



Government
of Canada

Gouvernement
du Canada

Receiver General for Canada
Hon. Jean-Jacques Blais, M.P., P.C.

Public accounts of Canada

1981

VOLUME I

Summary Report and
Financial Statements

Canada



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To His Excellency

The Right Honourable Edward Schreyer,
C.C., C.M.M., C.D.,
*Governor General and
Commander-in-Chief of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the year ended March 31, 1981.

All of which is respectfully submitted.

Allan J. MacEachen,
Minister of Finance.

OTTAWA, SEPTEMBER 15, 1981

*To The Honourable Allan J. MacEachen,
Minister of Finance.*

In accordance with the provisions of Section 55(1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, I have the honour to transmit herewith the Public Accounts of Canada for the year ended March 31, 1981, to be laid by you before the House of Commons.

Respectfully submitted,

Jean-Jacques Blais,
Receiver General for Canada.

OTTAWA, SEPTEMBER 15, 1981

*To The Honourable Jean-Jacques Blais,
Receiver General for Canada.*

Sir:

I have the honour to submit the Public Accounts of Canada for the year ended March 31, 1981.

Under Section 55(1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the Minister of Finance on or before the thirty-first day of December next following the end of that year, or if Parliament is not then sitting, within any of the first fifteen days next thereafter that Parliament is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the year including summary statements; the financial statements of Canada on which the Auditor General has expressed an opinion, namely, the statements of transactions, of revenue and expenditure on a gross and net basis, of the assets and liabilities of Canada and of the use of appropriations together with related notes; the observations by the Auditor General on the financial statements of Canada; analyses of budgetary revenue and expenditure, and of asset and liability accounts together with those statements required by the Financial Administration Act to be published in the Public Accounts and various other schedules and statements.

Volume II—Details of the financial operations of the Government, segregated by department.

Volume III—The financial statements of Crown corporations and the auditors' reports thereon.

Respectfully submitted,

D. H. W. Kirkwood,
Deputy Receiver General for Canada.

OTTAWA, SEPTEMBER 15, 1981

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the Accounts of Canada and from more detailed records maintained in departments and agencies. The Accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for the accuracy of its accounts and maintains detailed records of the transactions in those 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. The report also includes the financial statements of those Crown corporations and other bodies whose accounts are maintained separately from the Accounts of Canada. The financial year of a number of these corporations and other bodies is the calendar year rather than the fiscal year of the Government.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I

Volume I presents a summary and analysis of the financial transactions of the Government. The content of the sections of Volume I can be summarized as follows:

SECTION 1: summary statements of the financial transactions of the Government of Canada on both a Public Accounts and an Extended National Accounts basis;

SECTION 2: audited financial statements of the Government of Canada, prepared in accordance with Section 55 of the Financial Administration Act;

SECTION 3: observations by the Auditor General on the financial statements;

SECTION 4: review of budgetary revenue;

SECTION 5: review of budgetary expenditure;

SECTION 6: analysis of loans, investments and advances;

SECTION 7: analysis of specified purpose accounts;

SECTION 8: analysis of other assets and other liabilities;

SECTION 9: analysis of foreign exchange accounts;

SECTION 10: analysis of unmatured debt;

SECTION 11: analysis of other accounts reported on the Statement of Assets and Liabilities;

SECTION 12: supplementary information required by the Financial Administration Act; and,

SECTION 13: other miscellaneous information.

Volume II

Volume II presents the financial operations of the Government, segregated by department. It contains financial operations of individual departments and their associated agencies, and additional information and analysis.

(a) DEPARTMENTAL FINANCIAL OPERATIONS

In a fashion similar to the Estimates, Volume II uses a uniform set of statements to present each department's financial operations. In most respects, the level of detail is the same as in the Estimates, and provides the following information:

(i) Use of Appropriations

This is the principal departmental statement. It is a summary of the use of the authority given by Parliament in appropriation acts and other statutes. It displays, by program:

- the wording of the relevant appropriations or statutes;
- the amount authorized under each appropriation or statute;
- the total use made during the year of the authorized amounts;
- unexpended balances (amounts lapsed and carried forward) or amounts overexpended; and,
- total use for the previous year.

(ii) Total Cost of Programs—Budgetary

This table shows the total calculated cost for each program, by adding to budgetary expenditure, the values of services provided by other departments, and of accommodation provided by the reporting department and by the Department of Public Works, and by deducting non-tax receipts credited to revenue.

The total calculated program cost is also reflected in the Estimates and in the Public Accounts in the "Programs by Activity" table.

(iii) *Programs by Activity—Budgetary*

This is a comparison of budgetary appropriations with actual expenditures and the imputed costs and revenues referred to in (ii). The table displays total program expenditures by activity and type of vote, and total cost of programs by type of vote. It is related to the "Program by Activities" table displayed in the Estimates.

(iv) *Grants and Contributions*

This table displays details of amounts appropriated for grants and contributions, by class of recipients and by program, and the payments.

(v) *Budgetary Expenditure by Program and Standard Object*

This table presents expenditure by standard object and relates to the "Objects of Expenditure" table shown in the Estimates.

(vi) *Budgetary Expenditure of Major Capital Projects*

This table presents, by activity within each program, the estimated total cost of each major capital project, together with the related current year estimates and expenditures, and the total expenditure to date.

(vii) *Revenue*

Each department displays summary and detailed statements of revenue collected as part of its operations.

(viii) *Revolving Funds*

The commercial orientation of a revolving fund is reflected in the balance sheet and statement of operations, or income and expenditure, presented each year. A revolving fund's minimum goal is the recovery of cost, and most commercial accounting conventions are used to measure cost.

(ix) *Other Organizations*

To further the objectives of the Government and of departments, various boards, agencies, commissions and accounts have been created by appropriation acts and other legislation. Financial statements for these organizations and accounts are also shown.

(b) **ADDITIONAL INFORMATION AND ANALYSIS**

Further details are provided, in Volume II, to supplement the statements already presented. This supplementary information includes:

- accounts receivable and deletions (Section 32);
- professional and special services (Section 33);
- construction and acquisition of land, buildings, machinery and equipment (Section 34);
- payments of damage claims, ex gratia payments, federal court awards and nugatory payments (Section 35);
- selected miscellaneous payments and federal-provincial shared-cost programs by province (Section 36);
- grants and contributions (Section 37); and,
- miscellaneous statements by department (Section 38).

Volume III

Volume III contains the financial statements of those Crown corporations which are permitted by legislation to keep their own accounts. These are Schedules C and D (agency and proprietary) corporations, as well as the Bank of Canada and The Canadian Wheat Board which, although not designated as Crown corporations, act as agents of Her Majesty. The activities of Schedule B (departmental) corporations are reported by the responsible departments in Volume II, either under departmental budgetary expenditure or in separate reports.

VOLUME 1

TABLE OF CONTENTS

SECTION

1. Comparative Statements of Transactions.
2. Audited Financial Statements of the Government of Canada.
3. Observations by the Auditor General on the Financial Statements of the Government of Canada.
4. Budgetary Revenue.
5. Budgetary Expenditure.
6. Loans, Investments and Advances.
7. Specified Purpose Accounts.
8. Other Assets and Other Liabilities.
9. Foreign Exchange Accounts.
10. Unmatured Debt.
11. Other Accounts reported on the Statement of Assets and Liabilities.
12. Supplementary Information Required by the Financial Administration Act.
13. Other Miscellaneous Information.
14. Index.

SECTION 1

1980-81 PUBLIC ACCOUNTS

Comparative Statements of Transactions

CONTENTS

	<i>Page</i>
Introduction	1.3
Summary statement of transactions—Public Accounts presentation.....	1.4
Summary statement of transactions—Extended National Accounts presentation.....	1.13
Public Accounts and Extended National Accounts reconciliation	1.17

INTRODUCTION

In this section, the financial transactions of the Government of Canada are set out in summary form, with comparative figures for the previous four years. The financial transactions are first presented according to the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume, and referred to as the Public Accounts presentation; the second presentation is on the National Income and Expenditure Accounts basis, extended to encompass other financial transactions affecting the Consolidated Revenue Fund. This second form of presentation is hereafter referred to as the Extended National Accounts presentation.

This section is intended to provide an overview of the Government's financial operations, both on the Public Accounts basis and on the Extended National Accounts basis. The Public Accounts presentation reflects the accounting procedures and conventions which have been adopted in providing Parliament with an accounting of the source and use of financial resources. The National Accounts transactions block of the Extended National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy as a whole. The remaining blocks show the relation between the traditional budget balance on the National Accounts basis and the Government's overall financial requirements, debt transactions and cash position.

Public Accounts Presentation

The "Summary Statement of Transactions" table provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of the period is also shown.

The form of presentation is broadly consistent with the tables presented in the Budget Speech, the presentation in the Department of Finance's Economic Review and the Statement of Financial Operations published each month in the Canada Gazette, and is compatible with the form of presentation in other sections of the Public Accounts.

Figures on budgetary expenditure in the Public Accounts presentation of this section for 1976-77 to 1978-79 inclusive have not been adjusted to take account of minor changes in departmental responsibilities which may have occurred; thus, components are not strictly comparable from one year to the next. However, the statements have been adjusted to reflect changes which have a material impact on year-over-year comparisons. Contracting-out payments which were formerly part

of fiscal transfers in the Department of Finance have been recorded as part of the Canada Assistance Plan throughout the period in line with current practice; similarly guaranteed loans have been recorded as part of education support whereas they had previously been recorded as expenditures of the Department of Finance. The write-offs in 1977-78 of loans to Atomic Energy of Canada Limited, developing countries and the Canadian Dairy Commission have been reallocated to the individual years to which the transactions relate.

Non-budgetary transactions have been redefined to include subscriptions and notes payable to international organizations other than the International Monetary Fund. These transactions had previously been recorded as foreign exchange transactions.

Extended National Accounts Presentation

The presentation of the Government's financial transactions on an Extended National Accounts basis in the Public Accounts was first introduced for the year ended March 31, 1977. This form of presentation is consistent with the tables presented in the Budget Speech.

As in the Public Accounts presentation, the transactions are categorized under four main headings: the traditional National Income and Expenditure Accounts which are referred to herein as National Accounts transactions, loans and other transactions, foreign exchange and unmatured debt transactions. The resulting cash position at the end of the period is also shown. It may be noted that starting with the line entitled "financial requirements (excluding foreign exchange)", the Extended National Accounts presentation is identical to the Public Accounts presentation.

The total for loans and other transactions will differ from the non-budgetary transactions in the Public Accounts presentation due in part to differences in coverage. Loans to certain agencies such as Atomic Energy of Canada Limited, as well as advances to certain special funds, are excluded in arriving at the total of loans and other transactions on the Extended National Accounts presentation, as transactions of these agencies and special funds are included in National Accounts transactions. Similarly, the receipts and disbursements of Government pension and social security accounts, such as the Unemployment Insurance Account, are included in National Accounts transactions whereas they appear in the non-budgetary section in the Public Accounts presentation. In determining the surplus or deficit of National Accounts transactions on a National Accounts basis, certain revenue items—such as corporate income taxes—are reflected on an accrual as opposed to a cash basis. The loans and other transactions section includes the adjusting entry required to convert from the accrual basis of revenue and expenditure to a cash basis.

SUMMARY STATEMENT OF TRANSACTIONS—PUBLIC ACCOUNTS PRESENTATION

Total financial requirements, excluding foreign exchange transactions, amounted to \$10,117 million for the year ended March 31, 1981. The budgetary deficit of \$12,668 million was offset by \$2,551 million of non-budgetary transactions. Foreign exchange transactions provided a \$1,157 million source of funds. Total financial requirements were \$8,960 million in 1980-81. These transactions, together with the \$11,153 million increase in unmatured debt, resulted in cash balances of \$5,931 million at March 31, 1981, up \$2,193 million from the \$3,738 million balance at the beginning of the year.

The audited statements, presented in Section 2 of this volume, reflect the change in the level of the provision for the valuation of assets in the particular years in which the provision was adjusted. The adjustment of the provision does not affect financial requirements since this is internal to the Government. Table 1.1.1. presents the transactions on a his-

torical basis consistent with the Statement of Transactions in Section 2.

In order to provide a historical series on a consistent accounting base the provision has been reallocated to the year to which the funds applied. Table 1.1.2 presents the financial transactions on a reallocated basis as described below. With respect to the Government's share of unemployment insurance costs, the net requirements of revolving funds, the undisbursed balances of appropriations to special accounts and the unamortized portion of bond flotation costs, the amounts have been recorded as expenditure of the departments to which they relate in the year the funds applied. That portion of the general provision which relates to loans, investments and advances has also been reallocated to the years to which it applies, but has not, however, been identified with any particular department. The allocation of this provision by fiscal years is shown in Table 1.3.

TABLE 1.1.1

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION⁽¹⁾
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1977	1978	1979	1980	1981
I. Budgetary transactions					
A. Revenue.....	32,721	32,866	35,216	40,054	46,507
B. Expenditure.....	- 39,011	- 42,902	- 51,401	- 52,842	- 59,175
Deficit	- 6,290	- 10,036	- 16,185	- 12,788	- 12,668
II. Non-budgetary transactions					
A. Loans, investments and advances ⁽²⁾	- 2,171	- 1,217	- 386	- 119	- 493
B. Specified purpose accounts ⁽²⁾	2,329	2,130	3,158	2,047	2,781
C. Other transactions	743	853	2,300	415	263
Net source	901	1,766	5,072	2,343	2,551
Financial requirements (excluding foreign exchange)	- 5,389	- 8,270	- 11,113	- 10,445	- 10,117
III. Foreign exchange transactions⁽³⁾	1,122	1,007	4,262	- 128	1,157
Total financial requirements ⁽³⁾	- 4,267	- 7,263	- 6,851	- 10,573	- 8,960
IV. Unmatured debt transactions⁽⁴⁾	4,812	8,172	8,778	7,878	11,153
Change in cash balance ⁽⁵⁾	545	909	1,927	- 2,695	2,193
V. Cash balance at end of period	3,597	4,506	6,433	3,738	5,931

Details can be found in other sections of this volume.

⁽¹⁾ Consistent with the Statement of Transactions in Section 2 of this volume.

⁽²⁾ For purposes of presenting the transactions of Government,

(a) loans, investments and advances, for the years 1977 through 1980, include working capital advances to revolving funds, departments and agencies; and,

(b) specified purpose accounts include advances made to the Unemployment Insurance Account.

⁽³⁾ Cash requirement (-).

⁽⁴⁾ Unmatured debt transactions exclude changes in unmaturing debt payable in foreign currencies which have been included as part of foreign exchange transactions.

⁽⁵⁾ Cash decrease (-).

TABLE 1.1.2

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1977	1978	1979	1980	1981
I. Budgetary transactions					
A. Revenue.....	32,635	32,866	35,216	40,054	46,507
B. Expenditure.....	- 38,845	- 43,155	- 47,442	- 51,534	- 59,175
Deficit	- 6,210	- 10,289	- 12,226	- 11,480	- 12,668
II. Non-budgetary transactions					
A. Loans, investments and advances	- 2,151	- 1,770	- 1,102	- 1,428	- 523
B. Specified purpose accounts	2,014	2,771	2,780	2,047	2,781
C. Other transactions	799	839	- 565	416	293
Net source.....	662	1,840	1,113	1,035	2,551
Financial requirements (excluding foreign exchange)	- 5,548	- 8,449	- 11,113	- 10,445	- 10,117
III. Foreign exchange transactions⁽¹⁾	1,281	1,186	4,262	- 128	1,157
Total financial requirements ⁽¹⁾	- 4,267	- 7,263	- 6,851	- 10,573	- 8,960
IV. Unmatured debt transactions⁽²⁾	4,812	8,172	8,778	7,878	11,153
Change in cash balance ⁽³⁾	545	909	1,927	- 2,695	2,193
V. Cash balance at end of period	3,597	4,506	6,433	3,738	5,931

⁽¹⁾ Cash requirement (-).

⁽²⁾ Unmatured debt transactions exclude changes in unmaturing debt payable in foreign currencies which have been included as part of foreign exchange transactions.

⁽³⁾ Cash decrease (-).

I. Budgetary Transactions

A. Revenue

Total budgetary revenue grew by \$6,453 million, or 16.1%, to a level of \$46,507 million in 1980-81. Increased personal and corporate income taxes and higher sales taxes were the major contributors to the \$5,742 million increase in total tax revenue. The growth in non-tax revenue was from increases in Bank of Canada profits and Exchange Fund Account profits.

Personal income tax revenue showed strong growth for the second year in a row, increasing by \$3,029 million or 18%. This increase reflects strong growth in the personal income tax base. Per capita income growth exceeded the indexing factor for 1980. The introduction of the spousal salary deduction for unincorporated businesses is estimated to have reduced collections by less than \$100 million.

Corporate income tax collections increased by 16.6% in 1980-81. A number of new tax measures were introduced in 1980 which in total increased corporate revenue. These include the small business development bond, reduced write-offs for oil and gas properties and the temporary 5% surtax on corporate

collections. The petroleum and gas revenue tax, introduced in 1980 and levied on net operating income from petroleum and natural gas production, increased revenues by \$27 million.

Revenue from indirect taxes increased by \$1,448 million or 14.1%. More than half of this increase was due to sales tax revenue which grew by 15.6% or \$731 million. Revenue from excise duties and other excise taxes rose by 16.4% and 14.1% respectively, reflecting the 10% increase in taxes and duties on tobacco and alcohol introduced on April 21, 1980. Oil export charge revenues grew by 12.3% as the differential between domestic and international crude oil prices widened. The slow growth in customs import duties reflects the impact of tariff cuts under the Multilateral Trade Negotiations. The first reductions were introduced on January 1, 1980 and further cuts were effective at the beginning of 1981. The natural gas and gas liquids tax introduced in the October 28, 1980 Budget increased revenue by \$187 million.

Return on investments increased by \$786 million or 23.5%. Almost 85% of the growth was due to Bank of Canada profits, Exchange Fund Account profits and interest on bank deposits. These, in turn, reflect higher interest rates, higher cash balances, and Government sales of gold.

TABLE 1.2

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1977	1978	1979	1980	1981
I. Budgetary transactions					
A. REVENUE, Section 4					
Tax revenue—					
Income tax—					
Personal	14,634	13,988	14,656	16,808	19,837
Corporation	5,363	5,280	5,654	6,951	8,106
Non-resident	451	503	568	787	867
Petroleum and gas revenue tax					27
	20,448	19,771	20,878	24,546	28,837
Excise taxes and duties—					
Sales tax	3,929	4,427	4,729	4,698	5,429
Customs import duties	2,097	2,312	2,747	3,000	3,188
Excise duties	865	882	878	895	1,042
Oil export charge	661	432	328	750	842
Special excise tax-Gasoline	600	598	516	421	453
Natural gas and gas liquids tax					187
Other taxes	485	472	499	502	573
	8,637	9,123	9,697	10,266	11,714
Other tax revenue	70	66	77	96	99
Total tax revenue	29,155	28,960	30,652	34,908	40,650
Non-tax revenue—					
Return on investments—					
Bank of Canada	703	786	925	1,084	1,459
Canada Mortgage and Housing Corporation	606	700	753	782	839
Exchange Fund Account	183	138	325	404	620
Interest on bank deposits	202	196	407	244	318
Farm Credit Corporation	133	161	184	210	243
Other return on investments	584	611	564	620	651
	2,411	2,592	3,158	3,344	4,130
Postal revenue	615	773	903	1,118	1,109
Other non-tax revenue	454	541	503	684	618
Total non-tax revenue	3,480	3,906	4,564	5,146	5,857
Total revenue	32,635	32,866	35,216	40,054	46,507

II. Non-budgetary Transactions

A. Loans, Investments and Advances

Requirements for loans, investments and advances were only \$523 million in 1980-81 or \$905 million below the 1979-80 level of \$1,428 million. This decrease reflected a reduction of \$747 million in net requirements of lending institutions, principally on account of the Federal Business Development Bank and the Canada Mortgage and Housing Corporation. The Federal Business Development Bank provided a net source of \$101 million in 1980-81 compared to a requirement of \$245 million in 1979-80, for a net reduction of \$346 million. The reduction in loan requirements reflects the federal government's policy of permitting the Bank to obtain its financing from the private sector. Net requirements for the Canada Mortgage and Housing Corporation, at \$66 million in 1980-81, were \$300 million below the 1979-80 level, reflecting the government's policy of shifting requirements from loans to budgetary expenditure. Requirements for Atomic Energy of Canada Limited were \$913 million lower in 1980-81 compared to 1979-80. These reductions have been partly offset by an increase of \$360 million in Petro-Canada's requirements, from \$80 million in 1979-80 to \$440 million in 1980-81.

The reduction in loan requirements for Atomic Energy of Canada Limited includes a write-off of \$627 million. Other write-offs include: Canadian Broadcasting Corporation, \$198 million; National Capital Commission, \$38 million; and Yukon and Northwest Territories, \$151 million. These and other write-offs were offset by a decrease in the allowance for

valuation account and therefore had no impact on non-budgetary requirements. There was, however, a \$307 million reduction in loans resulting from the 1980-81 allocation to the allowance for valuation account.

B. Specified Purpose Accounts

The specified purpose accounts provided a net source of \$2,781 million in 1980-81 or \$734 million above the 1979-80 level of \$2,047 million. This change reflects increases of \$341 million, \$610 million and \$255 million for the superannuation accounts, the provincial tax collection agreements account and other deposit and trust accounts respectively, partly offset by an increased requirement of \$532 million for the Unemployment Insurance Account.

The \$532 million additional requirement for the Unemployment Insurance Account reflects increases of \$602 million and \$237 million in benefit payments and administrative expenses respectively. Government contributions to the Account were \$221 million lower, at \$946 million in 1980-81 compared to \$1,167 million in 1979-80. Employer-employee contributions rose by \$539 million from \$2,860 million in 1979-80 to \$3,399 million in 1980-81.

C. Other Transactions

Other transactions provided a net source of \$293 million in 1980-81 compared to a net source of \$416 million in 1979-80. The \$123 million reduction reflects changes in year-end accounts such as cash in transit, accounts payable and outstanding cheques, warrants and postal money orders.

TABLE 1.4

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1977	1978	1979	1980	1981
II. Non-budgetary transactions (source/requirement -)					
A. LOANS, INVESTMENTS AND ADVANCES, Section 6					
Crown corporations and agencies—					
Lending institutions—					
Canada Mortgage and Housing Corporation	- 837	- 532	- 52	- 366	- 66
Export Development Corporation	- 202	- 84	- 51	- 44	19
Farm Credit Corporation	- 277	- 297	- 267	- 307	- 270
Federal Business Development Bank	- 307	- 241	- 267	- 245	101
Municipal Development and Loan Board	11	10	11	11	12
Other		10			
	- 1,612	- 1,134	- 626	- 951	- 204
All other Crown corporations and agencies—					
Air Canada	83	3	- 341	16	13
Atomic Energy of Canada Limited	- 149	- 201	- 242	- 216	697
Canadian National Railways	- 40	- 99	385	- 108	- 8
Petro-Canada	- 257	- 150	- 280	- 80	- 440
Other	- 30	124	- 11	15	275
	- 393	- 323	- 489	- 373	537
	- 2,005	- 1,457	- 1,115	- 1,324	333
Other loans, investments and advances—					
Provincial and territorial governments	- 62	- 123	120	33	235
National governments including developing countries	- 172	- 166	- 215	- 218	- 229
International organizations (subscriptions less notes payable)	- 159	- 179	- 173	- 134	- 110
Veterans' Land Act Fund advances less allowance for conditional benefits	32	37	47	43	37
Government controlled corporations	- 42	- 1	4	4	- 2
Private sector enterprises	93	9		- 14	- 38
Miscellaneous	- 16	11	- 14	- 29	- 19
	- 326	- 412	- 231	- 315	- 126
Loans, investments and advances before allowance	- 2,331	- 1,869	- 1,346	- 1,639	207
Allowance for valuation of assets	180	99	244	211	- 730
Total loans, investments and advances after allowance for valuation of assets	- 2,151	- 1,770	- 1,102	- 1,428	- 523
B. SPECIFIED PURPOSE ACCOUNTS, Section 7					
Liability accounts—					
Canada Pension Plan Account	98	93	124	113	173
Superannuation accounts	1,656	1,888	1,956	1,966	2,307
Unemployment Insurance Account	276	261	271	- 150	- 682
Government Annuities Account	- 1	- 9	- 10	- 14	- 15
Provincial tax collection agreements account	- 121	330	366	118	728
Deposit and trust accounts	82	174	37	- 14	241
Other	24	34	36	28	29
Total specified purpose accounts	2,014	2,771	2,780	2,047	2,781
C. OTHER TRANSACTIONS, Section 8					
Cash in transit	- 169	- 188	3	- 130	- 693
Interest and matured debt less unamortized discount on Treasury bills	696	904	- 509	- 38	186
Accounts payable	623	- 521	214	91	772
Outstanding cheques, warrants and postal money orders	- 361	632	- 243	506	9
Miscellaneous	10	12	- 30	- 13	19
Total other transactions	799	839	- 565	416	293
Net non-budgetary transactions before allowance for valuation of assets	482	1,741	869	824	3,281
Allowance for valuation of assets	180	99	244	211	- 730
Net non-budgetary transactions after allowance for valuation of assets	662	1,840	1,113	1,035	2,551

III. Foreign Exchange Transactions

Foreign exchange transactions include the operations of the Exchange Fund Account to maintain orderly conditions in the exchange markets and to effect payments by various departments for the purchase of goods and services. Also included in foreign exchange transactions are subscriptions and notes payable to the International Monetary Fund. Total foreign exchange transactions gave rise to a source of \$1,157 million in 1980-81 compared to a requirement of \$128 million in 1979-80.

IV. Unmatured Debt Transactions

Marketable bonds payable in Canadian currency increased in 1980-81 by \$7,895 million and Treasury bills by \$5,445

million; net redemptions of Canada savings bonds amounted to \$2,269 million. In total, net unmatured debt payable in Canadian currency increased by \$11,153 million in 1980-81 compared to an increase of \$7,878 million in 1979-80.

V. Cash Balance at End of Period

Financial requirements, including foreign exchange transactions, amounted to \$8,960 million. This was more than financed by an increase of \$11,153 million in unmatured debt transactions. The excess of the increase in unmatured debt over financial requirements resulted in an increase in cash balances at March 31, 1981 of \$2,193 million above the March 31, 1980 level of \$3,738 million.

TABLE 1.5

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1977	1978	1979	1980	1981
III. Foreign exchange transactions (source/requirement -), Section 9					
Exchange Fund Account—Advances	1,537	248	- 2,375	2,143	1,263
International Monetary Fund—Subscriptions	110	- 310	- 482	- 7	- 930
	<i>1,647</i>	<i>- 62</i>	<i>- 2,857</i>	<i>2,136</i>	<i>333</i>
Less: International Monetary Fund—Notes payable	364	- 260	- 690	- 39	- 715
Special Drawing Rights		- 133	- 243	- 213	- 175
	<i>364</i>	<i>- 393</i>	<i>- 933</i>	<i>- 252</i>	<i>- 890</i>
Unmatured debt payable in foreign currencies	- 2	855	6,186	- 2,516	- 66
Total foreign exchange transactions	1,281	1,186	4,262	- 128	1,157
IV. Unmatured debt transactions (source/requirement -), Section 10					
Marketable bonds	2,265	3,439	8,146	6,417	7,834
Canada savings bonds	787	1,707	1,236	- 1,166	- 2,269
Special non-marketable bonds	10	12	12	17	23
Treasury bills	1,760	3,040	2,240	2,790	5,445
Notes and loans payable in foreign currencies		850	3,390	- 2,528	- 5
	<i>4,822</i>	<i>9,048</i>	<i>15,024</i>	<i>5,530</i>	<i>11,028</i>
Less:					
Government's holdings of unmatured debt—					
Marketable bonds	- 3	2	33	145	- 83
Canada savings bonds held on account of employees	5	7	15	6	1
Special non-marketable bonds issued to Canada Pension Plan Investment Fund	10	12	12	17	23
Unmatured debt payable in foreign currencies	- 2	855	6,186	- 2,516	- 66
	<i>10</i>	<i>876</i>	<i>6,246</i>	<i>- 2,348</i>	<i>- 125</i>
Total unmatured debt transactions payable in Canadian currency	4,812	8,172	8,778	7,878	11,153
V. Cash balance at end of period, Section 11					
In Canadian currency	3,580	4,487	6,374	3,661	5,826
In foreign currencies	17	19	59	77	105
Total cash balance	3,597	4,506	6,433	3,738	5,931

TABLE 1.6

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1977	1978	1979	1980	1981
CANADA PENSION PLAN					
Receipts—					
Employer and employee contributions	1,684	1,846	2,124	2,367	2,689
Investment income	777	921	1,089	1,289	1,519
Disbursements—					
Pensions	- 833	- 1,059	- 1,328	- 1,635	- 2,011
Administration expenses	- 41	- 46	- 51	- 58	- 67
Net	1,587	1,662	1,834	1,963	2,130
Investments—Provincial government securities in Investment Fund	- 1,489	- 1,569	- 1,710	- 1,850	- 1,957
Total (net) Canada Pension Plan	98	93	124	113	173
UNEMPLOYMENT INSURANCE ACCOUNT					
Receipts—					
Government contribution ⁽¹⁾	1,407	2,018	2,104	1,167	946
Employer and employee contributions	2,528	2,595	2,865	2,860	3,399
Investment income	11	10	21	24	13
Disbursements—					
Benefits ⁽¹⁾	- 3,456	- 4,121	- 4,446	- 3,922	- 4,524
Interest payments	- 2				
Administration expenses	- 212	- 241	- 273	- 279	- 516
Total (net ⁽²⁾) Unemployment Insurance Account	276	261	271	- 150	- 682
SUPERANNUATION ACCOUNTS					
Public Service Superannuation Account—					
Receipts—					
Government contribution	186	229	263	272	288
Employee contribution	229	263	272	282	314
Public Service corporations—Employer and employee contributions	36	43	47	54	57
Interest	297	336	375	417	608
Actuarial liability adjustment	348	306	434	630	559
Other	19	4	4	14	10
Disbursements—					
Annuities	- 220	- 258	- 302	- 357	- 409
Other	- 60	- 29	- 42	- 66	- 61
Change in unamortized portion of actuarial deficiency	6	77	1	- 194	- 104
Net	841	971	1,052	1,052	1,262
Canadian Forces Superannuation Account—					
Receipts—					
Government contribution	114	119	124	133	142
Employee contribution	63	67	71	74	80
Interest	265	290	311	340	480
Actuarial liability adjustment	296	264	257	284	252
Other	1	1	1	1	1
Disbursements—					
Annuities	- 181	- 199	- 220	- 242	- 267
Other	- 9	- 9	- 8	- 11	- 14
Change in unamortized portion of actuarial deficiency	105	147	90	28	19
Net	654	680	626	607	693
Royal Canadian Mounted Police Superannuation Account—					
Receipts—					
Government contribution	27	30	36	39	44
Employee contribution	15	17	18	20	22
Interest	20	24	45	51	59
Actuarial liability adjustment	33	46	1	13	38
Disbursements—					
Annuities	- 5	- 7	- 9	- 10	- 13
Other	- 1	- 1	- 1	- 2	- 3
Change in unamortized portion of actuarial deficiency	- 4	- 11	31	14	- 12
Net	85	98	121	125	135
Supplementary Retirement Benefits Account—					
Receipts—					
Government contribution	34	61	63	66	74
Employee contribution	34	61	63	68	75
Public Service corporations—Employer and employee contributions	3	6	8	10	10
Other	13	21	37	59	94
Disbursements—					
Annuities	- 6	- 6	- 7	- 11	- 25
Other	- 2	- 4	- 7	- 10	- 11
Net	76	139	157	182	217
Total (net) superannuation accounts	1,656	1,888	1,956	1,966	2,307

(1) Including benefits to fishermen.

(2) Net of non-interest bearing and interest bearing advances.

SUMMARY STATEMENT OF TRANSACTIONS—EXTENDED NATIONAL ACCOUNTS PRESENTATION

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy as a whole. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework. The Extended National Accounts present, in addition to the traditional National Accounts revenue, expenditure and balance shown here under the heading "National Accounts transactions", the items which account for the difference between the

National Accounts budget balance and total financial requirements on a Public Accounts basis.

In 1980-81, National Accounts transactions resulted in a deficit of \$9,864 million. Loans and other transactions gave rise to a requirement of \$253 million. Foreign exchange transactions provided a source of \$1,157 million and unmatured debt transactions provided a source of \$11,153 million. As previously noted, foreign exchange and unmatured debt transactions are identical to those reported in the Public Accounts presentation.

TABLE 1.7

GOVERNMENT OF CANADA EXTENDED NATIONAL ACCOUNTS PRESENTATION SUMMARY STATEMENT OF TRANSACTIONS (in millions of dollars)

	Year ended March 31				
	1977	1978	1979	1980	1981
I. National Accounts transactions⁽¹⁾					
A. Revenue ⁽²⁾	36,095	36,148	39,744	45,157	52,847
B. Expenditure ⁽³⁾	-40,323	-45,541	-49,369	-54,472	-62,711
Surplus or deficit (-).....	-4,228	-9,393	-9,625	-9,315	-9,864
II. Loans and other transactions					
A. Loans, investments and advances.....	-2,043	-1,766	-1,005	-1,309	-634
B. Cash versus accruals.....	699	2,206	-979	-116	-572
C. Other transactions.....	24	504	496	295	953
Net source or requirement (-).....	-1,320	944	-1,488	-1,130	-253
Total financial requirements (excluding foreign exchange).....	-5,548	-8,449	-11,113	-10,445	-10,117
III. Foreign exchange transactions⁽⁴⁾	1,281	1,186	4,262	-128	1,157
Total financial requirements ⁽⁴⁾	-4,267	-7,263	-6,851	-10,573	-8,960
IV. Unmatured debt transactions⁽⁵⁾	4,812	8,172	8,778	7,878	11,153
Change in cash balance ⁽⁶⁾	545	909	1,927	-2,695	2,193
V. Cash balance at end of period	3,597	4,506	6,433	3,738	5,931

⁽¹⁾ These "National Accounts transactions" are consistent with those released by Statistics Canada on August 28, 1981.

⁽²⁾ "Total revenue" plus "Capital consumption allowances" as per Statistics Canada's National Income and Expenditure Accounts.

⁽³⁾ "Current expenditures" plus "Gross capital formation" as per Statistics Canada's National Income and Expenditure Accounts.

⁽⁴⁾ Cash requirement (-).

⁽⁵⁾ Excluding change in unmatured debt payable in foreign currencies.

⁽⁶⁾ Cash decrease (-).

I. National Accounts Transactions

A. Revenue

On a National Accounts basis, total revenue increased by \$7,690 million or 17% to a level of \$52,847 million. Most of the influencing factors behind the growth in revenue on a National Accounts basis were identical to those which contributed to the growth in revenue on a Public Accounts basis. Higher direct taxes on persons and corporations and higher energy taxes are the major factors contributing to the increase in revenue.

The increase in direct taxes on persons was \$3,722 million or 17.9%. Personal income tax revenue grew by 18.2%, contributions to Government pension plans grew by 11.7% and employer-employee contributions for unemployment insurance increased by 18.7%.

Corporate tax liabilities rose by 13.5% or \$996 million in 1980-81. This increase is reflected in the growth of corporate profits on a National Accounts basis over 1980 and in the introduction of a 5% corporate surtax.

The growth in indirect taxes amounted to 21.2% in 1980-81. Increases of \$1,021 million in revenue from the petroleum compensation charges, \$697 million in federal sales taxes, \$162 million in excise duties and \$183 million in customs import duties accounted for approximately 85.0% of this increase in indirect taxes. The natural gas and gas liquids tax, and the special compensation charge, introduced in 1980, provided \$176 million, in revenue.

Investment income increased by 11.7%. Most of the growth was due to an 18.8% increase in interest on public-held funds and a 12.8% increase in interest on loans and advances.

B. Expenditure

Federal government expenditure on a National Accounts basis was \$62,711 million in 1980-81, an increase of \$8,239 million or 15.1% over 1979-80. This compares with growth rates of 10.3% in 1979-80 and 8.4% in 1978-79.

Transfer payments to persons, which rose by \$2,312 million from \$14,933 million in 1979-80 to \$17,245 million in 1980-81, accounted for 28.1% of the total increase in expenditure. Old age security benefits increased by 17.4% or \$1,086 million in 1980-81. This increase was due to the indexing of payments and the increase in the number of recipients. In addition,

unemployment insurance benefits grew by 15.0% or \$597 million for a total of \$4,585 million. Family and youth allowances increased by only \$126 million or 7.3%.

From an amount of \$3,837 million in 1979-80, subsidies increased substantially in 1980-81 by 44.6% to \$5,547 million. The \$1,710 million increase represents 20.8% of the total increase in expenditure. Within this category, the oil price stabilization payments accounted for \$1,529 million or 89.4% of the \$1,710 million increase. This growth in the oil compensation payments to \$3,162 million reflects the widening gap between domestic and international oil prices.

Interest on the public debt rose by \$2,159 million or 25.9% in 1980-81 reflecting higher interest rates and the increase in outstanding debt. Interest on the public debt accounted for 26.2% of the total increase in expenditure.

Goods and services grew by 11.3% to \$14,336 million in 1980-81 compared with increases of 7.0% and 4.7% in 1978-79 and 1979-80 respectively. Non-defence wages and salaries and supplementary labour income amounted to \$6,872 million in 1980-81, an increase of \$627 million or 10.0% over the previous year. Defence wages and salaries grew by 8.8% in 1980-81 to \$1,691 million. Non-wage goods and services rose by \$695 million or 13.7% to \$5,773 million in 1980-81. Expenditures on defence goods and services increased by 17.6% to \$5,180 million accounting for 36.1% of total expenditure on goods and services compared to 34.2% in 1979-80 and 33.9% in 1978-79.

Capital assistance to industry increased by only 5.8% in 1980-81 to \$655 million while current transfers to non-residents dropped marginally to \$778 million or by 2.1%. Gross capital formation decreased by 15.4% or \$141 million to \$775 million.

Transfer payments to other levels of government increased slightly by 5.9% to \$12,876 million in 1980-81 compared with growth rates of 12.3% in 1979-80 and 6.7% in 1978-79. The main programs under the Established Programs Financing grew marginally over the previous year with increases in post-secondary education, hospital insurance and medicare of 5.3%, 0.7%, and 5.3% respectively. This reflects the inclusion of large prior years adjustment payments in 1979-80 and reductions in 1980-81. Payments under the Canada Assistance Plan rose by 16.4% or \$270 million to \$1,917 million in 1980-81, and equalization payments increased moderately by 8.1% to \$3,590 million in 1980-81.

TABLE 1.8

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1977	1978	1979	1980	1981
I. National Accounts transactions					
A. REVENUE—					
Direct taxes—					
Persons	18,535	17,615	18,433	20,808	24,530
Corporations	5,106	5,125	6,013	7,394	8,390
Non-residents	522	544	636	890	932
Total direct taxes	24,163	23,284	25,082	29,092	33,852
Indirect taxes	8,660	9,162	9,997	10,976	13,302
Other current transfers from persons	12	13	17	17	20
Investment income	2,745	3,123	4,025	4,364	4,873
Capital consumption allowances	515	566	623	708	800
Total revenue	36,095	36,148	39,744	45,157	52,847
B. EXPENDITURE—					
Current goods and services—					
Defence	3,351	3,790	4,169	4,404	5,180
Non-defence	6,797	7,697	8,126	8,473	9,156
Total current goods and services	10,148	11,487	12,295	12,877	14,336
Transfer payments to persons	11,914	13,529	14,678	14,933	17,245
Subsidies	2,219	2,305	2,280	3,837	5,547
Capital assistance	396	508	560	619	655
Current transfers to non-residents	583	933	729	795	778
Interest on the public debt	4,662	5,473	6,857	8,340	10,499
Transfers to provinces	9,063	9,754	10,449	11,839	12,575
Transfers to local governments	205	383	370	316	301
Gross capital formation	1,133	1,169	1,151	916	775
Total expenditure	40,323	45,541	49,369	54,472	62,711

II. Loans and Other Transactions

A. Loans, Investments and Advances

Requirements for loans, investments and advances were \$634 million in 1980-81 or \$675 million below the level of \$1,309 million recorded in 1979-80.

