,203,880	40,935,187	Statutory amounts	108,515	108,515			
Statutory amounts	345,225,116	342,578,792		1,344,615	1,271,240			
	1,974,408,218	1,960,294,986	Total Ministry	1,759,227,371	1,636,639,127			
Royal Canadian Mounted Police								
External Review Committee								
Vote 70—Program expenditures—			TREASURY BOARD					
Operating budget	812,695	748,496	Secretariat					
Frozen	2,655		Vote 1—Program expenditures—					
	815,350	748,496	Operating budget	134,128,468	130,322,121			
Statutory amounts	124,661	124,661	Less: revenues netted against					
	940,011	873,157	expenditures	2,989,000	2,192,335			
Royal Canadian Mounted Police								
Public Complaints Commission								
Vote 75—Program expenditures—			Frozen	131,139,468	128,129,786			
Operating budget	4,694,354	4,261,694	Vote 5—Government					
Statutory amounts	604,876	604,876	contingencies—					
	5,299,230	4,866,570	Frozen	639,299,352				
Total Ministry	5,699,449,740	5,457,057,353	Vote 10—Government-wide					
TRANSPORT								
Department								
Vote 1—Operating expenditures—			initiatives	10,750,334				
Operating budget	633,225,529	575,019,260	Vote 20—Public service					
Frozen	6,166,862		insurance—					
Less: revenues netted against			Other operating costs	1,727,265,134	1,523,905,193			
expenditures	355,448,000	323,595,988	Grants and contributions	500,000	331,077			
	283,944,391	251,423,272	Frozen	27,984,866				
Vote 5—Capital expenditures—			Less: revenues netted against					
Capital	65,188,001	58,932,506	expenditures	146,250,000	174,234,866			
Frozen	3,010,000			1,609,500,000	1,350,001,404			
	68,198,001	58,932,506	Statutory amounts	96,948,296	96,941,751			
				2,487,637,450	1,575,072,941			

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canada School of Public Service			First Nations		
Vote 26—Program expenditures—			Veterans	7,389,988	
Operating budget	57,878,504	57,871,507	Frozen	3,448,247	768,761,076
Grants and contributions	175,000	164,000		804,793,665	
E-Learning service—			Vote 5—Capital expenditures	18,394,678	18,297,965
Operating budget	2,865,585	2,865,585	Vote 10—Grants and contributions	1,938,381,000	1,862,903,747
Frozen	2,349,624		Statutory amounts	34,551,910	34,546,717
Frozen	63,268,713	60,901,092		2,796,121,253	2,684,509,505
Statutory amounts	22,322,019	18,546,811			
	85,590,732	79,447,903	VETERANS REVIEW AND APPEAL BOARD PROGRAM		
Public Service Human Resources Management of Canada			Vote 15—Program expenditures—		
Vote 32—Operating expenditures—			Operating budget	9,301,319	9,201,143
Operating budget	72,481,215	70,208,187	Translation costs (Devinat Case)	8,125	8,125
Frozen	1,040,811			9,309,444	9,209,268
	73,522,026	70,208,187	Statutory amounts	1,645,457	1,645,457
Vote 34b—Grants and contributions	16,200,001	16,081,569		10,954,901	10,854,725
Statutory amounts	7,693,317	7,693,317	Total Ministry	2,807,076,154	2,695,364,230
	97,415,344	93,983,073			
Total Ministry	2,670,643,526	1,748,503,917	WESTERN ECONOMIC DIVERSIFICATION		
VETERANS AFFAIRS			Vote 1—Operating expenditures—		
Department			Operating budget	45,263,068	41,066,297
VETERANS AFFAIRS PROGRAM			Frozen	392,130	
Vote 1—Operating expenditures—				45,655,198	41,066,297
Operating budget	247,021,382	245,692,395	Vote 5—Grants and contributions—		
Other health purchased services	541,979,289	518,113,922	Grants and contributions	294,987,801	266,216,940
Other health purchased services—			Frozen	49,225,360	
Personnel	4,954,759	4,954,759		344,213,161	266,216,940
			Statutory amounts	4,867,195	4,847,412
			Total Ministry	394,735,554	312,130,649
			GRAND TOTAL	179,101,072,918	172,839,832,587

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*			
	\$	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Indian Specific Claims Commission	305,650	193,156	2,135,930	2,175,573	4,810,309

This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the government in negotiating the settlement of their claim.

PRIVY COUNCIL

Department

Indian Specific Claims Commission	97,175	23,659	1,248,146	433,957	1,802,937
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This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the Government in negotiating the settlement of their claim (this commission was transferred to Indian and Northern Affairs Canada on June 20th, 2004).

GENERAL INFORMATION BY COMMISSION—*Concluded*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Commission of Inquiry into the Sponsorship Program and Advertising Activities		34,406	1,183,704	17,353,060	18,571,170
<p>This Commission was established by Order in Council (PC 2004-110 dated February 19, 2004) pursuant to Part I of the <i>Inquiries Act</i>. The Commission is investigating and reporting on questions raised, directly or indirectly, by Chapters 3 and 4 to the November 2003 Report of the Auditor General to the House of Commons with regard to the sponsorship program and advertising activities of the Government of Canada. The Commission is also to make any recommendations to prevent mismanagement of sponsorship programs or advertising activities in the future, taking into account the initiatives announced by the Government of Canada on February 10, 2004.</p>					
Canadian Officials in Relation to Maher Arar		63,796	757,389	4,924,730	5,745,915
<p>This Commission was established by Order in Council (PC 2004-48 dated February 5, 2004) pursuant to Part I of the <i>Inquiries Act</i>. The Commission is investigating and reporting on the actions of Canadian officials in relation to Maher Arar. The Commission is also to make any recommendations on an independent, arm's length review mechanism for the activities of the Royal Canadian Mounted Police with respect to national security.</p>					
Commission of Miramichi and Acadie-Bathurst Electoral Boundaries Commissions	11,000	2,478	9,059	51,306	73,843
<p>This Commission was established by Order in Council (PC 2004-1196 dated October 19, 2004) pursuant to Part I of the <i>Inquiries Act</i>. The Commission is considering the boundaries of the electoral districts of Miramichi and Acadie-Bathurst in New Brunswick. The Commission is also to make recommendations concerning any amendments to the 2003 Representation Order relating to the Parishes of Alardville and Bathurst that they considered appropriate. The final report of the Commission was submitted to Her Excellency The Governor General on December 9, 2004 (PC 2004-1516).</p>					

* 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	2004-2005 Expenditures
	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
Indian Specific Claims Commission	
Bellegarde, Daniel J (Commissioner)	56,622
Dickson-Gilmore, Jane (Commissioner)	20,654
Dupuis, Renée (Commissioner/Chief Commissioner)	31,926
Holman, Alan C (Commissioner)	62,515
Purdy, Sheila (Commissioner)	21,440
	<u>193,157</u>
PRIVY COUNCIL	
Department	
Indian Specific Claims Commission	
Bellegarde, Daniel J (Commissioner)	7,621
Dickson-Gilmore, Jane (Commissioner)	2,028
Dupuis, Renée (Commissioner/Chief Commissioner)	9,860
Holman, Alan C (Commissioner)	2,561
Purdy, Sheila (Commissioner)	1,589
	<u>23,659</u>
Commission of Inquiry into the Sponsorship Program and Advertising Activities	
Justice John H Gomery (Commissioner)	34,406
Commission of Inquiry into the Actions of Canadian Officials in Relation to Maher Arar	
Justice Dennis R O'Connor (Commissioner)	63,796
Miramichi and Acadie-Bathurst Electoral Boundaries Commission	
Justice Joseph Z Daigle (Commissioner)	2,478

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department.....	4	253,143	2,424	9,738	3,132	268,437
CANADA CUSTOMS AND REVENUE AGENCY						
Department.....	9	316,995		12,774		329,769
CANADIAN HERITAGE						
Department						
Library and Archives of Canada.....	2	14,694				14,694
Public Service Commission.....	3	25,837		14,015		39,852
CITIZENSHIP AND IMMIGRATION						
Department.....	5	72,221		22,323		94,544
ENVIRONMENT						
Department.....	9	346,323	13,862	10,453		370,638
Parks Canada Agency.....	9	51,779	661	20,548	150	73,138
FISHERIES AND OCEANS	8	221,540	9,754	18,429	1,190	250,913
HEALTH						
Department.....	1	92,635	426	32,700	476	126,237
Canadian Institutes of Health Research.....	1	5,508				5,508
HUMAN RESOURCES AND SKILLS DEVELOPMENT						
Department.....	4	4,125		6,825	800	11,750
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department.....	5	279,376		21,575	5,320	306,271
INDUSTRY						
Department.....	4	99,534	1,177	18,655	4,243	123,609
Canadian Space Agency.....	1	10,500	9,354	26,611		46,465
Copyright Board.....	2			3,234		3,234
Natural Sciences and Engineering Research Council.....	1			31,651		31,651
Statistics Canada.....	2	26,055		2,000		28,055
JUSTICE						
Department.....	11	132,119				132,119
NATIONAL DEFENCE						
Department.....	36	1,233,119	62,342	184,969	1,076	1,481,506
NATURAL RESOURCES						
Department.....	13	463,199	11,286	17,791	3,660	495,936
National Energy Board.....	3	22,415		2,650		25,065

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
PRIVY COUNCIL						
Department.....	2	33,083		55,841		88,924
Chief Electoral Officer	1	13,858		592	208	14,658
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department.....	2		1,090	12,265	488	13,843
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)						
Correctional Service	2	71,246	6,130	6,253		83,629
Office of Indian Residential Schools Resolution of Canada.....	8			11,098		11,098
TRANSPORT						
Department.....	5	1,294	4,718	23,834	3,451	33,297
VETERANS AFFAIRS						
Department.....	3	47,308	804	623	2,736	51,471
Total.....	156	3,837,906	124,028	567,447	26,930	4,556,311

⁽¹⁾ Includes allowances in lieu of pay.

⁽²⁾ Includes book allowances.

Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial

statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II.

RETURN ON INVESTMENTS

	Amount realized in 2004-2005 ⁽¹⁾		Amount realized in 2004-2005 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—			
Atomic Energy of Canada Limited	84,595	Montreal Port Authority—	
		Other	3,513,610
CASH AND ACCOUNTS RECEIVABLE—			
Finance—		Nanaimo Port Authority—	
Interest on bank deposits	238,552,305	Other	130,956
Human Resources and Skills		North Fraser Port Authority—	
Development—		Other	53,121
Interest on bank deposits	565,746	Port Alberni Port Authority—	
Human Resources Development (Social		Other	61,229
Development)—		Prince Rupert Port Authority—	
Interest on bank deposit	13,377	Other	99,670
Total cash and accounts receivable	239,131,428	Quebec Port Authority—	
		Other	422,299
FOREIGN EXCHANGE ACCOUNTS—			
International reserves held in the Exchange Fund		Saguenay Port Authority—	
Account—		Other	49,257
Transfer of profits	1,758,067,814	Saint John Port Authority—	
International Monetary Fund—Subscriptions—		Other	264,195
Transfer of profits	69,540,590	Sept-Îles Port Authority—	
Total foreign exchange accounts	1,827,608,404	Other	166,233
		St. John's Port Authority—	
LOANS, INVESTMENTS AND ADVANCES—			
Enterprise Crown corporations—		Other	83,053
Business Development Bank of Canada—		Thunder Bay Port Authority—	
Dividends	13,630,251	Other	71,672
Canada Mortgage and Housing Corporation	463,995,742	Toronto Port Authority—	
	477,625,993	Other	200,483
Other—		Trois-Rivières Port Authority—	
Bank of Canada—		Other	107,246
Transfer of profits	1,695,958,518	Vancouver Port Authority—	
Canada Development Investment		Other	3,980,907
Corporation—		Windsor Port Authority—	
Dividends	164,000,000	Other	26,158
Canada Lands Company Limited—			<u>1,944,818,897</u>
Dividends	5,000,000	Total enterprise Crown corporations	2,422,444,890
Canada Post Corporation—			
Dividends	63,400,000	Portfolio investments—	
Canadian Dairy Commission	1,309,944	Petro-Canada—	
Belledune Port Authority—		Dividends	14,817,031
Other	125,843		
Farm Credit Canada	3,678,515	National governments including developing	
Transport—		countries—	
Jacques Cartier and Champlain Bridge	205,292	Developing countries—Foreign Affairs and	
Fraser River Port Authority—		International Trade (Foreign Affairs)—Canadian	
Other	429,869	International Development Agency—International	
Halifax Port Authority—		development assistance	2,707,453
Other	1,040,961	Development of export trade (loans	
Hamilton Port Authority—		administered by Export Development	
Other	439,866	Canada)—Foreign Affairs and	
		International Trade (International Trade)	61,759,208
		United Kingdom—Finance—United Kingdom Financial	
		Agreement Act, 1946—	
		Deferred interest	1,767,278
		Total national governments including developing	
		countries	66,233,939

RETURN ON INVESTMENTS—Continued

	Amount realized in 2004-2005 ⁽¹⁾		Amount realized in 2004-2005 ⁽¹⁾
	\$		\$
International organizations—		BRITISH COLUMBIA—	
International Monetary Fund—		Finance—	
Poverty Reduction and Growth Facility	17,392,932	Municipal Development and Loan Board	8,639
Provincial and territorial governments—		Total provincial and territorial governments	2,058,554
NEWFOUNDLAND AND LABRADOR—		Other loans, investments and advances—	
Finance—		Loans and accountable advances—	
Municipal Development and Loan Board	31,420	Foreign Affairs and International Trade—(Foreign Affairs)—	
Industry—		Loans, investments and advances to national governments—	
Atlantic Development Board carry-over projects	17,668	Personnel posted abroad	316,553
Atlantic Provinces Power Development Act.	1,176,053	Other	2,751
	1,225,141	Human Resources and Skills Development—	
NOVA SCOTIA—		Interest on Canada student loans	275,151,625
Finance—			275,470,929
Municipal Development and Loan Board	1,652	Other—	
PRINCE EDWARD ISLAND—		Agriculture and Agri-Food—	
Atlantic Canada Opportunities Agency—		Construction of multi-purpose exhibition buildings	189
Comprehensive development plan agreement	39,811	Agricultural Service Centers—	
Finance—		Interest on loans	734
Municipal Development and Loan Board	4,391	Citizenship and Immigration—	
	44,202	Interest on transportation and assistance loans	892,540
NEW BRUNSWICK—		Finance—	
Atlantic Canada Opportunities Agency—		Financial Consumer Agency of Canada	97,103
Special Areas and Highways	40,857	Ottawa Civil Service Recreational Association	1,064
Finance—		Fisheries and Oceans—	
Municipal Development and Loan Board	25,331	Loans to haddock fishermen	106,821
Industry—		Indian Affairs and Northern Development—	
Atlantic Provinces Power Development Act.	418,545	Yukon Energy Corporation	814,108
	484,733	Inuit loan fund	4,684
QUEBEC—		Indian economic development fund—	
Finance—		Direct loans	\$ 7,602
Federal-provincial fiscal arrangements	58,944	Guaranteed loans	449,097
Municipal Development and Loan Board	223,642		456,699
	282,586	Council for Yukon Indians	514,631
SASKATCHEWAN—		Native claimants	3,635,538
Finance—		First Nations in British Columbia	2,923,113
Municipal Development and Loan Board	322	Veterans Affairs—	
ALBERTA—		Veterans' Land Act Fund—	
Finance—		Advances	3,637
Municipal Development and Loan Board	11,279		9,450,861
		Total other loans, investments and advances	284,921,790
		Total loans, investments and advances	2,807,869,136
		OTHER ACCOUNTS—	
		Foreign Affairs and International Trade—(Foreign Affairs)—	
		Interest on mission bank accounts	105,776
		Indian Affairs and Northern Development—	
		Stoney Band perpetual loan	11,688
		Indian housing assistance fund—	
		On-reserve housing—Interest on guaranteed loans ...	1,042,494
		Esso Ltd—Norman Wells Project profits	114,954,177

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 2004-2005 ⁽¹⁾		Amount realized in 2004-2005 ⁽¹⁾
	\$		\$
National Defence—		Summary—	
Interest on loans to employees posted abroad	450,545	Interest	1,080,551,818
Interest earned from funds on deposit with suppliers	44,523	Transfer of profits	3,638,521,099
Public Works and Government Services —		Dividends	260,847,282
Consulting and Audit Canada Revolving Funds	78,708	Other	11,474,671
Royal Canadian Mounted Police—		Total	4,991,394,870
Loans and advances to persons posted abroad	13,396		
Total other accounts	116,701,307		
TOTAL RETURN ON INVESTMENTS	4,991,394,870		

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;

- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 12 of this volume entitled "House of Commons—Statement of sessional allowances and travel expenses paid in 2004-2005";
- 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 12 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE AND AGRI-FOOD			CITIZENSHIP AND IMMIGRATION		
Ministers—			Ministers—		
Hon A Mitchell.....	1	41,963	Hon J Sgro	1	16,548
Hon R Speller.....	1	22,959	Hon J Volpe.....	1	8,383
Parliamentary Secretaries—			Parliamentary Secretary—		
M Eyking.....	1	3,916	H Fry	1	5,301
A W Easter	1	13,860	ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC		
ATLANTIC CANADA OPPORTUNITIES AGENCY			Minister of the Economic Development Agency of Canada for the Regions of Quebec and Minister responsible for La Francophonie—		
Minister—			Hon J Saada		
Hon J B McGuire	1	34,595	60 16,535		
CANADA CUSTOMS AND REVENUE AGENCY			ENVIRONMENT		
Minister of National Revenue—			Ministers—		
Hon J McCallum	1	28,251	Hon D Anderson	1	8,732
Minister of National Revenue and Minister of State (Sport)—			Hon S Dion	1	56,320
Hon S K Keyes.....	1	6,528	Parliamentary Secretary—		
CANADIAN HERITAGE			B Wilfert		
Minister—			1 18,580		
Hon H C Scherrer.....	1	19,623	FINANCE		
Minister of Canadian Heritage and Minister responsible for Status of Women—			Minister of Finance—		
Hon L Frulla	1	41,503	Hon R E Goodale.....		
Minister of State (Sport)—			1 55,093		
Hon S Owen	1	13,593	Minister of State (Financial Institutions)—		
Minister of State (Multiculturalism)—			Hon D Paradis		
Hon R Chan	1	25,170	1 2,301		
Minister of State (Sport)—			FISHERIES AND OCEANS		
Hon S K Keyes.....	1	2,697	Minister—		
Secretary of State (Multiculturalism)—			Hon G Regan		
Hon J Augustine.....	1	6,692	1 66,744		
Secretary of State (Status of Women)—			Parliamentary Secretary—		
Hon J Augustine.....	1	6,000	S Murphy.....		
Parliamentary Secretary—			1 1,828		
S D Bulte.....	1	1,409	FOREIGN AFFAIRS AND INTERNATIONAL TRADE (FOREIGN AFFAIRS)		
			Minister of Foreign Affairs—		
			Hon W Graham.....		
			1 17,310		
			Ministers of International Trade—		
			Hon P S Pettigrew		
			1 81,748		
			Hon J S Peterson		
			1 38,289		
			Minister of State (New and Emerging Markets)—		
			Hon G Knutson.....		
			1 4,752		

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—Continued

	Vote	Amount		Vote	Amount
		\$			\$
Minister for La Francophonie—			INDUSTRY		
Hon J Saada	1	6,716	Minister—		
Parliamentary Secretaries—			Hon D Emerson	1	31,787
M Eyking	1	13,851	Minister of Industry and Minister responsible for		
D McTeague	1	41	the Economic Development Agency of Canada		
Minister for International Cooperation—			for the Regions of Quebec—		
Hon A Carroll	15	89,621	Hon L Robillard	1	3,399
Parliamentary Secretary—			Minister of State (Federal Economic Development		
P Torsney	15	14,984	Initiative for Northern Ontario)—		
HEALTH			Hon J R Comuzzi	1	50,713
Minister—			JUSTICE		
Hon U Dosanjh	1	73,558	Minister of Justice and Attorney General		
Minister of State (Public Health)—			of Canada—		
Hon C Bennett	1	50,291	Hon I Cotler	1	60,657
Minister of Health, Minister of Intergovernment			Parliamentary Secretary—		
Affairs and Minister responsible for			P H Macklin	1	22,605
Official Languages—			NATIONAL DEFENCE		
Hon P S Pettigrew	1	11,408	Ministers—		
Parliamentary Secretary—			Hon D Pratt	1	192
R Thibault	1	11,069	Hon B Graham	1	37,595
HUMAN RESOURCES AND SKILLS			Associate Minister of National Defence and		
DEVELOPMENT			Minister of State (Civil Preparedness)—		
Ministers of Human Resources and			Hon A Guarnieri	1	4,827
Skills Development—			Parliamentary Secretaries—		
Hon L Robillard	1	6,294	D Price	1	1,788
Hon J Volpe	1	19,742	K Martin	1	993
Minister of Labour and Housing—			NATURAL RESOURCES		
Hon J Fontana	1	41,527	Minister—		
Minister of State Human Resources			Hon R J Efford	1	74,157
Development—			OFFICE OF INFRASTRUCTURE OF CANADA		
Hon C Bradshaw	1	13,776	Minister of State (Infrastructure)—		
Minister of Labour and Minister			Hon A Scott	2	6,973
responsible for Homelessness—			Minister of State (Infrastructure and Communities)—		
Hon C Bradshaw	1	1,556	Hon J F Godfrey	2	25,340
Parliamentary Secretaries—			PRIVY COUNCIL		
P Adams	1	970	Prime Minister—		
E Bakopanos	1	322	Rt Hon PEP Martin	1	2,485
P Bonwick	1	513	Leader of the Government in the Senate—		
G S Malhi	1	3,089	Hon J Austin	1	8,349
HUMAN RESOURCES DEVELOPMENT			President of the Queen's Privy Council for		
(SOCIAL DEVELOPMENT)			Canada, Minister of Intergovernmental Affairs		
Ministers—			and Minister of Human Resources		
Hon K Dryden	1	48,948	and Skills Development—		
Hon L Frulla	1	6,102	Hon L Robillard	1	10,581
Minister of State (Families and Caregivers)—			President of the Queen's Privy Council for		
Hon T Ianno	1	9,610	Canada, Federal Interlocutor for Métis and		
Minister of State (Children and Youth)—			Non-Status Indians, Minister responsible for		
Hon E D Blondin-Andrew	1	2,937	La Francophonie, and Minister responsible		
Parliamentary Secretary—			for the Office of Indian Residential Schools		
E Bakopanos	1	4,330	Resolution—		
INDIAN AFFAIRS AND NORTHERN			Hon D Coderre	1	2,024
DEVELOPMENT			Leader of the Government in the House of		
Ministers of Indian Affairs and Northern			Commons and Minister responsible for		
Development and Federal Interlocutor for			Democratic Reform—		
Metis and Non-Status Indians—			Hon J Saada	1	1,872
Hon A Scott	1	47,359	Leader of the Government in the House		
Hon A Mitchell	1	4,249	of Commons—		
Minister of State (Northern Development)—			Hon T Valeri	1	6,618
Hon E Blondin-Andrew	1	48,826			
Parliamentary Secretary—					
S Barnes	1	18,866			

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
Deputy Leader of the Government in the House of Commons, Minister responsible for Official Languages, Minister responsible for Democratic Reform and Associate Minister of National Defence—			TRANSPORT		
Hon M Belanger	1	7,501	Ministers—		
Parliamentary Secretaries—			Hon J C Lapierre	1	9,653
S Brison	1	2,267	Hon T Valeri	1	15,018
J F Fontana	1	2,391	Parliamentary Secretary—		
J F Godfrey	1	4,288	J Karygiannis	1	9,750
M Jennings	1	2,800	TREASURY BOARD		
PUBLIC WORKS AND GOVERNMENT SERVICES			President of the Treasury Board and Minister responsible for the Canadian Wheat Board—		
Ministers—			Hon R B Alcock	1	33,674
Hon S Brison	15	19,236	VETERANS AFFAIRS		
Hon S Owen	15	3,160	Ministers—		
SOLICITOR GENERAL (PUBLIC SAFETY AND EMERGENCY PREPAREDNESS)			Hon J McCallum	1	12,631
Deputy Prime Minister and Minister of Public Safety and Emergency Preparedness—			Hon A Guarnieri	1	47,346
Hon A McLellan	1	7,521	WESTERN ECONOMIC DIVERSIFICATION		
Parliamentary Secretary—			Minister—		
R Cullen	1	4,552	Hon R D Pagtakhan	1	3,062
			Minister of Western Economic Diversification and Minister of State (Sport)—		
			Hon S Owen	1	15,635

SECTION 12

2004-2005

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

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Foreign Affairs and International Trade⁽¹⁾

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	\$
Canadian Delegation to Dublin - Meeting of Education Ministers (OECD)	8,453
60 th Session of the United Nations Commission on Human Rights	72,013
Minister of Foreign Affairs (MINA) to Berlin - Afghanistan Conference	16,833
Minister of Foreign Affairs (MINA) to Brussels - NATO Informal Foreign Ministerial Meeting	2,442
Canadian Delegation to Kigali (Rwanda) - Commemoration Ceremonies for the 10 th Anniversary Genocide	15,010
Canadian Delegation to South Africa - Presidential Inauguration Ceremony	38,298
Minister of Foreign Affairs (MINA) to Berlin - Anti-Semitism Conference	55,879
Canadian Delegation to Chile (Santiago) - Education Ministers' Meeting (APEC)	28,502
Prime Minister's Visit to Washington	422,092
Minister of International Trade (MINT) to Paris - Ministerial Council Meeting (OECD)	24,206
Minister of Foreign Affairs (MINA) to Washington - G8 Foreign Ministers' Meeting	12,293
Minister of Foreign Affairs (MINA) to Istanbul (Turkey) - NATO Summit (PM cancelled)	142,950
Prime Minister's Visit to Atlanta - G8 Summit	742,917
Canadian Delegation to the Republic of EL Salvador - New President Inauguration Ceremony	2,807
Governor General's Visit to France (Normandy) - D-Day 60 th Anniversary	106,225
Minister of International Trade (MINT) to Pucon (Chile) - Asia-Pacific Economic Cooperation (APEC)	30,237
Prime Minister's Visit to France (Normandy) - D-Day 60 th Anniversary	422,828
Canadian Delegation to Quito (Ecuador) - General Assembly Organization of American States (OAS)	71,457
Governor General's Visit to Washington - State Funeral of former President Ronald Reagan	7,462
Minister of Foreign Affairs (MINA) to Jakarta (Indonesia) - 11 th ASEAN Regional Forum (FRA)/ASEAN Post-Ministerial Conference	49,570
Prime Minister's Visit to Sun Valley (Idaho) (cancellation charges)	4,217
Canadian Delegation to the Dominican Republic - New President Inauguration Ceremony	6,965
Canadian Delegation to Panama - New President Inauguration Ceremony	5,205
47 th Session of the International Conference on Education in Geneva (Switzerland)	33,957
Prime Minister's Visit to New York - United Nations General Assembly (UNGA)	286,831
Minister of Foreign Affairs (MINA) and Canadian Delegation to New York - 59 th Session of the United Nations General Assembly (UNGA)	481,066
Prime Minister's Visit to Russia and France	985,282
Prime Minister's Visit to Budapest (Hungary) - Progressive Governance Summit	339,334
Governor General's Visit to Italy - Remembrance Ceremony	181,857
Canadian Delegation - 51 st Session of the Conference of Ministers of Education in French-Speaking Countries (CONFEMEN) in Maurice Island	23,229
Prime Minister's Visit to Haiti	117,355
Prime Minister's Visit to Chile (Santiago) - Asia-Pacific Economic Cooperation (APEC) 2004	609,919
Prime Minister's Visit to Sao Paulo and Brasilia (Brazil) and to Khartoum (Sudan)	982,660
Prime Minister's Visit to Ouagadougou (Burkina-Faso) - Francophonie Summit	1,010,219
Governor General's Visit to Nairobi (Kenya) - Nairobi Summit on a Mine-Free World	84,536
Canadian Delegation to Nairobi (Kenya) - Nairobi Summit on a Mine-Free World	64,157
Prime Minister's Visit to Netherlands - Canada European Union (CDA-EU) Summit (cancellation charges)	18,056
Canadian Delegation to Afghanistan - Inauguration Ceremony	11,318
Canadian Delegation to Athens (Greece) - 4 th International Conference of Ministers and Senior Officials Responsible for Physical Education and Sport (MINEPS IV)	23,485
Minister of Foreign Affairs (MINA) to Sofia - Council of Organization for Security and Cooperation in Europe (CSCE) in Brussels - NATO Foreign Ministers' Meeting	59,749
Prime Minister's Visit to Libya	462,504
Prime Minister's Visit to Davos - World Economic Forum (cancellation charges)	13,450
Prime Minister's Visit to Thailand, India, Sri Lanka, Japan and China	2,048,222
Canadian Delegation to Dublin - Meeting of Education Ministers (OECD)	41,064

Foreign Affairs and International Trade⁽¹⁾

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	\$
Governor General's Visit to Kiev (Ukraine) - Presidential Inauguration Ceremony	30,723
Minister of Foreign Affairs (MINA) to New York - United Nations Foreign Ministers' Meeting	17,769
Governor General's Visit to Kraków (Poland) - 60 th Anniversary of the Liberation of Auschwitz-Birkenau	49,419
Canadian Delegation to London (England) - Commonwealth Ministerial Action Group (CMAG)	25,389
Canadian Delegation to Croatia - Presidential Inauguration Ceremony	16,300
Prime Minister's Visit to Brussels - NATO Summit	367,683
Canadian Delegation to Uruguay - Presidential-Elect Inauguration Ceremony	23,333
International Summit on Democracy, Terrorism and Security in Madrid	9,560
40 th Southeast Asian Ministers of Education Organization Council Meeting in Hanoi (Vietnam)	59,845
Prime Minister's Visit to Waco (Texas) - Trilateral Summit	460,024
Minister of Foreign Affairs (MINA) to Jordan, Israel, West Bank and Gaza, Lebanon, and Syria - United Kingdom Conference on Middle-East	25,000
61 st Session of the United Nations Commission on Human Rights in Geneva	275,622
Start-up costs and advance team for the Prime Minister's Visit to the Vatican, Rome (Italy) - State Funeral of late Pope Jean Paul II	23,295
Start-up costs and advance team for the Prime Minister's Visit to Russia - 60 th Anniversary Victory Celebration	42,352
Start-up costs and advance team for the Prime Minister's Visit to Netherlands - 60 th Anniversary of the Liberation	129,333
Start-up costs and advance team for the Governor General's Visit to Netherlands - 60 th Anniversary	60,171
Start-up costs and advance team for the Prime Minister's Visit to Gleneagles, United Kingdom of Great Britain and Northern Ireland - G8 Summit	286,617
Start-up costs and advance team for the Prime Minister's Visit to South Africa - Progressive Governance Summit (cancellation charges)	26,273
Start-up costs and advance team for the Prime Minister's Visit to Korea - Asia-Pacific Economic Cooperation (APEC)	24,274
Start-up costs for the Canadian Delegation to Tunis - World Summit on the Information Society (WSIS)	13,200
Start-up costs and advance team for the Prime Minister's Visit to Malta - Commonwealth Heads of Government Meeting (CHOGM)	114,009
Start-up costs for the Minister of International Trade (MINT) in Hong Kong - World Trade Organization (WTO) Ministerial Conference	400,000
Ministerial Pairing	91,679
Minister of Foreign Affairs (MINA) - Bilateral Visits (Visits Officers)	85,743
Minister of International Trade (MINT) - Bilateral Visits (Visits Officers)	32,334
Minister of International Cooperation (MINE) - Bilateral Visits (Visits Officer)	82,205
Total	12,939,263

⁽¹⁾During the year, Foreign Affairs and International Trade split up in two separate ministry: Foreign Affairs and International Trade (Foreign Affairs) and Foreign Affairs and International Trade (International Trade). For the purposes of reporting expenditures for Canadian representation at international conferences and meetings, both ministries have been grouped together in this report.