Loans, investments and advances to lending institutions were \$167 million or \$741 million below the 1979-80 level of \$908 million. This reduction was partially offset by an additional \$360 million requirement for Petro-Canada. The write-offs of loans to the Canadian Broadcasting Corporation and the Governments of the Yukon and Northwest Territories were offset by entries to the allowance account. The 1980-81 allowance account also contains a \$307 million credit compared to \$139 million in 1979-80 for an increase of \$168 million.

B. Accrual Accounts

This category reflects mainly the difference between accrued taxes, interest receivable and accounts payable compared to the actual amount of taxes received, interest and accounts paid.

These accrual accounts resulted in a net requirement of \$572 million in 1980-81 compared to a requirement of \$116 million in 1979-80. The \$572 million requirement resulted from a \$693 million requirement in cash in transit.

C. Other Transactions

Other transactions provided a source of \$953 million in 1980-81 compared to a source of \$295 million in 1979-80. The \$658 million change reflects principally a \$610 million additional increase in the outstanding balance of the provincial tax collection agreements account.

TABLE 1.9

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1977	1978	1979	1980	1981
II. Loans and other transactions					
A. LOANS, INVESTMENTS AND ADVANCES—					
Lending institutions—					
Canada Deposit Insurance Corporation		10			
Canada Mortgage and Housing Corporation	- 837	- 532	- 52	- 366	- 66
Export Development Corporation	- 202	- 84	- 51	- 44	19
Farm Credit Corporation	- 277	- 297	- 267	- 307	- 270
Veterans' Land Act	32	37	47	43	37
Federal Business Development Bank	- 307	- 241	- 267	- 245	101
Municipal Development and Loan Board	11	10	11	11	12
	- 1,580	- 1,097	- 579	- 908	- 167
Regional economic development—					
Stabilization and development loans to provinces	45	14	8	8	8
Regional Economic Expansion	- 17	4	- 2	8	7
Industry, Trade and Commerce—Miscellaneous loans	- 15	11	1	- 1	- 15
Electrical loans	- 59	- 59	- 18	- 8	- 3
	- 46	- 30	- 11	7	- 3
Transportation and communications—					
Air Canada	83	3	- 341	16	13
Canadian National Railways	- 40	- 99	385	- 108	- 8
Canadian Broadcasting Corporation		2	- 10	- 4	188
Other		6	- 10	- 5	
	43	- 88	24	- 101	193
Loans to other levels of government—					
Other levels of government—Domestic	- 41	- 95	113	1	167
Other levels of government—International	- 172	- 166	- 215	- 218	- 229
International organizations	- 159	- 179	- 173	- 134	- 110
	- 372	- 440	- 275	- 351	- 172
Miscellaneous—					
Petro-Canada	- 257	- 150	- 280	- 80	- 440
Canada Development Corporation	- 10				
Other	66	8	- 8	- 15	10
	- 201	- 142	- 288	- 95	- 430
Total loans, investments and advances before allowance for valuation	- 2,156	- 1,797	- 1,129	- 1,448	- 579
Allowance for valuation of assets	113	31	124	139	- 55
Total loans, investment and advances after allowance for valuation	- 2,043	- 1,766	- 1,005	- 1,309	- 634
B. ACCRUAL ACCOUNTS—					
Interest accounts	711	972	- 386	145	399
Supplementary period accounts	32	382	191	- 376	- 627
Corporate income tax	180	105	- 396	- 507	- 124
Oil export charge	64	33	- 37	- 76	- 24
Gross capital formation	73	82	- 108	192	- 205
Outstanding cheques, warrants and postal money orders	- 361	632	- 243	506	9
Total cash versus accruals	699	2,206	- 979	- 116	- 572
C. OTHER TRANSACTIONS—					
Provincial tax collection agreements account	- 121	330	366	118	728
Other	145	174	130	177	225
Total other transactions	24	504	496	295	953
Net source or requirement (-)	- 1,320	944	- 1,488	- 1,130	- 253

PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION

While the Public Accounts and the Extended National Accounts presentations result in the same total financial requirement figures, differences exist in the treatment of transactions in arriving at the budgetary surplus or deficit on a Public Accounts basis and the surplus or deficit on an Extended National Accounts basis. These differences are necessarily offset in the non-budgetary components of total financial requirements.

The reconciliation of transactions according to the two systems of presentation is set out in the tables that follow. The major factors which give rise to the need for a reconciliation are listed below.

In the Public Accounts presentation, Post Office revenue and expenditure are considered as budgetary transactions. In the National Accounts presentation, the postal service is considered to be of a business rather than governmental nature and Post Office revenue and expenditure, as such, are not included in the National Accounts presentation. However, the deficit or surplus of the Post Office is treated as a component of the investment income of its 'owner', the Government.

The deficits of Government business enterprises which are outside the Government accounting entity are, for Public Accounts presentation purposes, met through budgetary appropriations and thus recorded as budgetary expenditure. In the National Accounts presentation, these deficits are netted against Government investment income.

Revenue in the Public Accounts is recorded on a cash basis. While the major portion of National Accounts revenue is

accounted for on a cash basis, certain items such as corporate income taxes and the oil export charge are reported on an accrual basis.

Transactions of employee pension accounts and the Unemployment Insurance Account are treated as non-budgetary in the Public Accounts, although the Government's statutory contributions to these accounts and interest payments on the Government's liability to these accounts form part of budgetary expenditure. Employer and employee contributions to these accounts, plus any related interest income, form part of Government revenue in the Extended National Accounts presentation, and benefit payments form part of Government expenditure.

In the Public Accounts presentation, the purchase of capital assets such as buildings and machinery is recorded as a budgetary expenditure in the year of acquisition. Only newly produced capital assets and capital expenditures are included in National Accounts expenditure. Both Government revenue and expenditure include an allowance for the depreciation of capital assets in the latter framework while no such provision is made in the Public Accounts presentation.

The Extended National Accounts universe includes certain Government agencies which are not part of the Public Accounts universe. The actual financial transactions of those agencies form part of Extended National Accounts revenue and expenditure. Transfers and loans to these agencies are thus not accounted for in the Extended National Accounts presentation.

TABLE 1.10

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
REVENUE
(in millions of dollars)

	Year ended March 31				
	1977	1978	1979	1980	1981
Budgetary revenue—Public Accounts.....	32,635	32,866	35,216	40,054	46,507
<i>Deduct:</i>					
Post Office revenue and deficit	- 1,116	- 1,237	- 1,274	- 1,411	- 1,595
Deficits of Government business enterprises.....	- 145	- 200	- 199	- 498	- 639
Excess of accruals over collections—					
Corporate income tax	- 180	- 105	396	507	124
Oil export tax/charge	- 64	- 33	37	76	24
<i>Add:</i>					
Government pension and social security receipts	4,701	5,051	5,475	5,613	6,579
Petroleum compensation revolving fund levy			89	400	1,421
Capital consumption allowances	515	566	623	708	800
Miscellaneous adjustments ⁽¹⁾	- 251	- 760	- 619	- 292	- 374
Total revenue—Extended National Accounts	36,095	36,148	39,744	45,157	52,847

⁽¹⁾ These items include proceeds from the sale of existing capital assets, budgetary revenue items offset against budgetary expenditure, imputed items and an adjustment for the treatment of revenue in the supplementary period.

TABLE 1.11

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
EXPENDITURE
(in millions of dollars)

	Year ended March 31				
	1977	1978	1979	1980	1981
Budgetary expenditure—Public Accounts	38,845	43,155	47,442	51,534	59,175
<i>Deduct:</i>					
Budgetary transfers to funds and agencies ⁽¹⁾	- 2,694	- 3,623	- 3,458	- 2,525	- 1,736 ⁽²⁾
Post Office expenditure.....	- 1,116	- 1,237	- 1,274	- 1,411	- 1,595
Deficits of Government business enterprises.....	- 145	- 200	- 199	- 498	- 639
<i>Add:</i>					
Expenditure of funds and agencies	1,341	1,808	1,565	1,491	1,334
Government pension and social security disbursements	4,132	4,915	5,434	5,239	5,943
Petroleum compensation revolving fund payments			24	406	914
Capital consumption allowances	515	566	623	708	800
Miscellaneous adjustments ⁽³⁾	- 555	157	- 788	- 472	- 1,485 ⁽²⁾
Total expenditure—Extended National Accounts	40,323	45,541	49,369	54,472	62,711

⁽¹⁾ Includes budgetary transfers to the Unemployment Insurance Account and the Western Grain Stabilization Plan.

⁽²⁾ These amounts include adjustments totalling \$675 million reflecting the unwinding of loan write-offs which were allocated in earlier years to a general provision account rather than to specific funds and agencies.

⁽³⁾ These items include reserves and write-offs, the provision for valuation of assets, purchase of existing capital assets, budgetary revenue items offset against budgetary expenditure, expenditure of reserve accounts, imputed items and an adjustment for the treatment of expenditure in the supplementary period.

TABLE 1.12

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
NON-BUDGETARY
(in millions of dollars)

	Year ended March 31				
	1977	1978	1979	1980	1981
Non-budgetary transactions—Public Accounts	662	1,840	1,113	1,035	2,551
<i>Deduct:</i>					
Loans and advances to funds and agencies	108	4	97	119	- 111
Government pension and social security accounts	- 2,051	- 2,279	- 2,241	- 1,741	- 1,849
Excess of accruals over collections—					
Corporate income tax	180	105	- 396	- 507	- 124
Oil export tax/charge	64	33	- 37	- 76	- 24
Miscellaneous adjustments ⁽¹⁾	- 283	1,241	- 24	40	- 696
Loans and other transactions—Extended National Accounts	- 1,320	944	- 1,488	- 1,130	- 253

⁽¹⁾ These items include adjustments for the treatment of revenue and expenditure in the supplementary period, the adjustment required to bring the financial requirements of entities included in the National Accounts Government sector into line with the requirements of these entities which are met through the Consolidated Revenue Fund, and an adjustment for the provision for valuation of assets.

SECTION 2

1980-81 PUBLIC ACCOUNTS

Audited Financial Statements of the Government of Canada

CONTENTS

	<i>Page</i>
Preface to the audited financial statements of the Government of Canada	2.2
Statement of transactions	2.5
Statement of revenue and expenditure	2.6
Statement of assets and liabilities	2.8
Statement of use of appropriations	2.10
Notes to the financial statements of the Government of Canada	2.11
Opinion of the Auditor General on the financial statements of the Government of Canada	2.15

PREFACE TO THE AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The accounting policies adopted by the Government and summarized in Note 1 to the financial statements are the result of continuing developments over the years and form the basis for the preparation of the financial statements, designed primarily to provide an accounting of the financial resources appropriated by Parliament. The fundamental requirement to report compliance with legislative authority results in the presentation of financial information in a manner significantly different from that found in the private sector. The accrual basis of accounting used in the private sector best reflects the costs incurred to earn revenues; the policies followed by the Government, under which revenue is on the cash basis and the use of appropriations is on generally the accrual basis, best accommodate reporting to Parliament.

The four financial statements in this section, together with the accompanying notes, are presented for audit in compliance with Section 55 of the Financial Administration Act. These statements form the basis of the Government's accounting for the management of the financial authorities granted by Parliament. Other sections in this volume, together with Volumes II and III of the Public Accounts, are designed to provide information supporting the financial statements.

The first financial statement is the Statement of Transactions, which summarizes all transactions of the Government, as defined in Note 1 (ii), and shows how the financial requirements were met, and the effect of all transactions on the cash balance. The financial transactions are classified into four main categories: budgetary, non-budgetary, foreign exchange and unmatured debt.

The first category, budgetary transactions, consists of all the transactions which enter into the calculation of the annual surplus or deficit of the Government, and includes the receipts from tax and non-tax revenue together with the expenditures authorized by Parliament. Revenue is recognized only when received and does not include amounts due but not collected. Budgetary expenditure, however, is recorded largely on the accrual basis and includes charges for work performed, goods received, services rendered, transfer payments made, amortization of the actuarial deficiencies of the three main superannuation accounts, a provision for estimated losses on realization of recorded assets and accruals for interest on unmatured debt. Fixed assets, which include land, buildings, works and equipment, are not capitalized but are charged to budgetary expenditure at the time of acquisition or construction. Budgetary expenditure does not include amounts payable or accrued at the year end, for contributions paid from statutory appropriations, employee termination benefits, unpaid annual vacation entitlements and the indexing of pensions.

The second category, non-budgetary transactions, includes loans, investments and advances made by the Government, the Government's liability to outside parties from its role of administrator of certain public monies received or collected for special purposes, and other liabilities recorded as a result of the budgetary accruals mentioned above. These transactions account for the change in the financial claims due to or by the Government, in accordance with the accounting policies referred to in Note 1 to the financial statements.

The third category, foreign exchange transactions, reflects transactions with the Exchange Fund Account, required to protect the external value of the Canadian dollar, together with an accounting of the net position of the Government with respect to the International Monetary Fund. Foreign exchange transactions also include unmatured debt payable in foreign currencies.

The fourth category, unmatured debt transactions, represents the extent to which financial requirements have been met through the increase in unmatured debt, that is the net changes in the amounts owing for such debt instruments as marketable bonds, Canada savings bonds and Treasury bills. Unmatured debt transactions exclude unmatured debt payable in foreign currencies.

The second statement is the Statement of Revenue and Expenditure. This statement gives a more detailed accounting of the budgetary transactions summarized in the Statement of Transactions. The annual surplus or deficit represents the difference between the expenditures and the revenues of the year in accordance with the accounting policies previously described.

The third statement is the Statement of Assets and Liabilities. Since this statement is based on the Government's accounting policies, it does not parallel the conventional balance sheet presented in the private sector. More particularly, fixed assets having been accounted for as expenditures, are recorded at the nominal value of \$1, and revenues not yet received, such as uncollected taxes, are not recorded as financial claims. The effect of inflation on the economic value of the Government's reported assets and liabilities has not been reflected. It is generally recognized that inflation tends to reduce the value of financial assets and liabilities while at the same time increasing the recorded value of fixed assets. Thus it should be noted that the difference between the reported assets and liabilities is simply the aggregate of budgetary surpluses and deficits determined in accordance with the accounting policies of the Government; in no way does this difference reflect the Government's net worth.

The fourth statement is the Statement of Use of Appropriations, which summarizes, by department, the use, during the year, of parliamentary appropriations for budgetary expenditure and loans, investments and advances.

GOVERNMENT OF CANADA

Statement of Transactions
for the Year Ended March 31, 1981
(in millions of dollars)

	1981	1980
BUDGETARY TRANSACTIONS		
Revenue	46,507	40,054
Expenditure	- 59,175	- 52,842
Deficit	- 12,668	- 12,788
NON-BUDGETARY TRANSACTIONS		
Loans, investments and advances	- 493	- 119 ⁽¹⁾
Specified purpose accounts	2,781	2,047 ⁽¹⁾
Other transactions	263	415
Net source	2,551	2,343
Financial requirements (excluding foreign exchange)	- 10,117	- 10,445
FOREIGN EXCHANGE TRANSACTIONS⁽³⁾		
Total financial requirements ⁽²⁾	1,157	- 128
	- 8,960	- 10,573
UNMATURED DEBT TRANSACTIONS⁽³⁾		
Change in cash	11,153	7,878
	2,193	- 2,695
CASH BALANCE AT END OF PERIOD		
	5,931	3,738

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.

(1) For purposes of presenting the transactions of the Government,

(a) loans, investments and advances include working capital advances to revolving funds, departments and agencies; and,

(b) specified purpose accounts include the non-interest bearing advances made to the Unemployment Insurance Account.

(2) Cash requirement (-).

(3) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

September 15, 1981.

I. A. STEWART,
Deputy Minister of Finance.

D. H. W. KIRKWOOD,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

**Statement of Revenue and Expenditure
for the Year Ended March 31, 1981**
(in millions of dollars)

	1981			1980		
	Gross revenue	Revenue credited to appropriations and postal receipts used to defray postal expenditures	Net revenue	Gross revenue	Revenue credited to appropriations and postal receipts used to defray postal expenditures	Net revenue
REVENUE						
TAX REVENUE						
Income tax—						
Personal.....	19,837		19,837	16,808		16,808
Corporation.....	8,106		8,106	6,951		6,951
Non-resident.....	867		867	787		787
Petroleum and gas revenue tax.....	27		27			
	28,837		28,837	24,546		24,546
Excise taxes and duties—						
Sales tax.....	5,429		5,429	4,698		4,698
Customs import duties.....	3,188		3,188	3,000		3,000
Excise duties.....	1,042		1,042	895		895
Oil export charge.....	842		842	750		750
Special excise tax—Gasoline.....	453		453	421		421
Natural gas and gas liquids tax.....	187		187			
Other taxes.....	573		573	502		502
	11,714		11,714	10,266		10,266
Other tax revenue.....	1,658	1,559	99	119	23	96
TOTAL TAX REVENUE	42,209	1,559	40,650	34,931	23	34,908
NON-TAX REVENUE						
Return on investments—						
Bank of Canada.....	1,459		1,459	1,084		1,084
Canada Mortgage and Housing Corporation.....	839		839	782		782
Exchange Fund Account.....	620		620	404		404
Interest on bank deposits.....	318		318	244		244
Farm Credit Corporation.....	243		243	210		210
Other return on investments.....	695	44	651	642	22	620
	4,174	44	4,130	3,366	22	3,344
Postal revenue.....	1,369	260	1,109	1,337	219	1,118
Privileges, licences and permits.....	223	104	119	113	15	98
Services and service fees.....	1,433	1,315	118	463	353	110
Refunds of previous years' expenditure.....	111		111	197		197
Bullion and coinage.....	60		60	42		42
Proceeds from sales.....	259	202	57	205	145	60
Premium and discount on exchange.....	(1)	(1)		40	(1)	40
Other non-tax revenue.....	983	830	153	641	504	137
	4,438	2,711	1,727	3,038	1,236	1,802
TOTAL NON-TAX REVENUE	8,612	2,755	5,857	6,404	1,258	5,146
TOTAL REVENUE	50,821	4,314	46,507	41,335	1,281	40,054

	1981			1980		
	Gross expenditure	Revenue credited to appropriations and postal receipts used to defray postal expenditures	Net expenditure	Gross expenditure	Revenue credited to appropriations and postal receipts used to defray postal expenditures	Net expenditure
EXPENDITURE						
Agriculture	890	8	882	782		782
Communications.....	1,249 ⁽²⁾	79	1,170 ⁽²⁾	870	16	854
Consumer and Corporate Affairs.....	77		77	73		73
Economic Development	11		11	8		8
Employment and Immigration	4,154	566	3,588	3,728	265	3,463
Energy, Mines and Resources.....	5,243 ⁽²⁾	1,397	3,846 ⁽²⁾	2,016	4	2,012
Environment	555	18	537	475	19	456
External Affairs	1,096	12	1,084	1,053		1,053
Finance	14,786	5	14,781	12,118	4	12,114
Fisheries and Oceans.....	368		368	314		314
Governor General.....	3		3	3		3
Indian Affairs and Northern Development	1,417 ⁽²⁾		1,417 ⁽²⁾	1,126		1,126
Industry, Trade and Commerce	655		655	579		579
Justice	175		175	133		133
Labour	104	10	94	86	11	75
National Defence	5,312	235	5,077	4,600	211	4,389
National Health and Welfare	15,802	20	15,782	14,056	18	14,038
National Revenue.....	721	44	677	619	38	581
Parliament.....	130		130	99		99
Post Office	1,857	260	1,597	1,631	219	1,412
Privy Council	68		68	154		154
Public Works	2,298	266	2,032	1,803	53	1,750
Regional Economic Expansion	722		722	628		628
Science and Technology	401	9	392	333	8	325
Secretary of State.....	2,143	10	2,133	2,022		2,022
Social Development	2		2			
Solicitor General.....	1,269	214	1,055	1,091	187	904
Supply and Services	941	620	321	304	51	253
Transport.....	3,052	529	2,523	1,799	169	1,630
Treasury Board.....	184	12	172	209	8	201
Veterans Affairs.....	1,006		1,006	933		933
TOTAL DEPARTMENTAL EXPENDITURE.....	66,691	4,314	62,377	53,645	1,281	52,364
PROVISION FOR VALUATION			- 3,202			478
TOTAL EXPENDITURE			59,175			52,842
NET REVENUE.....			46,507			40,054
DEFICIT			12,668			12,788

The accompanying notes are an integral part of this statement.

Details of revenue and expenditure can be found in Sections 4 and 5 of this volume and in Volume II.

(1) Less than \$500,000.

(2) Includes loans deleted: Communications, \$198 million; Energy, Mines and Resources, \$690 million; and, Indian Affairs and Northern Development, \$148 million.

September 15, 1981.

I. A. STEWART,
Deputy Minister of Finance.

D. H. W. KIRKWOOD,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1981 (in millions of dollars)

	1981	1980	Net increase or decrease (-)
ASSETS			
<i>LOANS, INVESTMENTS AND ADVANCES</i> , Table 6.1, Section 6—			
Crown corporations and agencies, Table 6.4, Section 6—			
Lending institutions—			
Canada Mortgage and Housing Corporation	10,189	10,123	66
Export Development Corporation	1,550	1,569	- 19
Farm Credit Corporation	3,379	3,109	270
Federal Business Development Bank	1,156	1,257	- 101
Municipal Development and Loan Board	158	170	- 12
	16,432	16,228	204
All other Crown corporations and agencies—			
Air Canada	622	635	- 13
Atomic Energy of Canada Limited	881	1,578	- 697
Canadian National Railways	2,753	2,745	8
Petro-Canada	1,444	1,004	440
Other	1,495	1,770	- 275
	7,195	7,732	- 537
Total Crown corporations and agencies	23,627	23,960	- 333
Other loans, investments and advances—			
Provincial and territorial governments	1,078	1,313	- 235
National governments including developing countries, Table 6.8, Section 6	2,942	2,713	229
International organizations	2,255	1,966	289
Less: notes payable	816	637	179
	1,439	1,329	110
Veterans' Land Act Fund advances less allowance for conditional benefits	312	349	- 37
Government controlled corporations	441	439	2
Private sector enterprises	180	142	38
Miscellaneous	265	246	19
	6,657	6,531	126
Less: allowance for valuation	2,300	3,000	- 700
	27,984	27,491	493
<i>OTHER ASSETS</i> , Table 8.1, Section 8—			
Cash in transit	1,846	1,153	693
Unemployment Insurance Account—Non-interest bearing advances		1,013	- 1,013
Working capital advances to revolving funds, departments and agencies		806	- 806
Unamortized bond flotation costs		140	- 140
	1,846	3,112	- 1,266
Less: allowance for valuation		1,970	- 1,970
	1,846	1,142	704
<i>FOREIGN EXCHANGE ACCOUNTS</i> , Table 9.1, Section 9—			
Exchange Fund Account—Advances, Table 9.2, Section 9	1,939	3,202	- 1,263
International Monetary Fund—Subscriptions	2,961	2,031	930
	4,900	5,233	- 333
Less: International Monetary Fund—Notes payable	2,329	1,614	715
Special Drawing Rights	1,134	959	175
	3,463	2,573	890
	1,437	2,660	- 1,223
<i>CASH</i> , Table 11.1, Section 11	5,931	3,738	2,193
FIXED ASSETS (valued at one dollar), Section 11			
NET RECORDED ASSETS	37,198	35,031	2,167
ACCUMULATED DEFICIT , Table 11.4, Section 11	81,263	68,595	12,668
TOTAL	118,461	103,626	14,835

	1981	1980	Net increase or decrease (-)
LIABILITIES			
<i>SPECIFIED PURPOSE ACCOUNTS, Table 7.1, Section 7—</i>			
Canada Pension Plan Account	18,947	16,817	2,130
Less: provincial government securities held by the Canada Pension Plan Investment Fund	17,938	15,981	1,957
	1,009	836	173
Superannuation accounts	23,966	21,562	2,404
Less: unamortized portion of actuarial deficiencies	1,637	1,540	97
	22,329	20,022	2,307
Unemployment Insurance Account	- 228	- 188	- 40
Less: interest bearing loan	110		110
allowance for Government's cost of paying unemployment insurance benefits		- 532	532
	- 338	344	- 682
Government Annuities Account	1,193	1,208	- 15
Deposit and trust accounts	852	611	241
Provincial tax collection agreements account	1,471	743	728
Other	329	300	29
	3,845	2,862	983
TOTAL SPECIFIED PURPOSE ACCOUNTS	26,845	24,064	2,781
<i>OTHER LIABILITIES, Table 8.5, Section 8—</i>			
Interest and matured debt	4,873	4,473	400
Less: unamortized discount on Treasury bills	711	497	214
	4,162	3,976	186
Accounts payable	2,264	1,492	772
Outstanding cheques, warrants and postal money orders	2,293	2,284	9
Undisbursed balances of appropriations to special accounts		18	- 18
Miscellaneous	99	81	18
TOTAL OTHER LIABILITIES	8,818	7,851	967
<i>UNMATURED DEBT, Tables 10.1 and 10.9, Section 10—</i>			
Payable in Canadian currency—			
Marketable bonds	40,795	32,900	7,895
Canada savings bonds	15,812	18,081	- 2,269
Special non-marketable bonds	136	113	23
Treasury bills	21,770	16,325	5,445
	78,513	67,419	11,094
Less: Government's holdings of unmatured debt—			
Marketable bonds	96	179	- 83
Canada savings bonds held on account of employees	107	106	1
Special non-marketable bonds issued to Canada Pension Plan Investment Fund	136	113	23
	339	398	- 59
	78,174	67,021	11,153
Payable in foreign currencies—			
Marketable bonds	2,929	2,990	- 61
Notes and loans payable in foreign currencies	1,707	1,712	- 5
	4,636	4,702	- 66
Less: Government's holdings of unmatured debt—			
Marketable bonds	12	12	
	4,624	4,690	- 66
TOTAL UNMATURED DEBT	82,798	71,711	11,087
TOTAL	118,461	103,626	14,835

The accompanying notes are an integral part of this statement.
Details of assets and liabilities can be found in Sections 6 to 11 of this volume.

September 15, 1981.

I. A. STEWART,
Deputy Minister of Finance.

D. H. W. KIRKWOOD,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

Statement of Use of Appropriations
for the Year Ended March 31, 1981
(in millions of dollars)

	Appropriations	Used in the current year	Balances			Used in the previous year
			Lapsed	Overexpended	Carried forward	
Agriculture—Budgetary	921	882	18		21	782
Non-budgetary	626	240			386	288
Communications—Budgetary	1,188	1,170	9		9	854
Non-budgetary	15	15	(1)	(1)		4
Consumer and Corporate Affairs—Budgetary	79	77	2			73
Economic Development—Budgetary	13	11	2			8
Employment and Immigration—Budgetary	3,655	3,588	67			3,463
Non-budgetary	35	15			20	22
Energy, Mines and Resources—Budgetary	4,633	3,846	26	(1)	761	2,012
Non-budgetary	1,192	512	83		597	267
Environment—Budgetary	555	537	18			456
Non-budgetary	(1)				(1)	(1)
External Affairs—Budgetary	1,138	1,084	50		4	1,053
Non-budgetary	1,883	375	8	1	1,501	392
Finance—Budgetary	14,784	14,781	3			12,114
Non-budgetary	1,616	181			1,435	5
Fisheries and Oceans—Budgetary	376	368	8			314
Non-budgetary	30	-2			32	-2
Governor General—Budgetary	3	3	(1)			3
Indian Affairs and Northern Development—Budgetary	1,423	1,417	7	1	(1)	1,126
Non-budgetary	90	36	5		49	18
Industry, Trade and Commerce—Budgetary	673	655	20	2		579
Non-budgetary	10,107	-97	11	6	10,199	304
Justice—Budgetary	179	175	4	(1)		133
Labour—Budgetary	95	94	1			75
National Defence—Budgetary	5,051	5,077	1	27		4,389
Non-budgetary	13				13	
National Health and Welfare—Budgetary	15,797	15,782	15			14,038
National Revenue—Budgetary	681	677	4	(1)		581
Parliament—Budgetary	131	130	1	(1)		99
Post Office—Budgetary	1,624	1,597	27			1,412
Privy Council—Budgetary	69	68	1			154
Public Works—Budgetary	2,226	2,032	141		53	1,750
Non-budgetary	4,566	474	11		4,081	946
Regional Economic Expansion—Budgetary	711	722	1	12		628
Non-budgetary	34	-8	17		25	5
Science and Technology—Budgetary	404	392	12			325
Secretary of State—Budgetary	2,146	2,133	12		1	2,022
Social Development—Budgetary	4	2	2			
Solicitor General—Budgetary	1,108	1,055	56	3		904
Non-budgetary	(1)	(1)			(1)	(1)
Supply and Services—Budgetary	533	321	8		204	253
Non-budgetary	14	-2			16	-3
Transport—Budgetary	2,688	2,523	66	2	101	1,630
Non-budgetary	939	25	26		888	123
Treasury Board—Budgetary	243	172	71			201
Veterans Affairs—Budgetary	1,021	1,006	15			933
TOTAL BUDGETARY	64,152	62,377	668	47	1,154	52,364
TOTAL NON-BUDGETARY	21,160	1,764	161	7	19,242	2,369

The accompanying notes are an integral part of this statement.

Details of use of appropriations can be found in Volume II.

(1) Less than \$500,000.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

September 15, 1981.

I. A. STEWART,
Deputy Minister of Finance.

D. H. W. KIRKWOOD,
Deputy Receiver General for Canada.

Notes to the Financial Statements of the Government of Canada

I. Significant Accounting Policies

The accounting policies of the Government of Canada are based on concepts embodied in the British North America Act, the Financial Administration Act and other legislation.

i. Basic concepts

The two basic concepts on which the Government's accounting system is based are found in the British North America Act: first, the concept of the Consolidated Revenue Fund, which emanates from the requirement that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, the concept that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

Parliament provides authority to make payments out of the Consolidated Revenue Fund in annual appropriation acts and other statutes (referred to as statutory appropriations). Spending authority granted in appropriation acts is for stated purposes and maximum amounts. Unless provided for in vote wording, unused spending authority granted in appropriation acts lapses at the end of the year for which granted. Spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. Spending authority provided by statutory appropriations does not lapse at the end of the year in which granted.

ii. Government of Canada as an accounting entity

For purposes of maintaining the Accounts of Canada and preparing the Public Accounts as required by the Financial Administration Act, the Government of Canada is defined as all the departments named in Schedule A of the Act; any division or branch of the Public Service, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act.

In accordance with the above definition, the corporations named in Schedules C and D of the Financial Administration Act are excluded from the Government of Canada as an accounting entity; therefore, their financial statements are not consolidated with those of the Government. The financial statements of these Crown corporations are presented in Volume III of the Public Accounts.

In addition, certain accounts and funds have financial statements which are not combined with those of the Government, but appear separately in Volumes I and II. These accounts and funds include the Exchange Fund Account, the Canada Pension Plan Account, the Unemployment Insurance Account and other similar accounts.

iii. Classification of financial transactions

The financial transactions of the Government as recorded in the Accounts of Canada and reflected in the Public Accounts are classified into budgetary, non-budgetary, foreign exchange and unmatured debt transactions.

In general terms, budgetary transactions enter into the calculation of the annual surplus or deficit and are disclosed on the Government's Statement of Revenue and Expenditure. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed on the Statement of Assets and Liabilities.

For purposes of accounting and reporting, the Public Accounts uses the classification in force at the end of the year to which the report refers, and presents figures for the previous year adjusted where necessary to provide consistency.

iv. Budgetary revenue

Budgetary revenue consists of all tax and non-tax receipts which affect the deficit or surplus of the Government and includes revenue internal to the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid and excludes amounts receivable, taxes collected on behalf of provinces, receipts from contributors to the Canada Pension Plan, the Unemployment Insurance and the superannuation accounts, and receipts and revenues credited to other asset and liability accounts.

In the Statement of Revenue and Expenditure, revenue is reported both gross and net. The difference between the two is revenue credited to appropriations, and postal receipts used to defray postal expenditures.

v. Budgetary expenditure

Budgetary expenditure consists of all charges to budgetary appropriations which affect the deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year, and, expenditure internal to the Government.

Expenditure excludes pensions paid under the Canada Pension Plan, superannuation and other pension accounts, Unemployment Insurance payments other than benefits to fishermen, payments financed from undisbursed balances of appropriations to special accounts and payments charged to other asset and liability accounts.

In the Statement of Revenue and Expenditure, expenditure is reported both gross and net. The difference between the two is revenue credited to appropriations, and postal receipts used to defray postal expenditures.

vi. *Assets*

Assets are defined as the financial claims acquired by the Government of Canada on outside organizations and individuals as a result of events and transactions prior to the accounting date.

However, as a result of the Government's accounting policies described above, and in accordance with the provisions of the Financial Administration Act and other legislation, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these are accounts receivable for tax and non-tax revenue.

vii. *Liabilities*

Liabilities are defined as financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date.

However, as a result of the Government's accounting policies described above, and in accordance with the provisions of the Financial Administration Act and other legislation, certain financial obligations are not reported on the Statement of Assets and Liabilities. These include amounts for: contributions paid from statutory appropriations; annual vacation and benefits payable upon termination of employment; and, actuarial liabilities arising from the indexing to the cost of living, of superannuate pensions and annuities.

viii. *Fixed assets*

The fixed assets of the Government, which include land, buildings, works and equipment, are charged to budgetary expenditure at the time of acquisition or construction. Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of \$1.

ix. *Accumulated deficit*

The accumulated deficit consists of the annual surpluses and deficits since Confederation, together with the write-off of certain amounts charged directly to this account.

x. *Valuation of assets and liabilities***ASSETS**

Assets are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value.

LIABILITIES

Liabilities are recorded in the amounts ultimately payable except for liabilities for the superannuation accounts of the Canadian Forces, the Public Service and the Royal Canadian Mounted Police, and the Government Annuities Account, which are valued on the actuarial basis.

The Canada Pension Plan Account and the Supplementary Retirement Benefits Account are not maintained on the actuarial basis. The Canada Pension Plan Act limits payments from the Consolidated Revenue Fund to the balance in the Canada Pension Plan Account.

xi. *Translation of foreign currency transactions*

Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates.

Assets and liabilities resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue while net losses are charged to expenditure.

2. Changes in Accounting Policies

On July 10, 1980, Royal assent was given to an Act to adjust the Accounts of Canada and to make related amendments to certain other acts. As a result, the following changes in accounting policies occurred:

i. *Revolving funds*

The non-budgetary authorities for all working capital advances to revolving funds, departments and agencies were terminated. Certain revolving fund operations were continued under non-lapsing budgetary authorities; the remainder has been integrated with other budgetary operations.

As a result of these adjustments, working capital advances to revolving funds of \$811 million have been deleted by a charge to departmental expenditure, and revenues and expenditures resulting from the operations of revolving funds have been included in gross reported revenue and gross departmental expenditure of the Government.

ii. *Government's cost of paying unemployment insurance benefits*

The Act also amended the Unemployment Insurance Act to require that the Unemployment Insurance Account be credited commencing April 1, 1980, with the Government's cost of paying benefits on a current fiscal year basis rather than on a lagged calendar year basis. This change has eliminated the need to make non-interest bearing advances to the Account.

As a result of this adjustment, non-interest bearing advances of \$1,013 million and an allowance for the Government's cost of paying benefits of \$532 million have been deleted by a charge to departmental expenditure.

iii. *Other internal accounts*

Certain other assets and liabilities amounting to \$124 million have also been deleted by a charge to departmental expenditure. Assets deleted were unamortized bond flotation costs of \$140 million, while liabilities deleted were undisbursed balances of appropriations to special accounts of \$16 million.

Since 1979, the amounts deleted under this legislation have been fully provided for in the Accounts of Canada. Accordingly, their deletion has had no effect on the deficit for the current or prior year. However, reported revenue and departmental expenditure for the current year are not comparable with amounts reported for the prior year since the effects of the adjustments described above have not been applied retroactively. The Government's stated accounting policies do not provide for retroactive restatement because it is necessary to report expenditure in accordance with authority granted by

Parliament. Had the effects of the adjustments been applied retroactively, it is estimated that revenue and departmental expenditure would have been reported as follows (actual amounts reported are also shown for comparison):

	(in millions of dollars)			
	As reported		If restated retroactively	
	1981 ⁽¹⁾	1980	1981 ⁽¹⁾	1980
Gross expenditure—				
Communications	1,249	870	1,247	938
Employment and Immigration	4,154	3,728	2,609	2,637
Energy, Mines and Resources	5,243	2,016	5,225	2,394
Finance	14,786	12,118	14,646	12,118
Public Works	2,298	1,803	2,308	1,982
Supply and Services	941	304	886	746
Transport	3,052	1,799	2,380	2,078
Other departments	34,968	31,007	34,910	31,060
Total departmental expenditure	66,691	53,645	64,211	53,953
Provision for valuation	- 3,202	478	- 722	1,548
Total gross expenditure	63,489	54,123	63,489	55,501
Gross revenue	50,821	41,335	50,821	42,713
Deficit	12,668	12,788	12,668	12,788

⁽¹⁾ It should be noted that the gross expenditure includes the value of loans deleted during the year. The loans include: Canadian Broadcasting Corporation, \$198 million (Communications); Atomic Energy of Canada Limited, \$690 million (Energy, Mines and Resources); Northwest and Yukon territories, \$148 million (Other departments—Indian Affairs and Northern Development).

3. Allowances for Valuation

As stated in Note 1(x), assets are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. The \$5,502 million allowances reported on the Statement of Assets and Liabilities at March 31, 1980 has been reduced to \$2,300 million at March 31, 1981. The change in allowances of \$3,202 million is reported on the Statement of Revenue and Expenditure as the provision for valuation.

The decrease in allowances for loans, investments and advances represents the difference between loans deleted during the year and the additional allowances resulting from the annual valuation.

As a result of the changes in accounting policies stated in Note 2 above, no allowances were required in 1981 for accounts internal to the Government and for the Government's cost of paying unemployment insurance benefits. The following table summarizes the allowances for valuation:

	(in millions of dollars)		
			Net increase or decrease (-)
	1981	1980	
Loans, investments and advances	2,300	3,000	- 700
Other assets and liabilities (accounts internal to the Government)		1,970	- 1,970
Government's cost of paying unemployment insurance benefits on a current fiscal year basis		532	- 532
	2,300	5,502	- 3,202

4. Contingent Liabilities of the Government of Canada

A contingent liability is a potential liability which may become an actual liability should certain events occur. The

contingent liabilities of the Government consist of explicit guarantees by the Government, and potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items.

The contingent liabilities of the Government as at March 31, 1981 amounted to \$4,171 million and are summarized in the following table:

	(in millions of dollars)	
	1981	1980
i) Explicit guarantees by the Government:		
Obligations of entities that are not agents—		
Borrowings by Crown corporations	189	530
Borrowings by other than Crown corporations	1,335	1,245
Other explicit guarantees	919	721
ii) Pending and threatened litigation	1,728	1,482
	4,171	3,978

Details can be found in Section 11 of this volume.

5. Financial Information Regarding Agent Crown Corporations

All assets and liabilities of agent Crown corporations are assets and liabilities of the Government, due to the agency relationship. However, in accordance with the accounting policies of the Government, the accounts of agent Crown corporations are not consolidated with those of the Government and only the financial transactions between the Government and agent Crown corporations are recorded in the Accounts of Canada.

Although borrowings by agent Crown corporations from lenders other than the Government are considered direct liabilities of the Government, such borrowings are not included in the Accounts of Canada since they are intended to be, and in practice are, repaid directly by the corporations.

The following table summarizes financial information regarding agent Crown corporations as at March 31, 1981. The information has not been audited since certain of these corporations have financial year-ends other than March 31.

	(in millions of dollars)	
	1981	1980
ASSETS		
Claims against the Government	748	482
All other assets	31,987	29,851
TOTAL ASSETS	32,735	30,333
LIABILITIES		
Obligations to the Government	17,917	18,945
Borrowings from lenders other than the Government	5,630	4,385
All other liabilities	4,409	3,683
TOTAL LIABILITIES	27,956	27,013
EQUITY OF THE GOVERNMENT		
Share capital and contributed surplus	3,905	2,923
Retained earnings	874	397
TOTAL EQUITY	4,779	3,320
TOTAL LIABILITIES AND EQUITY	32,735	30,333

Details can be found in Section 6 of this volume.

6. Insurance Programs

Certain agent Crown corporations operate insurance programs. In the event that such corporations did not have sufficient funds to meet their obligations, the Government would provide the required financing through appropriations, either budgetary or non-budgetary.

The following table summarizes information regarding such insurance programs. The information has not been audited since the corporations have financial year-ends other than March 31.

Programs	(in millions of dollars)			
	Insurance in force	Net claims*	5 year average of net claims	Amount of fund or provision
Canada Deposit Insurance Corporation				
Current year	96,078	21	21	148
Previous year	82,516			126
Canada Mortgage and Housing Corporation				
Mortgage insurance fund				
Current year	29,706	174	173	293
Previous year	26,731	436	140	481
Home improvement loan insurance fund				
Current year	25			6
Previous year	25			5
Rental guarantee fund				
Current year				12
Previous year				11
Export Development Corporation				
Accounts administered for the Government				
Current year	326	(1)	(1)	
Previous year	440	(1)	(1)	
Export insurance contracts entered into on its own behalf				
Current year	1,693	8	2	7
Previous year	1,308	5	2	10

* Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

(1) Less than \$500,000.

7. International Development Assistance—Loans and Subscriptions

i. Loans to developing countries

Included in loans to National governments of \$2,942 million (\$2,713 million in 1980) are loans to developing countries in the amount of \$2,149 million (\$1,896 million in 1980). These loans are part of Canada's international development assistance program and are either interest-free or bear interest at rates that were more favourable than those prevailing in Canada at the time the assistance was provided. The balances outstanding at March 31, grouped by term, are:

Term	Grace period before repayment commences	Interest rate	(in millions of dollars)	
			1981	1980
20 years	5 years	5%	19	
25 years	5 years	6%	2	2
30 years	7 years	3%	168	137
30 years	7 years	*	2	
35 years	5 years	*	4	4
40 years	10 years	*	1	1
50 years	10 years	*	1,953	1,752
			2,149	1,896

* Interest-free.

During the year, loan interest and commitment/service charges of \$3.9 million (\$2.5 million in 1980) was received from developing countries. Details can be found in Sections 6 and 13 of this volume and in Section 8 of Volume II.

ii. Subscriptions and loans to international organizations

Included in Loans, investments and advances—International organizations of \$2,255 million (\$1,966 million in 1980) are subscriptions to the capital of the International Development Association and loans to other international financial institutions of \$1,877 million (\$1,606 million in 1980). These subscriptions and loans are also part of Canada's development assistance program. These institutions make loans to developing countries on terms similar to the loan assistance set out above. Subscriptions to international organizations do not provide a return on investment. They are repayable on termination of the organization or on Canada's withdrawal therefrom. Details can be found in Sections 6 and 13 of this volume.



**OPINION OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA**

I have examined the following financial statements of the Government of Canada for the year ended March 31, 1981:

- Statement of Transactions;
- Statement of Revenue and Expenditure;
- Statement of Assets and Liabilities; and
- Statement of Use of Appropriations.

My examination was made in accordance with generally accepted auditing standards and included such inquiries, tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act.

In my opinion, these financial statements present information in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements. Further in my opinion, except for the changes in accounting policies relating to revolving funds and the Government's cost of paying unemployment insurance benefits, the effect of which is described in Note 2, the accounting policies are consistent with the preceding year.

I have the following reservations concerning certain of the stated accounting policies of the Government of Canada.

- In accordance with Notes 1(vi) and (x) to the financial statements, the full amounts of special assistance loans to developing countries and subscriptions to the special development funds of international financial institutions are recorded as assets. As described in Note 7, most of the loans are repayable over 50 years without interest, with no payments for the first 10 years. Loans with similar terms are made from the special development funds of international financial institutions. These loans and subscriptions by their terms confer financial benefits, the cost of which, in my opinion, should be included in the Statement of Revenue and Expenditure in the year of the transactions by providing an allowance against the loans and subscriptions. This allowance would be taken into revenue over the next 30 to 50 years in the case of loans, and over a longer period in the case of subscriptions. I have estimated that the adoption of such a practice would reduce reported assets and increase accumulated deficit by approximately \$3.4 billion as at March 31, 1981 (\$3.0 billion as at March 31, 1980).
- As stated in Note 1(vii), certain financial obligations are not recorded. I have estimated that recorded liabilities and accumulated deficit would be increased by approximately \$5.6 billion as at March 31, 1981 (\$4.7 billion as at March 31, 1980) if financial obligations at that date related to contributions paid from statutory appropriations, employee termination benefits and the indexed portion of pensions for persons now retired were recorded. This estimate does not include unrecorded financial obligations related to earned and unpaid annual vacation leave and the indexed portion of pensions for persons not yet retired. In my opinion, all these financial obligations should be appropriately recorded and reported in the financial statements to provide a more complete disclosure of liabilities.

Additional information and comments on these reservations are included in my observations on the financial statements in Section 3 of this volume.

Ottawa, Canada
September 15, 1981

KENNETH M. DYE, F.C.A.
Auditor General of Canada

SECTION 3

**1980-81
PUBLIC ACCOUNTS**

Observations by the Auditor General on the Financial Statements of the Government of Canada

CONTENTS

	<i>Page</i>
Introduction	3.2
International development assistance—Loans and subscriptions	3.2
Unrecorded liabilities	3.4
Reporting of summary financial information to Parliament	3.5

Observations by the Auditor General on the Financial Statements of the Government of Canada

Introduction

I have examined the financial statements of the Government of Canada for the year ended March 31, 1981, which together with my opinion, are included in Section 2 of this volume. These financial statements are the Statement of Transactions, the Statement of Revenue and Expenditure, the Statement of Assets and Liabilities, and the Statement of Use of Appropriations.

My examination was made in accordance with generally accepted auditing standards and included such inquiries, tests and other procedures as I considered necessary to enable me to report as required by section 6 of the Auditor General Act. This section provides that:

“The Auditor General shall examine the several financial statements required by section 55 of the Financial Administration Act to be included in the Public Accounts, and any other statement that the Minister of Finance may present for audit and shall express his opinion as to whether they present fairly information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have.”

My opinion includes two reservations concerning certain of the stated accounting policies of the Government of Canada. These reservations were included in the Auditor General's opinion last year. The observations that follow provide additional explanatory information on the reservations.

The observations also deal with the reporting of summary financial information to Parliament. In these observations, I comment on the need for generally accepted accounting principles appropriate for governments, the need for improved disclosure in explanatory notes to the financial statements, the need to reconsider the current and potential use of financial statements for government and the information they should display, and the need for strong central direction by the Comptroller General of Canada.

International Development Assistance—Loans and Subscriptions

In accordance with Notes 1(vi) and (x) to the financial statements, the full amounts of special assistance loans to developing countries and subscriptions to the special development funds of international financial institutions are recorded as assets. These loans and subscriptions by their terms confer financial benefits on developing countries, the cost of which is not included in the Statement of Revenue and Expenditure in the year the loans and subscriptions are made. If this cost were so recorded, reported assets would be decreased and accumulated deficit increased by approximately \$3.4 billion as at March 31, 1981 (approximately \$3.0 billion as at March 31, 1980).

Canada provides assistance to developing countries by making grants and contributions and special assistance loans to them and by subscribing to special development funds of international financial institutions. The grants and contributions and the loans and subscriptions all confer financial benefits on developing countries. The grants and contributions, because they are not repayable or otherwise recoverable, are made under budgetary authority, recorded as expenditure and included in the deficit. The loans and subscriptions, because they are repayable or considered to be eventually realizable, are made under non-budgetary authority and recorded as assets.

Special assistance loans and subscriptions to special development funds are, like grants and contributions, an important part of Canada's official program of assistance to developing countries. Over the past 12 years, such loans and subscriptions increased from an accumulated balance of approximately \$200 million before 1969 to approximately \$4,000 million at March 31, 1981. During the same period, approximately \$5,000 million of assistance was provided to developing countries in the form of grants and contributions.

The amount of special assistance loans included in loans to national governments at March 31, 1981 is \$2,149 million. Of these loans, \$1,953 million are repayable over 50 years without interest, with no payments for the first 10 years. Additional information concerning these special assistance loans is presented in Note 7 to the financial statements and on pages 6.29 and 6.30 of Section 6 of this volume. At March 31, 1981, subscriptions to special development funds of international financial institutions amounted to \$1,877 million. These special development funds make loans to developing countries with terms similar to the special assistance loans made by Canada. The terms of these subscriptions provide that, on withdrawal from or termination of the special development funds, Canada will receive a pro-rata share of the funds' assets. Because of the nature of such assets, it would take many years for Canada to realize its share on termination or withdrawal. Additional information concerning these subscriptions is also presented in Note 7 to the financial statements, and on pages 6.31 through 6.33 of Section 6 of this volume.

As described above, amounts expended by the Government in the current and prior years in respect of special assistance loans and subscriptions to special development funds will be recovered or realized without interest over a significant number of years. Since interest is not provided, the Government is not compensated for the use of its funds over the period the loans and subscriptions are outstanding. Since the Government is not compensated for the use of its funds, the present value of the amounts to be recovered or realized in the future is much less than the amounts expended today.

As stated in the Study of the Accounts of Canada: "Ideally, the Government's Statement of Assets and Liabilities should come as close as possible to reflecting the true economic value of the assets and liabilities recorded on it". For example, a Treasury bill, which does not bear interest, is recorded as a liability by the Government at an amount determined by discounting (expressing at present value) future payments of principal at a rate set by public auction at the date of issue. The difference between the amount payable and the amount at which the Treasury bill is recorded—the discount—is the amount of compensation the Government pays for the use of borrowed funds. This compensation is included in interest on the public debt over the period the bill is outstanding.

Sometimes a market value for financial claims and obligations is not available, and an alternative approach is required. For example, when a loan is made to a Crown corporation by the Government, it is recorded as an asset at the amount advanced. To compensate for the use of its funds, the Government charges interest on the loan. In the absence of a market-determined interest rate, the Government calculates an arbitrary rate by reference to its cost of borrowing. Accordingly, the amount at which the loan is recorded is equal to the present value of future repayments of principal and interest, discounted at this rate to the date of issue.

Special assistance loans and subscriptions to special development funds should be similarly recorded at their present value through discounting, at an appropriate rate, amounts that will be recovered or realized in future years. As with loans to Crown corporations, the selection of an appropriate rate is, to some extent, arbitrary. However, it would seem reasonable to determine a rate by reference to the Government's cost of borrowing in the same manner as rates are set for loans to Crown corporations.

Discounted at the Government's long-term borrowing rate for the year of the transactions, the amount that will be recovered or realized in future years in respect of special assistance loans or subscriptions to special development funds is approximately \$600 million at March 31, 1981. In my opinion, this is the amount at which these loans and subscriptions should be recorded in the accounts of Canada at the year end. The difference of \$3,400 million between the amount at which they are currently recorded (\$4,000 million) and the amount at which they should be recorded (\$600 million) represents the cost to the Government of the benefit conferred on developing countries by the terms of these loans and subscriptions. This cost should be recorded by providing an allowance against the loans and subscriptions. This allowance, in the case of loans, would be taken into revenue over the next 30 to 50 years, their terms to maturity. In the case of subscriptions, the allowance would be taken into revenue commencing in the year of Canada's withdrawal from, or the termination of, the special development funds. The period over which the allowance would then be taken into revenue

would correspond to the maturity of the loans outstanding in the funds at the time of such termination or withdrawal.

In its Report dated February 21, 1979, the Standing Committee on Public Accounts recommended that the Office of the Comptroller General expedite a study to establish an appropriate basis for valuing loans to developing countries and subscriptions to international financial institutions, and that it report back to the Committee as soon as possible. The Committee also recommended that appropriate information regarding the loans and subscriptions be disclosed in the notes to the financial statements. As mentioned earlier, Note 7 to the financial statements provides such additional information. The Government has considered what basis is appropriate for valuing such loans and subscriptions and has concluded that, because they are financial claims on outside organizations and therefore assets as defined in Note 1(vi), they should be recorded at cost. In the Government's view, cost is the full amount expended in respect of the loans and subscriptions rather than the present value of amounts that will be recovered or realized in future years. Although there is general agreement that benefits are conferred, the Government considers that the cost of such benefits is indirectly recognized in the accounts and included in the deficit in future years as costs of financing the amounts expended are incurred, and that it is sufficient to disclose the terms of loans and subscriptions outstanding at the year end in a note to the financial statements.

In my opinion, the cost of benefits conferred by the terms of special assistance loans to developing countries and subscriptions to special development funds of international financial institutions should be recorded in the accounts of Canada and included in the Government's Statement of Revenue and Expenditure in the year the loans and subscriptions are made. In addition to recognizing such costs at the time the benefits are conferred, this would result in loans and subscriptions being reported at amounts that more closely reflect their economic value.

Unrecorded Liabilities

The Government has defined liabilities as financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date. However, under its stated accounting policies and provisions of the Financial Administration Act and other legislation, certain financial obligations that fit this definition have not been recorded. These unrecorded liabilities include financial obligations at the year end related to contributions paid from statutory appropriations, employee termination benefits, and actuarial liabilities arising from the indexing to the cost of living of superannuation annuities (pensions) for former public service employees (including Canadian Forces and Royal Canadian Mounted Police) or their survivors. My Office has estimated that these unrecorded liabilities amount to approximately \$5,600 million at March 31, 1981 (\$4,700 million at March 31, 1980). In addition to these estimated amounts, there are other financial obligations, related to earned and unpaid annual vacation leave and the indexed portion of pensions for persons not yet retired, that also fit the Government's definition of liabilities but are not recorded.

Following is a summary of those unrecorded liabilities which have been estimated:

	(in millions of dollars)	
	1981	1980
Amounts related to contributions paid from statutory appropriations		
Subsidies under the Railway Act	200	170
Other		30
	<u>200</u>	<u>200</u>
Employee termination benefits	1,200	1,200
Present value of indexed portion of pensions for persons now retired	4,200	3,300
	<u>5,600</u>	<u>4,700</u>

The liability for subsidies under the Railway Act has been estimated by the Canadian Transport Commission. The liability for employee termination benefits, and the present value

of the indexed portion of pensions for former public service employees (including Canadian Forces and Royal Canadian Mounted Police) or their survivors, were estimated by the Department of Insurance based on methods and assumptions used by the Department for purposes of current actuarial reports on the Government's superannuation accounts.

Unrecorded liabilities for earned and unpaid annual vacation leave have not been estimated by my Office because the information required was not readily available during our audit. However, based on annual salary and wage costs, they are also likely to be substantial. The Government should estimate these unrecorded liabilities at the end of each fiscal year by reference to personnel and other records maintained by departments and agencies.

With respect to the indexing of employee pensions, determination of an appropriate liability is somewhat more complex. As a minimum, the liability should include the present value of the indexed portion of pensions for persons now retired. This minimum liability would not include provision for any further increases in these indexed benefits related to increases in the cost of living in future years. The \$4,200 million estimate by the Department of Insurance referred to above has been prepared on this basis. This estimate is also presented on page 7.7 of Section 7 of this volume.

The liability for indexing employee pensions should include some provision for the indexed portion of benefits for persons who have not yet retired and for future indexing for persons now retired as discussed in the preceding paragraph. However, the determination of appropriate amounts is a matter requiring further study. The additional liability may be significant. In my opinion, the Office of the Comptroller General, in consultation with other members of the accounting profession with background in pension issues and with the Chief Actuary of the Department of Insurance, should examine alternative methods of accounting for pension costs and obligations and determine an appropriate basis of recording and disclosing actuarial liabilities and related pension costs arising from the indexing to the cost of living of superannuation annuities.

Based on the definition of liabilities as financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date, the exclusion from reported liabilities of the significant financial obligations described above results in an incomplete reporting of liabilities as defined. This directly affects the reported accumulated deficit and financial position at the year end. In my opinion, financial obligations at the year end related to contributions paid from statutory appropriations, employee termination benefits, earned and unpaid annual vacation leave, and actuarial liabilities arising from the indexing to the cost of living of superannuation annuities should be appropriately recorded in the accounts of Canada and reported in the financial statements to provide a more complete accounting and disclosure of liabilities.

Reporting of Summary Financial Information to Parliament

In his 1979 and 1980 observations on the Government's financial statements, the Auditor General called attention to the need for:

- generally accepted accounting principles appropriate for governments;
- improved disclosure in explanatory notes to the financial statements;
- reconsideration of the current and potential use of financial statements for government and the information they should display; and
- strong central direction by the Comptroller General of Canada.

In the following sections of this observation, I comment on each of these matters.

Need for government accounting principles

The Government of Canada prepares its financial statements in accordance with stated accounting policies. These accounting policies are primarily based on concepts found in the British North America Act, as described in Note 1(i), together with other legislative provisions and administrative conventions that have evolved over the years. However, there are no generally accepted government accounting principles to provide objective standards of good accounting and reporting practice to which readers of the financial statements could refer and against which the statements could be audited.

In 1976, the Canadian Institute of Chartered Accountants (CICA) created a Study Group to catalogue existing practices in legislative accounting, reporting and auditing and to review underlying objectives and concepts. For the most part, members of the Study Group were drawn from the federal and provincial governments, including representatives from this Office and from the Office of the Comptroller General of Canada. In 1980, the Study Group issued its report, entitled *Financial Reporting by Governments*. In the Report, the Study Group concluded that there is a need for generally accepted reporting standards for federal and provincial governments to achieve consistency in financial reporting and comparability between governments.

The Study Group also concluded that the CICA should take the initiative in encouraging the establishment of a body to work toward the development of generally accepted government reporting standards. In June 1981, the CICA announced the establishment of a new Government Accounting and Auditing Committee to recommend accounting and auditing principles and practices for use by governments. I am pleased to report that senior personnel from both this Office and the Office of the Comptroller General of Canada are members of this committee.

Need for improved disclosure in notes to financial statements

As in prior years, important summary information relevant to the Government's financial position and its revenues and expenditures is excluded from the notes to the financial statements in Section 2 of Volume 1 of the Public Accounts. Although there is selective referencing of amounts in the financial statements to summary information in other sections of this volume, this summary information is presented in the midst of other more detailed information which may inconvenience and confuse a reader who is looking for a complete overview of the Government's financial position, revenues and expenditures.

For example, in response to a recommendation of the Standing Committee on Public Accounts in its Report dated February 21, 1979, the Government introduced Note 7 to the financial statements to summarize the terms and conditions of international development assistance loans and subscriptions. Although it is my view that the cost of the financial benefit conferred by these loans and subscriptions should be recorded in the accounts of Canada in the year the loans and subscriptions are made, Note 7 does provide important summary information related to significant components of loans to national governments and subscriptions to international organizations as reported on the Statement of Assets and Liabilities.

I would encourage the Government to develop similar notes for other significant balances reported in the audited financial statements in Section 2. This would permit readers to have ready access to the summary information they need to understand the statements without having to constantly refer to information presented in the various other sections of Volume 1. Since most of the information required to do so is currently available, much can be accomplished with little effort.

Need to reconsider purposes of financial statements

The current and potential use of summary financial statements and the information they should display need to be reconsidered. The nature and extent of information reported in financial statements and how it is presented depend on the objectives that the statements are designed to satisfy. Although the financial statements included in Section 2 of this volume are entitled "The Financial Statements of the Government of Canada", they include only government departments as defined in the Financial Administration Act. Because many activities of government are carried out by organizational units other than government departments, significant assets, liabilities, revenues and expenditures are excluded from the existing financial statements. There is a need for summary financial statements that provide a comprehensive and complete summary of the Government's financial position and its revenues and expenditures.

In his 1980 observations, the Auditor General stated that the Office of the Comptroller General planned to study the purposes of summary financial reporting for the Government and the feasibility of developing comprehensive financial statements. We have been advised by the Comptroller General that this important study has commenced.

Need for central direction

Under the Financial Administration Act, the Treasury Board, the Minister of Finance and the Receiver General for Canada all have certain responsibilities for developing accounting policies and preparing the Government's financial statements. The development of generally accepted government accounting principles and comprehensive summary financial statements will require strong central direction and leadership within the Government of Canada. In 1979 and 1980, the Auditor General recommended that central direction should be provided by the Comptroller General of Canada and that the Treasury Board should be given primary responsibility for the Government's accounting and financial reporting policies. Appropriate amendments to the Financial Administration Act have not yet been made to vest this responsibility and authority in the Treasury Board and the Comptroller General.

SECTION 4

1980-81 PUBLIC ACCOUNTS

Budgetary Revenue

CONTENTS

	<i>Page</i>
Budgetary revenue.....	4.2
Tax revenue	4.3
Non-tax revenue	4.4
Receipts and revenues credited to appropriations	4.5
Supplementary statement—	
Monthly revenue by selected classification	4.6

BUDGETARY REVENUE

Budgetary revenue consists of all tax and non-tax receipts which affect the deficit or surplus of the Government and includes revenue internal to the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid and excludes amounts receivable, taxes collected on behalf of provinces, receipts from contributors to the Canada Pension Plan, the Unemployment Insurance and the superannuation accounts, and receipts and revenues credited to other asset and liability accounts.

Revenue for a year therefore includes receipts credited to the Receiver General by the Bank of Canada and the chartered banks by March 31, and amounts received in Government offices by March 31, but not deposited until April or not credited to the Receiver General until April. Revenue also includes the amounts received in the mail on the first working day of April except where it is clear that it was the remitter's intention to discharge an obligation arising in the new year.

The yield from tax revenue is affected by changes in tax rates, by changes in the base on which taxes are calculated and by variations in economic conditions. Income tax liability

relates to the income of a taxation year but the system of collecting personal and corporation income taxes by payroll deductions and instalments, results in a distribution of receipts throughout the year.

Tax revenue increased by \$5,742 million in 1980-81 compared to an increase of \$4,256 million in 1979-80.

The major tax changes which had an impact on this year's tax revenue are:

- small business development bond;
- temporary 5% corporate surtax;
- increased levies on alcoholic beverages and tobacco;
- deductibility of spouses' salaries by unincorporated businesses;
- reduced write-off for oil and gas properties;
- introduction of the natural gas and gas liquids tax; and,
- multilateral trade negotiations, tariff reductions.

Under fiscal arrangements that became operative in 1962, the federal Government entered into tax collection agreements to collect the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec.

Personal and corporation income taxes collected by the federal Government on behalf of the provinces, and subsequently remitted to the provinces, are not included in the tables shown hereunder.

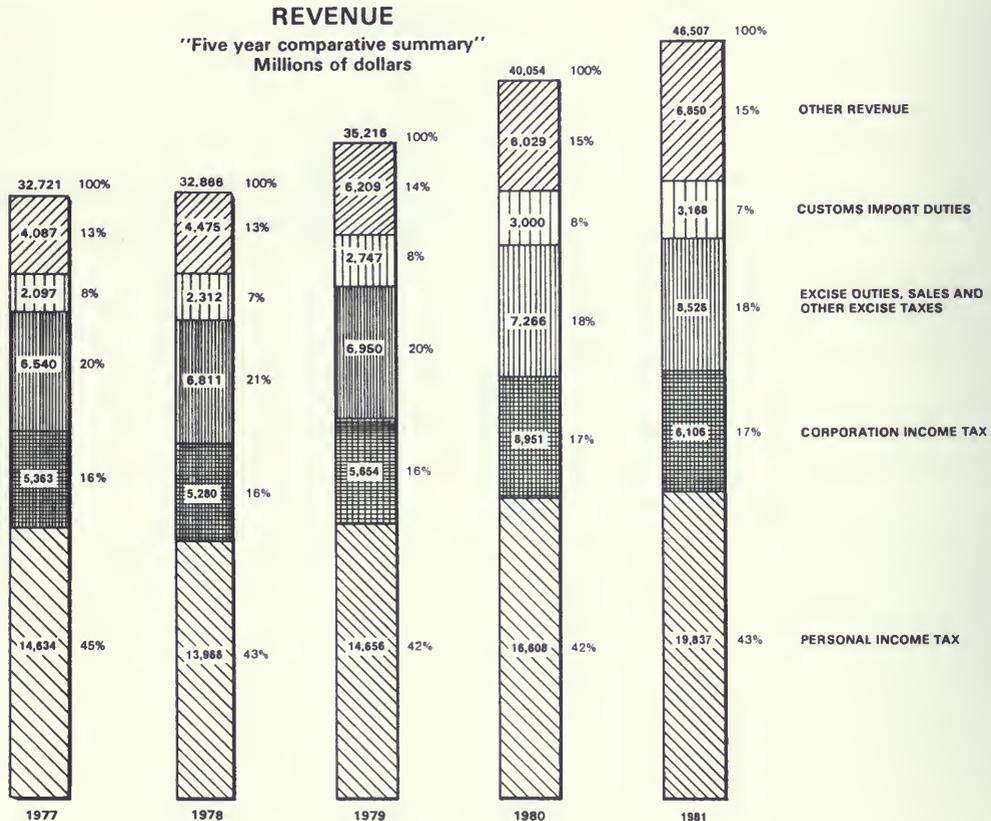


TABLE 4.1

BUDGETARY REVENUE BY MAIN CLASSIFICATION AND SOURCE
(in millions of dollars)

	1980-81			1979-80			Increase or decrease (-)	
	From outside parties	Internal to the Government	Total	From outside parties	Internal to the Government	Total	Amount	%
Tax revenue—								
Income tax—								
Personal.....	19,837		19,837	16,808		16,808	3,029	18
Corporation.....	8,106		8,106	6,951		6,951	1,155	17
Non-resident.....	867		867	787		787	80	10
Petroleum and gas revenue tax.....	27		27				27	100
	28,837		28,837	24,546		24,546	4,291	17
Excise taxes and duties—								
Sales tax.....	5,355	74	5,429	4,651	47	4,698	731	16
Customs import duties.....	3,185	3	3,188	2,996	4	3,000	188	6
Excise duties.....	1,042		1,042	895		895	147	16
Oil export charge.....	842		842	750		750	92	12
Special excise tax—Gasoline.....	453		453	421		421	32	8
Natural gas and gas liquids tax.....	187		187				187	100
Other taxes.....	570	3	573	502	(1)	502	71	14
	11,634	80	11,714	10,215	51	10,266	1,448	14
Other tax revenue.....	99		99	96		96	3	3
Total tax revenue.....	40,570	80	40,650	34,857	51	34,908	5,742	16
Non-tax revenue—								
Return on investments—								
Bank of Canada.....	1,459		1,459	1,084		1,084	375	35
Canada Mortgage and Housing Corporation.....	839		839	782		782	57	7
Exchange Fund Account.....	620		620	404		404	216	53
Interest on bank deposits.....	318		318	244		244	74	30
Farm Credit Corporation.....	243		243	210		210	33	16
Other return on investments.....	606	45	651	607	13	620	31	5
	4,085	45	4,130	3,331	13	3,344	786	24
Postal revenue.....	1,039	70	1,109	1,048	70	1,118	-9	-1
Privileges, licences and permits.....	116	3	119	95	3	98	21	21
Services and service fees.....	111	7	118	106	4	110	8	7
Refunds of previous years' expenditure.....	105	6	111	180	17	197	-86	-44
Bullion and coinage.....	60		60	42		42	18	43
Proceeds from sales.....	46	11	57	57	3	60	-3	-5
Premium and discount on exchange.....				40		40	-40	-100
Other non-tax revenue.....	147	6	153	133	4	137	16	12
Total non-tax revenue.....	5,709	148	5,857	5,032	114	5,146	711	14
Total revenue.....	46,279	228	46,507	39,889	165	40,054	6,453	16

(1) Less than \$500,000.

Tax Revenue

Table 4.2 presents the tax revenue on a per capita basis for the last five years.

TABLE 4.2

TAX REVENUE PER CAPITA

	Tax revenue
	\$
1981 ⁽¹⁾	1,693
1980.....	1,462
1979.....	1,297
1978.....	1,236
1977.....	1,256

(1) Based on population as of October 1, 1980.

Personal Income Tax

In 1980-81, personal income tax was the largest source of Government revenue.

Corporation Income Tax

Corporation income tax was the second largest source of Government revenue.

Non-Resident Income Tax

Revenue, in this category, is derived from tax withheld from dividends, interest, rents, royalties, alimonies and income from estates and trusts paid to non-residents.

Excise Taxes and Duties

Excise taxes and duties totalled \$11,714 million, 25% of total budgetary revenue.

From a revenue standpoint, the general sales tax, totalling \$5,429 million, was the most important tax levied under the Excise Tax Act. Included in excise tax is \$842 million in oil export charge, applicable to exports imposed under the Excise Tax Act.

Excise duties, which totalled \$1,042 million, are levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products and taxes on wines are levied under the Excise Tax Act).

Receipts from the gasoline tax were \$453 million. Under certain conditions, the amounts received may be refunded to purchasers. As of March 31, 1981, \$558 million was received and \$105 million refunded and charged to revenue.

The yield from other excise taxes levied under the Excise Tax Act, other than the general sales tax, the oil export charge and the gasoline tax was \$573 million.

TABLE 4.3

EXCISE TAXES AND DUTIES (in millions of dollars)

	1980-81	1979-80	Increase or decrease (-)
Sales tax—			
Domestic goods	4,369	3,453	916
Imports	1,117	916	201
Diesel	153	528	-375
Less: refunds and drawbacks	210	199	11
	5,429	4,698	731
Customs import duties	3,601	3,415	186
Less: refunds and drawbacks	413	415	-2
	3,188	3,000	188
Excise duties—			
Spirits	412	369	43
Cigarettes, tobacco and cigars ..	398	333	65
Beer	232	193	39
Licences	(1)	(1)	(1)
Less: refunds and drawbacks	(1)	(1)	(1)
	1,042	895	147
Oil export charge	842	750	92
Special excise tax—Gasoline	453	421	32
Natural gas and gas liquids tax	187		187
Other taxes—			
Cigarettes, tobacco and cigars ..	426	394	32
Wines	54	12	42
Jewellery	51	54	-3
Air conditioners	25	29	-4
Penalties	9	5	4
Automobiles	1	2	-1
Sundry commodities	9	8	1
Less: refunds and drawbacks	2	2	
	573	502	71
Total	11,714	10,266	1,448

(1) Less than \$500,000.

Non-Tax Revenue

Return on Investments

Return on investments consists of interest derived from loans and advances, and from transfer of profits, surpluses and dividends.

Return on investments regarding assets as presented on the Statement of Assets and Liabilities, is summarized in Table 4.4. Additional details are given in Section 13 of this volume and in the departmental sections of Volume II.

TABLE 4.4

RETURN ON INVESTMENTS (in millions of dollars)

	1980-81	1979-80	Increase or decrease (-)
Loans, investments and advances—			
Crown corporations and agencies—			
Lending institutions—			
Canada Mortgage and Housing Corporation	839	782	57
Export Development Corporation	101	94	7
Farm Credit Corporation ..	243	210	33
Federal Business Development Bank	95	91	4
Municipal Development and Loan Board	9	10	-1
	1,287	1,187	100
All other Crown corporations and agencies—			
Air Canada	35	50	-15
Atomic Energy of Canada Limited	68	66	2
Canadian National Railways	63	49	14
Other	50	52	-2
Bank of Canada	1,459	1,084	375
	1,675	1,301	374
	2,962	2,488	474
Other loans, investments and advances—			
Provincial and territorial governments	96	96	
National governments including developing countries	23	22	1
International organizations ..	(1)	(1)	(1)
Veterans' Land Act Fund—			
Advances	19	21	-2
Private sector enterprises	6	5	1
Miscellaneous	9	10	-1
	153	154	-1
	3,115	2,642	473
Other assets—			
Working capital advances to revolving funds, departments and agencies	21	17	4
Foreign exchange accounts—			
Exchange Fund Account—			
Advances	620	404	216
International Monetary Fund—			
Subscriptions	1	2	-1
	621	406	215
Cash—			
Interest on bank deposits	318	244	74
Other accounts—			
Rent from properties	19	20	-1
Government's holdings of unmatured debt—			
Marketable bonds	30	5	25
Canada savings bonds held on account of employees		4	-4
Canada student loans—Interest	4	3	1
Other	2	3	-1
	55	35	20
Total	4,130	3,344	786

(1) Less than \$500,000.

TABLE 4.5

POSTAL REVENUE
(in millions of dollars)

	1980-81	1979-80	Increase or decrease (-)
Postage—			
Canada	1,275	1,264	11
Foreign countries	51	27	24
Sale of philatelic values	13	19	-6
Money orders	13	13	
Rental of post office boxes	12	11	1
Other	5	3	2
Gross postal revenue	1,369	1,337	32
Less—			
Expenditure charged directly to revenue—			
Salaries and allowances—			
Semi-staff post offices	84	81	3
Revenue post offices	33	30	3
Sub-post offices	20	20	
Postage, transit and terminal charges to or through foreign countries	26	11	15
Other	3	4	-1
	166	146	20
	1,203	1,191	12
Less—			
Receipts credited to expenditure	94	73	21
Net postal revenue	1,109	1,118	-9

Postal Revenue

Gross postal revenue from postal operations was \$1,369 million but authorized disbursements from revenue, for salaries and rent allowances, other allowances and commissions at semi-staff and revenue post offices, commissions at sub-post offices, transit charges on Canadian mail forwarded through and delivered in foreign countries, in the amount of \$166 million, and receipts credited to expenditure of \$94 million, reduced reported net postal revenue to \$1,109 million.

RECEIPTS AND REVENUES
CREDITED TO APPROPRIATIONS

Receipts and revenues arising from the activities of particular programs, which are credited to the appropriations for those programs, and which are not included in budgetary revenue, totalled \$4,148 million in 1980-81 compared to \$1,135 million in 1979-80. The net increase of \$3,013 million resulted mainly from net voting authorities of revolving funds which were established as budgetary rather than non-budgetary as of April 1, 1980.

Receipts and revenues credited to appropriations are summarized by department and selected classification and by source in Tables 4.6 and 4.7.

TABLE 4.6

RECEIPTS AND REVENUES CREDITED TO APPROPRIATIONS BY SOURCE
(in millions of dollars)

	1980-81			1979-80		
	From outside parties	Internal to the Government	Total	From outside parties	Internal to the Government	Total
Agriculture	8		8			
Communications	7	72	79	4	12	16
Employment and Immigration		566	566	(1)	265	265
Energy, Mines and Resources	1,393	4	1,397	(1)	4	4
Environment	(1)	18	18	(1)	19	19
External Affairs	12	(1)	12			
Finance		5	5		4	4
Labour	10		10			
National Defence	227	8	235	203	8	211
National Health and Welfare		20	20		18	18
National Revenue		44	44	(1)	38	38
Post Office	93	1	94	73		73
Public Works	17	249	266	1	52	53
Science and Technology	6	3	9	5	3	8
Secretary of State	1	9	10			
Solicitor General	201	13	214	176	11	187
Supply and Services	29	591	620	1	50	51
Transport	394	135	529	56	113	169
Treasury Board		12	12		8	8
Total	2,398	1,750	4,148	530	605	1,135

(1) Less than \$500,000.

TABLE 4.7

RECEIPTS AND REVENUES CREDITED TO APPROPRIATIONS BY SELECTED CLASSIFICATION AND SOURCE
(in millions of dollars)

	1980-81			1979-80		
	From outside parties	Internal to the Government	Total	From outside parties	Internal to the Government	Total
Tax revenue—						
Other tax revenue	1,559		1,559	23		23
Non-tax revenue—						
Services and service fees	395	920	1,315	210	143	353
Proceeds from sales	123	79	202	96	49	145
Privileges, licences and permits	104		104	15		15
Postal revenue	93	1	94	73		73
Return on investments	(1)	44	44	(1)	22	22
Premium and discount on exchange	(1)		(1)	(1)		(1)
Other non-tax revenue	124	706	830	113	391	504
	839	1,750	2,589	507	605	1,112
Total	2,398	1,750	4,148	530	605	1,135

(1) Less than \$500,000.

SUPPLEMENTARY STATEMENT

Monthly Revenue by Selected Classification

Revenue by selected classification is presented by month in Table 4.8.

TABLE 4.8

MONTHLY REVENUE BY SELECTED CLASSIFICATION
(in millions of dollars)

	Income tax			Petroleum and gas revenue tax	Sales tax	Customs import duties	Excise duties	Oil export charge	Special excise tax—Gasoline	Natural gas and gas liquids tax	Other excise taxes and duties and other tax revenue	Non-tax revenue	Total
	Personal	Corporation	Non-resident										
April, 1980	466	408	66		258	231	57	79	- 12		43	367	1,963
May	1,867	585	91		413	240	87	74	30		90	477	3,954
June	1,231	635	53		389	244	82	87	38		43	441	3,243
July	1,626	729	86		485	261	104	77	37		58	419	3,882
August	1,766	550	49		434	267	65	59	42		42	177	3,451
September	1,392	526	30		427	251	72	55	45		54	601	3,453
October	2,104	696	65		462	351	100	53	39		59	258	4,187
November	1,757	496	42		446	341	116	66	10		49	443	3,766
December	2,139	141	52		547	154	95	50	87		63	848	4,176
January, 1981	2,455	521	144		461	284	73	62	35		52	265	4,352
February	1,513	414	85	1	386	289	75	84	37	68	51	169	3,172
March	1,495	2,398	86	3	508	215	102	84	30	71	24	1,234	6,250
Supplementary	26	7	18	23	213	60	14	12	35	48	44	158	658
Total	19,837	8,106	867	27	5,429	3,188	1,042	842	453	187	672	5,857	46,507

SECTION 5

1980-81 PUBLIC ACCOUNTS

Budgetary Expenditure

CONTENTS

	<i>Page</i>
Budgetary appropriations	5.2
Budgetary expenditure	5.3
Classified by function	5.4
Classified by program	5.6
Classified by type	5.8
Classified by standard object	5.11
Supplementary statements—	
Interest on the public debt	5.12
Expenditure under statutory authority	5.12
Monthly expenditure by major spending department	5.14

BUDGETARY APPROPRIATIONS

Part of the expenditures of the public service is defrayed from monies granted by Parliament in annual appropriation acts; however, substantial payments are made under authority of other acts which authorize expenditures for specified purposes and for such amounts and during such time as the acts may prescribe. The spending authority granted in the annual appropriation acts differs from that granted in "statutory" authorities in that it is usually for a specific amount and of definite duration and, unless there is provision to the contrary

in the wording of a vote, any unused balance lapses at the end of the year for which it is granted.