Foreign Affairs and International Trade⁽¹⁾

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>Canadian Delegation to Dublin - Meeting of Education Ministers (OECD)</i>	8,453	Department of National Defence Campeau Sgt. R., Laperrière MCpl. P., Stengel MCpl. J.	
Other		Others	
David-Evans M.		Martin S., Peterson H.	
<i>60th Session of the United Nations Commission on Human Rights</i>	48,718	<i>Minister of International Trade (MINT) to Paris - Ministerial Council Meeting (OECD)</i>	24,206
Foreign Affairs and International Trade		House of Commons	
Edwards T., Gervais-Vidricaire M., Given-Hill S., Lord W., Norfolk A., Verrier-Fr�chette K., Walker C.		Peterson Hon. J.S.	
<i>Minister of Foreign Affairs (MINA) to Berlin - Afghanistan Conference</i>	16,834	Foreign Affairs and International Trade	
House of Commons		Clark S., Furlong K., Gero J., Johnson A., LaRocque J., Racine A., Vinet S.	
Graham Hon. W.		Others	
Foreign Affairs and International Trade		Peterson H., Verheul S.	
Fox J., Fry R., Johnstone V.B., Martin B., Savard I., Strik M.-A.		<i>Minister of Foreign Affairs (MINA) to Washington - G8 Foreign Ministers' Meeting</i>	11,812
<i>Minister of Foreign Affairs (MINA) to Brussels - NATO Informal Foreign Ministerial Meeting</i>	2,442	House of Commons	
House of Commons		Graham Hon. W.	
Graham Hon. W.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Cooter C., Fry R., Hamilton K., Johnstone V.B., Savard I., S�guin D., Wright J.R.	
Chapin P., Fry R., Johnstone V.B., Savard I., Strik M.-A.		<i>Minister of Foreign Affairs (MINA) to Istanbul (Turkey) - NATO Summit (PM cancelled)</i>	105,257
<i>Canadian Delegation to Kigali (Rwanda) - Commemoration Ceremonies for the 10th Anniversary Genocide</i>	15,010	House of Commons	
House of Commons		Graham Hon. W.	
Kilgour Hon. D.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Fry R., Helfand L., Johnstone V.B., Savard I., Strik M.-A., Wright J.R.	
Brault M.-A., Renaud B.		<i>Prime Minister's Visit to Atlanta - G8 Summit</i>	600,947
<i>Canadian Delegation to South Africa - Presidential Inauguration Ceremony</i>	38,298	House of Commons	
House of Commons		Martin, Rt Hon. P.	
Hays Sen. D.		Prime Minister's Office	
Others		Bonnerot M., Chan D., Cuconato M., Durocher N., Gruer M., Huot J., Moreau A., Nordin S., Pimblett J., Yong-Lafleche E.	
Hays K., Turner J.		Privy Council Office	
<i>Minister of Foreign Affairs (MINA) to Berlin - Anti-Semitism Conference</i>	48,942	Brown D., Chan L.-A., Cloutier B., Fried J.T., Larocque D., Legros G., MacIntosh R., Wilson T.	
House of Commons		Foreign Affairs and International Trade	
Grafstein Sen. J.S., Graham Hon. B.		Angell D., Benson I., Cooter C., Fitchett J., Fyfe T., Giroux A., Gompf J., Harder P., Hepburn L., Langlois D., Lebel J., Lortie M., McInnis C., Morrissey B., Parvanova I., Smyth H., Venner G., Wright J.R.	
Foreign Affairs and International Trade		Department of National Defence	
Fry R., Johnstone V.B., Normandin H.-P., Savard I., Strik M.-A., Verrier-Fr�chette K.		Cudmore I., Cutrell D., Withers Dr. N.	
<i>Canadian Delegation to Chile (Santiago) - Education Ministers' Meeting (APEC)</i>	14,134	Public Works and Government Services Canada	
Council of Ministers of Education, Canada		Kiriloff N., Kondo M.	
Cappon P., Molloy G.R.		Finance	
Foreign Affairs and International Trade		Davies J., Watson V.	
Martin R.		Other	
Ministry of Education		Martin S.	
Davis J.R.		<i>Canadian Delegation to the Republic of El Salvador - New President Inauguration Ceremony</i>	2,807
<i>Prime Minister's Visit to Washington</i>	259,645	House of Commons	
House of Commons		Harb Sen. M.	
Martin, Rt Hon. P., Graham Hon. W., Peterson Hon. J.S.		<i>Governor General's Visit to France (Normandy) - D-Day 60th Anniversary</i>	103,821
Prime Minister's Office		Clarkson, Rt Hon. A., Ralston Saul J.	
Brisson Hon. S., Chan D., Cuconato M., Depault A.-M., Gruer M., Gzowski M., Horvath T., Menzies G., Moreau A., Moser J., Murphy T., Neron G., Pimblett J., Reid S., Santoro L., Yong-Lafleche E.		Government House	
Privy Council Office		Barlow C., Germain Capt. P., Mylyk R., Quill� MCpl. P., R�gimbal �.-C., Uteck B.	
Brown D., Cloutier B., Fried J.T., Johnson S.-A., Larocque D., Legros G., Savard M., Tremblay E., Wilson T.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Collette R., Kern M.	
Cole K., Fry R., Hudson A., Johnstone V.B., LaRocque J., Lortie M., Renault N., Savard I., S�guin D., Skabar L.			

Foreign Affairs and International Trade⁽¹⁾

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

\$	\$
Veterans Affairs	
Fortin A., Fortin R., Humphreys J., Jones A., Lebreton P., Leggett J., Pike D., Pike V., Richardson C.	
<i>Minister of International Trade (MINT) to Pucon (Chile) - Asia-Pacific Economic Cooperation (APEC)</i>	25,926
House of Commons	
Deschamps J., Menzies T., Peterson Hon. J.S.	
Foreign Affairs and International Trade	
Benson I., Bowman A., Burton C., Chatterton D., Cole K., LaRocque J., Mulroney D., Riccoboni L.	
Other	
Peterson H.	
<i>Prime Minister's Visit to France (Normandy) - D-Day 60th Anniversary</i>	317,871
House of Commons	
Martin, Rt Hon. P., McCallum Hon. J., Rocheleau Y.	
Foreign Affairs and International Trade	
Prime Minister's Office	
Gruer M., Huot J., Manganiello G., Menzies G., Moreau A., Murphy T., Neron G., Pimblett J., Yong-Lafleche E.	
Privy Council Office	
Abellana A., Bazinet E., Brown D., Fried J.T., Larocque D., Legros G., Prusakowski T.	
Foreign Affairs and International Trade	
Benson I., Lebel J., Lessard M.V.	
Department of National Defence	
Auffret S., Crocker MCpl. J., Galarneau Cpl. M., Withers Dr. N.	
Others	
Bailly L., Duhaime C., Fontaine D., Lutczyk M., Martin S., Morisseau L., Partridge G.E., Partridge M.A., Rowan G.	
<i>Canadian Delegation to Quito (Ecuador) - General Assembly Organization of American States (OAS)</i>	69,726
House of Commons	
Hays Sen. D.	
Foreign Affairs and International Trade	
Beaulne L., Drukier W., Wielgosz R.E.	
Other	
Turner J.K.	
<i>Governor General's Visit to Washington - State Funeral of former President Ronald Reagan</i>	6,164
Clarkson, Rt Hon. A.	
Government House	
Brosseau L., Godbout Capt. J.-F., Jolin Sgt. É., Régimbal É.-C., Uteck B.	
Foreign Affairs and International Trade	
Collette R., Racine A.	
<i>Minister of Foreign Affairs (MINA) to Jakarta (Indonesia) - 11th ASEAN Regional Forum (FRA)/ASEAN Post-Ministerial Conference</i>	37,537
House of Commons	
Graham Hon. W.	
Foreign Affairs and International Trade	
Chapin P., Fry R., Heatherington E., Hébert P., Johnstone V.B., Mulroney D., Owen T., Savage S., Savard I.	
<i>Prime Minister's Visit to Sun Valley (Idaho) (cancellation charges)</i>	4,217
Prime Minister's Office	
Cuconato M.	
Privy Council Office	
Prusakowski T.	
<i>Canadian Delegation to the Dominican Republic - New President Inauguration Ceremony</i>	4,044
House of Commons	
Hays Sen. D.	
<i>Canadian Delegation to Panama - New President Inauguration Ceremony</i>	5,205
House of Commons	
McTeague Hon. D.	
Foreign Affairs and International Trade	
Bradbury G.	
<i>47th Session of the International Conference on Education in Geneva (Switzerland)</i>	18,705
Foreign Affairs and International Trade	
Martin R.	
Others	
Bisaillon R., Cappon P., Côté J., Hamalian A., Price T., Thompson Hon. A.	
<i>Prime Minister's Visit to New York - United Nations General Assembly (UNGA)</i>	285,846
House of Commons	
Martin, Rt Hon. P.	
Prime Minister's Office	
Chan D., Cuconato M., de Passilé V., Durocher N., Gruer M., Hurtubise N., Lanthier J., Masciantonio M., Menzies G., Moreau A., Pimblett J.	
Privy Council Office	
Bazinet E., Brooman K., Chapdelaine N., Fried J.T., Larocque D., Savard M.	
Foreign Affairs and International Trade	
Hepburn L., Munro H.	
Department of National Defence	
Cullinane M., Grimard C., Weicker J.	
<i>Minister of Foreign Affairs (MINA) and Canadian Delegation to New York - 59th Session of the United Nations General Assembly (UNGA)</i>	453,494
House of Commons	
Pettigrew Hon. P.S.	
Foreign Affairs and International Trade	
Anderson J., Berg A., Chatsis D., Chen J., Crowe J.R., Crowley J., Currie J., de Kerckhove F., Fetz T., Frost G., Helal M.-T., Holt L., Kent T., Lavelle M., Lessard M.V., Maille B., Marland K., Massip I., Meyer Amb. P., Nguyen M., Nicolson E., Nina D., Nibert C., Normandin H.-P., Opgenorth M., Peart A., Pollack A., St-Arnaud L., Stewart N., Swords C., Tan M.-T., Théberge S., Verrier-Frêchette K., von Kaufmann J., Wright J.R.	
Canadian International Development Agency	
White-Thoppil A.	
Department of National Defence	
Poulin O.	
Others	
Caron M., Charland R., Thoppil M.	
<i>Prime Minister's Visit to Russia and France</i>	795,596
House of Commons	
Martin, Rt Hon. P.	
Prime Minister's Office	
Bonnerot M., Bouvier B., Butcher A., Cadario M., Chalifour-Scherrer H., Chan D., Depault A.-M., Feschuk S., Horvath T., Huot J., Lachance N., Lanthier J., Leffler J., Manganiello G., Menzies G., Moreau A., Neron G., Nordin S., Page N., Pimblett J., Reid S., Yong-Lafleche E.	

Foreign Affairs and International Trade⁽¹⁾

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$	\$
Privy Council Office		
Bazinet E., Booman K., Chapdelaine N., Cloutier B., Fried J.T., Larocque D., Pilon T., Pomerleau P., Prusakowski T., René F., Savard M., Tremblay E.		
Foreign Affairs and International Trade		
Benson I., Labonté R., Lebel J., Racine A., Renault N.		
Department of National Defence		
Hinse V., Krueger T., Lemieux J.-B., Quinn A., Scott S., Stencil J., West Dr. S.		
Public Works and Government Services Canada		
Kiriloff N., Saharov I.		
Other		
Martin S.		
<i>Prime Minister's Visit to Budapest (Hungary) - Progressive Governance Summit</i>	333,228	
House of Commons		
Martin, Rt Hon. P.		
Prime Minister's Office		
Bonnerot M., Bouvier B., Butcher A., Cadario M., Chalifour-Scherrer H., Chan D., Cuconato M., Depault A.-M., Durocher N., Feschuck S., Horvath T., Huot J., Lachance N., Lanthier J., Leffler J., Manganiello G., Menzies G., Neron G., Nordin S., Pimblett J., Reid S., Yong-Lafliche E.		
Privy Council Office		
Abellana A., Fried J.T., Larocque D., Laurin A., Moen M., Pomerleau P., Savard M., Wilson T.		
Foreign Affairs and International Trade		
Beauchamp R., Benson I., Labonté R., Lebel J.		
Department of National Defence		
Barrett MCpl. T., Beaudoin MCpl. C., Cutler MCpl. J., Laperrière MCpl. P., Marchbank Sgt. S., Stewart Sgt. J., West Dr. S.		
Others		
Graham D., Hall Findlay M., Martin S.		
<i>Governor General's Visit to Italy - Remembrance Ceremony</i>	167,055	
Clarkson, Rt Hon. A., Ralston Saul J.		
Government House		
Barlow C., Germain Capt. P., Jolin Sgt. É., Mylyk R., Régimbal È-C.		
Foreign Affairs and International Trade		
Collette R., Johnstone V.B., Kern M.		
<i>Canadian Delegation - 51st Session of the Conference of Ministers of Education in French- Speaking Countries (CONFEMEN) in Maurice Island</i>	23,229	
Foreign Affairs and International Trade		
De Varennes C.		
Other		
LaPierre Hon. L.L.		
<i>Prime Minister's Visit to Haiti</i>	102,626	
House of Commons		
Boudria Hon. D., Coderre Hon. D., Godbout M., Jennings Hon. M., LeBlanc Hon. D., Martin, Rt Hon. P., Patry B., Rodriguez P., Saada Hon. J., Simard Hon. R.		
Prime Minister's Office		
Chan D., Durocher N., Huot J., Menzies G., Moreau A., Neron G., Pimblett J.		
Privy Council Office		
Laurin A., Prusakowski T.		
Foreign Affairs and International Trade		
Labonté R., Lebel J., Lemieux P., Lortie M., Ouellet C.		
Department of National Defence		
Campeau R., Ray D., Rochette S., West Dr. S.		
Canadian International Development Agency		
Pétillon Y.		
Other		
Dezainde D.		
<i>Prime Minister's Visit to Chile (Santiago) - Asia-Pacific Economic Cooperation (APEC) 2004</i>		550,635
House of Commons		
Comeau Sen. G., Deschamps J., Lalonde F., Lynch-Staunton Sen. J., Martin, Rt Hon. P., Menzies T., Paquette P., Peterson Hon. J.S., Pettigrew Hon. P.S.		
Prime Minister's Office		
Bouvier B., Chan D., Depault A.-M., Durocher N., Feschuk S., Gruer M., Huot J., Lanthier J., Murphy T., Nordin S., Pimblett J., Reid S., Yong-Lafliche E.		
Privy Council Office		
Bazinet E., Daigneault M., Eisler D., Fried J.T., Harper D., Larocque D., Pilon T., Savard M.		
Foreign Affairs and International Trade		
Babakhani B., Benson I., Bowman A., Burton C., Cain M., Cole K., Cooper M., Fagan D., Finland M.-L., Fonberg R., Hall J., Jager E., Kuffner R., Labonté R., LaRocque J., Lebel J., Lemay A., Lessard M.V., Loken M., Lortie M., MacLaurin K., Malikail P., Mulroney D., Ong S., Renault N., Riccoboni L., Théberge S., Thomson L.		
Department of National Defence		
Berghammer Sgt. P., Blundell Dr. S., Tallieu J., von Fersen A.		
Public Works and Government Services Canada		
Gonzalez A., Ritchie S., Sandoz M.E., Situ M., Tran N.		
Others		
Martin S., Peterson H.		
<i>Prime Minister's Visit to Sao Paulo and Brasilia (Brazil) and to Khartoum (Sudan)</i>		895,700
House of Commons		
Martin, Rt Hon. P., André G., Chaput Sen. M., Comeau Sen. G., Deschamps J., Duceppe G., Jaffer Sen. M., Lalonde F., Lynch-Staunton Sen. J., Menzies T., Patry B., Peterson Hon. J.S.		
Prime Minister's Office		
Bonnerot M., Bouvier B., Cadario M., Chalifour-Sherrer H., Chan D., Cuconato M., Depault A.-M., Durocher N., Feschuk S., Gruer M., Huot J., Lanthier J., Masciantonio M., Menzies G., Moreau A., Murphy T., Nicolson H., Nordin S., Pimblett J., Reid S., Yong-Lafliche E.		
Privy Council Office		
Abellana A., Daigneault M., Eisler D., Fried J.T., Larocque D., Laurin A., Pomerleau P., Prusakowski T., Rex K., Savard M., Tremblay E., Walma M., Wilson T.		
Foreign Affairs and International Trade		
Archundia L., Benson I., Cole K., D'Aoust M., Dubeau G., Hepburn L., Johnston D., Labonté R., LaRocque J., Lebel J., Lortie M., Malone D., Miron C., Munro H., Riccoboni L., Sirieix E.		
Department of National Defence		
Bishop Cpl. C., Blundell Dr. S., Boisvert Sgt. A., Brunner Stg. D., Cerone MCpl. A., Crupi MCpl. A., Dyson Sgt. S., Greene MCpl. M., Harrower Cpl. L., MacTyre Leading Seaman K.		
Public Works and Government Services Canada		
El Khamloussy A., Rangel G., Youssef F.		
Others		
Martin S., Peterson H.		