Table 5.1 presents a summary of budgetary expenditure made under annual appropriations and various statutory authorities for the year ended March 31, 1981. Table 5.2 provides details by department for the year. A statement of use of appropriations by department, as examined by the Auditor General, is presented in Section 2 of this volume. In addition detailed information on budgetary appropriations and expenditure is given in the departmental sections of Volume II.

TABLE 5.1

BUDGETARY APPROPRIATIONS AND EXPENDITURE—ANNUAL AND STATUTORY (in millions of dollars)

	Appropriations			Balances		
	Brought forward from 1979-80	1980-81	Used ⁽¹⁾	Lapsed	Over-expended	Carried forward ⁽²⁾
Annual	21	26,411 ⁽³⁾	25,790	668	47	21
Statutory		37,720	36,587			1,133
Total	21	64,131	62,377	668	47	1,154

⁽¹⁾ Represents total departmental expenditure and does not take into consideration the provision for valuation which is not allocated to individual departments.

⁽²⁾ Available for expenditure in 1981-82.

⁽³⁾ This amount is \$3 million lower than amounts approved in appropriation acts. A transfer from budgetary to non-budgetary appropriations, as authorized by the Canadian Film Development Corporation Act, accounts for the decrease.

Spending authority of \$21 million was brought forward from 1979-80 in accordance with provisions of the original appropriations. Budgetary expenditure during 1980-81, as approved in appropriation acts, totalled \$25,790 million, consequently, \$642 million was unspent at the close of the year. Of this amount, \$668 million lapsed, \$47 million was overspent and \$21 million is available for expenditure in 1981-82 in accordance with provisions of the original appropriations.

Budgetary expenditure in 1980-81 under the authority of statutes authorizing payments from the Consolidated Revenue Fund for specific purposes without further appropriations, amounted to \$36,587 million, accounting for approximately 59% of the total budgetary expenditure of \$62,377 million. For revolving funds which continued operating under non-lapsing budgetary statutory authorities, \$1,133 million was unspent and therefore available for expenditure in future years.

The Estimates and appropriations for 1980-81, covering budgetary expenditure (other than statutory), were as follows:

ESTIMATES

(in millions of dollars)

Main Estimates	24,310	
Supplementary Estimates (A)	21	
Supplementary Estimates (B)	1,002	
Supplementary Estimates (C)	1,124	
		26,457
Less: reserved allotments*		43
		<u>26,414</u>

APPROPRIATIONS

(in millions of dollars)

Appropriation Act No 1, 1980-81	10,807	
Appropriation Act No 2, 1980-81	13,524	
Appropriation Act No 3, 1980-81	1,002	
Appropriation Act No 4, 1980-81	1,124	
		26,457
Less: reserved allotments*		43
		<u>26,414</u>

* Reserved allotments were established to provide payment authority for the overexpenditures of the previous year's appropriations which resulted from Payables at Year End (PAYE).

TABLE 5.2

BUDGETARY APPROPRIATIONS AND EXPENDITURE
(in millions of dollars)

	1980-81						1979-80 Expenditure
	Appropriations			Expenditure ⁽²⁾			
	Statutory	Annual	Total	Statutory	Annual	Total	
Agriculture	144	777	921	144	738	882	782
Communications	226	962	1,188	216	954	1,170	854
Consumer and Corporate Affairs	7	72	79	7	70	77	73
Economic Development	1	12	13	1	10	11	8
Employment and Immigration	2,550	1,105	3,655	2,550	1,038	3,588	3,463
Energy, Mines and Resources	324	4,309	4,633	- 436	4,282	3,846	2,012
Environment	39	516	555	39	498	537	456
External Affairs	16	1,122	1,138	12	1,072	1,084	1,053
Finance	14,713	71	14,784	14,713	68	14,781	12,114
Fisheries and Oceans	19	357	376	19	349	368	314
Governor General	(1)	3	3	(1)	3	3	3
Indian Affairs and Northern Development	171	1,252	1,423	171	1,246	1,417	1,126
Industry, Trade and Commerce	149	524	673	149	506	655	579
Justice	66	113	179	66	109	175	133
Labour	20	75	95	20	74	94	75
National Defence	394	4,657	5,051	394	4,683	5,077	4,389
National Health and Welfare	15,234	563	15,797	15,234	548	15,782	14,038
National Revenue	70	611	681	70	607	677	581
Parliament	36	95	131	36	94	130	99
Post Office	150	1,474	1,624	150	1,447	1,597	1,412
Privy Council	23	46	69	23	45	68	154
Public Works	113	2,113	2,226	60	1,972	2,032	1,750
Regional Economic Expansion	7	704	711	7	715	722	628
Science and Technology	11	393	404	11	381	392	325
Secretary of State	1,711	435	2,146	1,710	423	2,133	2,022
Social Development	(1)	4	4	(1)	2	2	
Solicitor General	138	970	1,108	138	917	1,055	904
Supply and Services	270	263	533	65	256	321	253
Transport	1,120	1,568	2,688	1,020	1,503	2,523	1,630
Treasury Board	- 16	259	243	- 16	188	172	201
Veterans Affairs	14	1,007	1,021	14	992	1,006	933
Total	37,720	26,432 ⁽³⁾	64,152	36,587	25,790	62,377	52,364

(1) Less than \$500,000.

(2) Represents total departmental expenditure and does not take into consideration the provision for valuation which is not allocated to individual departments.

(3) Includes \$21 million brought forward from 1979-80 and excludes \$3 million resulting from a decrease in appropriations as authorized by the Canadian Film Development Corporation Act.

BUDGETARY EXPENDITURE

Budgetary expenditure consists of all charges to budgetary appropriations which affect the deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year, and, expenditure internal to the Government.

Expenditure excludes pensions paid under the Canada Pension Plan, superannuation and other pension accounts, Unemployment Insurance payments other than benefits to fishermen, payments financed from undischarged balances of appropriations to special accounts and payments charged to other asset and liability accounts.

In this section, the expenditure is analysed in several different ways:

- (1) by function, i.e. broad policies;
- (2) by program, i.e. purpose;
- (3) by type, i.e. operating, capital, and grants and contributions; and,
- (4) by standard object, i.e. productive resources acquired or transfer payments made.

These analyses do not take into account the provision for valuation reflected in Sections 1 and 2 of this volume.

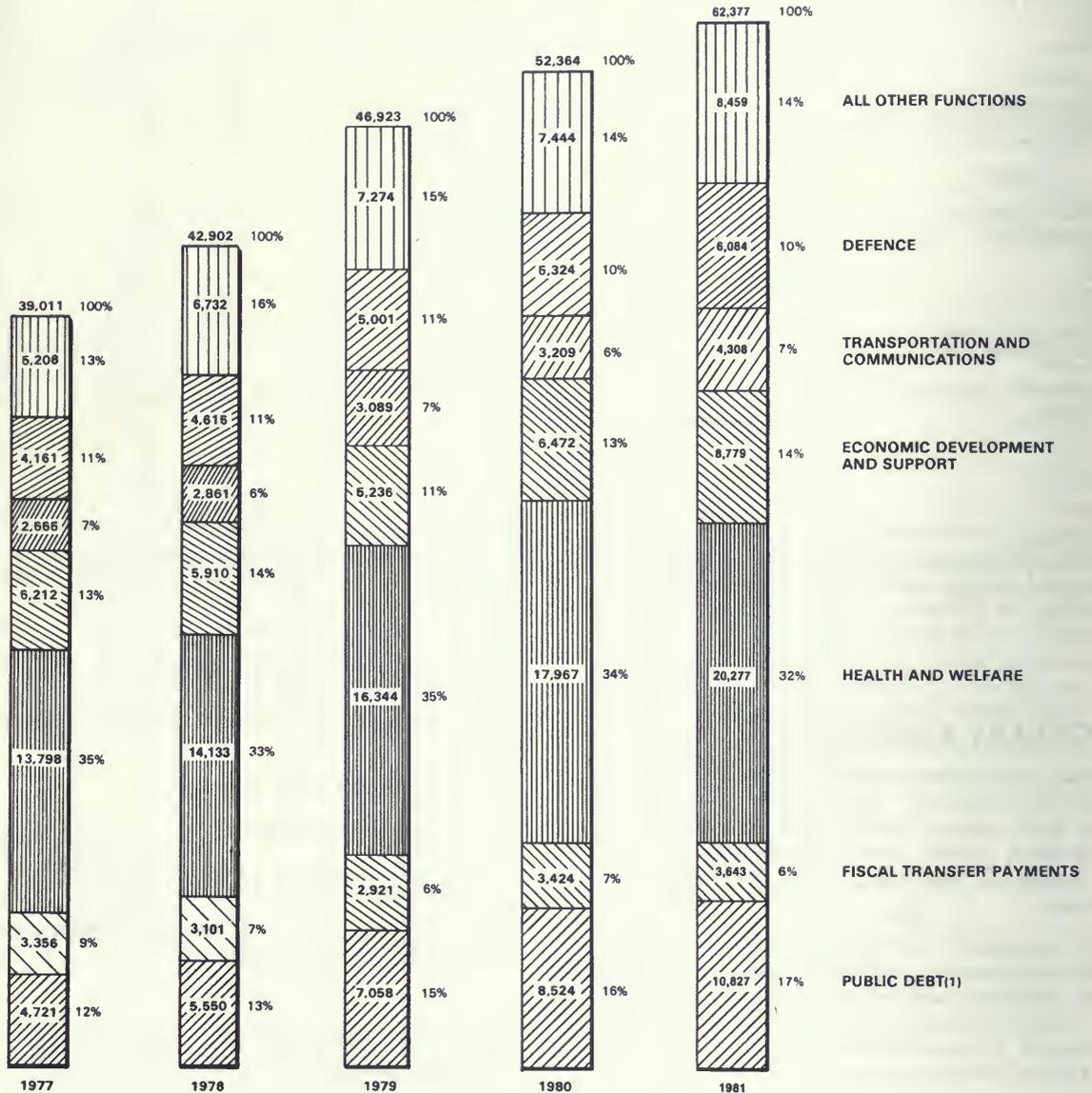
Expenditure by Function

The functional presentation of expenditure reflects the broad policies pursued by the Government. These functions, which are reflected in Table 5.3, are primarily services provided to the people of Canada or to other governmental jurisdictions within Canada.

The largest category of expenditure under the functional classification is health and welfare, which accounted for \$20,277 million, or 33% of total expenditure.

EXPENDITURE BY MAJOR FUNCTION

“Five year comparative summary”
Millions of dollars



[1] Includes additional interest in respect of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police superannuation accounts.

TABLE 5.3

EXPENDITURE BY FUNCTION

(in millions of dollars)

	1980-81	1979-80	Increase or decrease (-)		1980-81	1979-80	Increase or decrease (-)
General Government services—				General research—			
Legislation and administration—				Social science research	188	165	23
Legislative	177	230	- 53	Physical science research	515	410	105
Executive	187	90	97	Regional development	703	575	128
Collection of taxes and duties ..	679	582	97	Other economic development and support	982	761	221
National capital region	111	46	65		3,357	797	2,560
Other legislation and adminis- tration	315	247	68		8,779	6,472	2,307
.....	1,469	1,195	274				
Protection of persons and proper- ty—				Health and welfare—			
Justice	77	60	17	Health—			
Correctional services	447	372	75	Public health	105	67	38
Police protection	608	533	75	Medical care	959	895	64
Consumer services	49	83	- 34	Hospital care	3,124	3,042	82
Other protection of persons and property	16	15	1	Other health	87	75	12
.....	1,197	1,063	134	4,275	4,079	196
.....	2,666	2,258	408	Income maintenance—			
Foreign affairs—				Payments to aged	7,418	6,319	1,099
External relations—				Payments to families	1,851	1,726	125
Diplomatic relations	282	246	36	Payments to unemployed	2,494	2,262	232
Contributions to international organizations	90	85	5	11,763	10,307	1,456
.....	372	331	41	Social assistance—			
Assistance to developing coun- tries	710	720	- 10	Canada assistance plan and related items	1,996	1,670	326
.....	1,082	1,051	31	Aid to handicapped	32	38	- 6
Defence—				Other social assistance	112	85	27
Defence services	5,078	4,391	687	2,140	1,793	347
Veterans benefits	1,006	933	73	Indians and Inuit	1,015	870	145
.....	6,084	5,324	760	Housing and urban renewal	1,058	896	162
Transportation and communica- tions—				Other health and welfare	26	22	4
Air transport	942	277	665		20,277	17,967	2,310
Water transport	381	329	52	Education assistance—			
Rail transport	258	246	12	Post-secondary education	1,609	1,523	86
Road transport	46	41	5	Other education	275	275	
Postal services	1,597	1,412	185	1,884	1,798	86
Telecommunications	111	96	15	Culture and recreation—			
Other transportation and com- munications	973	808	165	Archives, galleries, theatres, etc ..	96	81	15
.....	4,308	3,209	1,099	Parks, historic sites and other recreational areas	221	184	37
Economic development and sup- port—				Film, radio and television	844	569	275
Primary industry—				Other culture and recreation	207	177	30
Agriculture	1,032	919	113	1,368	1,011	357
Fisheries, forestry and water resources	507	455	52	Fiscal transfer payments—			
Minerals	24	22	2	Statutory subsidies to provincial governments	34	34	
Energy	450	1,227	- 777	Revenue equalization payments	3,473	3,323	150
Other primary industry	121	32	89	Other fiscal transfer payments	136	67	69
Secondary industry	2,134	2,655	- 521	3,643	3,424	219
Service industry	351	338	13	Public debt	10,827	8,524	2,303
Foreign trade	31	30	1	Internal overhead expenses—			
Labour force—				Government support services	1,312	1,148	164
Working conditions	35	30	5	Contributions to employee pen- sion and medical plans	147	178	- 31
Training	631	550	81	1,459	1,326	133
Immigration	135	106	29	Total departmental expenditure	62,377	52,364	10,013
Other labour force	330	557	- 227				
.....	1,131	1,243	- 112				

Expenditure by Program

The programs of each department and agency identify the major objectives of the department.

A comparative summary of expenditure by program is provided in Table 5.4.

TABLE 5.4

EXPENDITURE BY PROGRAM (in millions of dollars)

	1980-81	1979-80	Increase or decrease (-)		1980-81	1979-80	Increase or decrease (-)
AGRICULTURE—				ENERGY, MINES AND RESOURCES—			
Department—				Department—			
Administration	41	36	5	Administration	18	15	3
Research	139	131	8	Energy	3,310	1,735	1,575
Marketing	380	334	46	Petroleum compensation			
Food production and inspection	270	222	48	revolving fund	- 478		- 478
Race track supervision				Minerals	23	22	1
revolving fund	1		1	Earth science services	103	91	12
Canadian Grain Commission	28	33	- 5		2,976	1,863	1,113
	859	756	103	Atomic Energy Control Board	14	13	1
Canadian Dairy Commission	5	8	- 3	Atomic Energy of Canada Limited	842	123	719
Canadian Livestock Feed Board ..	18	18		National Energy Board	14	13	1
	882	782	100		3,846	2,012	1,834
COMMUNICATIONS—				ENVIRONMENT—			
Department—				Administration			
Communications	110	95	15	Environmental services	26	17	9
Government Telecommuni-				Parks Canada	290	255	35
cations Agency revolving					221	184	37
fund	1		1		537	456	81
Arts and culture	22	14	8	EXTERNAL AFFAIRS—			
	133	109	24	Department—			
Canada Council	45	41	4	Canadian interests abroad	372	330	42
Canadian Broadcasting Corpora-				Passport Office revolving			
tion	783	522	261	fund	(1)		(1)
Canadian Film Development				World exhibitions	(1)	(1)	(1)
Corporation	1	5	- 4		372	330	42
Canadian Radio-television and				Canadian International Develop-			
Telecommunications Commis-	17	14	3	ment Agency	668	684	- 16
sion	11	10	1	International Development			
National Arts Centre Corpora-				Research Centre	42	37	5
tion	11	10	1	International Joint Commission ..	2	2	
National Film Board	44	31	13		1,084	1,053	31
National Film Board				FINANCE—			
revolving fund	(1)		(1)	Department—			
National Library	17	15	2	Financial and economic poli-			
National Museums of Canada	52	50	2	cies	114	21	93
Public Archives	25	21	4	Public debt	10,827	8,524	2,303
Social Sciences and Humanities				Fiscal transfer payments	3,788	3,522	266
Research Council	42	36	6	Contracting-out payments		6	- 6
	1,170	854	316	Anti-Dumping Tribunal	1	1	
CONSUMER AND CORPO-				Inspector General of Banks	1	1	
RATE AFFAIRS—				Special	14	1	13
Department—				Winter capital projects fund ..		(1)	(1)
Restrictive Trade Practices Com-	76	72	4		14,745	12,076	2,669
mission	1	1		Anti-Inflation Board		4	- 4
	77	73	4	Auditor General	27	25	2
ECONOMIC DEVELOPMENT—				Insurance	7	7	
Ministry of State				National Commission on Infla-			
	5	4	1	tion		1	- 1
Northern Pipeline Agency	6	4	2	Tariff Board	2	1	1
	11	8	3		14,781	12,114	2,667
EMPLOYMENT AND IMMI-				FISHERIES AND OCEANS—			
GRATION—				Department			
Department—				Pacific Fisheries Policy			
Departmental administration	6	13	- 7		368	314	54
Advisory Council on the Status of					(1)		(1)
Women	1	1			368	314	54
Canada Employment and Immi-				GOVERNOR GENERAL			
gration Commission—					3	3	
Administration	26	114	- 88				
Employment and insurance	3,420	3,228	192				
Immigration	129	101	28				
Annuities	3	3					
	3,578	3,446	132				
Immigration Appeal Board	2	2					
Status of Women—Office of the							
Co-ordinator	1	1					
	3,588	3,463	125				

TABLE 5.4

EXPENDITURE BY PROGRAM—Continued
(in millions of dollars)

	1980-81	1979-80	Increase or decrease (-)		1980-81	1979-80	Increase or decrease (-)
INDIAN AFFAIRS AND NORTHERN DEVELOP- MENT—				NATIONAL REVENUE—			
Department—				Customs and Excise	266	230	36
Administration	29	24	5	Taxation	411	351 (1)	60 (1)
Indian and Inuit Affairs	857	737	120	Administrator—Anti-Inflation			
Northern Affairs	527	359	168		677	581	96
Native Claims	4	5	-1	PARLIAMENT—			
	1,417	1,125	292	The Senate	15	12	3
Northern Canada Power Com- mission	(1)	1	-1	House of Commons	108	82	26
	1,417	1,126	291	Library of Parliament	7	5	2
INDUSTRY, TRADE AND COMMERCE—					130	99	31
Department—				POST OFFICE			
Trade-industrial	426	381	45		1,597	1,412	185
Tourism	32	30	2	PRIVY COUNCIL—			
Grains and oilseeds	149	137	12	Privy Council	27	27	
	607	548	59	Canadian Intergovernmental Conference Secretariat	2	1	1
Canadian Commercial Corpora- tion	24	10	14	Chief Electoral Officer	20	106	-86
Federal Business Development Bank	16	14	2	Commissioner of Official Lan- guages	5	5	
Foreign Investment Review Agency	4	3	1	Economic Council of Canada	8	9	-1
Standards Council of Canada	4	4		Public Service Staff Relations Board	6	6	
	655	579	76		68	154	-86
JUSTICE—				PUBLIC WORKS—			
Department—				Department—			
Administration of Justice	73	64	9	Administration	39	34	5
Canadian Unity Information Office	25	9	16	Professional and technical ser- vices	45	38	7
	98	73	25	Construction services revol- ving fund	2		2
Canadian Human Rights Com- mission	5	4	1	Accommodation	524	511	13
Commissioner for Federal Judi- cial Affairs—				Marine	39	37	2
Administration of Federal Court of Canada	4	4		Municipal grants	156	134	22
Administration of Federal Ju- dicial Affairs	61	46	15	Transportation and other engi- neering	35	33	2
	65	50	15	Land management and de- velopment	23	21	2
Law Reform Commission of Canada	2	2			863	808	55
Supreme Court of Canada	4	3	1	Canada Mortgage and Housing Corporation	1,058	896	162
Tax Review Board	1	1		National Capital Commission	111	46	65
	175	133	42		2,032	1,750	282
LABOUR—				REGIONAL ECONOMIC EX- PANSION—			
Department—				Department	624	585	39
Labour	50	44	6	Cape Breton Development Corpo- ration	98	43	55
Fitness and amateur sport	38	27	11		722	628	94
	88	71	17	SCIENCE AND TECH- NOLOGY—			
Canada Labour Relations Board ..	4	3	1	Ministry of State	9	7	2
Canadian Centre for Occupa- tional Health and Safety	2	1	1	National Research Council of Canada—			
	94	75	19	Scientific and industrial research	206	184	22
NATIONAL DEFENCE—				Scientific and technical infor- mation	12	11	1
Defence services	5,077	4,389	688		218	195	23
NATIONAL HEALTH AND WELFARE—				Natural Sciences and Engineer- ing Research Council	162	121	41
Department—				Science Council of Canada	3	2	1
Departmental administration	24	22	2		392	325	67
Health and social services	6,089	5,629	460				
Medical services	202	170	32				
Health protection	69	62	7				
Income security	9,316	8,085	1,231				
	15,700	13,968	1,732				
Medical Research Council	82	70	12				
	15,782	14,038	1,744				

TABLE 5.4

EXPENDITURE BY PROGRAM—*Concluded*
(in millions of dollars)

	1980-81	1979-80	Increase or decrease (-)		1980-81	1979-80	Increase or decrease (-)
SECRETARY OF STATE—				TRANSPORT—			
Department—				Department—			
Administration	15	13	2	Departmental administration....	99	71	28
Official languages	191	190	1	Stores revolving fund	2		2
Arts and culture	4	5	-1	Marine transportation.....	343	282	61
Education support	1,693	1,608	85	Air transportation	957	273	684
Translation.....	61	50	11	Self-supporting airports and associated ground services revolving fund	-19		-19
Citizenship.....	84	81	3	Surface transportation	792	674	118
Public Service Commission	2,048	1,947	101		2,174	1,300	874
Staff development and training revolving fund	83	75	8	Air Canada	2	3	-1
Representation Commissioner	2	(1)	2	Canadian Transport Commission	347	327	20
			(1)		2,523	1,630	893
	2,133	2,022	111	TREASURY BOARD—			
SOCIAL DEVELOPMENT—				Secretariat—			
Ministry of State.....	2		2	Central administration of the public service	35	31	4
SOLICITOR GENERAL—				Employer contributions to in- surance plans	130	163	-33
Department	17	17		Temporary assignments	(1)	(1)	(1)
Correctional Services	421	348	73		165	194	-29
National Parole Board	9	8	1	Comptroller General—			
Royal Canadian Mounted Police..	608	531	77	Management practices and controls.....	7	7	
	1,055	904	151		172	201	-29
SUPPLY AND SERVICES—				VETERANS AFFAIRS—			
Department—				Veterans Affairs			
Services	127	115	12	War Veterans Allowance Board	503	455	48
Supply	72	17	55	Pensions	1	1	
Defence production revolving fund	-8		-8	Bureau of pensions advocates....	499	474	25
Supply revolving fund	-8		-8		3	3	
	183	132	51		1,006	933	73
Canadian Arsenals Limited		1	-1	Total departmental expenditure			
Statistics Canada	138	120	18		62,377	52,364	10,013
	321	253	68				

(1) Less than \$500,000.

Expenditure by Type

Expenditure may be classified under three major types: operating, capital, and grants and contributions. Operating expenditures consist of expenditures incurred in conducting the administrative and operating activities of the program; capital expenditures are for the construction and acquisition of fixed

assets and the acquisition of equipment; grants and contributions represent payments other than for goods and services made for the purpose of furthering program objectives.

A comparative summary of expenditure by type is presented in Table 5.5.

TABLE 5.5

EXPENDITURE BY TYPE
(in millions of dollars)

	Operating		Capital		Grants and contributions		Total	
	1980-81	1979-80	1980-81	1979-80	1980-81	1979-80	1980-81	1979-80
AGRICULTURE—								
Department	346	313	18	21	495	422	859	756
Canadian Dairy Commission	5	8					5	8
Canadian Livestock Feed Board	1	1			17	17	18	18
	352	322	18	21	512	439	882	782
COMMUNICATIONS—								
Department	86	70	16	17	31	22	133	109
Canada Council					45	41	45	41
Canadian Broadcasting Corporation	783	522					783	522
Canadian Film Development Corporation	1	5					1	5
Canadian Radio-television and Telecommunications Commission	17	14					17	14
National Arts Centre Corporation	11	10					11	10
National Film Board	43	30	1	1			44	31
National Library	17	15					17	15
National Museums of Canada	42	39	1	1	9	10	52	50
Public Archives	24	20	1	1			25	21
Social Sciences and Humanities Research Council	4	3			38	33	42	36
	1,028	728	19	20	123	106	1,170	854
CONSUMER AND CORPORATE AFFAIRS—								
Department	74	69	1	2	1	1	76	72
Restrictive Trade Practices Commission	1	1					1	1
	75	70	1	2	1	1	77	73
ECONOMIC DEVELOPMENT—								
Ministry of State	5	4					5	4
Northern Pipeline Agency	6	4					6	4
	11	8					11	8
EMPLOYMENT AND IMMIGRATION—								
Department	6	13					6	13
Advisory Council on the Status of Women	1	1					1	1
Canada Employment and Immigration Commission	589	711	4	3	2,985	2,732	3,578	3,446
Immigration Appeal Board	2	2					2	2
Status of Women—Office of the Co-ordinator	1	1					1	1
	599	728	4	3	2,985	2,732	3,588	3,463
ENERGY, MINES AND RESOURCES—								
Department	-1,180	154	12	7	4,144	1,702	2,976	1,863
Atomic Energy Control Board	14	13					14	13
Atomic Energy of Canada Limited	824	116	18	7			842	123
National Energy Board	14	13					14	13
	-328	296	30	14	4,144	1,702	3,846	2,012
ENVIRONMENT								
	419	355	97	79	21	22	537	456
EXTERNAL AFFAIRS—								
Department	251	216	31	29	90	85	372	330
Canadian International Development Agency	41	34	1	1	626	649	668	684
International Development Research Centre					42	37	42	37
International Joint Commission	2	2					2	2
	294	252	32	30	758	771	1,084	1,053
FINANCE—								
Department	10,943	8,546			3,802	3,530	14,745	12,076
Anti-Inflation Board		4						4
Auditor General	27	25					27	25
Insurance	7	7					7	7
National Commission on Inflation		1						1
Tariff Board	2	1					2	1
	10,979	8,584			3,802	3,530	14,781	12,114
FISHERIES AND OCEANS—								
Department	278	236	75	62	15	16	368	314
Pacific Fisheries Policy	(1)						(1)	
	278	236	75	62	15	16	368	314
GOVERNOR GENERAL								
	3	3					3	3
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—								
Department	552	356	55	58	810	711	1,417	1,125
Northern Canada Power Commission	(1)	1					(1)	1
	552	357	55	58	810	711	1,417	1,126
INDUSTRY, TRADE AND COMMERCE—								
Department	169	150	1	1	437	397	607	548
Canadian Commercial Corporation	24	10					24	10
Federal Business Development Bank	16	14					16	14
Foreign Investment Review Agency	4	3					4	3
Standards Council of Canada					4	4	4	4
	213	177	1	1	441	401	655	579

TABLE 5.5

EXPENDITURE BY TYPE—Continued
(in millions of dollars)

	Operating		Capital		Grants and contributions		Total	
	1980-81	1979-80	1980-81	1979-80	1980-81	1979-80	1980-81	1979-80
JUSTICE—								
Department	66	44	2		30	29	98	73
Canadian Human Rights Commission	5	4					5	4
Commissioner for Federal Judicial Affairs	56	42			9	8	65	50
Law Reform Commission of Canada	2	2					2	2
Supreme Court of Canada	3	3			1		4	3
Tax Review Board	1	1					1	1
	133	96	2		40	37	175	133
LABOUR—								
Department	48	42			40	29	88	71
Canada Labour Relations Board	4	3					4	3
Canadian Centre for Occupational Health and Safety					2	1	2	1
	52	45			42	30	94	75
NATIONAL DEFENCE	3,807	3,349	978	853	292	187	5,077	4,389
NATIONAL HEALTH AND WELFARE—								
Department	334	297	14	12	15,352	13,659	15,700	13,968
Medical Research Council	2	1			80	69	82	70
	336	298	14	12	15,432	13,728	15,782	14,038
NATIONAL REVENUE—								
Customs and Excise	263	227	3	3			266	230
Taxation	405	348	6	3			411	351
Administrator—Anti-Inflation		(1)						(1)
	668	575	9	6			677	581
PARLIAMENT—								
The Senate	14	12			1		15	12
House of Commons	106	79	2	2		1	108	82
Library of Parliament	7	5					7	5
	127	96	2	2	1	1	130	99
POST OFFICE	1,587	1,398	9	13	1	1	1,597	1,412
PRIVY COUNCIL—								
Privy Council	25	25	1	1	1	1	27	27
Canadian Intergovernmental Conference Secretariat	2	1					2	1
Chief Electoral Officer	9	95			11	11	20	106
Commissioner of Official Languages	5	5					5	5
Economic Council of Canada	8	9					8	9
Public Service Staff Relations Board	6	6					6	6
	55	141	1	1	12	12	68	154
PUBLIC WORKS—								
Department	557	513	145	156	161	139	863	808
Canada Mortgage and Housing Corporation	1,058	896					1,058	896
National Capital Commission	74	31	37	14	(1)	1	111	46
	1,689	1,440	182	170	161	140	2,032	1,750
REGIONAL ECONOMIC EXPANSION—								
Department	79	65	7	6	538	514	624	585
Cape Breton Development Corporation	98	43					98	43
	177	108	7	6	538	514	722	628
SCIENCE AND TECHNOLOGY—								
Ministry of State	7	5			2	2	9	7
National Research Council of Canada	153	134	27	24	38	37	218	195
Natural Sciences and Engineering Research Council	3	3			159	118	162	121
Science Council of Canada	3	2					3	2
	166	144	27	24	199	157	392	325
SECRETARY OF STATE—								
Department	106	89	1	1	1,941	1,857	2,048	1,947
Public Service Commission	84	74	1	1			85	75
	190	163	2	2	1,941	1,857	2,133	2,022
SOCIAL DEVELOPMENT	2						2	
SOLICITOR GENERAL—								
Department	13	11			4	6	17	17
Correctional Services	382	316	37	31	2	1	421	348
National Parole Board	9	8					9	8
Royal Canadian Mounted Police	549	483	48	37	11	11	608	531
	953	818	85	68	17	18	1,055	904
SUPPLY AND SERVICES—								
Department	182	131	1	1			183	132
Canadian Arsenals Limited		1						1
Statistics Canada	135	119	3	1			138	120
	317	251	4	2			321	253

TABLE 5.5

EXPENDITURE BY TYPE—*Concluded*
(in millions of dollars)

	Operating		Capital		Grants and contributions		Total	
	1980-81	1979-80	1980-81	1979-80	1980-81	1979-80	1980-81	1979-80
TRANSPORT—								
Department	1,120	984	859	109	195	207	2,174	1,300
Air Canada	2	3					2	3
Canadian Transport Commission	22	24			325	303	347	327
	1,144	1,011	859	109	520	510	2,523	1,630
TREASURY BOARD—								
Secretariat	164	193			1	1	165	194
Comptroller General	7	7					7	7
	171	200			1	1	172	201
VETERANS AFFAIRS	202	185	2	2	802	746	1,006	933
Total departmental expenditure	26,251	22,434	2,515	1,560	33,611	28,370	62,377	52,364

(1) Less than \$500,000.

Expenditure by Standard Object

The object presentation of expenditure is related to the goods and services acquired and transfer payments made by the Government.

A comparative summary of expenditure by standard object is presented in Table 5.6. Additional details are given in Volume II.

Grants, contributions and other transfer payments were the largest category and accounted for \$33,611 million or 54% of total budgetary expenditure. Payments included fiscal transfer payments to provinces, \$3,652 million; payments under the Public Utilities Income Tax Act, \$136 million; payments

under the Hospital Insurance and Diagnostic Services Act, \$2,482 million; family allowance payments, \$1,851 million; guaranteed income payments, \$1,918 million; spouse's allowance payments, \$178 million; old age security payments, \$5,322 million; Canada Assistance Plan payments, \$1,941 million; and, post-secondary education payments, \$1,605 million.

Salaries and wages accounted for \$8,271 million or 13% of total expenditure. The increase of \$995 million was due mainly to higher salary rates.

Public debt charges totalled \$10,687 million or 17% of the total expenditure. The increase of \$2,163 million was due to an increase in unmatured debt and to higher interest rates.

TABLE 5.6

EXPENDITURE BY STANDARD OBJECT
(in millions of dollars)

		1980-81	1979-80	Increase or decrease (-)	
				Amount	%
Salaries and wages	(1)	8,271	7,276	995	14
Other personnel costs	(1)	1,507	1,364	143	10
Transportation and communications	(2)	1,154	839	315	38
Information	(3)	189	112	77	69
Professional and special services	(4)	1,704	1,403	301	21
Rentals	(5)	507	428	79	18
Purchased repair and upkeep	(6)	576	448	128	29
Utilities, materials and supplies	(7)	1,647	1,084	563	52
Construction and acquisition of land, buildings and equipment	(8)	555	404	151	37
Construction and acquisition of machinery and equipment	(9)	1,198	989	209	21
Grants, contributions and other transfer payments	(10)	33,611	28,370	5,241	18
Public debt charges	(11)	10,687	8,524	2,163	25
All other expenditure	(12)	4,919	2,258	2,661	118
Total standard objects	(1-12)	66,525	53,499	13,026	24
Less: receipts and revenues credited to the vote	(13)	4,148	1,135	3,013	265
Net total departmental expenditure		62,377	52,364	10,013	19

SUPPLEMENTARY STATEMENTS

Interest on the Public Debt

Interest on the public debt consists of interest on unmatured debt and specified purpose accounts.

The increase of \$1,733 million in interest on unmatured debt reflects an increase in unmatured debt which rose from \$72,121 million at March 31, 1980 to \$83,149 million at

March 31, 1981 and an increase in interest rates. The increase in interest on specified purpose accounts was due mainly to increases of \$307 million in respect of the superannuation accounts.

A comparative summary of interest on the public debt is presented in Table 5.7.

Details of interest on the public debt can be found in Section 13 of this volume.

TABLE 5.7

INTEREST ON THE PUBLIC DEBT (in millions of dollars)

	1980-81	1979-80	Increase or decrease (-)
Unmatured debt—			
Marketable bonds—			
Payable in Canadian currency	3,630	2,611	1,019
Payable in foreign currencies—			
United States dollars	165	165	
Deutsche marks	36	32	4
Swiss francs	7	7	
Japanese yen	11	9	2
	3,849	2,824	1,025
Canada savings bonds	2,048	2,069	- 21
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	12	9	3
Treasury bills	2,374	1,634	740
Notes and loans payable in foreign currencies—			
United States dollars	54	70	- 16
Deutsche marks	13	12	1
Swiss francs	22	23	- 1
Japanese yen	28	26	2
	117	131	- 14
	8,400	6,667	1,733
Specified purpose accounts—			
Superannuation accounts	1,905	1,598	307
Government Annuities Account	81	82	- 1
Canada Pension Plan Account	91	68	23
Unemployment Insurance Account	13	25	- 12
Deposit and trust accounts	157	41	116
Other	10	11	- 1
	2,257	1,825	432
Total	10,657	8,492	2,165

Expenditure under Statutory Authority

The spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. This spending authority does not lapse at the end of the year in which it was granted. Expenditure under such authority accounts for more than half of the total budgetary expenditure each year.

In 1980-81, expenditure under statutory authority amounted to \$36,587 million, accounting for 59% of the total budgetary expenditure of \$62,377 million.

Table 5.8 presents a comparative summary of these statutory expenditures.

TABLE 5.8

BUDGETARY EXPENDITURE UNDER STATUTORY AUTHORITY

(in millions of dollars)

	1980-81	1979-80	Increase or decrease (-)
Interest and other public debt charges	10,827	8,524	2,303
Old age security payments	5,322	4,679	643
Federal-provincial fiscal arrangements and public utilities, payments to provinces	3,788	3,458	330
Contributions to the provinces for hospital insurance and diagnostic services	2,482	2,463	19
Government's contribution to the Unemployment Insurance Account	2,416	2,187	229
Payments to the provinces under the Canada assistance plan	1,941	1,653	288
Family allowance payments	1,851	1,726	125
Guaranteed income supplement payments	1,918	1,495	423
Post-secondary education payments to provinces	1,605	1,520	85
Deletion of accounts in accordance with the Adjustment of Accounts Act	1,318		1,318
Contributions to the provinces, Yukon and Northwest Territories for medical care under Medical Care Act and Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	860	817	43
Contributions to the provinces, Yukon and Northwest Territories for extended health care under Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	640	578	62
Revolving funds established by the Adjustment of Accounts Act	-505		-505
Payments to railway and transportation companies pursuant to the Railway Act	252	232	20
Spouse's allowance payments	178	146	32
Payments under Western Grain Stabilization Act	119	96	23
Contributions under the Crop Insurance Act	100	78	22
Interest payments under the Canada Student Loans Act	84	85	-1
Contribution in respect of fishermen's benefits	74	72	2
Payments to provinces re: Provincial sales tax reduction		65	-65
Judges' salaries, allowances and annuities	60	45	15
Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act	51	49	2
Ministers, Members of Parliament and Senators—Salaries and motor car allowances	27	22	5
Superannuation, supplement retirement, death benefits and other pensions— Public Service—			
Government's matching contribution to the Public Service Superannuation Account	288	272	16
Statutory payments under the Supplementary Retirement Benefits Act	202	170	32
Government's matching contribution to the Canada and Quebec Pension Plans	68	60	8
Government's contribution as employer to the Unemployment Insurance Account	72	64	8
Government's matching contribution to the Supplementary Retirement Benefits Account	55	49	6
Government's matching contribution to the Death Benefit account	4	5	-1
Amortization of actuarial deficiency	456	436	20
	1,145	1,056	89
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	371	406	-35
recoveries from revolving funds	25	17	8
	396	423	-27
	749	633	116
Canadian Forces—			
Government's matching contribution to the Canadian Forces Superannuation Account ..	142	133	9
Statutory payments under the Supplementary Retirement Benefits Act	109	84	25
Government's contribution as employer to the Unemployment Insurance Account	19	18	1
Government's matching contribution to the Canada and Quebec Pension Plans	17	15	2
Government's matching contribution to the Supplementary Retirement Benefits Account	15	13	2
Government's matching contribution to the Death Benefit account	1	1	
Amortization of actuarial deficiency	271	312	-41
	574	576	-2
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	271	312	-41
	303	264	39
Royal Canadian Mounted Police—			
Government's matching contribution to the Royal Canadian Mounted Police Superan- nuation Account	44	39	5
Government's matching contribution to the Canada and Quebec Pension Plans	10	8	2
Statutory payments under the Supplementary Retirement Benefits Act	10	10	
Government's matching contribution to the Supplementary Retirement Benefits Account	4	3	1
Amortization of actuarial deficiency	26	28	-2
	94	88	6
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	19	13	6
	75	75	
Payments under the Defence Services and Royal Canadian Mounted Police Pension Continuation Act	18	18	
	34	185	-151
All other statutory expenditure			
Total	36,587	31,165	5,422

Monthly Expenditure by Major Spending Department

Table 5.9 presents a summary of expenditure by month for 1980-81.

TABLE 5.9

MONTHLY EXPENDITURE BY MAJOR SPENDING DEPARTMENT (in millions of dollars)

	National Health and Welfare	Finance	National Defence	Energy, Mines and Resources	Employ- ment and Immigra- tion	Transport	Secretary of State	Public Works	Post Office	Indian Affairs and North- ern Develop- ment	Other	Total
April, 1980	1,224	1,011	202	410	141	86	149	76	85	91	451	3,926
May	1,206	1,135	350	375	183	136	161	125	123	90	575	4,459
June	1,239	1,313	374	307	204	133	169	167	99	114	633	4,752
July	1,304	1,085	411	354	195	168	160	165	144	92	759	4,837
August	1,357	1,067	441	177	143	138	176	132	155	108	711	4,605
September	1,267	1,122	400	383	130	141	166	141	116	78	732	4,676
October	1,330	1,256	466	284	149	142	159	137	117	106	749	4,895
November	1,356	1,078	369	280	135	108	158	150	129	95	661	4,519
December	1,301	1,272	407	274	171	166	153	157	135	103	711	4,850
January, 1981	1,353	1,308	451	243	213	135	171	328	182	119	884	5,387
February	1,399	1,192	443	86	180	121	154	136	136	98	797	4,742
March	1,336	1,660	541	12	235	867	241	210	140	241	- 69	5,414
Supplementary	110	282	222	661	1,509	182	116	108	36	82	2,007	5,315
Total departmental expendi- ture	15,782	14,781	5,077	3,846	3,588	2,523	2,133	2,032	1,597	1,417	9,601	62,377

SECTION 6

1980-81 PUBLIC ACCOUNTS

Loans, Investments and Advances

CONTENTS

	<i>Page</i>
Crown corporations and agencies	6.3
Lending institutions.....	6.3
All other	6.7
Loans, investments and advances to Crown corporations	6.17
Summary of the financial position of agent Crown corporations	6.18
Government of Canada equity in Crown corporations and agencies	6.20
Provincial and territorial governments	6.22
National governments including developing countries.....	6.28
International organizations	6.31
Veterans' Land Act Fund advances.....	6.35
Government controlled corporations	6.35
Private sector enterprises	6.37
Miscellaneous.....	6.42
Allowance for valuation	6.48
Supplementary statement—	
Recorded uncollected interest	6.49

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of assets representing financial claims and equity held by the Government of Canada issued under parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, the unexpended balances may be carried forward from year to year. Details of the use of these non-budgetary appropriations, for loans, investments and advances, can be found in the departmental sections of Volume II.

Loans, investments and advances are recorded at cost and are subject to valuation to reflect estimated losses on realization. Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue as premium and discount on exchange, while net losses are charged to budgetary expenditure as a statutory item in the Department of Finance.

An allowance has been established to reflect estimated losses on realization of financial claims held by the Government. This allowance has been authorized by the Minister of Finance under Section 54(2)(b) of the Financial Administration Act (see the notes to the audited financial statements in Section 2 of this volume).

Revenue received during the year, on loans, investments and advances, is credited, when received, to return on investments. Details of return on investments, for loans, investments and advances, are disclosed in Section 13 of this volume. In

accordance with stated accounting policies, accrued interest and interest due but not received are not recorded as revenue. Table 6.14 gives details of recorded uncollected interest.

Gross transactions and year-end balances of loans, investments and advances are presented as follows:

- Crown corporations and agencies;
- provincial and territorial governments;
- national governments including developing countries;
- international organizations;
- Veterans' Land Act Fund advances;
- Government controlled corporations;
- private sector enterprises; and,
- miscellaneous.

Transactions and balances are further summarized in Sections 1 and 2 of this volume.

Some tables in this section present the continuity for each account by showing the opening and closing balances, as well as receipts and other credits and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "accounts without current transactions" has been included in some tables in order to provide a link with figures published in the previous year's edition of the Public Accounts to show net transactions in accounts which were closed out in the previous year.

TABLE 6.1

LOANS, INVESTMENTS AND ADVANCES

	Receipts and other credits		Payments and other charges		Net increase or decrease (-)	
	April 1/1980			March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
Crown corporations and agencies—						
Lending institutions, Table 6.2—						
Canada Mortgage and Housing Corporation	10,122,786,185	407,961,939	474,300,000	10,189,124,246	66,338,061	365,921,586
Export Development Corporation	1,569,597,114	162,769,955	143,421,097	1,550,248,256	- 19,348,858	44,267,383
Farm Credit Corporation	3,108,618,935	138,679,090	408,994,762	3,378,934,607	270,315,672	306,904,000
Federal Business Development Bank	1,257,000,000	139,000,000	38,000,000	1,156,000,000	- 101,000,000	245,000,000
Municipal Development and Loan Board	169,771,123	11,609,282		158,161,841	- 11,609,282	- 11,126,172
	<i>16,227,773,357</i>	<i>860,020,266</i>	<i>1,064,715,859</i>	<i>16,432,468,950</i>	<i>204,695,593</i>	<i>950,966,797</i>
All other Crown corporations and agencies, Table 6.3—						
Air Canada	635,544,884	13,382,875		622,162,009	- 13,382,875	- 15,663,806
Atomic Energy of Canada Limited	1,578,047,976	766,020,506	68,600,000	880,627,470	- 697,420,506	216,479,678
Canadian National Railways	2,745,193,802	8,608,524	16,517,000	2,753,102,278	7,908,476	108,447,724
Petro-Canada	1,003,799,853		440,000,000	1,443,799,853	440,000,000	80,000,000
Other	1,770,149,770	593,885,265	318,966,923	1,495,231,428	- 274,918,342	- 15,113,273
	<i>7,732,736,285</i>	<i>1,381,897,170</i>	<i>844,083,923</i>	<i>7,194,923,038</i>	<i>- 537,813,247</i>	<i>374,150,323</i>
Total Crown corporations and agencies.....	23,960,509,642	2,241,917,436	1,908,799,782	23,627,391,988	- 333,117,654	1,325,117,120
Other loans, investments and advances—						
Provincial and territorial governments, Table 6.7	1,312,554,551	255,787,923	21,264,575	1,078,031,203	- 234,523,348	- 33,146,783
National governments including developing countries, Table 6.8	2,713,090,451	37,111,044	266,036,543	2,942,015,950	228,925,499	217,956,127
International organizations, Table 6.9	1,965,861,620	5,771,413	294,753,147	2,254,843,354	288,981,734	312,840,300
Less: notes payable, Table 6.9	637,231,638	282,538,068	103,440,457	816,329,249	179,097,611	179,164,564
	<i>1,328,629,982</i>	<i>288,309,481</i>	<i>398,193,604</i>	<i>1,438,514,105</i>	<i>109,884,123</i>	<i>133,675,736</i>
Veterans' Land Act Fund advances less allowance for conditional benefits, Table 6.10	349,251,638	58,016,642	21,231,489	312,466,485	- 36,785,153	- 42,408,734
Government controlled corporations, Table 6.11	438,904,652	85,953	1,674,073	440,492,772	1,588,120	- 3,949,003
Private sector enterprises, Table 6.12	142,209,165	9,482,776	47,763,044	180,489,433	38,280,268	13,783,706
Miscellaneous, Table 6.13	246,070,283	3,039,775,160	3,058,377,497	264,672,620	18,602,337	28,934,197
Total other loans, investments and advances	6,530,710,722	3,688,568,979	3,814,540,825	6,656,682,568	125,971,846	314,845,246
	<i>30,491,220,364</i>	<i>5,930,486,415</i>	<i>5,723,340,607</i>	<i>30,284,074,556</i>	<i>- 207,145,808</i>	<i>1,639,962,366</i>
Less: allowance for valuation	3,000,000,000	306,899,605	1,006,899,605	2,300,000,000	- 700,000,000	1,519,963,541
Total	27,491,220,364	6,237,386,020	6,730,240,212	27,984,074,556	492,854,192	119,998,825

CROWN CORPORATIONS AND AGENCIES

Loans to, and investments in, Crown corporations represent the balance of financial claims held by the Government against Crown corporations for working capital, capital expenditure and other purposes, investment in the capital stock of corporations and advances to corporations for reloaning.

A Crown corporation is ultimately accountable, through a Minister of the Crown, to Parliament, for the conduct of its affairs and includes the corporations named in Schedules B, C and D of the Financial Administration Act. Most of the Crown corporations listed in the Schedules to the Financial Administration Act are agents of Her Majesty, in the right of Canada. This power is granted in any one of the following ways:

- (i) designation as an agent of Her Majesty by Parliament through the special act of incorporation;

- (ii) statutory authorization as an agent of Her Majesty; and,
- (iii) proclamation as an agent of Her Majesty by the Government Companies Operation Act.

Financial statements of Crown corporations and agencies listed in Schedules C and D of the Financial Administration Act can be found in Volume III. Information on Schedule B corporations can be found in the departmental sections of Volume II.

Lending Institutions

Table 6.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations and agencies engaged in lending activities.

TABLE 6.2

CROWN CORPORATIONS AND AGENCIES—LENDING INSTITUTIONS

	Net increase or decrease (-)					
	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
Canada Mortgage and Housing Corporation—						
Capital stock	25,000,000			25,000,000		
Housing	6,601,557,554	170,970,074	239,500,000	6,670,087,480	68,529,926	55,851,352
Real estate	94,317,585	23,780,479	10,000,000	80,537,106	- 13,780,479	6,294,938
Joint projects	877,716,935	9,849,570	118,500,000	986,367,365	108,650,430	99,016,241
Urban renewal scheme	33,281,659	3,188,630	500,000	30,593,029	- 2,688,630	- 2,399,754
University housing projects	413,761,700	15,119,317		398,642,383	- 15,119,317	476,765
Sewage treatment projects	1,039,610,207	31,331,424	68,500,000	1,076,778,783	37,168,576	104,123,528
Mortgage and loan purchase fund	1,407,936	355,331		1,052,605	- 355,331	- 979,308
Mortgage insurance fund	212,700,000	52,400,000	37,300,000	197,600,000	- 15,100,000	212,700,000
Ownership assistance	823,432,609	100,967,114		722,465,495	- 100,967,114	- 109,162,176
	10,122,786,185	407,961,939	474,300,000	10,189,124,246	66,338,061	365,921,586
Export Development Corporation—						
Capital stock	285,000,000		20,000,000	305,000,000	20,000,000	
Capital surplus	25,000,000			25,000,000		
Loans	1,259,597,114	162,769,955	123,421,097	1,220,248,256	- 39,348,858	44,267,383
	1,569,597,114	162,769,955	143,421,097	1,550,248,256	- 19,348,858	44,267,383
Farm Credit Corporation—						
Capital stock	119,300,000		10,400,000	129,700,000	10,400,000	11,800,000
Notes	2,977,283,935	135,334,090	393,300,000	3,235,249,845	257,965,910	293,858,000
Farm syndicates loan fund	12,035,000	3,345,000	5,294,762	13,984,762	1,949,762	1,246,000
	3,108,618,935	138,679,090	408,994,762	3,378,934,607	270,315,672	306,904,000
Federal Business Development Bank—						
Capital stock	184,000,000		38,000,000	222,000,000	38,000,000	48,000,000
Loans	1,073,000,000	139,000,000		934,000,000	- 139,000,000	197,000,000
	1,257,000,000	139,000,000	38,000,000	1,156,000,000	- 101,000,000	245,000,000
Municipal Development and Loan Board—						
Newfoundland	6,208,771	143,804		6,064,967	- 143,804	- 133,635
Nova Scotia	5,465,070	553,067		4,912,003	- 553,067	- 524,717
Prince Edward Island	1,175,777	59,771		1,116,006	- 59,771	- 57,374
New Brunswick	7,375,336	255,442		7,119,894	- 255,442	- 245,590
Quebec	63,679,457	2,437,877		61,241,580	- 2,437,877	- 2,314,073
Ontario	49,355,639	4,729,488		44,626,151	- 4,729,488	- 4,489,573
Manitoba	7,678,955	615,656		7,063,299	- 615,656	- 583,895
Saskatchewan	4,920,311	694,437		4,225,874	- 694,437	- 679,171
Alberta	10,245,948	932,045		9,313,903	- 932,045	- 960,433
British Columbia	13,636,450	1,173,367		12,463,083	- 1,173,367	- 1,124,098
Northwest Territories	29,409	14,328		15,081	- 14,328	- 13,613
	169,771,123	11,609,282		158,161,841	- 11,609,282	- 11,126,172
Total	16,227,773,357	860,020,266	1,064,715,859	16,432,468,950	204,695,593	950,966,797

Canada Mortgage and Housing Corporation

The Corporation was established under the Canada Mortgage and Housing Corporation Act to promote the construction of new houses, the repair and modernization of existing houses, the improvement of housing and living conditions in Canada and to promote the development of communities through the provision of infrastructure facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$1,058 million. It paid interest of \$831 million and transferred \$8 million of profit to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 17 of the Canada Mortgage and Housing Corporation Act.

Housing

Advances have been made to enable the Corporation to lend money under the following sections of the National Housing Act: Section 15, to a limited-dividend company for construction of a low-rental housing project; Section 16, to an incorporated company engaged in the mining, lumbering, logging or fishing industries for construction of low or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower; Section 58, to a person unable to obtain a loan from an approved lender for

construction of a house or housing project; and, Section 59, to an Indian for the construction of housing projects on Indian reserves.

During the year, additional advances were authorized by Vote L40, Appropriation Acts No 1 and No 2, 1980-81.

The advances bear interest at rates varying from 5.813% to 13.014% per annum, are repayable over periods ranging from 18 to 50 years and mature at various dates between September 30, 1997 and September 30, 2030.

Real estate

Section 55 of the National Housing Act authorizes advances for the acquisition and construction of real estate by the Corporation.

During the year, additional advances were authorized by Vote L35, Appropriation Acts No 1 and No 2, 1980-81.

The advances bear interest at rates varying from 9.547% to 10.867% per annum, are repayable over a period of 50 years and mature September 30, 2030.

Joint projects

Section 40 of the National Housing Act authorizes advances for the purpose of undertaking projects jointly with the government of any province. Provision is made for repayment of all or any part of the outstanding principal advances under this section without notice or bonus, if the Corporation so desires.

During the year, additional advances were authorized by Vote L40, Appropriation Acts No 1 and No 2, 1980-81.

The advances bear interest at rates varying from 7.896% to 10.433% per annum, are repayable over periods ranging from 25 to 50 years and mature at various dates between March 31, 2005 and June 30, 2030.

Urban renewal scheme

Advances have been made to enable the Corporation to lend money under Section 26 of the National Housing Act to a province or municipality to assist in the implementation of an urban renewal scheme.

The advances bear interest at rates varying from 5.31% to 8.75% per annum, are repayable over periods ranging from 20 to 50 years and mature at various dates between December 31, 1981 and September 30, 1995.

University housing projects

Advances have been made to enable the Corporation to lend money under Section 48 of the National Housing Act to a university for construction of a university housing project, or for the acquisition of existing buildings, and their conversion into a university housing project.

The advances bear interest at rates varying from 5% to 10.054% per annum, are repayable over periods ranging from 20 to 50 years and mature at various dates between September 30, 2012 and March 31, 2030.

Sewage treatment projects

Advances have been made to enable the Corporation to lend money under Section 53 of the National Housing Act to any province, municipality or municipal sewerage corporation for the purpose of assisting in the construction or expansion of a sewage treatment project.

The advances bear interest at rates varying from 5% to 10.376% per annum, are repayable over periods ranging from 18 to 50 years and mature at various dates between September 30, 1993 and September 30, 2010.

Mortgage and loan purchase fund

Advances have been made to enable the Corporation to lend money under Section 10(1)(b) of the National Housing Act to holders of National Housing Act insured mortgages.

The payment of an advance shall not be greater than the amount by which \$100,000,000 exceeds the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the Corporation pursuant to Section 10(2) of the National Housing Act.

The advances bear interest at rates which are equal to the average accepted 91-day Treasury bill tender rate as announced by the Bank of Canada on behalf of the Minister of Finance immediately prior to the date of the advance, plus ¼ of 1%. They are repayable over periods ranging from 20 to 50 years and mature on March 31, 1985.

Mortgage insurance fund

Advances have been made pursuant to Section 9(6) of the National Housing Act to enable the Corporation to discharge its obligations under Section 8 of the Act.

The advances bear interest at rates varying from 11.875% to 13.625% per annum, are repayable over periods ranging from 1 to 5 years and mature at various dates between December 21, 1984 and January 20, 1986.

Ownership assistance

Advances have been made to enable the Corporation to lend money under Section 34.15 of the National Housing Act to an individual for assistance in the construction or acquisition of a house or the acquisition of a condominium unit.

The advances bear interest at rates varying from 7.661% to 9.618% per annum, are repayable over periods ranging from 20 to 50 years and mature at various dates between December 31, 1993 and June 30, 1997.

Export Development Corporation

The Corporation was established under the Export Development Act to facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Trade and Commerce and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation paid interest of \$100 million and transferred \$1 million of surplus to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 11 of the Export Development Act.

Capital surplus

Section 11(3) of the Export Development Act provides for a maximum amount of \$25,000,000 as contributed capital.

Loans

Loans to the Corporation are authorized by Sections 29 and 31 of the Export Development Act.

Loan transactions during the year were as follows:

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981
	\$	\$	\$	\$
Section 29—				
Canadian currency	713,778,756	133,243,750		580,535,006
US currency (Cdn equivalent)	37,916,195	10,955,655		26,960,540
	<u>751,694,951</u>	<u>144,199,405</u>		<u>607,495,546</u>
Section 31—				
Canadian currency	391,924,124	11,797,966	51,553,879	431,680,037
US currency (Cdn equivalent)	107,174,695	6,517,733	71,867,218	172,524,180
	<u>499,098,819</u>	<u>18,315,699</u>	<u>123,421,097</u>	<u>604,204,217</u>
Revaluation	8,803,344	254,851		8,548,493
Total	<u>1,259,597,114</u>	<u>162,769,955</u>	<u>123,421,097</u>	<u>1,220,248,256</u>

The terms and conditions of the loans, with their year-end balances, are as follows:

- repayable over periods ranging from 4 to 9 years, bearing interest at rates varying from 5.312% to 9.125% per annum and maturing at various dates between April 1, 1981 and July 15, 1987, \$439,129,333;
- repayable over periods ranging from 10 to 15 years, bearing interest at rates varying from 5.312% to 9.125% per annum and maturing at various dates between April 1, 1981 and April 18, 1988, \$379,901,543;
- repayable over a 16 year period, bearing interest at rates varying from 6% to 8.5% per annum and maturing at various dates between April 30, 1987 and December 12, 1987, \$13,218,887; and,
- repayable over a 22 year period, bearing interest at rates varying from 7% to 8.5% per annum and maturing on November 20, 1995 and April 15, 1997, \$379,450,000.

Farm Credit Corporation

The Corporation was established under the Farm Credit Act to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation paid interest of \$243 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 12 of the Farm Credit Act.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to Section 13 of the Act to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twenty-five times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

- repayable over periods of 20 years, bearing interest at rates varying from 11.75% to 12% per annum and maturing July 1, 2001, \$393,300,000;
- repayable over periods of 20 years, bearing interest at rates varying from 7.75% to 9.75% per annum and maturing at various dates between July 1, 1990 and July 1, 2000, \$1,797,520,358;
- repayable over periods of 20 years, bearing interest at rates varying from 5.25% to 7.5% per annum and maturing at various dates between December 1, 1985 and July 1, 1996, \$849,594,479;
- repayable over periods of 19 years, bearing interest at rates varying from 5.25% to 6% per annum and maturing at various dates between December 1, 1985 and July 1, 1986, \$138,620,866;
- repayable over periods of 14 years, bearing interest at rates varying from 5.338% to 6.875% per annum and maturing July 1, 1982, \$29,560,405; and,
- repayable over periods of 25 years, bearing interest at rates varying from 3.5% to 5.75% per annum and maturing at various dates between December 31, 1981 and June 30, 1986, \$26,653,737.

Farm syndicates loan fund

Advances have been made by the Minister of Finance pursuant to Section 8 of the Farm Syndicates Credit Act, to enable the Corporation to make loans. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate (a) to purchase farm machinery, (b) to purchase, erect or improve buildings, or (c) to purchase or improve land on which buildings are or are to be erected—for use primarily by the syndicate or its members in their farming operations. Section 8 of the Act limits total advances which may be outstanding to \$25,000,000.

The advances are repayable over periods of 5 years, bear interest at rates varying from 7% to 10% per annum and mature at various dates between July 1, 1981 and July 1, 1985.

Federal Business Development Bank

The Corporation was incorporated under the Federal Business Development Bank Act to promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training information and advice and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Trade and Commerce and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$15 million. It paid interest of \$95 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Sections 28 and 52 of the Federal Business Development Bank Act.

Loans

Loans have been made to the Corporation pursuant to Section 30 of the Federal Business Development Bank Act.

The loans bear interest at rates varying from 7.875% to 10.125% per annum, are repayable over periods ranging from 1 to 8 years and mature at various dates between April 1, 1981 and August 1, 1988.

Municipal Development and Loan Board

Under the Municipal Development and Loan Act, loans have been made to provinces and municipalities to augment or accelerate municipal capital works programs.

The Board is an agent of Her Majesty and reports through the Minister of Finance.

The loans bear interest at rates varying from 5.25% to 5.625% per annum, are repayable over periods ranging from 15 to 50 years in annual or semi-annual instalments and mature at various dates between April 1, 1981 and March 31, 2016.

During the year, interest amounting to \$9 million was received by the Government.

All Other Crown Corporations and Agencies

Table 6.3 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations and agencies engaged in activities other than lending.

TABLE 6.3

ALL OTHER CROWN CORPORATIONS AND AGENCIES

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
	\$	\$	\$	\$	\$	\$
Air Canada—						
Capital stock	329,009,000			329,009,000		
Consolidated loan	292,735,884	13,382,875		279,353,009	- 13,382,875	- 12,463,806
Winnipeg maintenance hangar	13,800,000			13,800,000		- 3,200,000
	<i>635,544,884</i>	<i>13,382,875</i>		<i>622,162,009</i>	<i>- 13,382,875</i>	<i>- 15,663,806</i>
Atomic Energy of Canada Limited—						
Capital stock	164,159,473			164,159,473		
Housing	7,946,963	437,795		7,509,168	- 437,795	- 416,393
Bruce heavy water plant	149,357,941	7,300,159		142,057,782	- 7,300,159	- 6,778,687
Commercial products division	4,846,328	346,399		4,499,929	- 346,399	- 323,402
Gentilly II nuclear power station	151,000,000			151,000,000		
Glace Bay heavy water plant	205,400,000	205,400,000		205,400,000	- 205,400,000	13,600,000
Heavy water inventory	141,000,000	130,500,000	65,000,000	75,500,000	- 65,500,000	78,750,000
Isotope production building			3,600,000	3,600,000	3,600,000	
Isotope production equipment						
La Prade heavy water plant	354,000,000	354,000,000			- 354,000,000	58,000,000
Lepreau nuclear station	299,400,000			299,400,000		64,900,000
Port Hawkesbury heavy water plant	63,888,063	63,888,063			- 63,888,063	4,888,063
Port Hawkesbury heavy water plant—Capital improvements	4,000,000	4,000,000			- 4,000,000	4,000,000
Sheridan Park engineering design office	1,149,208	148,090		1,001,118	- 148,090	- 139,903
Uranium concentrate	11,900,000			11,900,000		
Working capital	20,000,000			20,000,000		
	<i>1,578,047,976</i>	<i>766,020,506</i>	<i>68,600,000</i>	<i>880,627,470</i>	<i>- 697,420,506</i>	<i>216,479,678</i>
Canadian National Railways—						
Capital stock	2,479,963,732		16,517,000	2,496,480,732	16,517,000	116,037,000
Consolidated loan	247,631,016	5,712,406		241,918,610	- 5,712,406	- 5,243,558
Northern British Columbia rail lines	2,462,118	2,462,118			- 2,462,118	
Acquisition and maintenance of equipment	20,383	20,383			- 20,383	- 106,953
Yarmouth Bar Harbour ferry services—						
New dock and facilities	147,048	24,508		122,540	- 24,508	- 24,508
Canadian Government Railways—						
Working capital	14,969,505	389,109		14,580,396	- 389,109	- 2,014,257
Accounts without current transactions						- 200,000
	<i>2,745,193,802</i>	<i>8,608,524</i>	<i>16,517,000</i>	<i>2,753,102,278</i>	<i>7,908,476</i>	<i>108,447,724</i>

TABLE 6.3

ALL OTHER CROWN CORPORATIONS AND AGENCIES—*Concluded*

	Receipts and		Payments and		Net increase or decrease (—)	
	April 1/1980	other credits	other charges	March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
Petro-Canada—						
Capital stock—Common	580,000,000			580,000,000		
—Preferred	423,799,853		440,000,000	863,799,853	440,000,000	80,000,000
	<i>1,003,799,853</i>		<i>440,000,000</i>	<i>1,443,799,853</i>	<i>440,000,000</i>	<i>80,000,000</i>
	5,962,586,515	788,011,905	525,117,000	5,699,691,610	-262,894,905	389,263,596
Other—						
Bank of Canada	5,920,000			5,920,000		
Canadian Arsenals Limited	3,500,000			3,500,000		
Canadian Broadcasting Corporation—						
Working capital	23,000,000		10,000,000	33,000,000	10,000,000	4,000,000
Loans	197,880,410	197,880,410			-197,880,410	
	<i>220,880,410</i>	<i>197,880,410</i>	<i>10,000,000</i>	<i>33,000,000</i>	<i>-187,880,410</i>	<i>4,000,000</i>
Canadian Commercial Corporation—						
Paid in capital	10,000,000			10,000,000		
Loans	7,000,000			7,000,000		3,700,000
	<i>17,000,000</i>			<i>17,000,000</i>		<i>3,700,000</i>
Canadian Dairy Commission	42,586,218	246,262,461	215,988,243	12,312,000	-30,274,218	-18,796,607
Canadian Film Development Corporation	757,694	4,594,912	9,593,680	5,756,462	4,998,768	-609,097
Canadian National (West Indies) Steamships, Limited—						
Capital stock	976			976		
Advances	324,024			324,024		
	<i>325,000</i>			<i>325,000</i>		
Canadian Patents and Development Limited ..	296,199			296,199		
Canadian Saltfish Corporation	4,946,000	21,015,000	18,100,000	2,031,000	-2,915,000	-1,022,500
Cape Breton Development Corporation—						
Working capital	13,000,000	13,000,000			-13,000,000	
Prince Coal Mine	9,520,000	9,520,000			-9,520,000	-1,360,000
	<i>22,520,000</i>	<i>22,520,000</i>			<i>-22,520,000</i>	<i>-1,360,000</i>
Eldorado Nuclear Limited—						
Capital stock	8,246,877			8,246,877		
Loans	33,668,618	11,468,618		22,200,000	-11,468,618	-9,893,110
	<i>41,915,495</i>	<i>11,468,618</i>		<i>30,446,877</i>	<i>-11,468,618</i>	<i>-9,893,110</i>
Freshwater Fish Marketing Corporation	10,523,422	38,320,527	39,350,000	11,552,895	1,029,473	-1,340,218
The Jacques Cartier and Champlain Bridges Incorporated	59,752,867			59,752,867		
Loto Canada Inc	1			1		
National Capital Commission—						
Excluding Greenbelt	46,473,162	2,854,065		43,619,097	-2,854,065	-3,803,341
Greenbelt	38,311,604	38,311,604			-38,311,604	-33,176
	<i>84,784,766</i>	<i>41,165,669</i>		<i>43,619,097</i>	<i>-41,165,669</i>	<i>-3,836,517</i>
National Harbours Board	322,488,368		20,935,000	343,423,368	20,935,000	21,850,000
Saint John Harbour Bridge Authority	14,722,567	72,381		14,650,186	-72,381	-67,691
	<i>337,210,935</i>	<i>72,381</i>	<i>20,935,000</i>	<i>358,073,554</i>	<i>20,862,619</i>	<i>21,782,309</i>
Northern Canada Power Commission—						
Northern Canada Power Commission Act, Section 15	171,691,808	4,832,884	5,000,000	171,858,924	167,116	-993,426
Northern Canada Power Commission Act, Section 14	50,000			50,000		
Working capital	7,500,000			7,500,000		
	<i>179,241,808</i>	<i>4,832,884</i>	<i>5,000,000</i>	<i>179,408,924</i>	<i>167,116</i>	<i>-993,426</i>
Northern Transportation Company Limited—						
Capital stock	24,900,000			24,900,000		
Loans	37,992,527	767,422		37,225,105	-767,422	-905,330
	<i>62,892,527</i>	<i>767,422</i>		<i>62,125,105</i>	<i>-767,422</i>	<i>-905,330</i>
Royal Canadian Mint	22,599,515	2,131,785		20,467,730	-2,131,785	-3,131,785
The St Lawrence Seaway Authority	624,950,000			624,950,000		
Teleglobe Canada	18,246,904	2,853,196		15,393,708	-2,853,196	-2,706,992
Uranium Canada, Limited	9			9		
VIA Rail Canada Inc	9,300,000			9,300,000		
	1,770,149,770	593,885,265	318,966,923	1,495,231,428	-274,918,342	-15,113,273
Total	7,732,736,285	1,381,897,170	844,083,923	7,194,923,038	-537,813,247	374,150,323

Air Canada

The Corporation was incorporated under the Air Canada Act to provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$2 million. It paid interest of \$22 million and dividends of \$13 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

The Air Canada Act, 1977, authorized the reorganization of Air Canada including its capital structure. This reorganization resulted in the Government owning all of Air Canada's 329,009 issued shares valued at \$329,009,000.

Consolidated loan

PC 1978-1172 dated April 13, 1978 authorized the consolidation of previous loans.

The loan bears interest at the rate of 7.243% per annum, is repayable over a 15 year period in semi-annual instalments due April 13 and October 13 of each year and matures on April 13, 1993.

Winnipeg maintenance hangar

Specific loans have been made for the purpose of constructing a line maintenance hangar at Winnipeg, Manitoba.

During the year, all loans outstanding as of January 1, 1981 were consolidated.

The consolidated loan bears interest at the rate of 8.31% per annum, is repayable over a 20 year period in annual equal instalments due January 1 of each year and matures on December 31, 2001.

Atomic Energy of Canada Limited

The Corporation was established by the Atomic Energy Control Act to develop atomic energy for peaceful purposes. It also promotes, assists and performs research and development in support of the use of atomic energy that will meet near and long-term Canadian needs for low cost energy and will be commercially attractive to other countries and which will widen and improve the practical application of atomic energy in fields such as industry, agriculture and medicine.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources and is classified as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$842 million. It paid interest of \$68 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Housing

Loans have been made to finance the construction of housing near Whiteshell Nuclear Research Establishment.

The loans bear interest at rates varying from 3.5% to 8.5% per annum for an average yield of 4.354%, are repayable over a 30 year period in monthly equal instalments and mature at various dates between December 31, 1984 and June 30, 2003.

Bruce heavy water plant

Loans have been made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario.

The loans bear interest at rates varying from 6.687% to 8.5% per annum for an average yield of 7.566%, are repayable over a 17 year period in monthly equal instalments and mature December 31, 1992.

Commercial products division

Loans have been made to finance the construction of manufacturing facilities and a laboratory at South March, Ontario.

The loans bear interest at rates varying from 6.687% to 7.5% per annum for an average yield of 6.933%, are repayable over a 20 year period in monthly equal instalments and mature at various dates between May 31, 1988 and September 30, 1992.

Gentilly II nuclear power station

Loans have been made to finance a share in the construction of the CANDU-PHW 600 generating station at Gentilly under agreement with the Province of Quebec and Hydro-Quebec.

The loans bear interest at rates varying from 8.375% to 10% per annum for an average yield of 9.18% and are repayable on demand with semi-annual payments of interest due June 30 and December 31.

Glace Bay heavy water plant

The loans have been made to finance:

- (a) the production of heavy water at the Glace Bay plant;
- (b) the purchase from Deuterium of Canada Limited of a heavy water plant at Glace Bay, Nova Scotia;
- (c) the rehabilitation of the Glace Bay heavy water plant; and,
- (d) capital improvements at the Glace Bay heavy water plant.

During the year, additional loans were authorized by Vote L80, Appropriation Acts No 1 and No 2, 1980-81. Under authority of Vote 65c, Appropriation Act No 4, 1980-81, outstanding loans amounting to \$205,400,000 were forgiven.

Heavy water inventory

Loans have been made to finance the production and purchase of heavy water for lease or resale to Canadian and foreign users.

During the year, additional loans were authorized by Vote L85, Appropriation Acts No 1 and No 2, 1980-81. Under authority of Vote 65c, Appropriation Act No 4, 1980-81, loans amounting to \$65,000,000 were forgiven.

The loans bear interest at rates varying from 9.125% to 10.125% per annum for an average yield of 9.998%, are repayable at the end of a 10 year period and mature January 1, 1988. Semi-annual instalments of interest are payable on May 1 and November 1.

Isotope production building

During the year, loans to assist in the construction of an isotope production building were authorized by Vote L90, Appropriation Acts No 1 and No 2, 1980-81.

The loans bear interest at the rate of 13.75% per annum. A renewal/consolidation note will be issued on the in-service date or April 1, 1984, whichever is earlier.

Isotope production equipment

During the year, loans for the purchase of new equipment were authorized by Vote L95, Appropriation Acts No 1 and No 2, 1980-81.

La Prade heavy water plant

Loans have been made to finance the construction of the La Prade heavy water plant.

During the year, additional loans were authorized by Vote L75, Appropriation Acts No 1 and No 2, 1980-81. Under authority of Vote 65c, Appropriation Act No 4, 1980-81, outstanding loans amounting to \$354,000,000 were forgiven.

Lepreau nuclear station

Loans have been made to finance a share in the construction of the nuclear generating station at Lepreau.

In accordance with the terms and conditions of the original loans, all outstanding loans were consolidated on April 1, 1980. The consolidated loan bears interest at the rate of 9.706% per annum, is repayable over a 25 year period in equal instalments starting April 1, 1984 and ending April 1, 2008. Semi-annual instalments of interest will be payable on April 1 and October 1, and this until April 1, 1984.

Port Hawkesbury heavy water plant

The loans have been made to finance:

- (a) the purchase from Canadian General Electric Company Limited of a heavy water plant at Port Hawkesbury, Nova Scotia; and,
- (b) capital improvements at the Port Hawkesbury heavy water plant.

During the year, additional loans were authorized by Vote L80, Appropriation Acts No 1 and No 2, 1980-81. Under authority of Vote 65c, Appropriation Act No 4, 1980-81, outstanding loans amounting to \$61,943,896 were forgiven.

Port Hawkesbury heavy water plant—Capital improvements

Loans have been made to finance capital improvements at the Port Hawkesbury heavy water plant.

Under authority of Vote 65c, Appropriation Act No 4, 1980-81, outstanding loans amounting to \$4,000,000 were forgiven during the year.

Sheridan Park engineering design office

Loans have been made to finance the construction of office facilities.

The loans bear interest at rates varying from 5.625% to 6% per annum for an average yield of 5.698%, are repayable over a 20 year period in equal monthly instalments and mature on October 31, 1986.

Uranium concentrate

Loans have been made to finance the purchase of uranium concentrate for lease to Argentina.

The loans bear interest at the rates of 8.125% and 8.375% per annum for an average yield of 8.196%, are repayable in annual instalments due March 31, and mature on March 31, 1984.

Working capital

Advances have been made for working capital.

The total amount outstanding at any time is not to exceed \$20,000,000.

The advances bear interest at the rate dictated by the Crown corporations' 1 year borrowing rate in effect on April 1 of each year. These advances are payable on demand with annual payments of interest due on March 31.

Canadian National Railways

The Corporation was established under the Canadian National Railways Act to provide, operate and manage a national system of railways.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$140 million. It paid interest of \$21 million and dividends of \$42 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

PC 1978-1172 dated April 13, 1978 authorized the conversion of previous loans, investments and advances. This conversion increased the value of the no-par value shares of the Canadian National Railways.

During the year, 33,000 additional common shares amounting to \$16,517,000 were purchased under the authority of Vote L95, Appropriation Acts No 1 and No 2, 1980-81.

Consolidated loan

PC 1978-3052 dated October 4, 1978 authorized the consolidation of previous loans.

The loan bears interest at the rate of 8.75% per annum, is repayable over a 20 year period in semi-annual instalments due June 30 and December 30 of each year and matures on June 30, 1998.

Northern British Columbia rail lines

Non-interest bearing advances have been made for the construction of rail lines in Northern British Columbia.

There were no terms or conditions for the repayment of these advances, which were written off pursuant to Vote 70c, Appropriation Act No 4, 1980-81.

Acquisition and maintenance of equipment

Non-interest bearing advances were made for the purpose of acquiring and maintaining certain railway equipment to partially meet the anticipated future additional passenger load. The advances were repayable at the rate of .10¢ per revenue mile travelled by each rail car and were fully repaid on January 5, 1981.

Yarmouth Bar Harbour ferry services

Recoverable advances have been made for the completion of the ferry terminal at Bar Harbour, Maine, USA.

The new dock and facilities non-interest bearing advances are repayable at \$24,508 per year over an 11 year period, and mature on December 28, 1986.

Canadian Government Railways—Working capital

Under authority of Section 8 of the Canadian National Railways Capital Revision Act, the balances then outstanding in the Accounts of Canada in respect of: Canadian Government Railways—Open accounts, Canadian Government Railways—Stores accounts, and the Saint John and Quebec Railway—Open and stores accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways—Working capital".

The balance in this account is carried against the Canadian National Railways without interest as representing a fair approximation of the amount of Canadian National Railways working capital used for Canadian Government Railways purposes. There are no repayment dates for this account.

Petro-Canada

The Corporation was established under the Petro-Canada Act to:

- (a) engage in exploration for and the development of hydrocarbons and other types of fuel or energy;
- (b) engage in research and development projects relating to fuel and energy resources;
- (c) import, produce, transport, distribute, refine and market hydrocarbons of all descriptions;
- (d) produce, distribute, transport and market other fuels and energy; and,
- (e) engage or invest in ventures or enterprises related to the exploration, production, importation, distribution, refining and marketing of fuel, energy and related resources.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

The Government's investment in the capital of the Corporation is authorized by Sections 5, 22 and 25 of the Petro-Canada Act.

Bank of Canada

The Bank of Canada was established under the Bank of Canada Act to regulate credit and currency in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by Section 17 of the Act. An amount of \$5,000,000 represents the par value of 100,000 shares of capital stock and the remaining balance of \$920,000 represents premiums paid in respect of the acquisition in 1938, of shares held by the public.

All profits of the Bank during the year are remitted to the Government. In 1980-81, profits of \$1,459 million were thereby transferred.

Canadian Arsenal Limited

The Corporation was established under the Companies Act to maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs and related ammunition products.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services and is classified as an agency corporation in Schedule C of the Financial Administration Act.

Advances have been made to enable the Corporation to pursue its mandate.

The advances are non-interest bearing and have no fixed repayment dates.

Canadian Broadcasting Corporation

The Corporation was established under the Broadcasting Act to provide a national broadcasting service in both official languages and an international broadcasting service predominantly Canadian in content and character.

The Corporation is an agent of Her Majesty, reports through the Minister of Communications and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$783 million. No interest was paid by the Corporation to the Government.

Working capital

Loans have been made to the Corporation for purposes of working capital.

During the year, the total amount outstanding at any time was increased to \$33,000,000 by Vote L76c, Appropriation Act No 4, 1980-81.

The loans bear no interest and are repayable using the amounts on hand (cash and marketable securities) which, at any time, are in excess of what is required by the Corporation for working capital purposes.

Loans

Loans have been made for the purpose of capital expenditures.

As at March 31, 1981, loans totalling \$197,880,410 were written off to budgetary expenditure pursuant to the Adjustment of Accounts Act.