Foreign Affairs and International Trade⁽¹⁾

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Prime Minister's Visit to Ouagadougou (Burkina-Faso) - Francophonie Summit</i>	438,114	<i>Canadian Delegation to Athens (Greece) - 4th International Conference of Ministers and Senior Officials Responsible for Physical Education and Sport (MINEPS IV)</i>	23,485
House of Commons		Foreign Affairs and International Trade	
André G., Chaput Sen. M., Comeau Sen. G., Duceppe G., Jaffer Sen. M., Lalonde F., Lynch-Staunton Sen. J., Martin, Rt Hon. P., Patry B., Saada Hon. J.		Caron J., Charbonneau Amb. Y., Chouinard J.-L.	
Prime Minister's Office		Council of Ministers of Education, Canada	
Bonnerot M., Bouvier B., Cadario M., Chalifour-Scherrer H., Chan D., Durocher N., Gruer M., Huot J., Manganiello G., Moreau A., Neron G., Nordin S., Page N., Pimblett J., Roy M., Yong-Laflèche E.		Molloy S.	
Privy Council Office		<i>Minister of Foreign Affairs (MINA) to Sofia - Council of Organization for Security and Cooperation in Europe (CSCE) in Brussels - NATO Foreign Ministers' Meeting</i>	59,749
Brooman K., Cloutier B., Daigneault M., Dupont J., Larcoque D., Savard M.		House of Commons	
Foreign Affairs and International Trade		Day S., Pettigrew Hon. P.S.	
Beauchamp R., Bilodeau Amb. J., Charron C., Cousineau M., de Kerckhove F., de Lorimier L., Desfossés D., Filion F., Fortin J., Gérin-Lajoie B., Guénette R., Hijal S., Labonté R., Lachapelle L., Lacoursière P., Lebel J., Meunier G., Roy I., Sauvé M., Searle A., Tessier D.		Foreign Affairs and International Trade	
Department of National Defence		Anderson J., Lessard M.V., Poupart I., Théberge S., Wright J.R.	
Beaupré C., Blundell Dr. Sean, Côté M.-P., Flanagan Cpl. S.W., Gentes Cpl. L.-P., Lacasse D., Prudencio Cpl. J., Therriault S., Yaguibou M.		<i>Prime Minister's Visit to Libya</i>	345,359
Public Works and Government Services Canada		House of Commons	
Caldwell C.		Martin, Rt Hon. P., Guimond M., McTeague Hon. D., Pettigrew Hon. P.S., Ratansi Y., Sorenson K., Szabo P.	
Canadian International Development Agency		Prime Minister's Office	
Clément L., Garneau L.		Andrews R., Cadario M., Chan D., de Passillé V., Depault A.-M., Gruer M., Huot J., Lanthier J., Menzies G., Moreau A.	
Department of Canadian Heritage		Privy Council Office	
Duchesne M.		Cloutier B., Fried J.T., Grant M., Joly C., Larocque D., Laurin A., Prusakowski T.	
Ministry of Culture		Foreign Affairs and International Trade	
Martel R., Meilleur Hon. M.		Bradbury G., Dubeau G., Labonté R., Lamoureux É., Lebel J., Lessard M.V., Malone D., Miron C., Plouffe L., Sauvé M.	
Others		Department of National Defence	
Arès G., Arsenault W., Boucher R., Boudreau A., Jourdain G., Lainé L., Laplante D., Martin S., Roy P.-P., Sanchez C., Selinger G.		Allard J., Blundell Dr. S., Shepard A., Thériault S.	
<i>Governor General's Visit to Nairobi (Kenya) - Nairobi Summit on a Mine-Free World</i>	55,710	Public Works and Government Services Canada	
Clarkson, Rt Hon. A.		Homsy M.	
Government House		<i>Prime Minister's Visit to Davos - World Economic Forum (cancellation charges)</i>	13,540
Brosseau L., Gagnon Capt. S., Molyneux MCpl. C., Régimbal É.-C., Uteck B.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Clark S.	
Kern M., Lachance A., Sarafian H.		<i>Prime Minister's Visit to Thailand, India, Sri Lanka, Japan and China</i>	1,774,647
<i>Canadian Delegation to Nairobi (Kenya) - Nairobi Summit on a Mine-Free World</i>	64,157	House of Commons	
Foreign Affairs and International Trade		Anderson Hon. D., Austin Hon. J., Bains N.S., Beaumier C., Chan Hon. R., Clavet R., Cullen Hon. R., Day Sen. J., Dhalla R., Dosanjh Hon. U., Emerson Hon. D., Eyking Hon. M., Guarnieri Hon. A., Kenney J., Khan W., Layton J., Malhi Hon. G.S., Martin, Rt Hon. P., Obhrai D., Pacetti M., Peterson Hon. J.S., Volpe Hon. J., Wappel T., Wilfert Hon. B.	
Anderson C., Dixit S., Hynes R., McCarthy T., Mollica K., Shore A., Smith S.		Prime Minister's Office	
<i>Prime Minister's Visit to Netherlands - Canada European Union (CDA-EU) Summit (cancellation charges)</i>	17,965	Andrews R., Bonnerot M., Bouvier B., Cadario M., Chan D., de Passillé V., Depault A.-M., Feschuk S., Gruer M., Huot J., Lanthier J., Masciantonio M., Menzies G., Moreau A., Nicolson H., Nordin S., Page N., Parmar K., Pimblett J., Reid S., Young-Laflèche E.	
Prime Minister's Office		Privy Council Office	
Cuconato M., Menzies G.		Abellana A., Bazinet E., Brooman K., Carty Dr. A., Cloutier B., Fried J.T., Harper D., Joly C., Larocque D., Laurin A., Litwinczuk R., Moen M., Picard A., Pilon T., Pomerleau P., Prusakowski T., Savard M., Tremblay E., Wilson T.	
Foreign Affairs and International Trade			
Lebel J.			
<i>Canadian Delegation to Afghanistan - Inauguration Ceremony</i>	9,500		
House of Commons			
Hays Sen. D.			

Foreign Affairs and International Trade⁽¹⁾

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

\$	\$
Foreign Affairs and International Trade	
Beauchamp R., Benson I., Cole K., D'Aoust M., Dubeau G., Grenier D., Hepburn L., Johnstone V.B., Labonté R., LaRocque J., Lebel J., Lebel S., Lemieux P., Lipman T., Meunier G., Mulroney D., Munro H., Nicolson H., Plouffe L., Racine A., Riccoboni L., Sirieix E., Skabar L.	
Department of National Defence	
Bourassa S., Brown D., Chainey Cpl. M., Chi Yan Lo T., Flath T., Fraser Sgt. T., Frizzel M., Hua Cpl. L., Mangilit MCpl. W., McCaul Sgt. S.A., McDougal Cpl. A., Ray D., Sauvé P.A., Zbitnoff S., Zeindler Dr. P.	
Public Works and Government Services Canada	
Duval J., He M., Kondo M., Marchand J., Nakamura-Brunet S., Pong E., Situ M.	
Health Canada	
Polk K., Waziri A.	
Industry Canada	
Wong A., Yang S.	
Human Resources and Skills Development Canada	
Ferdinand M., Massie E-R., Silverstone J.	
Others	
Clorey D., Cullen E., Day G., Dosanjh R., Grandia K., Humphrey H., Martin S., Perkins I., Peterson H., Préfontaine R., Primerano A., Sanchez C., Stagg J., Volpe M., Wan T.T.	
<i>Canadian Delegation to Dublin - Meeting of Education Ministers (OECD)</i>	41,064
Department of Advanced Education and Training	
McGifford Hon. D.	
Others	
Molloy G.R., Steenkamp P.	
<i>Governor General's Visit to Kiev (Ukraine) - Presidential Inauguration Ceremony</i>	28,777
Clarkson, Rt Hon.	
Government House	
Uteck B., Webster Lt. (N) J.	
Foreign Affairs and International Trade	
Collette R., Lachance A.	
<i>Minister of Foreign Affairs (MINA) to New York - United Nations Foreign Ministers' Meeting</i>	17,083
House of Commons	
Pettigrew Hon. P.S.	
Foreign Affairs and International Trade	
LeBlanc F., Lessard M.V., Schneiderman J.	
<i>Governor General's Visit to Kraków (Poland) - 60th Anniversary of the Liberation of Auschwitz-Birkenau</i>	47,983
Clarkson, Rt Hon. A., Ralston Saul J.	
Government House	
Uteck B., Webster Lt. (N) J.	
House of Commons	
Kadis S.	
Foreign Affairs and International Trade	
Lachance A., Moszczenska M., Portelance R.	
<i>Canadian Delegation to London (England) - Commonwealth Ministerial Action Group (CMAG)</i>	25,389
Foreign Affairs and International Trade	
Massip I., Wright J.R.	
<i>Canadian Delegation to Croatia - Presidential Inauguration Ceremony</i>	16,300
House of Commons	
Mahovlich Sen. F.W.	
Other	
Mahovlich M.D.	
<i>Prime Minister's Visit to Brussels - NATO Summit</i>	339,760
House of Commons	
Martin, Rt Hon. P., Pettigrew Hon. P.S.	
Prime Minister's Office	
Andrews R., Chan D., Depault A.-M., Gruer M., Huot J., Lanthier J., Murphy T., Page N., Pimblett J., Yong-Lafleche E.	
Privy Council Office	
Bazinet E., Brooman K., Chapdelaine N., Fried J.T., Larocque D., Legros G., Ritchie D., Savard M.	
Foreign Affairs and International Trade	
Beauchamp R., Christoff J., Labonté R., Lebel J., LeBlanc F., Lessard M.V., Poupart I., Wright J.R.	
Department of National Defence	
Besner Cpl. C., Goulet Cpl. S., Hamel G., West Dr. S.	
Others	
Martin S., Sanchez C.	
<i>Canadian Delegation to Uruguay - Presidential-Elect Inauguration Ceremony</i>	23,333
House of Commons	
Hays Sen. D.	
Foreign Affairs and International Trade	
Veysey G.	
Other	
Hays K.	
<i>International Summit on Democracy, Terrorism and Security in Madrid</i>	9,560
House of Commons	
Stollery Sen. P.	
<i>40th Southeast Asian Ministers of Education Organization Council Meeting in Hanoi (Vietnam)</i>	59,845
Council of Ministers of Education, Canada	
Molloy G.R.	
<i>Prime Minister's Visit to Waco (Texas) - Trilateral Summit</i>	455,674
House of Commons	
Emerson Hon. D., Martin, Rt Hon. P., McLellan Hon. A., Pettigrew Hon. P.S.	
Prime Minister's Office	
Andrews R., Chan D., Depault A.-M., Gruer M., Huot J., Lanthier J., Moreau A., Murphy T., Nordin S., Pimblett J., Reid S.	
Privy Council Office	
Abellana A., Fried J.T., Larocque D., Legros G., Wilson T.	
Foreign Affairs and International Trade	
Boehm P., Labonté R., Lavertu Amb. G., Lebel J., Pelletier M.-P., Skabar L., Ventura P.	
Department of National Defence	
Blundell Dr. S., Sauvé P.-A., Zeindler Dr. P.	
Solicitor General (Public Safety and Emergency Preparedness Canada)	
Swann A., Thelen D.	
Industry Canada	
Jack I., Varvaris B.	

Foreign Affairs and International Trade⁽¹⁾TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
<i>Minister of Foreign Affairs (MINA) to Jordan, Israel, West Bank and Gaza, Lebanon, and Syria - United Kingdom Conference on Middle-East</i>	25,000	<i>Start-up costs and advance team for the Prime Minister's Visit to Gleneagles, United Kingdom of Great Britain and Northern Ireland - G8 Summit</i>	246,225
House of Commons		Prime Minister's Office	
Casey W.D., Lalonde F., McDonough A., Pettigrew Hon. P.S.		Moreau A., Nordin S.	
Foreign Affairs and International Trade		Privy Council Office	
Anderson J., Bailey M., Lessard M.V., Schneiderman J., Th��berge S.		Pilon T.	
<i>61st Session of the United Nations Commission on Human Rights in Geneva</i>	263,792	Foreign Affairs and International Trade	
House of Commons		Fyfe T., Munro H.	
Cullen Hon. R., Pettigrew Hon. P.S.		<i>Start-up costs and advance team for the Prime Minister's Visit to South Africa - Progressive Governance Summit (cancellation charges)</i>	26,273
Foreign Affairs and International Trade		Privy Council Office	
Chatsis D., Desgroseillers J.-F., Gervais-Vidricaire M., Given-Hill S., Lamoureux ��, Lessard M.V., Lord W., Nguyen M., Normandin H.-P., Saucier G., Sunderland M., Th��berge S., Verrier-Fr��chette K., von Kaufmann J., Walker C.		Moen M.	
<i>Start-up costs and advance team for the Prime Minister's Visit to the Vatican, Rome (Italy) - State Funeral of late Pope Jean Paul II</i>	23,246	<i>Start-up costs and advance team for the Prime Minister's Visit to Korea - Asia-Pacific Economic Cooperation (APEC)</i>	22,970
Prime Minister's Office		Prime Minister's Office	
Masciantonio M., Menzies G., Moreau A.		Masciantonio M.	
Privy Council Office		Foreign Affairs and International Trade	
Prusakowski T.		Lebel J.	
Foreign Affairs and International Trade		<i>Start-up costs for the Canadian Delegation to Tunis - World Summit on the Information Society (WSIS)</i>	13,200
Hepburn L.		<i>Start-up costs and advance team for the Prime Minister's Visit to Malta - Commonwealth Heads of Government Meeting (CHOGM)</i>	112,873
<i>Start-up costs and advance team for the Prime Minister's Visit to Russia - 60th Anniversary Victory Celebration</i>	37,631	Prime Minister's Office	
Prime Minister's Office		Cuconato M.	
Menzies G., Moreau A., Nordin S.		Foreign Affairs and International Trade	
Privy Council Office		Culley S., Kern M.	
Prusakowski T.		<i>Start-up costs for the Minister of International Trade (MINT) in Hong Kong - World Trade Organization (WTO) Ministerial Conference</i>	400,000
Foreign Affairs and International Trade		<i>Ministerial Pairing</i>	91,679
Hepburn L.		House of Commons	
<i>Start-up costs and advance team for the Prime Minister's Visit to Netherlands - 60th Anniversary of the Liberation</i>	128,714	Brian J., Casey W.D., Day S., Deschamps J., Lalonde F., McDonough A., Menzies T., Obhrai D.	
Prime Minister's Office		<i>Minister of Foreign Affairs (MINA) - Bilateral Visits (Visits Officers)</i>	77,974
Nordin S.		Foreign Affairs and International Trade	
Privy Council Office		Johnstone V.B., Lessard M.V.	
Wilson T.		<i>Minister of International Trade (MINT) - Bilateral Visits (Visits Officers)</i>	28,137
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Beauchamp R.		Benson I., Lachance A., Racine A., Renault N.	
<i>Start-up costs and advance team for the Governor General's Visit to Netherlands - 60th Anniversary</i>	60,143	<i>Minister of International Cooperation (MINE) - Bilateral Visits (Visits Officer)</i>	73,196
Government House		Foreign Affairs and International Trade/	
Barlow C., Belair Lt. (N) S.		Cayer R.	
Foreign Affairs and International Trade			
Collette R., Johnstone J.V., Kern M.			

⁽¹⁾ During the year, Foreign Affairs and International Trade split up in two separate ministry: Foreign Affairs and International Trade (Foreign Affairs) and Foreign Affairs and International Trade (International Trade). For the purposes of reporting travel expenses, both ministries have been grouped together in this report.

Human Resources and Skills Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Department			
Newfoundland and Labrador.....	2,187,108	613,115	2,800,223
Prince Edward Island.....	461,650	120,194	581,844
Nova Scotia—Federal.....	5,777,606	1,204,044	6,981,650
Nova Scotia—Cape Breton Development Corporation (CBDC).....	10,461,632	1,810,520	12,272,152
Nova Scotia—CBDC (Section 9a).....	4,613,404	750,048	5,363,452
Nova Scotia—Old Silicosis.....	360,942	59,492	420,434
New Brunswick.....	2,274,589	522,824	2,797,413
Quebec.....	15,066,623	3,771,137	18,837,760
Ontario.....	35,319,228	7,888,224	43,207,452
Manitoba.....	2,456,749	679,858	3,136,607
Saskatchewan.....	2,562,969	935,195	3,498,164
Alberta.....	7,229,242	1,639,150	8,868,392
British Columbia.....	6,630,824	2,799,036	9,429,860
Salary and benefits recovered and returned to other Government departments from 3 rd party settlements.....	467,256		467,256
Payments of residual amount to a claimant from a 3 rd party settlement under the <i>Government Employees Compensation Act</i>	893,290		893,290
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i>	3,065		3,065
Legal, medical, professional expenses related to Workers' Compensation - 3 rd party claims.....	205,706		205,706
Claim cost payments to Locally Engaged Employees Outside Canada (Section 7).....	171,374		171,374
	97,143,257	22,792,837	119,936,094
Less: recoveries			
Claim and administration expenses recovered from Crown agencies.....	35,492,504	9,606,789	45,099,293
Claim and administration expenses recovered from other Government departments.....	23,038,686	4,607,822	27,646,508
Claim and administration expenses recovered from the EI account.....	583,333	116,667	700,000
Recoveries from responsible third parties (subrogation).....	1,352,014		1,352,014
	60,466,537	14,331,278	74,797,815
Net expenditures ⁽⁴⁾	36,676,720	8,461,559	45,138,279 ⁽⁴⁾

⁽¹⁾ These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (see Ministry Summary, section 15 of Volume II).

⁽²⁾ Includes the net payments of compensation respecting:

- (a) Government employees (*Government Employees Compensation Act*);
(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽³⁾ Represents the federal government's net share of administration expenses of provincial boards.

The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.

Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

⁽⁴⁾ Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

Parliament The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2004-2005

Honourable Members of The Senate	Sessional allowance ⁽¹⁾	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance ⁽¹⁾	Travel expenses	Research assistance, staff and other expenses
Adams W, NWT	116,000	97,190	119,658	Fairbairn J, Alta	116,000	96,744	108,852
Andreychuk R, Sask	116,000	54,903	85,405	<i>Committee Chairman</i>	9,289		
<i>Committee Chairman</i>	4,887			<i>Committee Deputy Chairman</i>	769		
<i>Committee Deputy Chairman</i>	1,141			Ferretti Barth M, Que	116,000	22,552	124,171
Angus W D, Que	116,000	36,698	121,393	Finnerty I, Ont.	116,000	40,026	126,360
<i>Committee Deputy Chairman</i>	2,565			Fitzpatrick D R, BC	116,000	154,715	131,140
Atkins N K, Ont	116,000	75,250	103,795	Forrestall J M, NS	116,000	91,648	127,808
Austin J, BC	116,000	115,122	73,128	<i>Committee Deputy Chairman</i>	3,177		
Bacon L, Que.	116,000	29,141	115,266	Fraser J T, Que	116,000	32,039	94,058
<i>Committee Chairman</i>	9,747			<i>Committee Chairman</i>	6,353		
Baker G, NL	116,000	147,314	104,786	Furey G, NL	116,000	135,909	142,694
Banks T, Alta	116,000	45,410	118,201	<i>Committee Chairman</i>	6,353		
<i>Committee Chairman</i>	6,353			Gauthier J-R, Ont ⁽¹⁾	64,548	24,715	79,418
Beaudoin G A, Que ⁽¹⁾	4,511		2,720	Gill A, Que	116,000	58,012	119,359
<i>Committee Deputy Chairman</i>	206			Grafstein J S, Ont	116,000	75,725	157,126
Biron M, Que.	116,000	14,657	67,733	<i>Committee Chairman</i>	4,887		
Bryden J G, NB	116,000	54,125	63,964	Graham A B, NS ⁽¹⁾	15,903	26,648	24,752
<i>Committee Chairman</i>	4,507			Gustafson L J, Sask	116,000	78,523	67,638
Buchanan J M, NS	116,000	80,954	86,631	<i>Committee Deputy Chairman</i>	3,334		
<i>Committee Deputy Chairman</i>	2,479			Harb M, Ont	116,000	22,393	127,484
Callbeck C, PEI	116,000	46,791	130,407	Hays D P, Alta	116,000	113,238	104,141
Carney P, BC	116,000	48,222	130,600	<i>Speaker of the Senate</i>	49,600		
Carstairs S, Man	116,000	119,465	126,828	Hervieux-Payette C, Que	116,000	36,915	125,390
Chaput M, Man	116,000	118,148	135,676	<i>Committee Chairman</i>	1,466		
<i>Committee Chairman</i>	1,466			Hubley E, PEI	116,000	107,925	128,604
Christensen I, YT	116,000	77,368	116,635	<i>Committee Deputy Chairman</i>	2,565		
Cochrane E, NL	116,000	84,929	111,203	Jaffer M, BC	116,000	122,763	130,699
<i>Committee Deputy Chairman</i>	2,565			Johnson J, Man	116,000	73,462	122,846
Comeau G J, NS	116,000	77,789	86,375	<i>Committee Deputy Chairman</i>	769		
<i>Committee Chairman</i>	6,353			Joyal S, Que.	116,000	29,919	185,474
Cook J, NL	116,000	56,962	81,021	Kelleher J F, Ont	116,000	30,750	98,068
<i>Committee Deputy Chairman</i>	769			<i>Committee Deputy Chairman</i>	738		
Cools A C, Ont	116,000	66,901	128,928	Kenny C, Ont.	116,000	42,163	130,128
Corbin E G, NB	116,000	21,287	107,851	<i>Committee Chairman</i>	6,055		
<i>Committee Chairman</i>	4,724			<i>Committee Deputy Chairman</i>	7,377		
Cordy J, NS	116,000	80,954	93,631	Keon W J, Ont.	116,000	46,303	117,922
Cowan J, NS	2,495			<i>Committee Deputy Chairman</i>	4,813		
Dallaire R, Que	2,495			Kinsella N A, NB	116,000	91,426	80,086
Day J A, NB	116,000	110,977	117,121	<i>Leader of the Opposition</i>	16,200		
<i>Committee Deputy Chairman</i>	3,334			<i>Deputy Leader of</i>			
De Bané P, Que	116,000	45,224	118,462	the Opposition	10,250		
Di Nino C, Ont	116,000	42,158	94,847	Kirby M, NS	116,000	73,003	122,739
<i>Committee Deputy Chairman</i>	3,163			<i>Committee Chairman</i>	6,163		
Doody C W, NL	116,000	28,376	55,274	Kroft R H, Man ⁽¹⁾	56,067	23,672	63,299
Downe P, PEI	116,000	85,561	74,937	<i>Committee Chairman</i>	1,466		
Dyck L E, Sask	2,495			Lapierre L, Ont ⁽¹⁾	74,111	98,063	92,560
Eggleton A, Ont	2,495			Lapointe J, Que	116,000	29,460	124,439
Eyton J T, Ont	116,000	78,712	92,565	Lavigne R, Que	116,000	26,434	130,275
<i>Committee Deputy Chairman</i>	2,379			Lawson E M, BC ⁽¹⁾	55,744	64,603	64,771

Parliament The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2004-2005—*Concluded*

Honourable Members of The Senate	Sessional allowance ⁽¹⁾	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance ⁽¹⁾	Travel expenses	Research assistance, staff and other expenses
Lebreton M, Ont	116,000	59,266	128,682	Plamondon M, Que	116,000	22,276	111,781
<i>Opposition Whip</i>	3,100			Poulin M-P, Ont.	116,000	32,395	120,224
<i>Committee Deputy Chairman</i>	3,362			Poy V, Ont	116,000	99,985	123,923
Léger V, NB	116,000	46,080	91,916	Prud'homme M, Que	116,000	23,708	93,695
Losier-Cool R-M, NB	116,000	96,015	120,639	Ringuette P, NB	116,000	110,382	125,514
<i>Government Whip</i>	10,100			Rivest J-C, Que	116,000	12,035	66,095
<i>Committee Chairman</i>	6,408			<i>Committee Deputy Chairman</i>	401		
Lynch-Staunton J, Que	116,000	16,332	22,019	Robertson B M, NB ⁽¹⁾	16,527	13,913	15,181
<i>Leader of the Opposition</i>	16,200			<i>Committee Deputy Chairman</i>	755		
<i>Committee Deputy Chairman</i>	3,932			Robichaud F, NB	116,000	33,513	85,244
Maheu S, Que	116,000	24,816	119,951	Roche D, Alta	23,522	35,184	23,662
<i>Speaker Pro Tempore</i>	9,974			Rompkey W, NL	116,000	82,612	96,109
<i>Committee Chairman</i>	1,466			<i>Deputy Leader of</i> <i>the Government</i>	32,400		
Mahovlich F W, Ont	116,000	86,863	70,704	Rossiter E, PEI	33,054	10,231	32,220
Massicotte P J, Que	116,000	22,731	47,510	<i>Committee Deputy Chairman</i>	769		
McCoy E, Alta	2,495			Ruth N, Ont	2,495		
Meighen M A, Ont	116,000	83,326	118,252	Sibbeston N, NWT	116,000	177,488	129,489
Mercer T M, NS	116,000	107,137	127,534	<i>Committee Chairman</i>	6,027		
Merchant P, Sask	116,000	97,117	130,641	Smith D, Ont	116,000	53,305	130,615
Milne L, Ont	116,000	82,308	127,538	<i>Committee Chairman</i>	4,588		
<i>Committee Chairman</i>	1,466			Sparrow H O, Sask ⁽¹⁾	87,936	68,039	115,028
Mitchell G, Alta	2,495			Spivak M, Man	116,000	81,916	128,125
Moore W P, NS	116,000	60,803	88,805	<i>Committee Deputy Chairman</i>	769		
Morin I, Que ⁽¹⁾	76,367	31,339	74,646	St. Germain G, BC	116,000	105,114	130,700
Munson J, Ont	116,000	58,136	96,511	<i>Committee Deputy Chairman</i>	2,394		
Murray L, Ont	116,000	32,005	69,114	Stollery P, Ont	116,000	70,938	130,700
<i>Committee Chairman</i>	1,466			<i>Committee Chairman</i>	6,027		
Nolin P C, Que	116,000	67,283	127,335	Stratton T R, Man	116,000	111,923	130,728
<i>Committee Chairman</i>	14,110			<i>Deputy Leader of</i> <i>the Opposition</i>	10,250		
<i>Committee Deputy Chairman</i>	2,565			<i>Opposition Whip</i>	3,100		
Oliver D H, NS	116,000	95,596	145,699	<i>Committee Deputy Chairman</i>	769		
<i>Committee Chairman</i>	6,353			Tardif C, Alta	2,495	3,439	
Pearson L, Ont	116,000	16,210	128,680	Tkachuk D, Sask	116,000	115,738	131,721
<i>Committee Deputy Chairman</i>	2,565			<i>Committee Deputy Chairman</i>	3,334		
Pépin L, Que	116,000	50,703	136,435	Trenholme Counsell M, NB	116,000	101,653	125,677
<i>Speaker Pro Tempore</i>	10,526			Watt C, Que	116,000	90,459	122,382
Peterson R W, Sask	2,495	3,259					
Phalen G A, NS	116,000	71,348	75,381				
Pitfield P M, Ont	116,000	784	72,340				
				Total	11,218,187	6,476,042	10,406,481

⁽¹⁾ Senators who have either resigned, retired, or died during fiscal year 2004-2005 or during the last quarter of the preceding fiscal year.

Parliament House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2004-2005

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Abbott J	141,000	140,584	Bertrand R	34,075	20,092
Ablonczy D	141,000	105,091	Bevilacqua Hon M	141,000	96,037
Adams Hon WP	141,000	36,629	Bezan J	106,925	106,737
<i>Allowance as</i>			Bigras B	141,000	38,542
<i>Committee Chairperson</i>	1,439		<i>Allowance as</i>		
Alcock Hon R	141,000	77,236	<i>Committee Vice-chairperson</i>	2,394	
Allard CM	34,075	9,909	Binet G	34,075	15,120
<i>Allowance as</i>			Blaikie Hon WA	141,000	95,409
<i>Committee Vice-chairperson</i>	7,244		<i>Allowance as</i>		
Allison D	106,925	49,551	<i>Leader</i>		
Ambrose R	106,925	92,543	<i>Other Opposition Party</i>	12,568	
Anders R	141,000	94,928	Blais R	106,925	106,361
Anderson Hon DA	141,000	116,826	Blondin-Andrew Hon E	141,000	268,734
Anderson DL	141,000	105,020	Boire A	106,925	44,235
André G	106,925	39,680	Boivin F	106,925	7,391
Angus C	106,925	106,853	Bonin R	141,000	41,940
Assad M	34,075	2,712	<i>Allowance as</i>		
Assadourian S	34,075	10,991	<i>Committee Chairperson</i>	1,439	
<i>Allowance as</i>			Bonsant F	106,925	35,439
<i>Committee Chairperson</i>	1,439		Bonwick Hon P	34,075	24,782
Asselin G	141,000	110,081	Borotsik R	34,075	22,907
Augustine Hon J	141,000	58,704	Boshcoff K	106,925	67,631
<i>Allowance as</i>			Bouchard R	106,925	49,702
<i>Assistant Deputy Chairperson of</i>			Boudria Hon D	141,000	42,013
<i>Committees of the Whole House</i> ..	6,919		<i>Allowance as</i>		
Bachand A	34,075	15,359	<i>Committee Chairperson</i>	6,326	
Bachand C	141,000	37,232	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i>	3,755	
<i>Committee Vice-chairperson</i>	2,465		Boulianne M	106,925	62,676
Bagnell Hon L	141,000	92,878	Bourgeois D	141,000	34,468
Bailey R	34,075	18,732	Bradshaw Hon C	141,000	80,892
Bains N	106,925	51,043	Breitkreuz G	141,000	120,558
Bakopanos Hon E	141,000	45,627	<i>Allowance as</i>		
Barnes R	34,075	35,989	<i>Committee Vice-chairperson</i>	2,479	
Barnes Hon S	141,000	69,697	Brisson Hon S	141,000	107,360
Barrette G	34,075	23,274	Broadbent Hon E	106,925	17,509
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i>	755		<i>Committee Vice-chairperson</i>	2,365	
Batters D	106,925	72,267	Brown G	106,925	34,875
Beaumier C	141,000	53,578	Brown MAB	141,000	51,237
Bélar R	34,075	47,993	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Chairperson</i>	6,000	
<i>Deputy Chairperson of</i>			Brunelle P	106,925	31,149
<i>Committees of the Whole House</i> ..	2,037		Bryden J	34,075	17,559
Bélangier Hon M	141,000	33,926	Bulte Hon S	141,000	71,031
Bell D	106,925	101,403	<i>Allowance as</i>		
Bellavance A	106,925	44,162	<i>Committee Chairperson</i>	1,439	
Bellemare E	34,075	11,689	Burton A	34,075	40,664
<i>Allowance as</i>			Byrne Hon G	141,000	101,859
<i>Committee Vice-chairperson</i>	755		Caccia Hon CL	34,075	11,734
Bennett Hon C	141,000	97,210	<i>Allowance as</i>		
Benoit L	141,000	74,972	<i>Committee Chairperson</i>	1,439	
<i>Allowance as</i>			Cadman C	141,000	59,400
<i>Committee Chairperson</i>	4,697		<i>Allowance as</i>		
Bergeron S	141,000	61,406	<i>Committee Vice-chairperson</i>	755	

Parliament House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2004-2005—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Calder MJ	34,075	18,846	Cuzner R	141,000	122,434
Cannis J	141,000	42,998	D'Amours JC	106,925	73,599
<i>Allowance as</i>			Dalphon-D-Guiral M.	34,075	8,897
<i>Committee Vice-chairperson</i>	755		<i>Allowance as</i>		
Caplan Hon E	34,075	12,167	<i>Committee Vice-chairperson</i>	755	
Cardin S	141,000	49,762	Davies E	141,000	132,322
Carignan JG	34,075	4,667	<i>Allowance as</i>		
Carr G	106,925	50,046	<i>House Leader</i>		
Carrie C	106,925	56,990	<i>Other Opposition Party</i>	14,300	
Carrier R	106,925	22,417	Day S	141,000	187,173
Carroll Hon A	141,000	57,859	<i>Allowance as</i>		
Casey B	141,000	116,745	<i>Committee Vice-chairperson</i>	755	
<i>Allowance as</i>			Demers N	106,925	32,355
<i>Deputy Whip</i>			Deschamps J	106,925	43,853
<i>Official Opposition</i>	8,444		Desjarlais B	141,000	134,980
Casson R	141,000	111,253	Desrochers O	141,000	101,636
<i>Allowance as</i>			DeVillers Hon P	141,000	45,515
<i>Committee Vice-chairperson</i>	2,465		<i>Allowance as</i>		
Castonguay J	34,075	17,986	<i>Committee Chairperson</i>	4,724	
<i>Allowance as</i>			Devolin B	106,925	41,948
<i>Committee Vice-chairperson</i>	755		Dhaliwal Hon H	34,075	35,551
Catterall M.	141,000	6,130	Dhalla R	106,925	72,632
<i>Allowance as</i>			Dion Hon S	141,000	18,524
<i>Committee Chairperson</i>	4,588		Discepola N	34,075	12,961
Cauchon Hon M	34,075	6,904	<i>Allowance as</i>		
Chamberlain Hon B	141,000	53,798	<i>Committee Vice-chairperson</i>	755	
Chan Hon RCY	106,925	150,180	Dosanjh Hon U	106,925	94,718
Charbonneau Hon Y	34,075	6,556	Doyle N	141,000	180,788
Chatters D	141,000	91,589	Dromisky SP	34,075	36,196
<i>Allowance as</i>			Drouin Hon C	141,000	54,405
<i>Committee Chairperson</i>	4,507		Dryden Hon K	106,925	52,710
Chong M	106,925	76,387	Duceppe G	141,000	105,938
Christopherson D	106,925	50,925	<i>Allowance as</i>		
Clark Rt Hon J	16,965	31,681	<i>Leader</i>		
<i>Expense Allowance</i>	5,558		<i>Other Opposition Party</i>	48,200	
Clavet R	106,925	66,153	Duncan J	141,000	116,463
Cleary B	106,925	42,034	Duplain C	34,075	19,469
<i>Allowance as</i>			Easter Hon W	141,000	114,309
<i>Committee Vice-chairperson</i>	2,394		Efford Hon RJ	141,000	154,241
Coderre Hon D	141,000	48,448	Eggleton Hon AC	34,075	17,155
Collenette Hon D	34,075	28,458	Elley R	34,075	25,362
Comartin J	141,000	82,891	Emerson Hon DL	106,925	95,289
Comuzzi Hon J	141,000	91,117	Epp MK	141,000	45,877
Copps Hon SM	34,075	29,794	Eyking Hon M	141,000	114,970
Côté G	106,925	51,390	Faille M	106,925	37,250
Cotler Hon I	141,000	39,921	<i>Allowance as</i>		
Crête P	141,000	83,181	<i>Committee Vice-chairperson</i>	2,465	
<i>Allowance as</i>			Farrah Hon G	34,075	86,251
<i>Committee Vice-chairperson</i>	2,394		Finlay J	34,075	6,426
Crowder J	106,925	58,557	Finley D	106,925	50,031
<i>Allowance as</i>			Fitzpatrick B	141,000	105,958
<i>Committee Vice-chairperson</i>	2,394		Fletcher S	106,925	57,930
Cullen N	106,925	142,365	Folco R	141,000	42,445
Cullen Hon R	141,000	75,397	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Chairperson</i>	4,697	
<i>Committee Chairperson</i>	1,439		<i>Allowance as</i>		
Cummins JM	141,000	107,647	<i>Committee Vice-chairperson</i>	755	
<i>Allowance as</i>			Fontana Hon JF	141,000	84,136
<i>Committee Vice-chairperson</i>	755				