Canadian Commercial Corporation

The Corporation was established under the Canadian Commercial Corporation Act to assist in the development of international trade; to assist persons in obtaining goods from outside Canada; and, to dispose of goods available for export.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Trade and Commerce and is classified as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$24 million. It paid interest of \$1 million to the Government.

Paid in capital

Section 8(1) of the Act states that advances not exceeding in the aggregate \$10,000,000 may be made available to the Corporation as paid in capital.

Loans

Section 8(2) of the Act states that loans are made available to the Corporation not exceeding the aggregate of \$10,000,000.

The loans bear interest at rates varying from 6.312% to 10.875% per annum and are repayable over a 2 year period.

Canadian Dairy Commission

The Corporation was established under the Canadian Dairy Commission Act to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture and is classified as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$5 million.

Loans have been made to the Corporation for the purpose of financing its dealings in dairy products. The total amount outstanding at any time is not to exceed \$300,000,000.

The loans bear interest at rates varying from 13.25% to 14% per annum and are repayable over a period of 1 year or less.

During the year, the Corporation paid interest of \$9 million to the Government.

Canadian Film Development Corporation

The Corporation was established under the Canadian Film Development Corporation Act to foster and promote the development of a feature film industry in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Communications and is classified as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the amount originally appropriated under Section 18(1) of the Act was increased to \$39,922,000 under authority of Secretary of State Vote 80, Appropriation Acts No 1 and No 2, 1980-81.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$1 million.

The advances are non-interest bearing and have no fixed terms of repayment.

Canadian National (West Indies) Steamships, Limited

The Corporation was established to provide steamship services between Canada and the West Indies.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport and is classified as an agency corporation in Schedule C of the Financial Administration Act.

During the year, no interest was paid by the Corporation to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Advances

The advances are repayable from monies to be received upon collection of the final instalment on the sale of the eight vessels to Cuban interests which was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the Bank of America. However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the Bank of America from honouring payment of the draft. Since that time, legal negotiations to obtain a preferred status, in order to collect the receivable, have not been successful. It is the opinion of management, based on legal counsel, that these monies plus applicable interest will be collected when the regulations are repealed.

A waiver of the application of the statute of limitations has been obtained until January 1, 1984, and further extensions will be obtained as required.

Canadian Patents and Development Limited

The Corporation was established under Section 17 of the National Research Council Act to make available to the public through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Trade and Commerce and is classified as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$1 million.

The Government's investment in the capital of the Corporation is recorded in this account.

Canadian Saltfish Corporation

The Corporation was established under the Saltfish Act to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans and is classified as an agency corporation in Schedule C of the Financial Administration Act.

The Minister of Finance is also authorized to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital. These loans bear interest at rates varying from 7.375% to 10.25% per annum, are repayable over a 10 year period in annual equal instalments and mature at various dates between March 25, 1984 and September 30, 1990.

The total amount outstanding at any time is not to exceed \$15,000,000. The Corporation paid interest of \$1 million to the Government.

Cape Breton Development Corporation

The Corporation was established under the Cape Breton Development Corporation Act to promote and assist the financing and development of industry on the Island of Cape Breton to provide employment outside the coal producing industry and broaden the base of the economy of the Island, and to acquire the interests of the major coal producer in the Sydney coalfield and reorganize and operate the mines with a view to the rationalization of coal production therefrom and the progressive withdrawal of the Corporation from such production in accordance with a plan that takes into account progress in providing employment outside the coal producing industry and in broadening the base of the Island's economy.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Economic Expansion and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$98 million.

Working capital

Advances have been made for the purpose of providing working capital for the coal division of the Corporation. The total amount outstanding at any time is not to exceed \$25,000,000.

The advances were repaid in full during the year.

Prince Coal Mine

Loans have been made to the Corporation in accordance with the terms and conditions of the agreement entered into between Canada and the Corporation with the approval of the Governor in Council for the purpose of developing the Prince Coal Mine.

During the year, additional loans were authorized by Vote L60, Appropriation Acts No 1 and No 2, 1980-81. Under authority of Vote 45c, Appropriation Act No 4, 1980-81, loans totalling \$9,520,000 were written-off.

Eldorado Nuclear Limited

The Corporation was established under the Canada Corporations Act for the mining and refining of uranium and the production of nuclear fuel in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation paid interest of \$3 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

During the year, Votes L107a and L107c, Appropriation Acts No 1 and No 4, 1980-81, authorized:

- (a) the Corporation to borrow or raise money for debt repayment, working capital and capital expenditures by the issue and sale of securities, up to an aggregate amount not to exceed \$280,000,000; and,
- (b) the transfer by the Government to the Corporation of the title in the uranium stockpiles in exchange for shares valued at \$300 million. This transfer will be made in 1981-82.

Loans

Loans have been made for the purpose of meeting capital and operating expenses.

The loans bear interest at rates varying from 4.937% to 6.375% per annum for an average yield of 5.998%, are repayable at the end of periods varying from 3 to 7 years and mature at various dates between October 15, 1981 and December 31, 1984. Semi-annual payments of interest are payable on June 30 and December 31.

Freshwater Fish Marketing Corporation

The Corporation was established under the Freshwater Fish Marketing Act to regulate interprovincial and export trade in freshwater fish and to market and trade in fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon, to (a) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation and, (b) to make loans to the Corporation.

The maximum amount that may be borrowed from all lenders under this section is \$20,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over a 10 year period, bearing interest at rates varying from 4.75% to 10.75% per annum and maturing at various dates between September 26, 1982 and December 21, 1989, \$4,347,895; and,
- (b) repayable over a 1 year period, bearing interest at rates varying from 10% to 11.75% per annum and maturing at various dates between January 16 and March 19, 1982, \$7,205,000.

During the year, the Corporation paid interest of \$1 million to the Government.

The Jacques Cartier and Champlain Bridges Incorporated

The Corporation was incorporated under the Canada Business Corporations Act to operate and maintain the Jacques Cartier Bridge and the Champlain Bridge and part of the Bonaventure Autoroute in the City of Montreal. The Corporation is a wholly owned subsidiary of The St Lawrence Seaway Authority.

The Corporation is an agent of Her Majesty and reports through the Minister of Transport.

This account records loans which were transferred to the Corporation. The loans bear interest at rates varying from 2.75% to 6.875% per annum. There is no formal repayment schedule. Repayments were to be based on the availability of surplus cash after meeting the operating expenses of each bridge. Tolls having been eliminated on the Jacques Cartier Bridge in 1962, revenues are derived mainly from the collection of tolls on the Champlain Bridge.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$2 million. No interest was paid by the Corporation to the Government.

Loto Canada Inc

The Corporation was established under the Canada Business Corporations Act to conduct and manage a national lottery in accordance with the National Lottery Regulations. The net revenues of the Corporation are to be paid over to the Receiver General for Canada to be credited to a National Lottery Account and distributed as follows:

- 82.5%—to assist in the financing of the deficit of the 1976 Olympic Games and to assist in the financing of the 1978 Commonwealth Games;
- 12.5%—to the provinces, in proportion to the number of lottery tickets sold in each province; and,

5%—for the purpose of physical fitness, amateur sports and recreation programs.

The Corporation is an agent of Her Majesty, reports through the Minister of Labour and is classified as an agency corporation in Schedule C of the Financial Administration Act.

The balance in the account represents the purchase, for \$1 of the common shares of Loto Canada Inc.

National Capital Commission

The Corporation was established under the National Capital Act to prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works and is classified as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$111 million. It paid interest of \$3 million to the Government.

Excluding Greenbelt

Loans have been made for the purpose of acquiring property in the National Capital Region. These loans are categorized as "excluding Greenbelt" loans.

During the year, additional loans were authorized by Vote L55, Appropriation Acts No 1 and No 2, 1980-81.

The loans bear interest at rates varying from 4.75% to 10.125% per annum. No dates for repayment of principal are specified except that loans and interest are required to be repaid by the full proceeds of property sales.

Greenbelt

Loans have been made for the purpose of acquiring property in the Greenbelt. The total loans authorized were borrowed by March 31, 1974.

As at March 31, 1981, loans totalling \$38,192,771 were written-off to budgetary expenditure pursuant to the Adjustment of Accounts Act.

National Harbours Board

The Corporation was established under the National Harbours Board Act to administer, manage and control Canadian harbours as provided for in the National Harbours Board Act and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport and is classified as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$5 million. It paid interest of \$1 million to the Government regarding loans and advances to the Saint John Harbour Bridge Authority.

Subject to the authority of the National Harbours Board Act, loans are made to finance capital expenditures of various harbours under the jurisdiction of the National Harbours Board. A summary of the outstanding balances of loans made to various harbours follows:

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981
	\$	\$	\$	\$
Belledune.....	2,340,875			2,340,875
Halifax.....	21,405,762		4,150,000	25,555,762
Montreal.....	142,465,832			142,465,832
Vancouver.....	81,698,379			81,698,379
Prince Rupert.....	27,027,979		57,000	27,084,979
Sept-Îles.....	2,977,437			2,977,437
Churchill.....	12,298,573		1,395,000	13,693,573
Saint John, NB.....	29,740,986		15,308,000	45,048,986
St John's, Nfld.....	1,741,915		25,000	1,766,915
Chicoutimi.....	790,630			790,630
	322,488,368		20,935,000	343,423,368

During the year, additional loans were authorized by Vote L50, Appropriation Acts No 1 and No 2, 1980-81.

Pursuant to Order-in-Council (PC 1981-117) dated January 15, 1981, loans outstanding as at December 31, 1980 totalling \$343,423,368 were replaced with new loans on January 1, 1981.

The terms and conditions of the new loans, with their year-end balances, are as follows:

- (a) non-interest bearing loans having an indefinite maturity date and requiring no principal repayments, \$317,739,455; and,
- (b) interest bearing loans at rates varying from 6.25% to 12.43% per annum, repayable over a 20 year period in annual equal instalments due December 31 of each year and maturing on December 31, 2000, \$25,683,913.

Saint John Harbour Bridge Authority

Loans have been made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement was entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, which requires that debentures issued by the Authority and acquired by the National Harbours Board shall be related exclusively to the financing of the total capital costs of the bridge (See also Table 6.12, Private Sector Enterprises).

The loans bear interest at rates varying from 6.687% to 8.5% per annum, are repayable over periods ranging from 50 to 51 years in semi-annual equal instalments due January 1 and July 1 of each year and mature at various dates between January 1, 2020 and January 1, 2021.

Northern Canada Power Commission

The Corporation was established under the Northern Canada Power Commission Act to construct, purchase, rent or otherwise acquire, operate and maintain (electrical power) plants within the Northwest Territories and the Yukon Territory and, with the approval of the Governor in Council but subject to the laws of the province, elsewhere in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development and is classified as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$295,865. It paid interest of \$17 million to the Government.

Northern Canada Power Commission Act—Section 15

Loans have been made to the Corporation for capital expenditures. During the year, additional loans were made under authority of Vote L65, Appropriation Acts No 1 and No 2, 1980-81.

The loans bear interest at rates varying from 4.125% to 13.75% per annum and are repayable over a period extending up to March 31, 2024.

Northern Canada Power Commission Act—Section 14

Section 14 of the Northern Canada Power Commission Act authorized the payment to the Commission of \$50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with Section 13 of the Act.

The advances are non-interest bearing and have no fixed repayment dates.

Working capital

Loans have been made to the Corporation for the purpose of maintaining inventories and meeting current liabilities.

The loans are interest free and are repayable in 10 equal annual instalments of \$750,000 commencing on March 31, 1990. Should any instalment become due and unpaid, interest at then current rates is applicable until the date of payment.

Northern Transportation Company Limited

The Corporation was established under the Canada Business Corporations Act to provide a general transportation service throughout Northern Canada and the Arctic, together with related intermodal services.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$420,000. It paid interest of \$3 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Loans

Loans have been made to the Corporation to finance the acquisition of transportation facilities for the movement of goods to the Canadian North.

The terms and conditions of the loans, with their year-end balances, are categorized into three groups:

- (a) 15 year loans bearing interest at rates varying from 8.375% to 8.5% per annum and maturing October 15, 1989 and October 15, 1990, \$5,125,105;
- (b) 10 year loan bearing interest at the rate of 8.41% per annum and maturing December 31, 1986, \$920,000; and,
- (c) 15 year loan bearing interest at the rate of 7.45% per annum and maturing December 31, 1991, \$31,180,000.

Royal Canadian Mint

The Corporation was established under the Royal Canadian Mint Act to:

- (a) produce and arrange for the production and supply of coins of the currency of Canada;
- (b) produce coins of the currency of countries other than Canada;
- (c) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,
- (d) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services and is classified as an agency corporation in Schedule C of the Financial Administration Act.

Section 18(1)(a) of the Act states that loans not exceeding in the aggregate \$5,000,000 may be made available to the Mint to meet establishment and operating expenses.

Section 18(1)(b) of the Act states that loans may be made available for the purpose of financing the costs of capital projects that are approved by the Governor in Council.

Section 18(2) of the Act states that the total amount outstanding at any time of loans made under Subsection (1) shall not exceed \$35,000,000.

Section 19(2) of the Act states that the aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed \$1,000,000.

The loans bear interest at rates varying from 7.625% to 10.125% per annum, are repayable over periods ranging from 4 to 20 years and mature at various dates between April 1, 1984 and April 1, 1999.

During the year, the Corporation paid interest of \$2 million to the Government.

The St Lawrence Seaway Authority

The Corporation was established under The St Lawrence Seaway Authority Act to construct, operate and maintain either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account.

Teleglobe Canada

The Corporation was established under the Teleglobe Canada Act to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radiotelegraph, radio-telephone and any other means of telecommunication for the conduct of public communications, and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

The Corporation is an agent of Her Majesty, reports through the Minister of Communications and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

Section 12 of the Act provides that the Minister of Finance with the approval of the Governor in Council may pay to the Corporation for capital purposes amounts not exceeding \$4,500,000 out of unappropriated moneys and in addition any other moneys appropriated by Parliament.

The loans bear interest at rates varying from 3.5% to 6.75% per annum, are repayable over periods ranging from 15 to 40 years in semi-annual instalments and mature at various dates between March 31, 1983 and March 31, 1998.

During the year, the Corporation paid interest of \$1 million and transferred surplus of \$7 million to the Government.

Uranium Canada, Limited

The Corporation was established under the Canada Corporations Act to provide for the acquisition and sale of uranium concentrates. The final sale and shipment from the joint venture stockpile was made on July 1, 1977, thereby exhausting the joint venture stockpile.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources and is classified as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$26,174.

The Government's investment in the capital of the Corporation is recorded in this account.

VIA Rail Canada Inc

The Corporation was established under the Canada Business Corporations Act to revitalize passenger rail services in Canada and to manage and market them on an efficient commercial basis, reducing the financial burden on the Government of Canada.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport and is classified as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$452 million.

The Government's investment in the capital of the Corporation is recorded in this account.

Loans, Investments and Advances to Crown Corporations

Table 6.4 presents a summary of the loans, investments and advances made by the Government to Crown corporations as

well as the financial assistance authorized by budgetary appropriations. It also includes the related return on investments, and accrued and capitalized interest.

TABLE 6.4

Corporations	Loans, investments and advances as at March 31						
	Financial assistance authorized by budgetary appropriations ⁽¹⁾	Loans and advances			Total amount invested	Return on investments	Accrued and capitalized interest as at March 31 ⁽²⁾
		\$	\$	\$			
Air Canada	2,187,696	293,153,009	329,009,000	622,162,009	35,310,925	4,391,000	
Atomic Energy of Canada Limited	841,566,896	716,467,997	164,159,473	880,627,470	68,195,138	119,552,000	
Bank of Canada			5,920,000	5,920,000	1,458,802,297		
Canada Mortgage and Housing Corporation	1,057,936,302	10,164,124,246	25,000,000	10,189,124,246	839,209,159	108,546,000	
Canadian Arsenals Limited		3,500,000		3,500,000			
Canadian Broadcasting Corporation	783,231,599	33,000,000		33,000,000			
Canadian Commercial Corporation	23,811,618	7,000,000	10,000,000	17,000,000	555,706	202,000	
Canadian Dairy Commission	5,169,104	12,312,000		12,312,000	9,275,688		
Canadian Film Development Corporation	1,175,201	5,756,462		5,756,462			
Canadian Livestock Feed Board	18,015,815						
Canadian National Railways	140,294,481	256,621,546	2,496,480,732	2,753,102,278	63,178,376		
Canadian National (West Indies) Steamships, Limited		324,024	976	325,000			
Canadian Patents and Development Limited	1,074,762		296,199	296,199			
Canadian Saltfish Corporation		2,031,000		2,031,000	1,054,205	8,000	
The Canadian Wheat Board	1,827,806						
Cape Breton Development Corporation	97,843,753						
Defence Construction (1951) Limited	7,697,000						
Eldorado Nuclear Limited		22,200,000	8,246,877	30,446,877	3,210,394	10,799,020	
Export Development Corporation		1,220,248,256	330,000,000	1,550,248,256	101,044,713	14,854,000	
Farm Credit Corporation		3,249,234,607	129,700,000	3,378,934,607	243,446,920	83,230,969	
Federal Business Development Bank	15,330,543	934,000,000	222,000,000	1,156,000,000	94,503,659	31,399,619	
Freshwater Fish Marketing Corporation		11,552,895		11,552,895	971,308	268,000	
The Jacques Cartier and Champlain Bridges Incorporated ..	2,496,000	59,752,867		59,752,867		51,003,185	
Loto Canada Inc			1	1			
National Battlefields Commission	1,194,000						
National Capital Commission	111,145,859	43,619,097		43,619,097	3,365,291		
National Harbours Board	4,625,992	358,073,554		358,073,554	1,006,793	158,008,000	
Northern Canada Power Commission	295,865	179,408,924		179,408,924	17,054,310	22,684,076	
Northern Transportation Company Limited	420,000	37,225,105	24,900,000	62,125,105	2,904,948		
Petro-Canada			1,443,799,853	1,443,799,853			
Royal Canadian Mint		20,467,730		20,467,730	2,047,516		
The St Lawrence Seaway Authority			624,950,000	624,950,000		210,000,000	
Teleglobe Canada		15,393,708		15,393,708	8,090,185		
Uranium Canada, Limited	26,174		9	9			
VIA Rail Canada Inc	451,669,097		9,300,000	9,300,000			
	3,569,035,563	17,645,467,027	5,823,763,120	23,469,230,147	2,953,227,531	814,945,869	
Municipal Development and Loan Board		158,161,841		158,161,841	9,071,896		
Total	3,569,035,563	17,803,628,868	5,823,763,120	23,627,391,988	2,962,299,427	814,945,869	

⁽¹⁾ Excludes grants and contributions paid to Crown corporations where they qualify as members of a general class of recipients.

⁽²⁾ Accrued and capitalized interest are not included in either return on investments or loans, investments and advances, in accordance with the Government's stated accounting policies.

Summary of the Financial Position of Agent Crown Corporations

Table 6.5 presents the assets, liabilities (including identification of borrowings on behalf of the Government), equity and

contingent liabilities of Crown corporations which are agents of the Government and which are outside the Government of Canada as an accounting entity.

TABLE 6.5

SUMMARY OF THE FINANCIAL POSITION OF AGENT CROWN CORPORATIONS AS AT MARCH 31, 1981 (in thousands of dollars)

Agent	Assets			Liabilities				Equity of Canada		
	Claims against the Government of Canada and other agent Crown corporations	All other assets	Total	Obligations to the Government of Canada and other agent Crown corporations	Borrowings from other than Government of Canada ⁽²⁾	All other liabilities (including accrued contingencies) ⁽³⁾	Total	Share capital and contributed surplus	Retained earnings (deficits)	
									Balance March 31/1981	Change from previous period
Atomic Energy of Canada Limited	20,437	1,333,332	1,353,769	839,750	66,061	322,911	1,228,722	111,580	13,467	160,525
Canada Deposit Insurance Corporation	170,236	32,310	202,546	2,540		114	2,654	147,571	52,321	10,304
Canada Mortgage and Housing Corporation	16,593	10,388,927	10,405,520	10,089,665		285,855	10,375,520	30,000		
Canadian Arsenals Limited	13,785	28,322	42,107	29,162		9,006	38,168		3,939	3,042
Canadian Broadcasting Corporation	25,768	496,343	522,111	33,011		176,481	209,492		312,619	288,685
Canadian Commercial Corporation	11,515	214,753	226,268	9,190		197,234	206,424	20,000	- 156	988
Canadian Dairy Commission	41,300	49,300	90,600	12,300		47,500	59,800		30,800	20,800
Canadian Film Development Corporation		7,148	7,148	500		124	624		6,524	2,941
Canadian Livestock Feed Board	2,609	1,011	3,620			3,323	3,323		297	514
Canadian National (West Indies) Steamships, Limited		567	567	324		14	338	1	228	(4)
Canadian Patents and Development Limited	376	2,152	2,528	77		1,604	1,681	296	551	365
Canadian Saltfish Corporation	884	11,528	12,412	2,039		5,535	7,574		4,838	2,885
The Canadian Wheat Board	4,413	2,801,215	2,805,628	1,374	1,616,999	1,049,375	2,667,748		137,880	- 26,627
Cape Breton Development Corporation	29,632	189,725	219,357			28,509	28,509	208,590	- 17,742	- 131,387
Crown Assets Disposal Corporation	254	9,978	10,232	8,154		1,820	9,974		258	- 42
Defence Construction (1951) Limited	55	640	695	11		3,248	3,259		- 2,564	- 466
Eldorado Aviation Limited		16,435	16,435			16,150	16,150	28	257	
Eldorado Nuclear Limited	391	621,168	621,559	55,091	144,902	15,541	215,534	331,202	74,823	1,430
Export Development Corporation	131,189	3,901,247	4,032,436	605,284	2,786,737	125,685	3,517,706	330,000	184,730	25,267
Farm Credit Corporation	24	3,483,030	3,483,054	3,338,954		5,397	3,344,351	129,700	9,003	4,152
Federal Business Development Bank	35,876	2,010,652	2,046,528	1,101,486	700,081	51,882	1,853,449	222,000	- 28,921	- 44,809
Freshwater Fish Marketing Corporation ..		22,488	22,488	11,821		3,487	15,308		7,180	6,708
The Jacques Cartier and Champlain Bridges Incorporated	26	31,230	31,256	111,204		1,743	112,947	- 72,065	- 9,626	- 3,893
Loto Canada Inc		11,192	11,192	11,136		56	11,192			(1)
National Battlefields Commission		2,660	2,660			105	105	2,555		
National Capital Commission	269	366,510	366,779	50,528		30,385	80,913		285,866	55,778
National Harbours Board	185,922	434,829	620,751	503,339	22,651	40,307	566,297	349,361	- 294,907	25,272
Northern Canada Power Commission	2	206,232	206,234	202,093		8,749	210,842		- 4,608	- 400
Northern Transportation Company Limited	500	64,515	65,015	38,124	557	3,507	42,188	25,052	- 2,225	7,292
Petro-Canada	32,515	4,184,367	4,216,882	535,392	292,129	1,849,754	2,677,275	1,443,800	95,807	39,069
Royal Canadian Mint	6,456	80,833	87,289	70,884		16,405	87,289			
The St Lawrence Seaway Authority	140	667,230	667,370	210,000		18,172	228,172	624,950	- 185,752	81
The Seaway International Bridge Corporation, Ltd		225	225	8	8	207	223		2	- 37
Teleglobe Canada	16,519	315,569	332,088	43,116		89,346	132,462		199,626	29,420
Uranium Canada, Limited										(4)
Total	747,686	31,987,663	32,735,349	17,916,557	5,630,125	4,409,531	27,956,213	3,904,621	874,515	477,857

(1) Share capital issued of less than \$1,000.

(2) The borrowing transactions from other than Government of Canada during the year are summarized below (in thousands of dollars):

Name	Balance March 31/1980	Borrowings	Repayments	Balance March 31/1981
Atomic Energy of Canada Limited	70,338		4,277	66,061
The Canadian Wheat Board	1,228,295	2,906,767	2,518,063	1,616,999
Eldorado Nuclear Limited	40,000	104,902		144,902
Export Development Corporation	2,045,151	5,050,552	4,308,966	2,786,737
Federal Business Development Bank	345,000	1,971,465	1,616,384	700,081
National Harbours Board	23,702		1,051	22,651
Northern Transportation Company Limited	664	4,275	4,382	557
Petro-Canada	328,864	10,000	46,735	292,129
The Seaway International Bridge Corporation, Ltd	8			8
	4,082,022	10,047,961	8,499,858	5,630,125

(3) The contingent liabilities to be reported in this note are those as at March 31. They therefore may be different from those contingent liabilities reported in Volume III of the Public Accounts for those corporations with fiscal year-ends other than March 31.

	March 31/1981
	\$
Canadian Commercial Corporation	6,800,000
Canadian Dairy Commission	1,800,000
Canadian Film Development Corporation.....	115,000
Cape Breton Development Corporation.....	80,808,600
Export Development Corporation.....	235,790
Accounts administered for the Government of Canada	63,094,000
Federal Business Development Bank	10,340,600
Loto Canada Inc.....	10,075,000
National Capital Commission.....	20,400,000
National Harbours Board	13,100,000
Petro Canada	12,039,000
Teleglobe Canada.....	2,042,100
	<u>220,850,090</u>

(4) Less than \$500.

Government of Canada Equity in Crown Corporations and Agencies

Total Government equity in Crown corporations is represented in the following table by loans, advances and shareholder's equity as recorded in the Accounts of Canada and/or the audited financial statements of Crown corporations, at their respective year ends, after adjustments for transactions with the corporations from their year-end dates to March 31. These financial statements are included in Volume III of the Public Accounts.

Unrecorded Government equity is divided into three headings. The first one pertains to loans and advances, and consists of capitalized interest shown in the corporate financial statements under loans payable to Canada and accrued interest usually shown as accounts payable and accruals under current liabilities. The second heading, shareholder's equity, includes

that portion of the equity of the corporation which is not recorded in the Accounts of Canada, such as retained earnings, accumulated deficits and contributed surpluses. An example of a contributed surplus would be the cost of fixed assets acquired by the corporation, financed through parliamentary appropriations and charged to budgetary expenditure in the Accounts of Canada. Under this second heading are also included certain amounts, such as receivables from, and payables to the Government, deferred federal taxes, premiums on shares and other Crown corporations' balance sheet accounts which are considered as equity adjustments for consolidation purposes. The third heading, other unrecorded equity, consists primarily of insurance funds as described in footnotes (1) and (9). These funds are free from outside party claims and are not included in the equity accounts of the two corporations involved. Other amounts included under this heading include liabilities to Canada for capitalized leases and amounts received through parliamentary appropriations.

TABLE 6.6

GOVERNMENT OF CANADA EQUITY IN CROWN CORPORATIONS AND AGENCIES AS AT MARCH 31, 1981

	Government equity as recorded by the Government			Government equity as shown by Crown corporations, not recorded by the Government			Total
	Loans and advances	Shareholder's equity: capital stock and other	Total recorded equity	Loans and advances: accrued and capitalized interest	Adjusted shareholder's equity: retained earnings, (accumulated deficits) and other	Other unrecorded equity: outstanding insurance funds and parliamentary appropriations	
	\$	\$	\$	\$	\$	\$	\$
Crown corporations and agencies							
Lending institutions—							
Canada Mortgage and Housing Corporation.....	10,164,124,246	25,000,000	10,189,124,246	108,546,000	6,165,000	301,624,000	416,335,000
Export Development Corporation.....	1,220,248,256	330,000,000	1,550,248,256	14,854,000	183,931,000		198,785,000
Farm Credit Corporation.....	3,249,234,607	129,700,000	3,378,934,607	83,230,969	15,326,453	140,297	98,697,719
Federal Business Development Bank ..	934,000,000	222,000,000	1,156,000,000	31,399,619	-28,921,421		2,478,198
	15,567,607,109	706,700,000	16,274,307,109	238,030,588	176,501,032	301,764,297	716,295,917
All other Crown corporations and agencies—							
Air Canada.....	293,153,009	329,009,000	622,162,009	4,391,000	284,128,756		288,519,756
Atomic Energy of Canada Limited	716,467,997	164,159,473	880,627,470	119,552,000	-59,549,474		60,002,526
Canadian National Railways	256,621,546	2,496,480,732	2,753,102,278		2,923,705,051		2,923,705,051
Petro-Canada		1,443,799,853	1,443,799,853		609,422,000		609,422,000
Other—							
Bank of Canada		5,920,000	5,920,000		24,080,000		24,080,000
Canadian Arsenal Limited	3,500,000		3,500,000		15,815,747		15,815,747
Canadian Broadcasting Corporation.....	33,000,000		33,000,000		298,750,000	11,000	298,761,000
Canadian Commercial Corporation.....	7,000,000	10,000,000	17,000,000	202,000	-1,030,240		-828,240
Canadian Dairy Commission	12,312,000		12,312,000		18,455,112		18,455,112
Canadian Film Development Corporation	5,756,462		5,756,462		2,770,729		2,770,729
Canadian National (West Indies) Steamships, Limited	324,024	976	325,000		227,772		227,772
Canadian Patents and Development Limited		296,199	296,199		604,050		604,050
Canadian Saltfish Corporation	2,031,000		2,031,000	8,000	3,349,353		3,357,353
Cape Breton Development Corporation					161,215,076		161,215,076
Eldorado Nuclear Limited	22,200,000	8,246,877	30,446,877	10,799,020	111,651,698		122,450,718
Freshwater Fish Marketing Corporation	11,552,895		11,552,895	268,000	3,208,000		3,476,000
The Jacques Cartier and Champlain Bridges Incorporated	59,752,867		59,752,867	51,003,185	-81,454,053	185,896	-30,264,972
Loto Canada Inc		1	1		11,136,123		11,136,123
National Capital Commission.....	43,619,097		43,619,097		286,354,832	6,150,574	292,505,406
National Harbours Board	358,073,554		358,073,554	158,008,000	52,103,000		210,111,000
Northern Canada Power Commission	179,408,924		179,408,924	22,684,076	-6,189,048		16,495,028
Northern Transportation Company Limited	37,225,105	24,900,000	62,125,105		-1,486,000		-1,486,000
Royal Canadian Mint	20,467,730		20,467,730		45,644,705		45,644,705
The St Lawrence Seaway Authority		624,950,000	624,950,000	210,000,000	-187,440,430		22,559,570
Teleglobe Canada.....	15,393,708		15,393,708		210,829,000		210,829,000
Uranium Canada, Limited		9	9				
VIA Rail Canada Inc	2,077,859,918	9,300,000	9,300,000	576,915,281	-5,357,000		-5,357,000
		5,117,063,120	7,194,923,038		4,720,944,759	6,347,470	5,304,207,510
Crown corporations with no recorded Government equity—							
Atlantic Pilotage Authority					-476,093	1,122,530	646,437
Canada Deposit Insurance Corporation.....						161,276,514	161,276,514
							646,437
							161,276,514 ⁽⁹⁾

TABLE 6.6

GOVERNMENT OF CANADA EQUITY IN CROWN CORPORATIONS AND AGENCIES AS AT MARCH 31, 1981—Concluded

	Government equity as recorded by the Government			Government equity as shown by Crown corporations, not recorded by the Government			Total	
	Loans and advances	Shareholder's equity: capital stock and other	Total recorded equity	Loans and advances: accrued and capitalized interest	Adjusted shareholder's equity: retained earnings, (accumulated deficits) and other	Other unrecorded equity: outstanding insurance funds and parliamentary appropriations	Total unrecorded equity	Total Government equity
	\$	\$	\$	\$	\$	\$	\$	\$
Crown corporations and agencies								
Crown corporations with no recorded Government equity—Concluded								
Canadian Livestock Feed Board					334,324		334,324	334,324
Crown Assets Disposal Corporation					8,468,780		8,468,780	8,468,780
Defence Construction (1951) Limited.....					-2,650,650	12,426	-2,638,224	-2,638,224
Great Lakes Pilotage Authority Ltd					-1,507,051		-1,507,051	-1,507,051
Laurentian Pilotage Authority					668,133		668,133	668,133
National Battlefields Commission					2,515,612		2,515,612	2,515,612
Pacific Pilotage Authority					1,125,211	185,209	1,310,420	1,310,420
					8,478,266	162,596,679	171,074,945	171,074,945
Total Government equity	17,645,467,027	5,823,763,120	23,469,230,147	814,945,869	4,905,924,057	470,708,446	6,191,578,372	29,660,808,519
Lending institutions—Municipal Development and Loan Board			158,161,841					
Total recorded loans, investments and advances—Crown corporations and agencies, Table 6.1			23,627,391,988					

- (1) Canada Mortgage and Housing Corporation—Other unrecorded equity consists of \$331,774,000 for December 31, 1980 balances in insurance and guarantee funds. Insurance in force and claims in process for payment under the insurance funds amounted to \$54,600 million and \$170 million respectively as at December 31, 1980.
- (2) Export Development Corporation—Loans and advances recorded by the Government include loans administered by the Export Development Corporation but receivable through the corporation from foreign governments and foreign companies.
- (3) Canadian National Railways—Recorded shareholder's equity includes a premium of \$19,452,732 representing the excess of previous year's depreciation not charged to CNR's retained earnings over the Government's investments in Canadian Government Railways and Canadian National Railway Company. These investments were charged to budgetary expenditure by the Government of Canada and credited to shareholder's equity by CNR. Consequently, after the capital revision of Canadian National Railways, the recorded capital stock of the Corporation is \$19,452,732 less than the recorded investment of the Government. Accordingly, unrecorded shareholder's equity is being reduced by this deficiency.
- (4) Bank of Canada—Recorded shareholder's equity includes \$920,000 representing a premium paid in respect of the acquisition in 1938 of shares held by the public. Consequently, unrecorded shareholder's equity has been reduced by \$920,000.
- (5) Canadian National (West Indies) Steamships, Limited—Total Government equity includes a receivable of \$470,400 due since 1963 from Cuban interests.
- (6) Eldorado Nuclear Limited—Recorded capital stock includes a premium of \$1,660,797 representing the capital deficit (after adjustments) shown in the balance sheet of Eldorado Mining and Refining Limited as at December 31, 1944 but not reflected in subsequent balance sheets of Eldorado Mining and Refining (1944) Limited. Consequently, unrecorded shareholder's equity has been reduced by \$1,660,797. Total Government equity includes that of Eldorado Aviation Limited, a wholly-owned subsidiary of Eldorado Nuclear Limited.
- (7) The St Lawrence Seaway Authority—Total Government equity includes capital stock of Great Lakes Pilotage Authority Ltd, The Jacques Cartier and Champlain Bridges Incorporated and The Seaway International Bridge, Ltd at a cost of \$1,500, \$100 and \$8,000 respectively. Great Lakes Pilotage Authority Ltd, The Jacques Cartier and Champlain Bridges Incorporated and The Seaway International Bridge, Ltd are wholly-owned subsidiaries.
- (8) Uranium Canada, Limited—Excludes stockpiling of uranium concentrates.
- (9) Canada Deposit Insurance Corporation—Other unrecorded equity consists of premiums credited to the Deposit Insurance Fund plus adjusted accumulated net earnings. The deposits with member institutions insured by the Corporation totalled \$96,078 million as at April 30, 1980.

PROVINCIAL AND TERRITORIAL GOVERNMENTS

This category records loans to provinces made under relief acts and other legislation.

Table 6.7 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 6.7

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
					\$	\$
NEWFOUNDLAND—						
Finance—						
Federal-provincial employment loans program	3,661,214			3,661,214		
Special development loans program	6,700,000			6,700,000		
Winter capital projects fund	7,299,275	38,998		7,260,277	- 38,998	- 188,182
	<i>17,660,489</i>	<i>38,998</i>		<i>17,621,491</i>	<i>- 38,998</i>	<i>- 188,182</i>
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	1,168,992	22,965		1,146,027	- 22,965	- 21,325
Atlantic Provinces Power Development Act Special areas and highways agreement—	86,617,675	1,297,171		85,320,504	- 1,297,171	- 1,213,642
Loans	44,323,559	1,326,549		42,997,010	- 1,326,549	- 1,229,737
	<i>132,110,226</i>	<i>2,646,685</i>		<i>129,463,541</i>	<i>- 2,646,685</i>	<i>- 2,464,704</i>
Total Newfoundland	<i>149,770,715</i>	<i>2,685,683</i>		<i>147,085,032</i>	<i>- 2,685,683</i>	<i>- 2,652,886</i>
NOVA SCOTIA—						
Energy, Mines and Resources—						
Regional electrical interconnections	2,453,406		180,658	2,634,064	180,658	523,848
Finance—						
Federal-provincial employment loans program	5,596,211	382,660		5,213,551	- 382,660	- 357,788
Federal-provincial fiscal arrangements						- 9,634,545
Special development loans program	4,300,000			4,300,000		
Winter capital projects fund	5,599,694	169,960		5,429,734	- 169,960	- 155,954
	<i>15,495,905</i>	<i>552,620</i>		<i>14,943,285</i>	<i>- 552,620</i>	<i>- 10,148,287</i>
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	4,691,764	108,580		4,583,184	- 108,580	- 88,237
Atlantic Provinces Power Development Act	51,317,424	2,394,934		48,922,490	- 2,394,934	- 59
Mainland Investments Limited	4,000,000	500,000		3,500,000	- 500,000	- 999,000
Special areas and highways agreement—						
Advances	632,430	632,430			- 632,430	- 1,129,611
Loans	32,146,499	1,345,689	632,430	31,433,240	- 713,259	- 1,145,864
	<i>92,788,117</i>	<i>4,981,633</i>	<i>632,430</i>	<i>88,438,914</i>	<i>- 4,349,203</i>	<i>- 3,362,771</i>
Transport—						
Loading ramp, Yarmouth, NS	172,006	28,666		143,340	- 28,666	- 28,666
Total Nova Scotia	<i>110,909,434</i>	<i>5,562,919</i>	<i>813,088</i>	<i>106,159,603</i>	<i>- 4,749,831</i>	<i>- 13,015,876</i>
PRINCE EDWARD ISLAND—						
Energy, Mines and Resources—						
Regional electrical interconnections	8,937,583	68,221		8,869,362	- 68,221	- 62,417
Finance—						
Federal-provincial employment loans program	273,751	11,114		262,637	- 11,114	- 10,412
Federal-provincial fiscal arrangements	1,357,777	1,357,777			- 1,357,777	- 6,177,167
Special development loans program	317,662	18,276		299,386	- 18,276	- 17,160
Winter capital projects fund	1,363,674	47,928		1,315,746	- 47,928	- 108,178
	<i>3,312,864</i>	<i>1,435,095</i>		<i>1,877,769</i>	<i>- 1,435,095</i>	<i>- 6,312,917</i>
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	29,299			29,299		- 693
Comprehensive development plan agreement	12,200,525	110,236		12,090,289	- 110,236	- 102,111
	<i>12,229,824</i>	<i>110,236</i>		<i>12,119,588</i>	<i>- 110,236</i>	<i>- 102,804</i>
Total Prince Edward Island	<i>24,480,271</i>	<i>1,613,552</i>		<i>22,866,719</i>	<i>- 1,613,552</i>	<i>- 6,478,138</i>

TABLE 6.7

PROVINCIAL AND TERRITORIAL GOVERNMENTS—Continued

					Net increase or decrease (-)	
	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
NEW BRUNSWICK—						
Energy, Mines and Resources—						
Regional electrical interconnections	10,000,000			10,000,000		
Finance—						
Federal-provincial employment loans program	7,128,083	121,535		7,006,548	- 121,535	- 113,979
Federal-provincial fiscal arrangements						- 8,046,247
Special development loans program	5,375,000			5,375,000		
Town of Oromocto	336,425	64,931		271,494	- 64,931	- 49,719
Winter capital projects fund	10,001,617	67,680		9,933,937	- 67,680	- 67,742
	22,841,125	254,146		22,586,979	- 254,146	- 8,277,687
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	1,003,403	23,170		980,233	- 23,170	- 21,526
Atlantic Provinces Power Development Act Special areas and highways agreement—						
Advances	3,415,387	3,415,387			- 3,415,387	879,120
Loans	46,763,764	1,405,982	3,415,387	48,773,169	2,009,405	- 1,465,373
	101,091,262	6,076,660	3,415,387	98,429,989	- 2,661,273	- 1,772,486
Total New Brunswick	133,932,387	6,330,806	3,415,387	131,016,968	- 2,915,419	- 10,050,173
QUEBEC—						
Finance—						
Federal-provincial employment loans program	61,300,779			61,300,779		
Federal-provincial fiscal arrangements	9,018,550	9,018,550			- 9,018,550	9,018,550
Special development loans program	70,300,000			70,300,000		
Winter capital projects fund	91,314,928			91,314,928		
	231,934,257	9,018,550		222,915,707	- 9,018,550	9,018,550
Regional Economic Expansion—						
Special areas and highways agreement—						
Loans	109,598,993	1,369,668		108,229,325	- 1,369,668	- 1,265,865
Transport—						
Quebec Autoroute 13	16,507,609	16,507,609			- 16,507,609	- 15,305,074
Total Quebec	358,040,859	26,895,827		331,145,032	- 26,895,827	- 7,552,389
ONTARIO—						
Finance—						
Federal-provincial employment loans program	13,968,728	652,361		13,316,367	- 652,361	- 783,983
Special development loans program	3,073,036	290,461		2,782,575	- 290,461	- 273,568
Winter capital projects fund	45,145,099	1,966,827		43,178,272	- 1,966,827	- 1,852,224
Total Ontario	62,186,863	2,909,649		59,277,214	- 2,909,649	- 2,909,775
MANITOBA—						
Energy, Mines and Resources—						
Regional electrical interconnections	115,507,011	930,651	1,311,287	115,887,647	380,636	1,134,114
Finance—						
Federal-provincial employment loans program	5,963,239	286,816		5,676,423	- 286,816	- 277,121
Special development loans program	6,011,023	308,061		5,702,962	- 308,061	- 289,233
Winter capital projects fund	2,959,794	77,066		2,882,728	- 77,066	- 71,202
	14,934,056	671,943		14,262,113	- 671,943	- 637,556
Regional Economic Expansion—						
Agricultural service centres—						
Advances	919,524	886,170	1,123,390	1,156,744	237,220	894,208
Loans	6,004,423	207,265	881,665	6,678,823	674,400	- 396,566
Special areas and highways agreement—						
Loans	3,772,032	135,234		3,636,798	- 135,234	- 125,440
	10,695,979	1,228,669	2,005,055	11,472,365	776,386	372,202
Total Manitoba	141,137,046	2,831,263	3,316,342	141,622,125	485,079	868,760

TABLE 6.7

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	Net increase or decrease (-)					
	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
SASKATCHEWAN—						
Finance—						
Federal-provincial employment loans program	1,152,413	64,030		1,088,383	- 64,030	- 59,910
Federal-provincial fiscal arrangements	51,055,485	51,055,485			- 51,055,485	11,757,552
Winter capital projects fund	25,149	5,620		19,529	- 5,620	- 5,226
	<u>52,233,047</u>	<u>51,125,135</u>		<u>1,107,912</u>	<u>- 51,125,135</u>	<u>11,692,416</u>
Regional Economic Expansion—						
Agricultural service centres—						
Advances	1,178,945	1,152,182	1,092,839	1,119,602	- 59,343	1,106,931
Loans	5,232,111	329,305	1,136,057	6,038,863	806,752	- 2,872,564
South Saskatchewan River project—						
Treasury bills	12,274,287	563,387		11,710,900	- 563,387	- 62,492
	<u>18,685,343</u>	<u>2,044,874</u>	<u>2,228,896</u>	<u>18,869,365</u>	<u>184,022</u>	<u>- 1,828,125</u>
Total Saskatchewan	<u>70,918,390</u>	<u>53,170,009</u>	<u>2,228,896</u>	<u>19,977,277</u>	<u>- 50,941,113</u>	<u>9,864,291</u>
ALBERTA—						
Finance—						
Federal-provincial employment loans program	4,861,570	239,209		4,622,361	- 239,209	- 248,552
Special development loans program	4,000,000			4,000,000		
Winter capital projects fund	5,480,653	209,383		5,271,270	- 209,383	- 331,915
	<u>14,342,223</u>	<u>448,592</u>		<u>13,893,631</u>	<u>- 448,592</u>	<u>- 580,467</u>
Regional Economic Expansion—						
Agricultural service centres—						
Advances	18,482	17,975	14,009	14,516	- 3,966	11,828
Loans	280,387		15,329	295,716	15,329	- 435,366
Special areas and highways agreement—						
Loans	3,605,808	247,043		3,358,765	- 247,043	
	<u>3,904,677</u>	<u>265,018</u>	<u>29,338</u>	<u>3,668,997</u>	<u>- 235,680</u>	<u>- 423,538</u>
Total Alberta	<u>18,246,900</u>	<u>713,610</u>	<u>29,338</u>	<u>17,562,628</u>	<u>- 684,272</u>	<u>- 1,004,005</u>
BRITISH COLUMBIA—						
Finance—						
Federal-provincial employment loans program	13,757,378	624,590		13,132,788	- 624,590	- 583,617
Special development loans program	26,310,168	1,770,114		24,540,054	- 1,770,114	- 1,623,462
Winter capital projects fund	18,198,606	616,145		17,582,461	- 616,145	- 568,616
Total British Columbia	<u>58,266,152</u>	<u>3,010,849</u>		<u>55,255,303</u>	<u>- 3,010,849</u>	<u>- 2,775,695</u>
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans program	26,144	1,161		24,983	- 1,161	- 1,085
Winter capital projects fund	317,892	9,917		307,975	- 9,917	- 9,231
	<u>344,036</u>	<u>11,078</u>		<u>332,958</u>	<u>- 11,078</u>	<u>- 10,316</u>
Indian Affairs and Northern Development—						
Government of the Northwest Territories	123,581,775	106,300,928	961,524	18,242,371	- 105,339,404	2,225,855
Total Northwest Territories	<u>123,925,811</u>	<u>106,312,006</u>	<u>961,524</u>	<u>18,575,329</u>	<u>- 105,350,482</u>	<u>2,215,539</u>
YUKON TERRITORY—						
Indian Affairs and Northern Development—						
Government of the Yukon Territory	59,918,666	43,652,990	10,500,000	26,765,676	- 33,152,990	873,157
Yukon Territory small business loans	821,057	98,760		722,297	- 98,760	- 95,967
Total Yukon Territory	<u>60,739,723</u>	<u>43,751,750</u>	<u>10,500,000</u>	<u>27,487,973</u>	<u>- 33,251,750</u>	<u>777,190</u>
Accounts without current transactions						- 433,626
Total	<u>1,312,554,551</u>	<u>255,787,923</u>	<u>21,264,575</u>	<u>1,078,031,203</u>	<u>- 234,523,348</u>	<u>- 33,146,783</u>

Federal-provincial employment loans program

Loans have been made to provinces, provincial agencies and municipalities for the purpose of assisting in the creation of employment. The loan authority provides for the forgiveness of that portion of the principal amount equal to 75% of normal direct on-site payroll costs incurred and paid before June 30, 1972.

The loans bear interest at rates varying from 6.34% to 7.41% per annum and mature at various dates between December 4, 1982 and November 30, 1994. Individual loans have repayment periods ranging from 10 to 20 years and are repayable as follows:

- (a) in annual instalments; or,
- (b) at maturity.

Special development loans program

Loans have been made to provinces, provincial agencies and municipalities for the purpose of assisting in the creation of employment.

The loans bear interest at rates varying from 5.57% to 7.54% per annum and mature at various dates between April 1, 1981 and March 30, 1993. Individual loans have repayment periods ranging from 10 to 20 years and are repayable as follows:

- (a) in annual or semi-annual instalments; or,
- (b) at maturity.

Winter capital projects fund

Loans have been made to provinces, provincial agencies and municipalities for the purpose of assisting in the creation of employment. There is provision for the forgiveness of that portion of the principal amount equal to 50% of normal direct on-site payroll costs for the duration of the loan program plus 50% for the periods December-May 1973, 1974 and 1975. Vote L13a, Appropriation Act No 1, 1974, authorized in fiscal years subsequent to March 31, 1976, the consolidation of any loan made pursuant to that authority which may include the amount of interest accrued thereon to the date of consolidation.

The loans bear interest at rates varying from 7.01% to 9.84% per annum and mature at various dates between September 30, 1981 and February 28, 1999. Individual loans have repayment periods ranging from 5 to 20 years and are repayable as follows:

- (a) in annual instalments; or,
- (b) at maturity.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board. Loans were made pursuant to terms and conditions of agreements entered into between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council. The department's policy on water projects and such agreements included a forgiveness provision which is found in some agreements to reflect recognition of a shortfall in the use of available capacity in the early years of such projects.

During the year, repayments included forgiveness of principal to Nova Scotia, \$75,155.

The terms and conditions of loans, with their year-end balances, are categorized into two main groups:

- (a) 28 year loans, bearing interest at the rate of 7.5% per annum, due on various anniversary amortization dates, and maturing July 31, 1999, \$52,661; and,
- (b) 30 year loans, bearing interest at rates varying from 7.161% to 8.5% per annum, due on various anniversary amortization dates, and maturing at various dates between November 21, 1998 and April 1, 2006, \$6,686,083.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces to assist in the generation of electrical energy by steam driven generators

in the provinces, and the control and transmission of electric energy.

The loans bear interest at rates varying from 4.5% to 8.5% per annum, are repayable over periods ranging from 29 to 40 years in annual equal instalments due March 31 of each year and mature at various dates between March 31, 1992 and March 31, 2014.

Special areas and highways agreement

Loans and advances have been made to finance development of community and industrial infrastructure projects for special areas and for highway development pursuant to terms and conditions of agreements entered into between Canada and the provinces, with the approval of the Governor in Council.

Advances

The amounts shown as advances represent outlays made on incomplete projects. When a project is completed, the advances are transferred to the loan account.

Upon completion of projects, accrued interest is calculated and added to the amount of advances being transferred to loans for repayment. This is in accordance with the terms and conditions of the agreements entered into between Canada and the provinces with the approval of the Governor in Council.

Loans

This account records amounts transferred from the advances account whenever projects are completed.

The loans bear interest at rates varying from 5.768% to 10.071% per annum, are repayable over periods ranging from 5 to 30 years in annual equal instalments due March 31 of each year and mature at various dates between March 31, 1984 and March 31, 2009.

Regional electrical interconnections

Loans have been made to assist in financing regional electrical interconnections under agreements with the Provinces of Manitoba, New Brunswick, Nova Scotia and Prince Edward Island and the Government of Canada.

During the year, additional loans were authorized by Vote L40, Appropriation Acts No 1 and No 2, 1980-81.

The loans bear interest at rates varying from 9% to 13.75% per annum for an average yield of 9.286%, are repayable over periods ranging from 29 to 31 years in annual instalments and mature at various dates between December 31, 2008 and October 31, 2009.

Federal-provincial fiscal arrangements

These amounts represent overpayments in respect of provincial equalization entitlements under the Federal Provincial Fiscal Arrangements Act and the Federal Provincial Fiscal Arrangements and Established Programs Financing Act. These overpayments are non-interest bearing and are recovered in the subsequent year.

Mainland Investments Limited

Loans have been made to the Province of Nova Scotia for the purchase of shares of the capital stock of Mainland Investments Limited (formerly Metropolitan Area Growth

Investments Limited) in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act.

The loans bear interest at the rate of 7% per annum and are repayable over a 15 year period. During the first 5 years, interest only is payable and during the subsequent 10 years, annual equal instalments are required of principal and accrued interest due on March 30 of each year, maturing February 28, 1988.

Loading ramp, Yarmouth, NS

Loans have been made to the Province of Nova Scotia for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

The loans bear interest at the rate of 8% per annum, are repayable over a 15 year period in semi-annual instalments due September 14 and March 14 of each year and mature on September 14, 1985.

Comprehensive development plan agreement

Loans have been made to Prince Edward Island to assist in financing the realization of a comprehensive and co-ordinated development plan of the province pursuant to an agreement entered into with the province whose territory has been designated a "special rural development area".

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over a 30 year period, bearing interest at rates varying from 6.688% to 9.375% per annum, due in equal instalments at various anniversary dates, and maturing at various dates between March 25, 2000 and March 27, 2005, \$4,891,000; and,
- (b) repayable over a 30 year period, bearing interest at rates varying from 6.688% to 9.375% per annum in annual equal instalments due March 31 of each year and maturing at various dates between March 31, 2001 and March 31, 2005, \$7,199,289.

Town of Oromocto

Capital assistance loans have been made to the Town of Oromocto, New Brunswick.

The loans bear interest at rates of 5.25%, 5.375% and 5.625% per annum, are repayable over a 20 year period in semi-annual equal instalments and mature at various dates between January 1, 1985 and April 1, 1986.

Quebec Autoroute 13

Loans have been made to the Province of Quebec to assist in financing the construction of Autoroute 13.

The loans were repaid in full during the year.

Agricultural service centres

Loans and advances have been made to assist provincial and municipal authorities to construct or expand water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

During the year, additional loans and advances were authorized by Vote L15, Appropriation Acts No 1 and No 2, 1980-81.

Advances

The amount shown as advances represent outlays made on incomplete projects. When a project is completed, the advances are transferred to the loan account.

Upon completion of projects, accrued interest is calculated and added to the amount of advances being transferred to loans for repayment. This is in accordance with the terms and conditions of the agreements entered into between Canada and the provinces with the approval of the Governor in Council.

Loans

This account records amounts transferred from the advances account whenever projects are completed.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over a period of 20 years, bearing interest at rates varying from 6.747% to 10.389% per annum in annual equal instalments due March 30 of each year and maturing at various dates between March 30, 1992 and March 30, 2001, \$12,717,686; and,
- (b) repayable over a period of 20 years, bearing interest at rates varying from 9.151% to 10.134% per annum in annual equal instalments due March 31 of each year and maturing at various dates between March 31, 1999 and March 31, 2000, \$295,716.

South Saskatchewan River project—Treasury bills

Treasury bills are received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project.

The Treasury bills bear interest at rates varying from 5% to 5.875% per annum, are repayable in semi-annual instalments due June 30 and December 31, and mature annually on December 31 up to 1986.

Government of the Northwest Territories

Loans have been made to the Government of the Northwest Territories for the following purposes:

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981
	\$	\$	\$	\$
Capital expenditures—				
Education	489,024	489,024		
Second mortgage	190,755	6,665		184,090
Low cost housing	3,541,986	3,095,413		446,573
Capital expenditures.....	98,949,173	98,949,173		
Development of new sub-divisions at Hay River	1,024,456	931,452		93,004
Establishment of the Capital at Yellowknife	1,888,305	1,758,983		129,322
Outside party	17,498,076	1,070,218	961,524	17,389,382
	123,581,775	106,300,928	961,524	18,242,371

During the year, additional loans were authorized by Vote L40, Appropriation Acts No 1 and No 2, 1980-81.

As at March 31, 1981, loans totalling \$105,154,224 were written-off to budgetary expenditure pursuant to the Adjustment of Accounts Act.

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings during the period in which the loans were made. Interest rates presently vary from 5.125% to 13.25% per annum. They are repayable over periods ranging from 3 to 25 years in equal annual instalments starting one year from the date they were made and mature at various dates between April 1, 1981 and March 31, 2003.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory for the following purposes:

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981
	\$	\$	\$	\$
Second mortgage	48,009	538		47,471
Low cost housing	589,674	14,088		575,586
Unforeseen capital expenditures	232,157	232,157		
Capital expenditures.....	43,447,884	42,209,288		1,238,596
Outside party—Capital projects	14,690,367	691,995	10,500,000	24,498,372
City of Whitehorse—Capital projects.....	910,575	504,924		405,651
	59,918,666	43,652,990	10,500,000	26,765,676

During the year, additional loans were authorized by Votes L35 and L35c, Appropriation Acts No 1, No 2 and No 3, 1980-81.

As at March 31, 1981, loans totalling \$42,871,657 were written-off to budgetary expenditure pursuant to the Adjustment of Accounts Act.

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings during the period in which the loans were made. Interest rates presently vary from 3.875% to 13.75% per annum. They are repayable over periods ranging from 2 to 35 years in equal annual instalments starting one year from the date they were made and mature at various dates between April 1, 1981 and March 31, 1983.

Yukon Territory small business loans

Loans have been made for the establishment or expansion of small businesses in the Yukon Territory.

The total amount outstanding at any time is not to exceed \$5,000,000.

The loans bear interest at rates established by the Minister of Finance and vary from 9% to 12% per annum, are repayable in annual instalments over a 10 year period and mature at various dates between April 1, 1981 and March 31, 1988. Such repayment period may be extended with the approval of the Minister.

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, and special loan assistance to developing countries.

Table 6.8 presents a summary of the balances and transactions for the various types of loans and advances that were made to national governments including developing countries.

TABLE 6.8

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)			
					1981		1980	
					\$	\$	\$	\$
China—Finance.....	49,426,118			49,426,118				
Greece—Finance	6,525,000			6,525,000				
Jamaica— Finance— Special program—Economic assistance	25,000,000			25,000,000				
United Kingdom— Finance— The United Kingdom Financial Agreement Act, 1946	641,510,903	24,880,037		616,630,866	- 24,880,037	- 24,392,193		
Deferred principal	94,990,863			94,990,863				
	736,501,766	24,880,037		711,621,729	- 24,880,037	- 24,392,193		
Developing countries— External Affairs—Canadian International Development Agency— Special loan assistance	1,895,620,331	12,124,513	265,936,032	2,149,431,850	253,811,519	242,360,221		
National Defence— North Atlantic Treaty Organization— Damage claims recoverable	17,236	106,494	100,511	11,253	- 5,983	- 11,901		
Total	2,713,090,451	37,111,044	266,036,543	2,942,015,950	228,925,499	217,956,127		

China

An interest-free loan to China was authorized under the Export Credits Insurance Act.

Greece

An interest-free loan to Greece was authorized by PC 1932-2630. Partial settlement has been negotiated as at April 1, 1981 and parliamentary authority to write-off the balance during 1981-82 is being sought.

Jamaica—Economic assistance

Loans have been made to the Government of Jamaica to provide for economic assistance. The maturity date under the agreement was May, 1977 but was extended to August 9, 1981. Interest at 8.875% per annum is payable annually.

United Kingdom

The United Kingdom Financial Agreement Act, 1946

Under authority of the United Kingdom Financial Agreement Act, a credit of \$1,250,000,000 was extended to the

Government of the United Kingdom which might be drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest was to be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date with interest at the rate of 2% per annum. The loan matures December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect to the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956 and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals shall commence December 31, 2001 and continue annually to December 31, 2006.

Developing countries—Special loan assistance

Special loan assistance is given to developing countries. During the year, additional loans to Turkey were authorized by Votes L30, L35, and L35b, Appropriation Acts No 1, No 2 and No 3, 1980-81 and to Jamaica by Votes L40, L30c and L40c, Appropriation Acts No 1 and No 4, 1980-81.

The terms and conditions of loans to developing countries, with their year-end balances, are categorized into seven main groups:

- (a) 20 year maturity, 5 year grace period at 5% interest per annum, maturing September 2000, \$18,958,697;
- (b) 25 year maturity, 5 year grace period at 6% interest per annum, maturing March 2001, \$1,673,789;
- (c) 30 year maturity, 7 year grace period at 3% interest per annum, maturing at various dates between March 1997 and September 2011, \$168,538,287;

- (d) 30 year maturity, 7 year grace period interest-free, maturing March 2010, \$1,960,057;
- (e) 35 year maturity, 5 year grace period interest-free, maturing at various dates between April 2001 and November 2005, \$3,820,444;
- (f) 40 year maturity, 10 year grace period interest-free, maturing March 2008, \$861,654; and,
- (g) 50 year maturity, 10 year grace period interest-free, maturing at various dates between March 2003 and March 2031, \$1,953,618,922.

Maturity means the interval to final repayment while grace period refers to interval to first repayment of principal.

Loans were made to various governments as follows:

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981
	\$	\$	\$	\$
(a) 20 year maturity, 5 year grace period at 5% interest per annum, maturing September 2000:				
Turkey			18,958,697	18,958,697
(b) 25 year maturity, 5 year grace period at 6% interest per annum, maturing March 2001:				
Nigeria	1,761,289	87,500		1,673,789
(c) 30 year maturity, 7 year grace period at 3% interest per annum, maturing at various dates between March 1997 and September 2011:				
Barbados	15,166,631	604,348	2,425,423	16,987,706
Brazil	11,225,751	364,536	1,280,086	12,141,301
Chile	3,291,646	182,863		3,108,783
Colombia	10,956,443		3,240,034	14,196,477
Cuba	9,992,664			9,992,664
Egypt	27,493,782		21,857,571	49,351,353
Jamaica	28,501,017	469,875	1,878,997	29,910,139
Korea	738,570	43,445		695,125
Malaysia	12,066,240	143,780	2,017,222	13,939,682
Nigeria	1,314,033	53,258		1,260,775
Peru	536,621			536,621
Trinidad	6,127,603	431,996	872,054	6,567,661
Turkey	9,850,000			9,850,000
	<i>137,261,001</i>	<i>2,294,101</i>	<i>33,571,387</i>	<i>168,538,287</i>
(d) 30 year maturity, 7 year grace period interest-free, maturing March 2010:				
El Salvador			1,960,057	1,960,057
(e) 35 year maturity, 5 year grace period interest-free, maturing at various dates between April 2001 and November 2005:				
El Salvador	3,992,383	171,939		3,820,444
(f) 40 year maturity, 10 year grace period interest-free, maturing March 2008:				
Thailand	894,987	33,333		861,654
(g) 50 year maturity, 10 year grace period interest-free, maturing at various dates between March 2003 and March 2031:				
Algeria	21,280,332	8,806	758,474	22,030,000
Antigua	5,116,792		265,573	5,382,365
Argentina	699,999	18,667		681,332
Barbados	2,400,767	59,375		2,341,392
Belize	11,994,948	250	100,875	12,095,573
Bolivia	1,717,000			1,717,000
Brazil	826,086	20,914		805,172
Burma	7,467,546		540,393	8,007,939
Cameroun	53,671,110		18,797,238	72,468,348
Chile	3,805,634	147,093		3,658,541
Colombia	22,546,189	439,638		22,106,551
Congo-Brazzaville	14,054,022		3,561,509	17,615,531

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981
	\$	\$	\$	\$
Dominica	1,751,837	10,000	18,564	1,760,401
Dominican Republic	7,585,156		578,795	8,163,951
East African Community ⁽¹⁾	47,400,314		1,983	47,402,297
Ecuador	12,239,825	31,105		12,208,720
El Salvador	900,624		299,376	1,200,000
Ghana	63,375,019	294,845	8,375,502	71,455,676
Grenada	850,000			850,000
Guatemala	598,698		438,607	1,037,305
Guyana	24,790,886	210,462	4,391,934	28,972,358
Honduras	12,092,721		1,604,604	13,697,325
India	500,896,627	5,071,028	30,717,233	526,542,832
Indonesia	109,283,182		13,930,367	123,213,549
Ivory Coast	39,991,664		3,279,714	43,271,378
Jamaica	7,929,464	130,165	4,308,861	12,108,160
Kenya	21,716,003	10,247	6,887,438	28,593,194
Madagascar	5,205,667		11,162,194	16,367,861
Malaysia	381,416	134,907		246,509
Malta	977,069		22,931	1,000,000
Mauritania	3,740,631		174,235	3,914,866
Mexico	103,927	2,768		101,159
Montserrat	644,810		33,774	678,584
Morocco	6,789,346	54,807	2,454,138	9,188,677
Nicaragua	1,887,610			1,887,610
Nigeria	46,290,417	110,161	1,279	46,181,535
Pakistan	412,455,281	2,255,200	37,947,137	448,147,218
Paraguay	739,866	19,996		719,870
Peru	5,123,422	3,722		5,119,700
Philippines	3,886,371			3,886,371
St Lucia	556,062			556,062
St Vincent	1,145,000			1,145,000
Senegal	12,498,838		578,942	13,077,780
Sri Lanka	67,324,577	248,692	35,456,133	102,532,018
Swaziland	1,244,105		132,122	1,376,227
Thailand	8,681,400		10,888,337	19,569,737
Togo	16,787,221		293,936	17,081,157
Trinidad	4,061,307	171,354		3,889,953
Tunisia	91,800,798	83,438	11,544,475	103,261,835
Various Francophone ⁽²⁾	1,684,113		79	1,684,192
Zaire	17,228,203		236,722	17,464,925
Zambia	43,490,769		1,662,417	45,153,186
	1,751,710,671	9,537,640	211,445,891	1,953,618,922
	1,895,620,331	12,124,513	265,936,032	2,149,431,850

⁽¹⁾ Joint project involving Kenya, Tanzania and Uganda.

⁽²⁾ Joint project involving Mali and Senegal.

During the year, a Pakistan loan totalling \$1,234,758 was written-off pursuant to Vote 21b, Appropriation Act No 3, 1980-81. This loan was initially recorded in 1974-75.

Similar assistance has been provided to developing countries by way of subscriptions to the capital of the International Development Association in the amount of \$1,272 million, and loans to other international financial institutions in the amount of \$604 million. These amounts are reported later in this section under the heading "International Organizations".

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is debited with the amount chargeable to other states, of such claims for damages which took place in Canada, and is credited with recoveries.

The advances bear no interest and have no specific repayment terms.

INTERNATIONAL ORGANIZATIONS

This category records Canada's subscriptions to the capital of the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development (i.e. World Bank), the International Development Association and the International Finance Corporation. It also includes loans and advances to other international organizations.

The net position of the Government vis-à-vis the international organizations has been obtained by deducting from the subscriptions, the non-interest bearing notes issued by Canada to these organizations. These notes, payable on demand, represent Canada's investment in these organizations which has not yet been called by them.

Table 6.9 presents a summary of the balances and transactions for this account.

TABLE 6.9

INTERNATIONAL ORGANIZATIONS

	Receipts and		Payments and		Net increase or decrease (-)	
	April 1/1980	other credits	other charges	March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
Canada's subscriptions to the capital of—						
Asian Development Bank	111,809,268	1,102,950	9,262,202	119,968,520	8,159,252	16,768,048
Less: notes payable	10,877,692	5,557,321		16,435,013	5,557,321	- 6,657,906
	100,931,576	6,660,271	9,262,202	103,533,507	2,601,931	23,425,954
Caribbean Development Bank	8,059,342	83,383	839,729	8,815,688	756,346	1,066,143
Less: notes payable	411,290	419,864		831,154	419,864	411,290
	7,648,052	503,247	839,729	7,984,534	336,482	654,853
Inter-American Development Bank	88,296,709	831,470	6,847,242	94,312,481	6,015,772	9,457,785
Less: notes payable	33,228,281	6,847,243	9,308,457	30,767,067	- 2,461,214	- 2,476,697
	55,068,428	7,678,713	16,155,699	63,545,414	8,476,986	11,934,482
International Bank for Reconstruction and Development	125,606,260	372,488		125,233,772	- 372,488	- 489,831
International Development Association	1,095,378,061		177,109,000	1,272,487,061 ⁽¹⁾	177,109,000	164,775,692
Less: notes payable	509,829,190	177,109,000	94,132,000	592,806,190	82,977,000	109,502,692
	585,548,871	177,109,000	271,241,000	679,680,871	94,132,000	55,273,000
International Finance Corporation	16,758,762	206,264	4,150,814	20,703,312	3,944,550	4,538,686
	891,561,949	192,529,983	301,649,444	1,000,681,410	109,119,461	95,337,144
International financial institutions	510,542,506	2,817,653	96,401,581	604,126,434 ⁽¹⁾	93,583,928	116,945,192
Less: notes payable	80,072,685	92,604,640		172,677,325	92,604,640	80,072,685
	430,469,821	95,422,293	96,401,581	431,449,109	979,288	36,872,507
Common Fund for Commodities						
International Tin Council	4,500,000			4,500,000		
Less: notes payable	2,812,500			2,812,500		- 1,687,500
	1,687,500			1,687,500		1,687,500
International Natural Rubber Agreement						
International organizations and associations—						
Berne Union of the World Intellectual Property Organization			12,523	12,523	12,523	
Customs Co-operation Council	6,309			6,309		
Food and Agriculture Organization	275,648			275,648		
General Agreement on Tariffs and Trade	14,508			14,508		
Intergovernmental Maritime Consultative Organization	1,617			1,617		
International Atomic Energy Agency	70,789		1,666	72,455	1,666	1,610
International Civil Aviation Organization	49,653	180		49,473	- 180	
International Labour Organization	68,666			68,666		
Paris Union of the World Intellectual Property Organization			15,110	15,110	15,110	
United Nations bonds	2,478,144	357,025		2,121,119	- 357,025	- 242,087
United Nations Educational, Scientific and Cultural Organization	511,158			511,158		
United Nations organizations	1,271,585		113,280	1,384,865	113,280	
World Health Organization	162,635			162,635		19,062
	4,910,712	357,205	142,579	4,696,086	- 214,626	- 221,415
Total	1,328,629,982	288,309,481	398,193,604	1,438,514,105	109,884,123	133,675,736

⁽¹⁾ The subscriptions to the Association and the loans to the international financial institutions are used to lend funds to developing countries at rates favourable to the borrowers. In addition, as described earlier in this section, under the heading "National Governments including Developing Countries", special loan assistance amounting to \$2,149 million has also been provided to developing countries.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank as authorized by various appropriation acts.

As at year-end, total authorities granted were for the purchase of 8,740 paid-in shares and 36,403 callable shares. Instalment payments for the paid-in shares may be made in cash or in non-interest bearing, non-negotiable demand notes. These non-interest bearing notes payable on demand are deducted from the subscriptions to show the net position of the Government vis-à-vis the Bank.

As at March 31, 1980, the foreign currency balance of \$93,470,380 US was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1962 Cdn).

During the year, transactions included additional subscriptions in cash and in non-interest bearing notes payable on demand and an adjustment due to revaluation.

As at March 31, 1981, Canada's instalment payments amounted to \$101,290,543 US for 8,092 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1844 Cdn). The 36,403 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for the callable shares has a current value of \$439,147,590 US valued at \$520,126,405 Cdn at the year-end closing rate of exchange.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank as authorized by various appropriation acts. During the year, additional subscriptions of 117 paid-in shares were authorized by Vote L50, Appropriation Acts No 1 and No 2, 1980-81.

As at year-end, total authorities granted were for the purchase of 1,234 paid-in shares and 4,477 callable shares. Canada may issue, as payment for the shares so purchased, pending cash requirements by the Bank, non-interest bearing, non-negotiable demand notes. These non-interest bearing notes payable on demand are deducted from the subscriptions to show the net position of the Government vis-à-vis the Bank.

As at March 31, 1980, the foreign currency balance of \$6,737,454 US was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1962 Cdn).

During the year, transactions included additional subscriptions in cash and in non-interest bearing notes payable on demand and an adjustment due to revaluation.

As at March 31, 1981, Canada's instalment payments amounted to \$7,443,168 US for 1,234 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1844 Cdn). The 4,477 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for the callable shares has a current value of \$27,004,144 US valued at \$31,983,708 Cdn at the year-end closing rate of exchange.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank as authorized by

various appropriation acts. During the year, additional subscriptions were authorized by Vote L51a, Appropriation Act No 1, 1980-81.

As at year-end, total authorities granted were for the purchase of 7,554 paid-in shares and 63,692 callable shares. Instalment payments for the paid-in shares may be made in cash or in non-interest bearing, non-negotiable demand notes. These non-interest bearing notes payable on demand are deducted from the subscriptions to show the net position of the Government vis-à-vis the Bank.

As at March 31, 1980, the foreign currency balance of \$73,814,336 US was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1962 Cdn).

During the year, transactions included additional subscriptions in the form of non-interest bearing notes payable on demand and an adjustment due to revaluation.

As at March 31, 1981, Canada's instalment payments amounted to \$79,628,910 US for 6,590 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1844 Cdn). The 63,692 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for the callable shares has a current value of \$768,348,442 US valued at \$910,031,894 Cdn at the year-end closing rate of exchange.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development as authorized by various appropriation acts. Canada has subscribed for 11,122 shares of the Bank of which 10% has been paid by cash and notes. The remaining 90% is represented by a guarantee subject to call by the Bank only when required to meet obligations of the Bank for funds borrowed or loans guaranteed by it and not for use by the Bank in its lending activities or for administrative expenses.

As at March 31, 1981, the foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1844 Cdn).

International Development Association

This account records Canada's subscriptions to the International Development Association as authorized by various appropriation acts. The subscriptions to the Association, which is part of the World Bank Groups, are used to lend funds to developing countries for development purposes at rates highly favourable to the borrower (no interest with a 50 year maturity and 10 years grace).

During the year, additional subscriptions in the form of non-interest bearing, non-negotiable demand notes were authorized by Votes L18b and L18c, Appropriation Acts No 3 and No 4, 1980-81. The non-interest bearing notes payable on demand are deducted from the subscriptions to show the net position of the Government vis-à-vis the Association.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Groups, as authorized by various appropriation acts.

At the year-end, total authorities granted were for the purchase of 20,952 paid-in shares.

As at March 31, 1980, Canada's total instalment payments amounted to \$14,010,000 US for 14,010 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1962 Cdn). During the year, transactions included an instalment in the amount of \$3,470,000 US for a total of 3,470 paid-in shares.

As at March 31, 1981, Canada had purchased a total of 17,480 paid-in shares. Canada is liable to purchase 3,472

paid-in shares with a current Canadian dollar value of \$4,112,237.

The paid-in subscriptions of \$17,480,000 US have been translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1844 Cdn).

International financial institutions

This account records loans for assistance to international financial institutions as authorized by various appropriation acts. During the year, additional loans were authorized by Votes L45 and L45c, Appropriation Acts No 1 and No 4, 1980-81, respectively.

The balances of loans to various international financial institutions are as follows:

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981
	\$	\$	\$	\$
African Development Bank.....	4,718,896			4,718,896
African Development Fund.....	114,714,932	884,999	30,000,000	143,829,933
Less: notes payable.....	25,000,000	30,000,000		55,000,000
	<i>89,714,932</i>	<i>30,884,999</i>	<i>30,000,000</i>	<i>88,829,933</i>
Andean Development Corporation.....	5,000,000			5,000,000
Asian Development Bank—Special.....	27,027,000			27,027,000
Asian Development Fund.....	126,665,720		42,000,000	168,665,720
Less: notes payable.....	38,000,000	42,000,000		80,000,000
	<i>88,665,720</i>	<i>42,000,000</i>	<i>42,000,000</i>	<i>88,665,720</i>
Caribbean Development Bank— Agricultural Development Fund.....	8,600,000			8,600,000
Caribbean Development Bank— Commonwealth Caribbean Regional.....	2,392,400	23,000	2,368,200	4,737,600
Caribbean Development Bank—Special.....	28,552,935	148,090	3,500,000	31,904,845
Less: notes payable.....		3,500,000		3,500,000
	<i>28,552,935</i>	<i>3,648,090</i>	<i>3,500,000</i>	<i>28,404,845</i>
Central American Bank for Economic Integration.....	2,486,280	25,500		2,460,780
Inter-American Development Bank—Fund for Special Operations.....	153,338,708	1,370,625	18,533,381	170,501,464
Less: notes payable.....	17,072,685	17,104,640		34,177,325
	<i>136,266,023</i>	<i>18,475,265</i>	<i>18,533,381</i>	<i>136,324,139</i>
International Bank for Reconstruction and Development.....	23,924,000	236,000		23,688,000
International Monetary Fund.....	13,121,635	129,439		12,992,196
	430,469,821	95,422,293	96,401,581	431,449,109

Common Fund for Commodities

This account was established by Vote L47b, Appropriation Act No 3, 1980-81, to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities.

Payments, guarantees and promissory notes shall not exceed \$10,380,000 US.

International Tin Council

This account records Canada's subscriptions to the International Tin Council as authorized by a previous appropriation act. The subscriptions, made in the form of non-interest bearing, non-negotiable demand notes, are for the investment in the buffer stock established under the Fifth International Tin Agreement.

Subscriptions have been made in the form of non-interest bearing demand notes, which are deducted from the subscriptions to show the net position of the Government vis-à-vis the Council.

International Natural Rubber Agreement

This account was established by Vote L46b, Appropriation Act No 3, 1980-81, to make payments and issue guarantees, in the 1980-81, 1981-82, 1982-83, 1983-84, 1984-85 and 1985-86 fiscal years, for participation in the natural rubber buffer stock in accordance with terms and conditions of the International Natural Rubber Agreement, 1979.

Payments and guarantees shall not exceed \$12,500,000.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayments schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by various appropriation acts.

During the year, additional advances to the working capital funds of the United Nations organizations, the Berne Union of the World Intellectual Property Organization, the Paris Union of the World Intellectual Property Organization and the Inter-

national Atomic Energy Agency were authorized by Votes L11a, L13b, L14b, and L17c, Appropriation Acts No 1, No 3 and No 4, 1980-81.

During the year, Canada made a payment of \$96,000 US valued at \$113,280 Cdn to the United Nations organizations; a payment of \$1,400 US valued at \$1,666 Cdn to the International Atomic Energy Agency; a payment of 18,726 Swiss Francs valued at \$12,523 Cdn to the Berne Union of the World Intellectual Property Organization and a payment of 22,594 Swiss Francs valued at \$15,110 Cdn to the Paris Union of the World Intellectual Property Organization, and received a refund of \$150 US valued at \$180 Cdn from the International Civil Aviation Organization as a result of adjustments in the assessed share required from each member state.

This account also records payments and the balance outstanding on United Nations bonds purchased by the Canadian Government in September 1962. The bonds yield interest at the rate of 2% per annum and are repayable over a 25 year period by annual instalments in amounts ranging from 3.1% to 5.1% of the amount subscribed. During the year, Canada's investment of \$2,071,680 US as at April 1, 1980, was reduced by a payment of \$280,800 US valued at \$336,455 Cdn. Payments and other charges amounting to \$20,570 represent a valuation adjustment of Canada's foreign investment of \$1,790,880 US translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1844 Cdn).

**VETERANS' LAND ACT FUND
ADVANCES**

Advances have been made, under Parts I and III of the Veterans' Land Act, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security and, under Part II of the Act, for the purchase, subdivision and development of land and for progress payments to veterans during construction and completion of unfinished houses after termination of the construction contract, etc. On completion of the construction contract for each house, Canada Mortgage and Housing Corporation will place or arrange to have placed a mortgage on the property and reimburse the Fund the full cost of that property. The total amount outstanding at any time is not to exceed \$605,000,000.

A provision equal to 1/10 of the benefits to veterans is established each year. This annual provision is charged to budgetary expenditure and credited to the allowance for conditional benefits account. The allowance for conditional benefits account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the Veterans' Land Act. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account and credited to the veteran's loan account.

Table 6.10 summarizes the balances and transactions for advances to the Veterans' Land Act Fund.