Parliament House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2004-2005—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Forsyth P	141,000	93,096	Harper Hon S.	141,000	143,710
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i>	3,220		<i>Leader</i>		
Fournier G	34,075	51,967	<i>Official Opposition</i>	67,600	
Frulla Hon L	141,000	42,377	Harris RM	141,000	168,265
Fry Hon H	141,000	143,136	Harrison J.	106,925	97,793
Gagnon C.	141,000	55,735	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i>	2,394	
<i>Committee Vice-chairperson</i>	2,465		Harvard Hon J	14,024	
Gagnon M	141,000	77,585	Harvey Hon A	34,075	17,474
Gagnon S	141,000	94,180	Hearn L	141,000	119,136
Gallant C	141,000	39,288	Herron J	34,075	26,246
Galloway Hon R	141,000	92,161	Hiebert R	106,925	108,599
<i>Allowance as</i>			Hill Hon G	34,075	56,510
<i>Committee Chairperson</i>	4,534		Hill J.	141,000	107,053
Gaudet R	141,000	100,764	<i>Allowance as</i>		
Gauthier M.	141,000	92,814	<i>House Leader</i>		
<i>Allowance as</i>			<i>Official Opposition</i>	6,245	
<i>House Leader</i>			<i>Allowance as</i>		
<i>Other Opposition Party</i>	14,300		<i>Chief Whip</i>		
Girard Bujold J	34,075	14,084	<i>Official Opposition</i>	13,213	
Godbout M.	106,925	28,736	<i>Allowance as</i>		
Godfrey Hon JF	141,000	58,914	<i>Committee Vice-chairperson</i>	755	
Godin Y	141,000	87,397	Hilstrom H	34,075	11,943
<i>Allowance as</i>			Hinton B.	141,000	101,417
<i>Chief Whip</i>			<i>Allowance as</i>		
<i>Other Opposition Party</i>	10,100		<i>Assistant Deputy Chairperson of</i>		
<i>Allowance as</i>			<i>Committees of the Whole House</i> ..	2,037	
<i>Committee Vice-chairperson</i>	3,134		Holland M	106,925	55,789
Goldring P	141,000	100,443	<i>Allowance as</i>		
Goodale Hon RE	141,000	61,654	<i>Committee Vice-chairperson</i>	2,394	
Goodyear G	106,925	50,107	Hubbard C	141,000	60,528
Gouk JW	141,000	128,295	Ianno Hon T	141,000	79,517
<i>Allowance as</i>			Jackson O.	34,075	18,142
<i>Committee Vice-chairperson</i>	2,379		Jaffer R.	141,000	105,596
Graham Hon B.	141,000	52,524	Jean B	106,925	57,676
Grewal G	141,000	106,573	Jennings Hon M	141,000	33,062
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Chairperson</i>	5,946		<i>Committee Vice-chairperson</i>	1,510	
Grewal N	106,925	82,155	Jobin C	34,075	18,378
<i>Allowance as</i>			Johnston FD	141,000	80,882
<i>Committee Vice-chairperson</i>	2,394		<i>Allowance as</i>		
Grey DC	34,075	32,268	<i>Chief Whip</i>		
Grose IB	34,075	25,934	<i>Official Opposition</i>	7,845	
Guarnieri Hon A	141,000	60,066	<i>Allowance as</i>		
Guay M	141,000	54,011	<i>Committee Vice-chairperson</i>	2,565	
<i>Allowance as</i>			Jordan Hon J	34,075	13,677
<i>Committee Vice-chairperson</i>	216		Julian P	106,925	54,684
Guergis H	106,925	88,098	Kadis S	106,925	48,617
Guimond M	141,000	88,179	Kamp R	106,925	112,056
<i>Allowance as</i>			Karetak-Lindell N	141,000	241,233
<i>Chief Whip</i>			<i>Allowance as</i>		
<i>Other Opposition Party</i>	10,100		<i>Committee Chairperson</i>	4,561	
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i>	2,565		<i>Committee Vice-chairperson</i>	755	
Hanger A	141,000	94,208	Karygiannis Hon J	141,000	49,198

Parliament House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2004-2005—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Keddy G.	141,000	102,124	Loubier Y.	141,000	85,556
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i>	2,479		<i>Committee Vice-chairperson</i>	2,493	
Kenney JT.	141,000	90,412	Lukiwski T.	106,925	92,332
Keyes Hon SJ.	34,075	8,946	Lunn GV.	141,000	105,155
Khan W.	106,925	36,458	Lunney J.	141,000	104,429
Kilger B.	34,075	15,030	MacAulay Hon L.	141,000	173,748
<i>Allowance as</i>			MacKay PG.	141,000	101,565
<i>Deputy Speaker and</i>			MacKenzie D.	106,925	37,376
<i>Chairperson of</i>			Macklin Hon P.	141,000	52,882
<i>Committees of the Whole House</i> ...	17,978		<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i>	755	
<i>Committee Chairperson</i>	7,164		Mahoney Hon SW.	34,075	15,500
Kilgour Hon DW.	141,000	64,663	Malhi Hon G.	141,000	41,397
Knutson Hon TG.	34,075	31,686	Maloney JD.	141,000	60,902
Komarnicki E.	106,925	59,790	Manley Hon JP.	34,075	11,119
Kotto M.	106,925	33,941	Marceau R.	141,000	68,899
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i>	2,408		<i>Committee Vice-chairperson</i>	2,479	
Kraft Sloan KM.	34,075	20,626	Marcil Hon S.	34,075	16,492
Kramp D.	106,925	39,207	Mark IM.	141,000	131,357
Laframboise M.	141,000	64,228	<i>Allowance as</i>		
Laliberte R.	34,075	50,912	<i>Committee Vice-chairperson</i>	2,465	
Lalonde F.	141,000	31,284	Marleau Hon D.	141,000	51,045
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i>	2,465		<i>Committee Vice-chairperson</i>	755	
Lancôt R.	34,075	16,766	Martin A.	106,925	81,386
<i>Allowance as</i>			Martin Hon K.	141,000	45,307
<i>Committee Vice-chairperson</i>	755		Martin Rt Hon P.	141,000	1,619
Lapierre Hon JC.	106,925	24,541	Martin PD.	141,000	108,012
Lapierre R.	106,925	55,763	<i>Allowance as</i>		
Lastewka Hon W.	141,000	64,292	<i>Committee Vice-chairperson</i>	2,465	
Lauzon G.	106,925	32,987	Masse B.	141,000	67,182
Lavallée C.	106,925	33,940	Matthews WB.	141,000	290,254
Layton Hon J.	106,925	106,445	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i>	755	
<i>Leader</i>			Mayfield P.	34,075	41,008
<i>Other Opposition Party</i>	35,632		McCallum Hon J.	141,000	79,192
Lebel G.	34,075	15,920	McCormick L.	34,075	21,843
LeBlanc Hon D.	141,000	161,941	McDonough A.	141,000	71,533
<i>Allowance as</i>			McGuinty D.	106,925	35
<i>Deputy Whip</i>			McGuire Hon J.	141,000	98,492
<i>Government</i>	7,059		McKay Hon J.	141,000	69,615
Lee D.	141,000	54,232	McLellan Hon A.	141,000	108,129
<i>Allowance as</i>			McNally GH.	34,075	27,811
<i>Committee Chairperson</i>	1,439		McTeague Hon D.	141,000	86,705
<i>Allowance as</i>			Ménard R.	141,000	21,138
<i>Committee Vice-chairperson</i>	2,365		<i>Allowance as</i>		
Lemay M.	106,925	51,321	<i>Committee Vice-chairperson</i>	2,394	
Lessard Y.	106,925	49,110	Ménard S.	106,925	21,128
Leung S.	34,075	38,860	Menzies T.	106,925	93,025
Lévesque Y.	106,925	157,941	Meredith V.	34,075	56,056
Lill WE.	34,075	9,213	Merrifield R.	141,000	112,504
Lincoln C.	34,075	13,033	<i>Allowance as</i>		
Longfield Hon J.	141,000	65,086	<i>Committee Vice-chairperson</i>	3,149	
<i>Allowance as</i>			Miller L.	106,925	66,618
<i>Committee Chairperson</i>	1,439				

Parliament House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2004-2005—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Milliken Hon P	141,000	15,335	Peschisolido J	34,075	25,532
<i>Allowance as</i>			Peterson Hon J	141,000	74,937
<i>Speaker of the</i>			Pettigrew Hon P	141,000	25,402
<i>House of Commons</i>	67,600		Phinney EL	141,000	55,440
Mills B	141,000	114,447	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i>	755	
<i>Committee Vice-chairperson</i>	755		Picard P	141,000	57,106
Mills D	34,075	16,106	Pickard Hon RW	141,000	77,667
Minna Hon M	141,000	55,236	Pillitteri G	34,075	14,943
Mitchell Hon A	141,000	81,450	Plamondon L	141,000	83,415
Moore J	141,000	116,547	Poilievre P	106,925	15,766
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i>	755		<i>Committee Vice-chairperson</i>	2,379	
Moore R	106,925	66,330	Poirier-Rivard D	106,925	39,104
Murphy Hon S	141,000	101,877	<i>Allowance as</i>		
Myers LA	141,000	93,822	<i>Committee Vice-chairperson</i>	2,493	
<i>Allowance as</i>			Powers R	106,925	33,556
<i>Committee Vice-chairperson</i>	2,365		Pratt Hon D	34,075	2,268
Nault Hon RD	34,075	51,007	Prentice J	106,925	92,715
Neville A	141,000	103,648	Preston J	106,925	35,136
<i>Allowance as</i>			Price Hon D	34,075	24,810
<i>Committee Chairperson</i>	4,561		Proctor JR	34,075	38,162
Nicholson Hon R	106,925	59,051	Proulx M	141,000	6,933
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Chief Whip</i>			<i>Deputy Chairperson of</i>		
<i>Official Opposition</i>	4,542		<i>Committees of the Whole House</i> ...	6,919	
Normand Hon G	34,075	14,522	<i>Allowance as</i>		
Nystrom Hon L	34,075	37,927	<i>Committee Vice-Chairperson</i>	755	
O'Brien L	100,065	250,015	Provenzano CF	34,075	23,056
O'Brien PW	141,000	71,210	Rajotte J	141,000	101,270
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Chairperson</i>	6,136		<i>Committee Vice-Chairperson</i>	755	
O'Connor G	106,925	20,262	Ratansi Y	106,925	36,207
O'Reilly J	34,075	20,366	Redman Hon K	141,000	69,008
Obhrai D	141,000	112,502	<i>Allowance as</i>		
Oda B	106,925	24,225	<i>Chief Whip</i>		
Owen Hon S	141,000	113,997	<i>Government</i>	17,892	
Pacetti M	141,000	41,352	Reed JAA	34,075	14,385
<i>Allowance as</i>			Regan Hon GP	141,000	76,789
<i>Committee Chairperson</i>	4,751		Reid S	141,000	10,703
Pagtakhan Hon R	34,075	42,075	Reynolds J	141,000	180,514
Pallister B	141,000	89,661	<i>Allowance as</i>		
<i>Allowance as</i>			<i>House Leader</i>		
<i>Committee Vice-chairperson</i>	755		<i>Official Opposition</i>	28,955	
Pankiw J	34,075	45,017	<i>Allowance as</i>		
Paquette P	141,000	45,853	<i>Committee Vice-Chairperson</i>	3,273	
Paradis Hon D	141,000	54,784	Richardson L	106,925	85,738
Parrish C	141,000	39,675	<i>Allowance as</i>		
Patry B	141,000	24,957	<i>Committee Vice-Chairperson</i>	2,394	
<i>Allowance as</i>			Ritz G	141,000	129,167
<i>Committee Chairperson</i>	6,136		<i>Allowance as</i>		
Penson C	141,000	93,835	<i>Committee Vice-Chairperson</i>	3,248	
<i>Allowance as</i>			Robillard Hon L	141,000	30,679
<i>Committee Vice-chairperson</i>	2,493		Robinson SJ	34,075	27,115
Peric J	34,075	8,429	Rocheleau Y	34,075	12,809
<i>Allowance as</i>			Rodriguez P	106,925	29,430
<i>Committee Vice-chairperson</i>	755		<i>Allowance as</i>		
Perron GA	141,000	51,864	<i>Committee Chairperson</i>	4,534	

Parliament House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2004-2005—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Rota A	106,925	41,302	Stoffer P	141,000	86,202
Roy JY	141,000	81,508	<i>Allowance as</i>		
Saada Hon J	141,000	21,316	<i>Committee Vice-Chairperson</i>	2,479	
Sauvageau B	141,000	60,050	Strahl C	141,000	133,006
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-Chairperson</i>	2,394		<i>Deputy Speaker and</i>		
Savage M	106,925	74,537	<i>Chairperson of</i>		
Savoy A	141,000	132,023	<i>Committees of the Whole House ..</i>	17,221	
Scarpaleggia F	106,925	30,571	<i>Allowance as</i>		
Scheer A	106,925	89,850	<i>Committee Vice-chairperson</i>	1,251	
Schellenberger GR	141,000	73,931	Stronach B	106,925	26,243
<i>Allowance as</i>			Szabo P	141,000	47,986
<i>Committee Vice-Chairperson</i>	3,163		<i>Allowance as</i>		
Scherrer Hon H	34,075	8,411	<i>Committee Chairperson</i>	1,439	
Schmidt W	141,000	114,471	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i>	3,220	
<i>Committee Vice-Chairperson</i>	2,394		Telegdi Hon A	141,000	48,116
Scott Hon A	141,000	84,956	<i>Allowance as</i>		
Serré B	34,075	34,159	<i>Committee Chairperson</i>	4,697	
Sgro Hon J	141,000	63,241	Temelkovski L	106,925	76,417
Shepherd A	34,075	10,222	Thibault L	106,925	47,473
Siksay WL	106,925	92,065	Thibault Hon R	141,000	134,058
Silva M	106,925	61,933	Thibeault Y	34,075	10,154
Simard C	106,925	46,968	Thompson G	141,000	85,559
Simard Hon R	141,000	136,793	Thompson M	141,000	118,133
<i>Allowance as</i>			Tilson D	106,925	54,767
<i>Committee Vice-Chairperson</i>	755		Tirabassi T	34,075	14,833
Simms S	106,925	113,350	Toews V	141,000	114,243
Skelton C	141,000	94,928	Tonks A	141,000	64,483
Smith DS	106,925	17,017	<i>Allowance as</i>		
Smith J	106,925	97,135	<i>Committee Chairperson</i>	4,561	
Solberg M	141,000	141,785	Torsney Hon P	141,000	44,703
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-Chairperson</i>	755		<i>Committee Chairperson</i>	13,844	
Sorenson K	141,000	108,717	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i>	755	
<i>Committee Vice-Chairperson</i>	2,465		Tremblay S	34,075	17,730
Speller Hon RS	34,075	30,479	Trost B	106,925	69,751
Spencer L	34,075	25,667	Tweed M	106,925	70,840
St. Amand L	106,925	27,811	Ur RM	141,000	82,586
St. Denis B	141,000	171,729	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i>	755	
<i>Committee Chairperson</i>	6,000		Valeri Hon T	141,000	56,629
St-Hilaire C	141,000	43,849	Valley R	106,925	106,309
<i>Allowance as</i>			Van Loan P	106,925	38,298
<i>Committee Vice-Chairperson</i>	2,379		Vanclief Hon L	34,075	14,849
St-Jacques D	34,075	11,802	Vellacott M	141,000	158,707
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Deputy Whip</i>			<i>Committee Vice-chairperson</i>	755	
<i>Government</i>	1,439		Venne P	34,075	5,017
St-Julien G	34,075	105,091	Vincent R	106,925	41,472
<i>Allowance as</i>			Volpe Hon J	141,000	56,235
<i>Committee Chairperson</i>	1,439		Wappel TW	141,000	73,776
Steckle P	141,000	99,892	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Chairperson</i>	6,163	
<i>Committee Chairperson</i>	6,190		Warawa M	106,925	62,570
Stewart Hon J	34,075	9,104	Wasylycia-Leis J	141,000	83,858
Stinson D	141,000	116,684	<i>Allowance as</i>		
			<i>Committee Vice-chairperson</i>	2,164	

Parliament House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2004-2005—*Concluded*

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Watson J.	106,925	68,782	Williams J.	141,000	81,626
Wayne E.	34,075	11,575	<i>Allowance as</i>		
Whelan Hon S.	34,075	18,360	<i>Committee Chairperson</i>	6,000	
White R.	141,000	89,895	Wood RE.	34,075	19,166
<i>Allowance as</i>			Wrzesnewskyj B.	106,925	39,238
<i>Committee Vice-chairperson</i>	7,244		Yelich L.	141,000	118,448
White T.	34,075	20,337	Zed P.	106,925	82,671
Wilfert Hon B.	141,000	75,107	Former Members ⁽³⁾		141,298
			Total	43,741,714	26,131,682

⁽¹⁾ Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001. The provisions that applied before the adoption of Bill C-28 continue to apply to any Member who failed to make an election to subscribe to the new positions.

⁽²⁾ 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".

⁽³⁾ Removal, winding-up, resettlement and other expenses.

Parliament House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2004-2005

Name	Parliamentary Secretary to the	Amount	Name	Parliamentary Secretary to the	Amount
		\$			\$
Adams Hon WP	Minister of Human Resources and Skills Development July 20, 2004 to July 19, 2005	9,995	Fontana Hon JF	Prime Minister (Science and Small Business) December 12, 2003 to May 22, 2004	2,037
Bagnell Hon L	Minister of Indian Affairs and Northern Development (Northern Economic Development) December 12, 2003 to May 22, 2004	2,037	Fry Hon H	Minister of Citizenship and Immigration (Foreign Credentials) December 12, 2003 to May 22, 2004	2,037
Bakopanos Hon E	Minister of Natural Resources July 20, 2004 to July 19, 2005	9,995	Galloway Hon R	Minister of Citizenship and Immigration July 20, 2004 to July 19, 2005	9,995
	Minister of Human Resources and Skills Development (Social Economy) December 12, 2003 to May 22, 2004	2,037	Godfrey Hon JF	Leader of the Government in the House of Commons (Democratic Reform) December 12, 2003 to May 22, 2004	2,037
Barnes Hon S	Minister of Social Development (Social Economy) July 20, 2004 to July 19, 2005	9,995	Harvard Hon J	Prime Minister (Cities) December 12, 2003 to May 22, 2004	2,037
	Minister of Justice and Attorney General of Canada (Judicial Transparency and Aboriginal Justice) December 12, 2003 to May 22, 2004	2,037	Harvey Hon A	Minister of International Trade (Resource Promotion) December 12, 2003 to May 6, 2004	1,422
	Minister of Indian Affairs and Northern Development and Federal Interlocutor for Métis and Non-Status Indians July 20, 2004 to July 19, 2005	9,995	Jennings Hon M	Minister of Natural Resources (Development of Value-Added Industries) December 12, 2003 to May 22, 2004	2,037
Bonwick Hon P	Minister of Human Resources and Skills Development (Student Loans) December 12, 2003 to May 22, 2004	2,037	Jordan Hon J	Prime Minister (Canada-U.S.) July 20, 2004 to July 19, 2005	9,995
Brisson Hon S	Prime Minister (Canada-U.S.) December 12, 2003 to May 22, 2004	2,037	Karygiannis Hon J	President of the Treasury Board (Regulatory Reform) December 12, 2003 to May 22, 2004	2,037
Bulte Hon S	Minister of Canadian Heritage July 20, 2004 to July 19, 2005	9,995	Lastewka Hon W	Minister of Transport (Transport and Environment) December 12, 2003 to May 22, 2004	2,037
Byrne Hon G	Minister of Health (Drug Review Agency) December 12, 2003 to May 22, 2004	2,037	LeBlanc Hon D	Minister of Transport July 20, 2004 to July 19, 2005	9,995
	Minister of Intergovernmental Affairs July 20, 2004 to July 19, 2005	9,995	Longfield Hon J	Minister of Public Works and Government Services (Procurement Review) December 12, 2003 to May 22, 2004	2,037
Chamberlain Hon B	President of the Queen's Privy Council for Canada (Public Service Reform and Métis and Non-Status Indians) December 12, 2003 to May 22, 2004	2,037	Macklin Hon P	Minister of Public Works and Government Services July 20, 2004 to July 19, 2005	9,995
Charbonneau Hon Y	Deputy Prime Minister and Minister of Public Safety and Emergency Preparedness (Emergency Preparedness) December 12, 2003 to May 22, 2004	2,037	Malhi Hon G	Leader of the Government in the House of Commons July 20, 2004 to July 19, 2005	9,995
Cullen Hon R	Minister of Public Safety and Emergency Preparedness July 20, 2004 to July 19, 2005	9,995	Marleau Hon D	Minister of Labour and Housing July 20, 2004 to July 19, 2005	9,995
Drouin Hon C	Prime Minister (Rural Communities) July 20, 2004 to July 19, 2005	9,995	Martin Hon K	Minister of Justice and Attorney General of Canada July 20, 2004 to July 19, 2005	9,995
Easter Hon W	Minister of Agriculture and Agri-Food (Rural Development) July 20, 2004 to July 19, 2005	9,995	McKay Hon J	Minister of Industry (Entrepreneurs and New Canadians) December 12, 2003 to May 22, 2004	2,037
Eyking Hon M	Minister of Agriculture and Agri-Food (Agri-Food) December 12, 2003 to May 22, 2004	2,037		Minister of Human Resources and Skills Development July 20, 2004 to July 19, 2005	9,995
	Minister of International Trade (Emerging Markets) July 20, 2004 to July 19, 2005	9,995		Minister of the Environment (Parks) December 12, 2003 to May 22, 2004	2,037
Farrah Hon G	Minister of Agriculture and Agri-Food (Rural Development) December 12, 2003 to May 22, 2004	2,037		President of the Treasury Board and Minister responsible for the Canadian Wheat Board July 20, 2004 to July 19, 2005	9,995
				Minister of National Defence July 20, 2004 to July 19, 2005	9,995
				Minister of Finance (Public Private Partnerships) December 12, 2003 to May 22, 2004	2,037
				Minister of Finance July 20, 2004 to July 19, 2005	9,995

**Parliament
House of Commons**

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2004-2005—*Concluded*

Name	Parliamentary Secretary to the	Amount	Name	Parliamentary Secretary to the	Amount
		\$			\$
McTeague Hon D	Minister of Foreign Affairs (Canadians Abroad) December 12, 2003 to May 22, 2004	2,037	Simard Hon R	Deputy Leader of the Government in the House of Commons, Minister responsible for Official Languages and Minister responsible for Democratic Reform July 20, 2004 to July 19, 2005	9,995
	Minister of Foreign Affairs July 20, 2004 to July 19, 2005	9,995	Telegdi Hon A	Prime Minister (Aboriginal Affairs) January 30, 2004 to May 22, 2004	2,037
Murphy Hon S	Minister of Fisheries and Oceans (Oceans Action Plan) December 12, 2003 to May 22, 2004	2,037	Thibault Hon R	Minister of Health July 20, 2004 to July 19, 2005	9,995
	Minister of Fisheries and Oceans July 20, 2004 to July 19, 2005	9,995	Torsney Hon P	Minister of International Cooperation July 20, 2004 to July 19, 2005	9,995
Pickard Hon RW	Deputy Prime Minister and Minister of Public Safety and Emergency Preparedness (Border Transit) December 12, 2003 to May 22, 2004	2,037	Wilfert Hon B	Minister of the Environment July 20, 2004 to July 19, 2005	9,995
	Minister of Industry July 20, 2004 to July 19, 2005	9,995	Total		334,244
Price Hon D	Minister of National Defence (Role of the Reserves) December 12, 2003 to May 22, 2004	2,037			

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, 2004 to March 31, 2005)			
Augustine Hon J	20,353	639	20,992
Bélanger Hon M.	67,600	2,122	69,722
Bennett Hon C	67,600	2,122	69,722
Blondin-Andrew Hon E.	67,600	2,122	69,722
Bradshaw Hon C	47,247	1,483	48,730
Chan Hon R	47,247	1,483	48,730
Comuzzi Hon J R.	67,600	2,122	69,722
Godfrey Hon J F.	47,247	1,483	48,730
Ianno Hon T.	47,247	1,483	48,730
Knutson Hon G	20,916	530	21,446
Paradis Hon D	20,353	639	20,992
Saada Hon J	20,353	639	20,992
Scott Hon A	20,353	639	20,992
Valeri Hon T.	45,067	1,415	46,482
Total	606,783	18,921	625,704

Privy Council
Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—
 STATUTORY AUTHORITY AND PROGRAM EXPENDITURES

Funding authority	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Total
	\$	\$	\$	\$
Vote 25 - Program expenditures	1,724,815	13,015,190	3,055,073	17,795,078
<i>Canada Elections Act—</i>				
38 th general election (June 2004)	206,459,994			206,459,994
37 th general election (November 2000)	109,880			109,880
Labrador By-election ⁽¹⁾		4,330		4,330
Ottawa-Centre By-election ⁽²⁾	61,368			61,368
June 2003 By-elections ⁽³⁾	2,304			2,304
May 2003 By-election ⁽⁴⁾	5,233			5,233
Other statutory expenditures under the <i>Canada Elections Act</i>	8,450,127	26,817,140	5,979,675	41,246,942
	215,088,906	26,821,470	5,979,675	247,890,051
Contributions to employee benefit plans	4,512,905	2,690,049	752,111	7,955,065
Total	221,326,626	42,526,709	9,786,859	273,640,194

⁽¹⁾ Labrador (Newfoundland and Labrador).

⁽²⁾ The write-off of the by-election is deemed to have been superseded and withdrawn by the dissolution of the Parliament on May 23, 2004, as provided by subsection 31(3) of the *Parliament of Canada Act*.

⁽³⁾ Lévis-et-Chutes-de-la-Chaudière (Quebec)/Temiscamingue (Quebec).

⁽⁴⁾ Pert-Middlesex (Ontario).

DETAILS OF EXPENDITURES—38th GENERAL ELECTION (JUNE 2004)

Statutory authority under the <i>Canada Elections Act</i>	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Total
	\$	\$	\$	\$
<i>Canada Elections Act—</i>				
Newfoundland and Labrador	2,904,529			2,904,529
Prince Edward Island	980,616			980,616
Nova Scotia	5,066,194			5,066,194
New Brunswick	4,186,358			4,186,358
Quebec	32,416,094			32,416,094
Ontario	48,280,158			48,280,158
Manitoba	5,559,053			5,559,053
Saskatchewan	5,267,821			5,267,821
Alberta	12,052,743			12,052,743
British Columbia	17,738,139			17,738,139
Yukon Territory	299,981			299,981
Northwest Territories	290,494			290,494
Nunavut	326,292			326,292
	135,368,472			135,368,472
Reimbursement of election expenses to political parties	30,548,056			30,548,056
Ottawa Headquarters	40,543,466			40,543,466
Total	206,459,994			206,459,994

Solicitor General (Public Safety and Emergency Preparedness) Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont.	146,195,741	20,075,446	166,271,187
Regional Headquarters Atlantic, Moncton, NB	23,419,848	947,751	24,367,599
Learning Centre Atlantic, Memramcook, NB	1,199,812		1,199,812
Springhill Institution, Springhill, NS	28,913,450	4,797,571	33,711,021
Dorchester Penitentiary, Dorchester, NB	26,740,865	2,690,022	29,430,887
Westmorland Institution, Dorchester, NB	11,400,089	552,614	11,952,703
Shepody Healing Lodge, Dorchester, NB	7,728,918		7,728,918
Atlantic Institution, Renous, NB	23,053,776	1,032,373	24,086,149
Nova Institution for Women, Truro, NS	8,836,310	204,790	9,041,100
Nova Scotia District, Halifax, NS	2,557,032	79,346	2,636,378
Carlton Community Correctional Centre, Halifax, NS	591,878		591,878
Carlton Community Correctional Centre Annex, Halifax, NS	706,936		706,936
Halifax Parole Office, Halifax, NS	672,285		672,285
Dartmouth Parole Office, Dartmouth, NS	593,738		593,738
Truro Parole Office, Truro, NS	971,113		971,113
Kentville Parole Office, Kentville, NS	838,258		838,258
Sydney Parole Office, Sydney, NS	813,063		813,063
Newfoundland and Labrador District and Area Office, St John's, NL	2,021,923	136,315	2,158,238
Corner Brook Area Parole Office, Corner Brook, NL	944,252		944,252
Grand Falls Resident Parole Sub-Office, Grand Falls Windsor, NL	89,198		89,198
St-John Parole Office, St John's, NL	885,463		885,463
New Brunswick East and PEI District Office, Moncton, NB	2,773,162	89,055	2,862,217
Charlottetown Parole Office, Charlottetown, PEI	269,301		269,301
Bathurst Parole Office, Bathurst, NB	543,741		543,741
New Brunswick West Office, Saint John, NB	1,519,607		1,519,607
Fredericton Parole Office, Fredericton, NB	397,632		397,632
Parrrtown Community Correctional Centre, Saint John, NB	796,284	500	796,784
Regional Headquarters Quebec, Laval, Que	37,667,483	2,494,304	40,161,787
Quebec Staff College, Laval, Que	2,580,880	396,170	2,977,050
Montée St-François Institution, Laval, Que	12,059,059	1,623,570	13,682,629
Federal Training Centre, Laval, Que	17,117,108	761,598	17,878,706
Donnacona Institution, Donnacona, Que	30,458,350	1,278,867	31,737,217
Joliette Institution, Joliette, Que	10,669,930	398,977	11,068,907
Leclerc Institution, Laval, Que	33,081,172	771,643	33,852,815
Quebec Region - Mental Health Centre, Ste-Anne-des-Plaines, Que	4,508,405		4,508,405
Archambault Institution, Ste-Anne-des-Plaines, Que	23,012,238	932,210	23,944,448
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que	14,319,545	802,138	15,121,683
Regional Reception Centre, Sainte-Anne-des-Plaines, Que	27,716,960	3,611,343	31,328,303
Drummond Institution, Drummondville, Que	22,789,447	2,025,600	24,815,047
Cowansville Institution, Cowansville, Que	27,943,036	2,484,380	30,427,416
La Macaza Institution, La Macaza, Que	19,769,200	771,718	20,540,918
Port-Cartier Institution, Port-Cartier, Que	20,937,661	427,271	21,364,932
Montreal Metropolitan District Parole Office, Montreal, Que	3,521,666		3,521,666
Longueuil Area Parole Office, Longueuil, Que	1,438,203		1,438,203
Ville-Marie Area Parole Office, Montreal, Que	5,122,742		5,122,742
Lafontaine Area Parole Office, Montreal, Que	3,759,699	1,926	3,761,625
Martineau Community Correctional Centre, Montreal, Que	1,362,632	45,412	1,408,044
Ogilvy Community Correctional Centre, Montreal, Que	22,805	1,386	24,191
Sherbrooke Community Correctional Centre, Montreal, Que	815,944		815,944
Langelier Area Parole Office, Montreal, Que	5,201,787		5,201,787
Granby Area Parole Office, Granby, Que	1,318,464		1,318,464
Hochelaga Community Correctional Centre, Montreal, Que	793,083	9,157	802,240
Estrie Area Parole Office, Sherbrooke, Que	1,607,398	5,814	1,613,212
East and West Quebec District Parole Office, St-Jérôme, Que	1,385,404		1,385,404
Quebec Area Community Correctional Centre, Quebec, Que	3,596,473	17,081	3,613,554
Rimouski Area Parole Office, Rimouski, Que	729,884		729,884
Chicoutimi Area Parole Office, Chicoutimi, Que	636,107		636,107

Solicitor General (Public Safety and Emergency Preparedness) Correctional Service

EXPENDITURES BY INSTITUTION—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Trois-Rivieres Area Parole Office, Trois-Rivières, Que	1,882,516		1,882,516
Laval Area Parole Office, Laval, Que	3,732,316		3,732,316
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que	514,174		514,174
Hull Area Parole Office, Gatineau, Que	961,439		961,439
Des Laurentides Area Parole Office, St-Jérôme, Que	2,724,835	58,191	2,783,026
Lanaudiere Area Parole Office, Lachenaie, Que	1,052,962		1,052,962
Regional Headquarters Ontario, Kingston, Ont	40,709,846	3,984,280	44,694,126
Correctional Learning Centre, Kingston, Ont	2,455,127	36,230	2,491,357
Regional Treatment Centre, Kingston, Ont	13,652,668	100,964	13,753,632
Kingston Penitentiary, Kingston, Ont	28,942,720	2,160,010	31,102,730
Millhaven Institution, Bath, Ont	32,977,870	2,584,023	35,561,893
Fenbrook Institution, Gravenhurst, Ont	22,202,687	366,637	22,569,324
Bath Institution, Bath, Ont	19,108,998	991,365	20,100,363
Prison for Women, Kingston, Ont	415,820	9,500	425,320
Isabel McNeil House, Kingston, Ont	987,716	20,179	1,007,895
Collins Bay Institution, Kingston, Ont	19,221,212	2,893,499	22,114,711
Frontenac Institution, Kingston, Ont	11,199,696	618,649	11,818,345
Beaver Creek Institution, Gravenhurst, Ont	9,069,690	579,127	9,648,817
Joyceville Institution, Kingston, Ont	25,652,980	3,621,368	29,274,348
Pittsburgh Institution, Kingston, Ont	9,619,300	282,910	9,902,210
Warkworth Institution, Campbellford, Ont	31,601,759	1,838,729	33,440,488
Grand Valley Institution for Women, Kitchener, Ont	11,728,822	418,132	12,146,954
Eastern and Northern Ontario District Office, Kingston, Ont	1,723,287		1,723,287
Barrie Area Parole Office, Barrie, Ont	753,855		753,855
Kingston Area Parole Office, Kingston, Ont	1,242,076		1,242,076
Peterborough Area Parole Office, Peterborough, Ont	1,630,980		1,630,980
Portsmouth Community Correctional Centre, Kingston, Ont	1,150,913	74,315	1,225,228
Muskoka Area Parole Office, Gravenhurst, Ont	212,912		212,912
Sault Ste. Marie Area Parole Office, Sault Ste Marie, Ont	184,820		184,820
Sudbury Area Parole Office, Sudbury, Ont	1,587,542		1,587,542
Timmins Area Parole Office, Timmins, Ont	115,138		115,138
Ottawa District Office, Ottawa, Ont	4,559,791		4,559,791
Central Ontario District Office, Toronto, Ont	2,452,449		2,452,449
Keele Community Correctional Centre, Toronto, Ont	1,229,638		1,229,638
Downtown Toronto Parole Office, Toronto, Ont	3,316,807		3,316,807
Toronto East Area Parole Office, Toronto, Ont	1,692,164		1,692,164
Toronto West Area Parole Office, Toronto, Ont	756,826		756,826
Peel Area Parole Office, Toronto, Ont	1,983,747		1,983,747
Toronto Team Supervision Office, Toronto, Ont	401,301		401,301
Women's Supervision Unit, Toronto, Ont	1,253,839		1,253,839
Hamilton-Niagara District Office, Hamilton, Ont	707,772		707,772
Hamilton-Niagara Parole Office, Hamilton, Ont	3,394,451		3,394,451
Hamilton Community Correctional Centre, Hamilton, Ont	1,195,654		1,195,654
St. Catharines Area Parole Office, St. Catharines, Ont	836,348		836,348
Western Ontario District Office, Guelph, Ont	469,593		469,593
Windsor Area Parole Office, Windsor, Ont	1,050,962		1,050,962
London Area Parole Office, London, Ont	2,279,596		2,279,596
Guelph Area Parole Office, Guelph, Ont	2,402,161		2,402,161
Brantford Area Parole Office, Brantford, Ont	452,037		452,037
Nunavut Community Office, Iqaluit, Nunavut	534,957		534,957
Regional Headquarters Prairies, Saskatoon, Sask	28,073,154	1,875,006	29,948,160
Prairies Staff College, Saskatoon, Sask	1,726,832		1,726,832
Regional Psychiatric Centre Prairies, Saskatoon, Sask	26,592,304	298,694	26,890,998
Stony Mountain Institution, Winnipeg, Man	32,302,532	3,143,199	35,445,731
Rockwood Institution, Stony Mountain, Man	7,169,256	203,018	7,372,274
Saskatchewan Penitentiary, Prince Albert, Sask	38,782,033	1,528,969	40,311,002
Riverbend Institution, Prince Albert, Sask	6,489,592	91,506	6,581,098

Solicitor General (Public Safety and Emergency Preparedness) Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Saskatchewan Penitentiary Maximum Unit, Prince Albert, Sask.	597,796		597,796
Okimaw Ochi Healing Lodge, Maple Creek, Sask.	4,445,733	526,919	4,972,652
Willow Cree Healing Lodge, Duck Lake, Sask.	3,379,383	71,899	3,451,282
Drumheller Institution, Drumheller, Alta.	31,402,823	1,863,624	33,266,447
Grande Cache Institution, Grande Cache, Alta.	14,694,077	1,054,107	15,748,184
Pe Sakastew Institution, Hobbema, Alta.	3,844,960	285,264	4,130,224
Bowden Institution, Innisfail, Alta.	31,935,994	881,433	32,817,427
Edmonton Institution for Women, Edmonton, Alta.	12,010,681	331,779	12,342,460
Edmonton Institution, Edmonton, Alta.	26,734,542	1,728,972	28,463,514
Grierson Institution, Edmonton, Alta.	2,538,197	686,244	3,224,441
Manitoba-NW Ontario District Parole Office, Winnipeg, Man.	956,521		956,521
Winnipeg Area Parole Office, Winnipeg, Man.	5,263,589	25,089	5,288,678
Osborne Community Correctional Centre, Winnipeg, Man.	889,272	14,039	903,311
Brandon Area Parole Office, Brandon, Man.	600,697	25,409	626,106
Thunder Bay Area Parole Office, Thunder Bay, Ont.	467,993		467,993
Thompson Area Parole Sub-Office, Thompson, Man.	153,505		153,505
The Pas Parole Office, The Pas, Man.	139,804	25,089	164,893
Saskatchewan District Parole Office, Saskatoon, Sask.	6,869,884	474,914	7,344,798
Edmonton Area Parole Office, Edmonton, Alta.	4,320,174	30,724	4,350,898
Red Deer Area Parole Office, Red Deer, Alta.	915,732		915,732
Northwest Territories Area Parole Office, Yellowknife, NWT.	1,247,307		1,247,307
Grande Prairie Sub-Office, Grande Prairie, Alta.	80,914		80,914
Northern Alberta District Parole Office, Edmonton, Alta.	7,177,315		7,177,315
Calgary Area Parole Office, Calgary, Alta.	5,972,686	40,457	6,013,143
Lethbridge Area Parole Office, Lethbridge, Alta.	481,762		481,762
Drumheller Area Parole Office, Drumheller, Alta.	108,254		108,254
Medecine Hat Parole Sub-Office, Medecin Hat, Alta.	111,977		111,977
Regional Headquarters Pacific, Abbotsford, BC.	19,292,615	3,217,996	22,510,611
Pacific Staff College, Mission, BC.	1,596,975		1,596,975
Pacific Shared Services, Abbotsford, BC.	28,923,210		28,923,210
William Head Institution, Victoria, BC.	8,914,649	211,253	9,125,902
Matsqui Institution, Abbotsford, BC.	19,326,070	2,458,238	21,784,308
Pacific Institution Regional Health Centre, Abbotsford, BC.	29,085,635	4,540,962	33,626,597
Mountain Institution, Agassiz, BC.	20,498,017	90,715	20,588,732
Kent Institution, Agassiz, BC.	22,058,501	1,264,045	23,322,546
Kwikwëxwelhp Institution, Harrison Mills, BC.	4,354,173	79,180	4,433,353
Ferndale Institution, Mission, BC.	7,119,747	59,922	7,179,669
Mission Institution, Mission, BC.	15,804,981	596,234	16,401,215
Fraser Valley Institution, Abbotsford, BC.	9,204,440	8,047,788	17,252,228
Pacific Region Community Parole Offices (general), Matsqui, BC.	1,395,190		1,395,190
Community Correctionnal Relapse Unit, Abbotsford, BC.	414,916		414,916
Chilliwack Parole Office, Cilliwack, BC.	1,000,754	15,754	1,016,508
Vancouver Area Office, Vancouver, BC.	9,169,050		9,169,050
Vancouver Island Area Office, Victoria, BC.	3,696,036		3,696,036
Fraser Valley District, Abbotsford, BC.	1,603,037		1,603,037
Interior Area Office, Kamloops, BC.	3,288,970		3,288,970
Community Corrections Administration Office, Abbotsford, BC.	669,717		669,717
Vancouver Community Corrections, Vancouver, BC.	1,348,733		1,348,733
Prince George Parole Office, Prince George, BC.	2,075,469		2,075,469
Total	1,480,721,369	105,892,897	1,586,614,266

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			6,048,000
Canadian Dairy Commission—				
Program expenditures	25			47,000
Canadian Food Inspection Agency—				
Operating expenditures and contributions	30			1,227,000
Canadian Grain Commission—				
Program expenditures	40			120,000
Atlantic Canada Opportunities Agency—				
Department—				
Operating expenditures	1			204,000
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation	10			5,000
Canada Customs and Revenue Agency—				
Department—				
Operating expenditures	1	34,212,508		74,646,000
Canadian Heritage—				
Department—				
Operating expenditures	1			951,000
Canada Council for the Arts—				
Payments to the Canada Council for the Arts	15			574,000
Canadian Broadcasting Corporation—				
Operating expenditures	20			36,217,000
Canadian Museum of Civilization—				
Operating and capital expenditures	35	97,905		2,085,000
Canadian Museum of Nature—				
Operating and capital expenditures	40			589,000
Canadian Radio-television and Telecommunications Commission—				
Program expenditures	45	688,751		155,000
Library and Archives of Canada—				
Program expenditures, grants and contributions	46			1,207,000
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation	55			1,086,000
National Battlefields Commission—				
Program expenditures	60	63,987		
National Capital Commission—				
Operating expenditures	65	1,789,000		167,000
National Film Board—				
Operating expenditures, grants and contributions	75			90,000
National Gallery of Canada—				
Operating and capital expenditures	80	117,545		690,000
National Museum of Science and Technology—				
Operating and capital expenditures	95	108,081		731,000
Public Service Commission—				
Program expenditures	100			989,000
Public Service Staff Relations Board—				
Program expenditures	105			54,000
Status of Women—Office of the Co-ordinator—				
Operating expenditures	110			109,000
Telefilm Canada—				
Payments to Telefilm Canada	120			5,000

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			1,179,000
Immigration and Refugee Board—				
Program expenditures	10			631,000
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures	2			121,000
Environment—				
Department—				
Operating expenditures	1			14,117,000
Canadian Environmental Assessment Agency—				
Program expenditures and contributions	30			171,000
Parks Canada Agency—				
Program expenditures	45	6,016,534		19,858,000
Finance—				
Department—				
Economic, Social and Financial Policies Program—				
Operating expenditures	1			1,898,000
Auditor General—				
Program expenditures and contributions	20			534,000
Canadian International Trade Tribunal—				
Program expenditures	25	145,000		112,000
Financial Transactions and Reports Analysis Centre of Canada—				
Program expenditures	30			813,000
Office of the Superintendent of Financial Institutions—				
Program expenditures	35			37,000
Fisheries and Oceans—				
Operating expenditures	1	13,857,900		15,980,000
Foreign Affairs and International Trade (Foreign Affairs)—				
Department—				
Operating expenditures	1			1,859,000
Passport Office Revolving Fund	(S)	1,276,518		
Canadian International Development Agency—				
Operating expenditures	15			1,256,000
International Development Research Centre—				
Payments to the International Development Research Centre	35			6,000
International Joint Commission—				
Program expenditures	40			80,000
Foreign Affairs and International Trade (International Trade)—				
Department—				
Operating expenditures	1			517,000
Canadian Commercial Corporation—				
Program expenditures	10			6,000
NAFTA Secretariat, Canadian Section—				
Program expenditures	15			8,000
Governor General—				
Program expenditures and grants	1			30,000
Health—				
Department—				
Operating expenditures	1			16,180,000
Canadian Institutes of Health Research—				
Operating expenditures	10			125,000

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 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		\$	\$	\$
Hazardous Materials Information Review Commission—				
Program expenditures	20			50,000
Patented Medicine Prices Review Board—				
Program expenditures	25			55,000
Human Resources and Skills Development—				
Department—				
Operating expenditures	1			961,000
Canada Industrial Relations Board—				
Program expenditures	10			68,000
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures	15			32,000
Canadian Centre for Occupational Health and Safety—				
Program expenditures	20	60,360		156,000
Human Resources Development (Social Development)—				
Operating expenditures	1	2,000,000		876,000
Indian Affairs and Northern Development—				
Department—				
Program expenditures and contributions	1			4,804,000
Canadian Polar Commission—				
Program expenditures and contributions	30			9,000
Industry—				
Department—				
Operating expenditures	1			3,464,000
Canadian Intellectual Property Office Revolving Fund	(S)	218,716		
Canadian Space Agency—				
Operating expenditures	25			1,827,000
Canadian Tourism Commission—				
Program expenditures	40			8,000
Competition Tribunal—				
Program expenditures	45	22,000		9,000
Copyright Board—				
Program expenditures	50			23,000
National Research Council of Canada—				
Operating expenditures	65			23,253,000
Natural Sciences and Engineering Research Council—				
Operating expenditures	80	837,115		72,000
Social Sciences and Humanities Research Council—				
Operating expenditures	90	811,011		44,000
Standards Council of Canada—				
Payments to the Standards Council of Canada	100			5,000
Statistics Canada—				
Program expenditures and contributions	105			14,684,000
Justice—				
Department—				
Operating expenditures	1			2,548,000
Canadian Human Rights Commission—				
Program expenditures	10			130,000
Canadian Human Rights Tribunal—				
Program expenditures	15			17,000
Commissioner for Federal Judicial Affairs—				
Operating expenditures	20			25,000
Courts Administration Service—				
Program expenditures	30	400,000		211,000
Law Commission of Canada—				
Program expenditures	35			18,000

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 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		\$	\$	\$
Offices of the Information and Privacy Commissioners of Canada—				
Office of the Information Commissioner of Canada Program—				
Program expenditures	40	207,041		37,000
Office of the Privacy Commissioner of Canada Program—				
Program expenditures and contributions	45	468,500		54,000
Supreme Court of Canada—				
Program expenditures	50			163,000
National Defence—				
Department—				
Operating expenditures	1			32,418,000
Canadian Forces Grievance Board—				
Program expenditures	15			38,000
Military Police Complaints Commission—				
Program expenditures	20			20,000
Natural Resources—				
Department—				
Operating expenditures	1			10,529,000
Atomic Energy of Canada Limited—				
Operating and capital expenditures	15			11,000
Canadian Nuclear Safety Commission—				
Program expenditures, grants and contributions	20			1,015,000
Cape Breton Development Corporation—				
Operating and capital expenditures	25			6,000
National Energy Board—				
Program expenditures	30			940,000
Northern Pipeline Agency—				
Program expenditures	35			2,000
Office of Infrastructure of Canada—				
Department—				
Operating expenditures	2			73,000
Privy Council—				
Department—				
Program expenditures	1			919,000
Canadian Intergovernmental Conference Secretariat—				
Program expenditures	15			5,000
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures	20	130,000		381,000
Chief Electoral Officer—				
Program expenditures	25			372,000
Commissioner of Official Languages—				
Program expenditures	30			45,000
National Round Table on the Environment and the Economy—				
Program expenditures	35			13,000
Security Intelligence Review Committee—				
Program expenditures	55			10,000
Public Works and Government Services—				
Department—				
Operating expenditures	1			7,408,000
Consulting and Audit Canada Revolving Fund	(S)	1,445,176		

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
		\$	\$	\$
Solicitor General (Public Safety and Emergency Preparedness)—				
Department—				
Operating expenditures	1			294,000
Canada Border Services Agency—				
Operating expenditures	10			1,096,000
Canadian Firearms Centre—				
Operating expenditures	20			52,000
Canadian Security Intelligence Service—				
Program expenditures	30			6,724,000
Correctional Service—				
Operating expenditures, grants and contributions	35	28,122,000		3,258,000
National Parole Board—				
Program expenditures and contributions	45			171,000
Office of Indian Residential Schools Resolution of Canada—				
Program expenditures and contributions	53			115,000
Office of the Correctional Investigator—				
Program expenditures	50			11,000
Royal Canadian Mounted Police—				
Operating expenditures	55	12,000,000		6,712,000
Royal Canadian Mounted Police External Review Committee—				
Program expenditures	70			8,000
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures	75			17,000
Transport—				
Department—				
Operating expenditures	1			4,960,000
Canadian Transportation Agency—				
Program expenditures	35			230,000
Transportation Appeal Tribunal of Canada—				
Program expenditures	40			5,000
Treasury Board—				
Secretariat—				
Operating expenditures	1		125,666	1,698,000
Canada School of Public Service (Canadian Centre for Management Development)—				
Program expenditures	26			237,000
Public Service Human Resources Management Agency of Canada—				
Program expenditures	32			525,000
Veterans Affairs—				
Department—				
Veterans Affairs Program—				
Operating expenditures	1	5,605,000		1,061,000
Veterans Review and Appeal Board Program—				
Program expenditures	15			73,000
Western Economic Diversification—				
Operating expenditures	1			153,000
Total		110,700,648	125,666	338,722,000

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SECTION 13

2004-2005

PUBLIC ACCOUNTS OF CANADA

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