TABLE 6.10
VETERANS' LAND ACT FUND

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
	\$	\$	\$	\$	\$	\$
Veterans' Land Act Fund—						
Advances.....	364,779,921	58,016,642	17,966,339	324,729,618	- 40,050,303	- 47, 975,989
Less: allowance for conditional benefits	15,528,283		3,265,150	12,263,133	- 3,265,150	- 5,567,255
Total	349,251,638	58,016,642	21,231,489	312,466,485	- 36,785,153	- 42,408,734

GOVERNMENT CONTROLLED CORPORATIONS

This category records loans, investments and advances to Government controlled corporations. The terms and conditions of the loans are governed by the Governor in Council or an appropriation act. For the purposes of this category, a Govern-

ment controlled corporation is a business corporation, other than a Crown corporation, in which the Government of Canada has a controlling interest.

Table 6.11 presents a summary of the balances and transactions for the various types of loans, investments and advances that were made to Government controlled corporations.

TABLE 6.11
GOVERNMENT CONTROLLED CORPORATIONS

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
	\$	\$	\$	\$	\$	\$
Canadair Limited—Industry, Trade and Commerce—						
Capital stock	46,618,550			46,618,550		
Loans.....	15,000,400	85,953	14,000	14,928,447	- 71,953	- 4,581,803
	61,618,950	85,953	14,000	61,546,997	- 71,953	- 4,581,803
Canada Development Corporation—Finance.....	322,000,000			322,000,000		
Consolidated Computer Incorporated—Industry, Trade and Commerce.....	12,395,999			12,395,999		
The de Havilland Aircraft of Canada Limited—Industry, Trade and Commerce—						
Capital stock	40,498,903		293,985	40,792,888	293,985	
Loans.....	2,390,800		1,366,088	3,756,888	1,366,088	632,800
	42,889,703		1,660,073	44,549,776	1,660,073	632,800
Total	438,904,652	85,953	1,674,073	440,492,772	1,588,120	- 3,949,003

Canadair Limited

The Corporation was established by letters patent, granted under the Canada Corporations Act, to manufacture and sell aircraft.

Capital stock

The Government has purchased shares of the capital stock and notes of the Corporation.

The Government purchased 251,700, 4¼% non cumulative, \$100 par value preferred shares for \$25,170,000 and 3,102,206 common, no par value shares for \$21,448,550. This represents 100% of the shares.

Loans

Loans have been made to the Corporation for the financing of water bomber aircraft, such loans to be recovered on the sale of such aircraft.

The loans are interest-free and are repayable only if and when the aircraft concerned are sold. Because of this condition, no periods for repayment have been set up.

Canada Development Corporation

The Corporation was established under the Canada Development Corporation Act to assist in the creation or development of businesses, resources, properties and industries in Canada. The Minister of Finance may subscribe to purchase and hold shares of the Corporation for the Government of Canada.

The Government has purchased, pursuant to Section 35 of the Act, 30,711,990 no par value common shares.

The Government's holding of shares represents 89.5% of the common shares outstanding and 48.6% of the voting rights.

Consolidated Computer Incorporated

The Corporation was established by letters patent, granted under the Ontario Corporations Act, to manufacture and sell computer parts.

The Government has purchased 10,869,333 non-assessable no par value common shares for \$16,304,000. Of these shares, 2,543,665 were exchanged with Fujitsu Ltd of Japan for the provision to the Corporation of technical, manufacturing, marketing and financial assistance. The Government also holds 60,000 non-voting convertible no par value special shares and 1,040,000 non-assessable no par value common shares which were acquired as compensation for an insurance loss paid out under the provisions of the General Adjustment Assistance Program. This represents 49% of the total corporate shares outstanding. The Government of Ontario owns 16% of the outstanding shares with the remaining 35% being owned privately.

The de Havilland Aircraft of Canada Limited

The Corporation was established by letters patent, granted under the Ontario Corporations Act, to manufacture and sell aircraft.

Capital stock

The Government has purchased 31,999 non-assessable, class "A", no par value shares and 10,000 class "B", no par value common shares for \$40,498,903. This represents 100% of the shares, less one share held by the union.

During the year, an additional payment was made to former shareholders based on a revised net worth as authorized by Vote L32c, Appropriation Act No 4, 1980-81.

Loans

Loans have been made to the Corporation in respect of the costs of rate tooling for the DHC-7 aircraft, such loans to be recovered on the sale of such aircraft. During the year, additional loans were authorized by Vote L45, Appropriation Acts No 1 and No 2, 1980-81.

The loans are interest-free and are repayable only if and when the aircraft concerned are sold. Because of this condition, no periods for repayment have been set up.

PRIVATE SECTOR ENTERPRISES

This category records loans to private sector enterprises. Private sector enterprises are corporations or associations engaged in industrial or commercial operations but which are not controlled by the Government of Canada.

Table 6.12 presents a summary of the balances and transactions for the various types of loans, investments and advances to private sector enterprises.

TABLE 6.12

PRIVATE SECTOR ENTERPRISES

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)		
					1981		1980
					\$	\$	\$
Burgeo Leasing Limited—Public Works	194,823			194,823		- 5,994	
Canadian Arctic Producers Limited—Indian Affairs and Northern Development— Capital stock	251,000	10,000		241,000	- 10,000	- 25,000	
Loans	204,857	12,952		191,905	- 12,952	- 14,276	
	455,857	22,952		432,905	- 22,952	- 39,276	
Canadian defence industry—Industry, Trade and Commerce	27,181,176	5,999,225	21,466,678	42,648,629	15,467,453	8,234,653	
Canadian manufacturers of automotive prod- ucts—Industry, Trade and Commerce	2,912,020	1,014,480		1,897,540	- 1,014,480	- 2,497,444	
Canadian producers of frozen groundfish— Fisheries and Oceans	1,165,000	43,191		1,121,809	- 43,191		
Coast Ferries Limited—Transport	100,000			100,000			
Coleman Collieries Limited—Energy, Mines and Resources	477,000	250,000		227,000	- 250,000	- 250,000	
Company stock option—Industry, Trade and Commerce							
Enterprise development program—Industry, Trade and Commerce	9,083,500	734,333		8,349,167	- 734,333	- 291,000	
Eurocan Pulp and Paper Co Ltd—Public Works	2,475,000	225,000		2,250,000	- 225,000	- 225,000	
Footwear and tanning industries adjustment program—Industry, Trade and Commerce	1,412,953	583,953		829,000	- 583,953	- 131,250	
Groundfish processors—Fisheries and Oceans ...	871,983	317,882		554,101	- 317,882	- 129,315	
Haddock fishermen—Fisheries and Oceans	1,493,887	43,215		1,450,672	- 43,215	- 13,149	
Kennedy Round agreement—Industry, Trade and Commerce	1,215,000	25,000		1,190,000	- 25,000	- 25,000	
La Société du Parc Industriel et Commercial Aéroportuaire de Mirabel—Regional Eco- nomic Expansion	400			400			
Lower Churchill Development Corporation— Energy, Mines and Resources	7,860,000		1,990,000	9,850,000	1,990,000	6,360,000	
Mainland Investments Limited—Regional Eco- nomic Expansion	5,001,000			5,001,000			
Newfoundland and Labrador Development Cor- poration Limited—Regional Economic Expansion— Capital stock	200			200			
Loans	20,000,000		3,000,000	23,000,000	3,000,000	2,500,000	
	20,000,200		3,000,000	23,000,200	3,000,000	2,500,000	
Oil refinery terminal wharf at Come-by- Chance, Newfoundland—Public Works	14,207,689			14,207,689		22,613	
Panarctic Oils Limited—Indian Affairs and Northern Development			20,971,510	20,971,510	20,971,510		
Pharmaceutical industry development assistance program—Industry, Trade and Commerce	236,000	82,250		153,750	- 82,250	- 96,000	
Radio Engineering Products Limited—Industry, Trade and Commerce	1,000,000			1,000,000			
Saint John Harbour Bridge Authority—Finance	9,015,565	90,415	334,856	9,260,006	244,441	418,151	
Société Inter-Port de Québec—Regional Eco- nomic Expansion	400			400			
Sydney Steel Corporation—Public Works	5,218,162			5,218,162			
Telesat Canada—Communications	30,000,000			30,000,000			
Town of Ormocto Development Corporation— Finance	631,550	50,880		580,670	- 50,880	- 48,283	
Total	142,209,165	9,482,776	47,763,044	180,489,433	38,280,268	13,783,706	

Burgeo Leasing Limited

Loans have been made to Burgeo Leasing Limited for the construction of an extension to the wharf at Burgeo, Newfoundland. The total amount that may be charged to the account is \$240,000.

The loans bear interest at rates varying from 6.938% to 8.063% per annum, are repayable over a 25 year period in equal annual instalments due September 1 of each year and mature on September 1, 1996.

Canadian Arctic Producers Limited

Capital stock

The Government has purchased common shares of Canadian Arctic Producers Limited for an amount not exceeding \$1,000, and 400,000, 7% non-cumulative redeemable preferred shares of Canadian Arctic Producers Limited for \$400,000.

As at March 31, 1981, 160,000 of the preferred shares had been redeemed at \$1 per share. Of the 400,000 preferred shares originally purchased, the balance as of March 31, 1981 is \$240,000 plus \$1,000 of common shares representing 25.13% of the total shareholders' equity.

Loans

In 1971-72, a loan of \$250,000 was issued to Canadian Arctic Producers Limited. The loan bears interest at the rate of 7% per annum and is repayable in monthly instalments up to June 30, 1990.

Canadian defence industry

Advances have been made to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry.

During the year, additional advances were authorized by Votes L30 and L30b, Appropriation Acts No 1, No 2 and No 3, 1980-81. Under authority of Vote 1c, Appropriation Act No 4, 1980-81, loans amounting to \$91,503 were forgiven. These loans were originally recorded in 1975-76.

The advances bear no interest, are repayable over a 5 year period and mature at various dates from April 1, 1981 and June 1, 1986.

Canadian manufacturers of automotive products

Loans have been made to assist manufacturers of automotive products in Canada, including material suppliers and tooling manufacturers, affected by Canada-United States Agreement on Automotive Products, to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery and for working capital.

The loans bear interest at rates varying from 7.25% to 13.875% per annum, are repayable over periods ranging from 10 to 14 years and mature at various dates between August 16, 1981 and September 15, 1994.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat and canned and frozen lobster meat for assistance in the financing of inventories. The total amount of loans authorized is \$5,500,000.

The loans bear interest at the rate of 13% per annum and are repayable over a 7 year period in annual equal instalments maturing December 1982.

Coast Ferries Limited

Loans have been made to the Corporation for purposes of working capital.

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings. The loans were due April 1, 1978.

Coleman Collieries Limited

A loan has been made under the terms of the Coal Production Assistance Act to mechanize the coal mine.

The loan bears interest at the rate of 7.5% per annum, is repayable over a 9½ year period in semi-annual instalments due on June 30 and December 31 and matures December 31, 1981.

Company stock option

This account records the purchase by the General Adjustment Assistance Board and the Enterprise Development Board, on behalf of Her Majesty in right of Canada, of the capital stock of a company in order to exercise a stock option in such company that has been taken by the Board in connection with the provision of a loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a Board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act:

- (i) the value of the capital stock of the company has increased as a result of the assistance provided and the stock option should be exercised, in order to permit Her Majesty in right of Canada to benefit from the increased value of the capital stock of the company; or,
- (ii) the stock option should be exercised, to protect the Crown's interest in respect of the loan made or insurance provided; and,

to authorize the sale or other disposition of any capital stock so acquired.

During the year, additional purchases were authorized by Vote L40, Appropriation Acts No 1 and No 2, 1980-81.

Enterprise development program

This account records loans to:

- (a) a person engaged in a manufacturing or processing activity in Canada where in the opinion of the Enterprise Development Board such loan is required for the purpose of:
 - (i) restructuring operations in order to adapt efficiently to competition from goods imported at such

prices, in such quantities or under such conditions as to cause or threaten serious injury; or,

- (ii) adjusting to changes in conditions affecting access to foreign markets which are attributable to the imposition by a country other than Canada of an import surtax or to the taking by such country of other actions having the same effect;
- (b) a person in respect of whom the Board has authorized the provision of insurance of a loan not exceeding \$200,000 where, in the opinion of the Board, such loan is required for the purpose of preventing a serious delay in implementing a restructuring program;
- (c) a person who has previously obtained assistance in accordance with the Automotive Manufacturing Assistance Regulations, the Pharmaceutical Industry Incentives Development Assistance Regulations or the Footwear and Tanning Industries Assistance Regulations or under the Enterprise Development Program or to any trustee or receiver authorized by law to carry on the business of such person or manufacturer where, in the opinion of the Board, such loan is required for the purpose of protecting the Crown's interest in the assets securing a loan previously made or a loan or letter of credit previously insured, where such a person is unable to obtain sufficient financing on reasonable terms from other sources for such purposes;
- (d) a person in Canada engaged or about to engage in tanning or in the manufacture of footwear who, in the opinion of the Board, requires assistance to establish or restructure his operations in order to meet international competition;
- (e) a person engaged or about to engage in a manufacturing, processing or other commercial activity for the purpose of promoting the establishment, growth, efficiency or international competitiveness of Canadian industry and to foster the expansion of Canadian trade; and,
- (f) a person who has previously obtained assistance under a program of assistance to industry or any trustee or receiver authorized by law to carry on the business of such person for the purpose of protecting the Crown's interest resulting therefrom.

During the year, additional loans were authorized by Vote L35, Appropriation Acts No 1 and No 2, 1980-81.

The loans are repayable over periods ranging from 7 to 20 years, bear interest at rates varying from 8.375% to 12.875% per annum and mature at various dates between November 15, 1985 and April 15, 1990.

No further loans under the Footwear and Tanning component will be made.

Eurocan Pulp and Paper Co Ltd

Loans have been made to Eurocan Pulp and Paper Co Ltd for the construction of a marine terminal at Kitimat, British Columbia. The total amount of loans authorized is \$4,500,000.

The loans bear interest at rates varying from 7.062% to 7.812% per annum, are repayable over a 20 year period in annual equal instalments due March 31 of each year and mature on March 31, 1991.

Footwear and tanning industries adjustment program

Loans have been made under the footwear and tanning industries adjustment program, to assist persons in Canada engaged or about to engage in tanning or in the manufacture of footwear, who have been determined by the General Adjustment Assistance Board to be eligible for assistance to establish or restructure their operations in order to meet international competition.

The loans bear interest at rates varying from 8.7% to 10% per annum, are repayable over periods ranging from 5 to 9 years and mature at various dates between August 15, 1983 and July 15, 1985.

This loan program has been superceded by the enterprise development program and no further loans will be made.

Under authority of Vote 1c, Appropriation Act No 4, 1980-81, loans amounting to \$470,848 were written-off during the year. These loans were originally recorded in 1974-75.

Groundfish processors

Loans have been made to assist processors of groundfish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers at the 1966-68 level. The total amount of loans authorized is \$6,000,000. The loans bear interest at the rate of 8.75% per annum and are repayable over a 7 year period in annual equal instalments maturing December 1984.

Loans have also been made to ice affected fish plants in Newfoundland, Labrador and North Shore, Quebec to provide advances for working capital assistance to Canadian producers of groundfish products in Newfoundland and Quebec who were affected by severe ice conditions in May and June 1974, in the amount of \$3,000,000. The loans bear interest at rates varying from 8% to 10% per annum and are repayable over a 7 year period in annual equal instalments maturing December 1985.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975 pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total amount of loans authorized is \$1,650,000.

The loans bear interest at the rate of 8% per annum and are repayable over a 4 year period in annual equal instalments. The loans matured in 1979, but are not yet repaid.

Kennedy Round agreement

Loans have been made under the Adjustment Assistance Program related to the Kennedy Round agreement to assist manufacturers in Canada who have been determined by a board established pursuant to Section 15 of the Department of Industry Act: (a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada resulting in exceptional problems of adjustment, (b) to be unable to obtain sufficient financing on reasonable terms from other sources for

purposes of making the necessary adjustment, (c) to require such loans in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; and, (d) to be unable to obtain sufficient financing on reasonable terms from other sources for such purposes. Also to include in the category of persons eligible for loans thereunder, a manufacturer or other person in Canada:

- (a) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry, Trade and Commerce Vote 30c, Appropriation Act No 1, 1968, of a loan therein described for an amount not exceeding \$200,000; and,
- (b) who, in the opinion of the Board, requires such loan to prevent serious delay in implementing the restructuring program approved by the Board.

The outstanding loan bears interest only if the Company generates a profit, is repayable over a 17 year period and matures March 1, 1990.

This loan program has been superceded by the Enterprise Development Program and consequently no further loans will be made.

La Société du Parc Industriel et Commercial Aéroportuaire de Mirabel

The Government has purchased 400 fully paid capital shares of La Société du Parc Industriel et Commercial Aéroportuaire de Mirabel at \$1 par value per share under the authority of the Minister of the Department of Regional Economic Expansion. This represents 40% of authorized shares. The balance of outstanding shares is owned by the Government of Quebec.

Lower Churchill Development Corporation

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydro-electric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49% of the shares of the Lower Churchill Development Corporation.

During the year, additional shares of the Corporation were authorized to be purchased by Vote L35, Appropriation Act No 1, 1980-81.

The Government purchased 985 class "A" shares, representing 49% of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro.

Mainland Investments Limited

The Government has purchased 5,000 shares of the capital stock of Mainland Investments Limited (formerly Metropolitan Area Growth Investments Limited) at \$1,000 par value per share in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act. This represents 25% of authorized shares.

The Government has also purchased one fully paid and non-assessable common share of Mainland Investments Limited at \$1,000 par value per share in accordance with an

agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act. This represents .005% of authorized shares. The balance of outstanding shares is owned by the Government of Nova Scotia.

Newfoundland and Labrador Development Corporation Limited

Capital stock

The Government has purchased 200 ordinary shares of Newfoundland and Labrador Development Corporation Limited at \$1 par value per share in accordance with an agreement entered into between Canada and Newfoundland pursuant to Sections 5 and 8(3)(c) of the Department of Regional Economic Expansion Act. This represents 40% of authorized shares. The balance of the outstanding shares is owned by the Government of Newfoundland.

Loans

Loans have been made to provide financing and other services to small and medium-sized businesses in Newfoundland.

During the year, additional loans were authorized by Vote L20, Appropriation Acts No 1 and No 2, 1980-81.

The loans bear interest at rates varying from 8.375% to 13.75% per annum with interest only payable annually on March 31 of each year, to the expiry date of the 10 year promissory notes and maturing at various dates between April 13, 1987 and March 31, 1991.

Oil refinery terminal wharf at Come-by-Chance, Newfoundland

Loans have been made for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland. The total amount of loans authorized is \$28,200,520.

The loans bear interest at the rate of 1.803% per quarter, are repayable over a 15 year period in equal quarterly instalments due the first day of each calendar year quarter and mature on March 1, 1990.

Panarctic Oils Limited

Pursuant to Vote 25b, Appropriation Act No 1, 1976, the Minister guaranteed loans from commercial sources to Panarctic Oils Limited, for its exploration program, up to an aggregate principal amount of \$12 million plus interest thereon.

During the year, Her Majesty paid the defaulted loans of the Corporation and received common shares of the Corporation for the amount of the Corporation's indebtedness as of November 30, 1980. Therefore, 4,338,963 common shares, valued at \$4.8333 per share, totalling \$20,971,510, were acquired. This represents 8.22% of the total shareholders' equity.

The relevant shares will be transferred to the Department of Energy, Mines and Resources, and an adjustment in the amount of \$8,406 for the difference between the defaulted payment and the value of the shares received will be made in 1981-82.

Pharmaceutical industry development assistance program

Loans have been made in respect of the pharmaceutical industry development assistance program to companies in Canada for the purpose of improving their ability to manufacture and market lower-priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

The loans bear interest at rates varying from 8% to 8.75% per annum, are repayable over a 10 year period and mature at various dates between October 15, 1982 and April 15, 1984.

No further loans under this program will be made.

Radio Engineering Products Limited

Loans have been made to Radio Engineering Products Limited to provide for working capital in order that the Company could remain viable and complete certain production.

Radio Engineering Products Limited was indebted to Revenue Canada for tax arrears of some \$3,500,000 and to the Department of Industry, Trade and Commerce for approximately \$400,000 under the Defence Industry Productivity Program. At the time of the loans, the Government had acquired control of the Company. In November of 1975, the Company declared bankruptcy and the assets were subsequently disposed of, however, the proceeds were insufficient to return any funds to the Government. Procedures for the formal write-off of these loans have been delayed pending the outcome of a possible lawsuit.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, repayable when the actual revenue of the Bridge Authority for the year exceeds the amount of the

operating and financing costs for such year. The advances bear interest at rates varying from 5% to 12% per annum.

Advances made to enable the Authority to meet payments on Municipal Development and Loan Board loans and/or National Harbours Board loans result in a charge to this account. The deferment of interest on debentures held by Canada also results in a charge to this account. The total amount of loans authorized is \$10,000,000.

Société Inter-Port de Québec

The Government has purchased 400 fully paid capital shares of Société Inter-Port de Québec at \$1 par value per share under the authority of the Minister of the Department of Regional Economic Expansion. This represents 40% of authorized shares. The balance of outstanding shares is owned by the Government of Québec.

Sydney Steel Corporation

Loans have been made to Sydney Steel Corporation for the construction of wharf facilities at Sydney, Nova Scotia. The total amount of loans authorized is \$6,000,000.

The loans bear interest at the rate of 9.078% per annum, are repayable over a 20 year period in equal annual instalments due June 12 of each year and mature on June 12, 1998.

Telesat Canada

The Government has purchased 3,000,000 common shares (without nominal or par value) of capital stock of Telesat Canada at a consideration of \$10 per share, for \$30,000,000. This investment represents 49.99% of the shares outstanding.

Town of Oromocto Development Corporation

Loans have been made to the Town of Oromocto Development Corporation for housing projects in the Town of Oromocto, New Brunswick. The total amount of loans authorized is \$1,250,000.

The loans bear interest at rates of 5% and 5.75% per annum, are repayable over a 30 year period in semi-annual equal instalments and mature at various dates between November 15, 1988 and February 15, 1992.

MISCELLANEOUS

This category records advances to employees, and other types of loans not classified elsewhere.

Table 6.13 presents a summary of the balances and transactions for the various types of the miscellaneous loans and advances.

TABLE 6.13

MISCELLANEOUS LOANS AND ADVANCES

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
	\$	\$	\$	\$	\$	\$
Loans and accountable advances—						
Employment and Immigration—						
Personnel posted abroad	299,373	198,714	231,432	332,091	32,718	37,176
External Affairs—						
Personnel posted abroad	3,309,159	2,941,662	2,678,071	3,045,568	- 263,591	960,190
Posts abroad	4,940,593	234,060,169	234,278,486	5,158,910	218,317	1,696,451
	8,249,752	237,001,831	236,956,557	8,204,478	- 45,274	2,656,641
Finance—						
Auditor General—United Nations audit.....	- 12,899	43,124	56,023		12,899	- 61,313
Industry, Trade and Commerce—						
Personnel posted in Canada and abroad	723,280	492,563	356,031	586,748	- 136,532	186,977
National Defence—						
Imprest accounts, standing advances and authorized loans	18,609,471	177,448,654	180,030,442	21,191,259	2,581,788	- 739,156
Post Office account	6,990,651	2,569,291,996	2,569,717,800	7,416,455	425,804	2,145,471
Regional Economic Expansion—						
Project costs recoverable from provincial and municipal governments	378,737	899,145	520,408		- 378,737	37,863
Supply and Services—						
Miscellaneous departmental accountable advances	3,142,609	6,395,286	7,908,085	4,655,408	1,512,799	- 2,684,491
Treasury Board—						
Miscellaneous departmental accountable imprest and standing advances	9,016,303	14,996,568	16,947,329	10,967,064	1,950,761	- 137,901
Total loans and accountable advances	47,397,277	3,006,767,881	3,012,724,107	53,353,503	5,956,226	1,441,267
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	25,231,077	556,699	101,412	24,775,790	- 455,287	- 2,729,338
Employment and Immigration—						
Assisted passage scheme	25,718,855	12,934,900	27,770,182	40,554,137	14,835,282	22,034,583
Energy, Mines and Resources—						
Hydro-Quebec Research Institute	15,605,678	401,905		15,203,773	- 401,905	- 374,334
Finance—						
Ottawa Civil Service recreational association	780,152	27,100		753,052	- 27,100	- 25,926
Town of Oromocto	63,005	23,241		39,764	- 23,241	- 52,690
	843,157	50,341		792,816	- 50,341	- 78,616
Indian Affairs and Northern Development—						
Eskimo loan fund	3,929,011	656,813	866,542	4,138,740	209,729	- 332,218
Inuvialuit Development Corporation	7,200,000		1,650,000	8,850,000	1,650,000	3,600,000
Native claimants	21,137,305		8,399,971	29,537,276	8,399,971	4,162,009
Chippewa Band of Kettlepoint	65,000			65,000		
Indian economic development	52,307,027	14,931,205	4,163,190	41,539,012	- 10,768,015	- 807,711
Indian housing assistance	8,063,249	1,607,158	662,057	7,118,148	- 945,101	- 772,750
Indian Associations of Canada	116,000	41,269		74,731	- 41,269	
Indians and Inuit of Quebec	3,676,000	176,000		3,500,000	- 176,000	- 1,221,526
Council for Yukon Indians			480,000	480,000	480,000	
	96,493,592	17,412,445	16,221,760	95,302,907	- 1,190,685	4,627,804
Labour—						
Provincial Workmen's Compensation Boards	3,107,000		30,000	3,137,000	30,000	3,107,000
Canada Labour Code—Safety services	15,000			15,000		15,000
	3,122,000		30,000	3,152,000	30,000	3,122,000
National Defence—						
Canadian Forces housing projects	18,066,671	423,536		17,643,135	- 423,536	- 391,301

TABLE 6.13

MISCELLANEOUS LOANS AND ADVANCES—*Concluded*

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
	\$	\$	\$	\$	\$	\$
Regional Economic Expansion— Bow River project settlers	894	894			- 894	- 6,863
Secretary of State— Cultural property						
Solicitor General— Parolees	7,692	11,626	11,622	7,688	- 4	- 90
Supply and Services— Defence production loan account	1,724,007		750,000	2,474,007	750,000	1,724,007
Transport— Corporation of the City of Montreal— Atwater Tunnel	1,024,029	71,714		952,315	- 71,714	- 69,540
St Remi Tunnel	268,779	64,126		204,653	- 64,126	- 62,182
Fraser River Harbour Commission	532,266	118,750		413,516	- 118,750	- 110,321
Hamilton Harbour Commissioners	2,747,821	162,507	766,167	3,351,481	603,660	542,376
Lakehead Harbour Commission	633,532	47,939		585,593	- 47,939	- 44,563
Nanaimo Harbour Commission	16,043	16,043			- 16,043	- 30,419
Port Alberni Harbour Commission	1,476,353	85,639		1,390,714	- 85,639	- 79,637
Maritime Employers' Association	5,083,358	648,215		4,435,143	- 648,215	- 585,856
	11,782,181	1,214,933	766,167	11,333,415	- 448,766	- 440,142
Veterans Affairs— Commonwealth War Graves Commission	77,202		2,247	79,449	2,247	5,220
Total other miscellaneous	198,673,006	33,007,279	45,653,390	211,319,117	12,646,111	27,492,930
Total	246,070,283 ⁽¹⁾	3,039,775,160	3,058,377,497	264,672,620	18,602,337	28,934,197

⁽¹⁾ Includes the opening balances of the following accounts which were reclassified from Table 8.4—Working capital advances to revolving funds, departments and agencies (Section 8 of this volume):

- imprest accounts, standing advances and authorized loans;
- miscellaneous departmental accountable imprest and standing advances; and,
- defence production loan account.

Personnel posted abroad—Employment and Immigration

Advances have been made to provide for working capital advances to posts and advances to employees on posting abroad including the charging to the account of advances to employees during service abroad.

The total amount outstanding at any time is not to exceed \$750,000.

Interest on advances to employees was charged at an average rate of 10.125% per annum. Repayment is by administrative deduction from salary over the term of the posting. Postings may be for two, three or four years.

Personnel posted abroad—External Affairs

A working capital advance account was established to finance loans and advances to employees posted abroad including employees of other government departments. During the year, the purposes of the account were extended by Vote L12a, Appropriation Act No 1, 1980-81 to include loans and advances to locally-engaged staff abroad and their dependants for medical expenses.

During the year, the total amount outstanding at any time was increased to \$4,500,000 by Vote L12a, Appropriation Act No 1, 1980-81.

The closing balance consists of loans to employees, \$1,823,353; advances for medical expenses, \$473,502; and,

security and other deposits under Foreign Service Directives, \$748,713.

The loans bear interest at rates varying from 7.5% to 14.125% per annum, are repayable over a 4 year period and mature at various dates between April 1, 1981 to June 30, 1985.

Posts abroad—External Affairs

Non-interest bearing advances have been made for interim financing of expenditures at posts abroad pending distribution to appropriations of this and other departments.

The total amount outstanding at any time is not to exceed \$19,500,000.

United Nations audit—Auditor General—Finance

Advances have been made to cover recoverable costs incurred in auditing the accounts of the United Nations and its specialized agencies. These advances covered travel, relocation and other expenses. Receipts represented payments for such costs.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act.

Personnel posted in Canada and abroad—Industry, Trade and Commerce

This account records advances made to regional offices and loans made to employees posted abroad.

The total amount outstanding at any time is not to exceed \$1,950,000.

The loans bear interest at rates varying from 7.5% to 14.125% per annum, are repayable over periods ranging from 1 to 4 years and mature at various dates between July 1, 1981 and July 1, 1985.

The closing balance consisted of advances of \$489,749 to employees and \$97,000 to field offices in Canada.

Imprest accounts, standing advances and authorized loans—National Defence

This account was established for the purpose of financing: (a) public funds imprest and public funds advance accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and, (d) authorized recoverable advances to establish military messes and canteens.

The total amount outstanding at any time is not to exceed \$26,000,000.

Post Office account—Post Office

This account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.

Project costs recoverable from provincial and municipal governments—Regional Economic Expansion

A working capital advance account was established to finance the recoverable portion of the costs of projects constructed on behalf of a province or a municipality. During the year, the purposes of the account were extended by Vote L16b, Appropriation Act No 3, 1980-81, to authorize the charging to the account of the operating and maintenance expenses incurred in respect of the South Saskatchewan River Project, and the crediting to the account of any amounts recovered from the Province of Saskatchewan in respect of such expenses.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$343,431, was written-off to budgetary expenditure.

Miscellaneous departmental accountable advances—Supply and Services

The closing balance reflects amounts outstanding in the hands of departments, Government agencies and individuals at the year end to be expended in the following year.

Miscellaneous departmental accountable imprest and standing advances—Treasury Board

This account is operated for the purpose of providing standing travel advances, petty cash and imprest bank account advances to federal Government departments and agencies.

The total amount outstanding at any time is not to exceed \$17,000,000.

Construction of multi-purpose exhibition buildings—Agriculture

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over periods of 30 years, bearing interest at rates varying from 7.432% to 9.684% per annum and maturing at various dates between May 31, 2002 and May 1, 2008, \$20,317,373;
- (b) repayable over periods ranging from 18 to 26 years, bearing interest at rates varying from 7.266% to 9.515% per annum and maturing at various dates between December 31, 1992 and February 15, 2006, \$2,987,827; and,
- (c) repayable over periods ranging from 10 to 15 years, bearing interest at rates varying from 7.613% to 9.066% per annum and maturing at various dates between November 1, 1982 and August 1, 1994, \$1,470,590.

Assisted passage scheme—Employment and Immigration

Section 121 of the Immigration Act authorizes the operation of this account to make loans to immigrants and such other classes of persons.

During the year, the total amount which may be outstanding at any time was increased to \$60,000,000 by an amendment to Section 121(3) of the Immigration Act.

This account also includes advances for the payment of transportation accounts and other assistance for immigrants admitted to Canada under the Indo-Chinese Refugee Program. During the year, advances were authorized by Vote L27a, Appropriation Act No 1, 1980-81.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable by monthly instalments over periods ranging from 1 to 3 years, with a possible deferment of 2 years, bearing interest at rates varying from 6% to 12.875% per annum and maturing at various dates between April 1, 1981 and April 1, 1984, \$2,106,887; and,
- (b) repayable by monthly instalments over periods ranging from 1 to 3 years, with a possible deferment of 2 years, non-interest bearing and maturing at various dates between April 1, 1981 and April 1, 1984, \$38,447,250.

During the year, ministerial write-offs amounting to \$30,756, representing some 260 accounts, were made. This amount includes \$3,488 of interest written-off.

Hydro-Quebec Research Institute—Energy, Mines and Resources

Loans have been made to Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Hydro-Quebec Research Institute.

The loans bear interest at rates varying from 7.187% to 7.937% per annum for an average yield of 7.357%, are repay-

able over a 25 year period in equal annual instalments due March 25 and mature March 25, 1999.

Ottawa Civil Service recreational association—Finance

Loans have been made to the Ottawa Civil Service recreational association to assist them in building and developing the W Clifford Clark Memorial Centre.

The loans bear interest at rates of 3.375%, 4.25% and 5.375% per annum, are repayable over periods of 25 and 45 years in semi-annual equal instalments and mature on March 31, 2006, September 30, 2005 and September 30, 1990, respectively.

Town of Oromocto—Finance

Loans have been made to the Town of Oromocto, New Brunswick, to provide capital assistance.

The remaining loan bears interest at the rate of 5.875% per annum, is repayable over a period of 20 years in semi-annual equal instalments and matures June 1, 1986.

Eskimo loan fund—Indian Affairs and Northern Development

Loans have been made to individual Eskimos or groups of Eskimos to promote commercial activities and gainful occupations. Loans may also be made to a co-operative association, a credit union, a caisse populaire or other credit society incorporated under the laws of a province where the majority of the members are Eskimos or to a corporation incorporated under the laws of Canada or a province where the controlling interest is held by Eskimos.

The total amount outstanding at any time is not to exceed \$7,072,000.

Guarantees are established up to an aggregate of \$9,900,000 to cover loans to or in respect of loans to persons eligible for loans from commercial sources.

Existing loans bear interest at rates varying from 5% to 17.5% per annum, are repayable over periods ranging from 1 to 10 years and mature at various dates between April 1, 1981 and March 31, 1990. New loans will bear interest at rates being 1% greater than the simple average prime commercial lending rate.

Inuvialuit Development Corporation—Indian Affairs and Northern Development

Interest-free loans have been made in support of the Agreement-in-Principle for comprehensive land claims settlement. The loans are repayable in full when claims are settled and awarded.

During the year, additional loans were authorized by Vote L55, Appropriation Acts No 1 and No 2, 1980-81.

Native claimants—Indian Affairs and Northern Development

Loans have been made to native claimants for the purpose of defraying costs relating to the research, development and negotiation of claims.

During the year, additional loans were authorized by Vote L50, Appropriation Acts No 1 and No 2, 1980-81.

The terms and conditions of the loans are as follows:

- (a) loans made before an Agreement-in-Principle for the settlement of a claim is reached are interest-free;
- (b) loans made after the date on which an Agreement-in-Principle for settlement of the claim has been reached bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations during the period in which the payment is made; and,
- (c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement which shall be not later than March 31, 1992, whichever date is earlier.

Chippewa Band of Kettlepoint—Indian Affairs and Northern Development

An interest-free loan has been made to the Chippewa Band of Kettlepoint to purchase Lots 60 and 61 in Lake Road West Concession in the Township of Bosanquet, County of Lambton, Ontario. This loan is to be repaid upon receipt of settlement from the Department of National Defence.

Indian economic development—Indian Affairs and Northern Development

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development. Loans to such borrowers by commercial lenders for the same purposes are also guaranteed; the taking of security by Her Majesty or other lenders in respect of such loans or guaranteed loans, including; notwithstanding Section 89 of the Indian Act, security on property situated on a reserve and power to realize on such security; and to which shall be charged loans authorized and which shall be credited with:

- (a) repayments of loans made pursuant to Section 70 of the Indian Act; and,
- (b) repayments of loans made pursuant to this authority.

During the year, loans totalling \$4,287,393 were written-off and loans totalling \$6,916,230 were forgiven pursuant to Vote 5b, Appropriation Act No 3, 1980-81. These loans were initially recorded in the years from 1970 to 1976.

The total amount outstanding at any time is not to exceed \$70,000,000.

The loans bear interest at rates varying from 5% to 21.75% per annum, are repayable over periods ranging from 1 month to 15 years and mature at various dates between April 1, 1981 and March 31, 1996.

Indian housing assistance—Indian Affairs and Northern Development

Second mortgage loans have been made to provide financial assistance to Indians and Inuit for the construction and acquisition of houses and land in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit for repairs or improvements to houses at the time of purchase in areas other than Indian reserves.

The total amount outstanding at any time is not to exceed \$20,000,000.

The loans are interest-free and are repayable in full by equal annual instalments or forgiveness or when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at a rate of 10% per annum for a duration of up to 10 years.

During the year, repayments included forgiveness of \$1,068,906 pursuant to Vote L51a, Appropriation Act No 9, 1966.

Indian Associations of Canada—Indian Affairs and Northern Development

An interest-free loan was made to the Indian Association of Alberta to meet the Association's 1971-72 operating deficit.

Indians and Inuit of Quebec—Indian Affairs and Northern Development

Loans have been made to the Indians and Inuit of Quebec to meet legal and other related costs in their court action concerning the James Bay Hydro Project. Loans issued to date are as follows:

- (a) Grand Council of the Crees, \$2,000,000; and,
- (b) Northern Quebec Inuit Association, \$1,500,000.

The loans bear interest at rates varying from 7.125% to 8.875% per annum and will be repaid at time of settlement.

Council for Yukon Indians—Indian Affairs and Northern Development

During the year, loans were authorized by Vote L56c, Appropriation Act No 4, 1980-81 to the Council for Yukon Indians for the purpose of providing interim benefits to elderly Yukon Indians pending settlement of the Yukon Indians land claims.

The loans are repayable in full upon settlement of the land claims and are interest-free before an Agreement-in-Principle for the settlement of a claim is reached.

Provincial Workmen's Compensation Boards—Labour

This account is operated under the authority of Section 3(4) of the Government Employees Compensation Act to provide operating funds to enable provincial compensation boards to administer and pay claims to Canadian Government employees injured in the course of their employment.

The total amount outstanding at any time is not to exceed \$4,307,738 comprised of \$700,000 for the Province of Quebec and \$3,607,738 for other provinces.

The interest-free advances are calculated on three months' cash requirements by the boards. The advances are to be repaid on termination of the agreements with the provincial boards.

Canada Labour Code—Safety services—Labour

This account is operated under the authority of Section 11 of the Canada Labour (Safety) Code. PC 1968-12/1599 dated August 21, 1968 authorizes the Minister of Labour to enter into agreements with provinces for the services of safety officers and related safety service in order to implement the Canada Labour (Safety) Code.

The agreement authorizes provision of an accountable advance to the province sufficient to meet the estimated cost of services for a three month period.

The current outstanding advance is with the Province of British Columbia.

The advance may be renewed, extended or withdrawn by the Minister. Interest is not charged under the terms of the agreement.

Canadian Forces housing projects—National Defence

Advances have been made to the Canada Mortgage and Housing Corporation in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates varying from 4% to 5.75% per annum, are repayable quarterly over periods ranging from 35 to 48 years and mature at various dates between August 1, 1996 and November 1, 2010.

Bow River project settlers—Regional Economic Expansion

Loans have been made to settlers in the Bow River.

During the year, loans totalling \$894 were written-off pursuant to Vote 1b, Appropriation Act No 3, 1980-81.

Cultural property—Secretary of State

Loans can be made to institutions and public authorities in Canada for the purchase of objects in respect of which export permits have been refused under the Cultural Property Export and Import Act or for the purchase of cultural property situated outside Canada that is related to the national heritage.

During the year, additional loans were authorized by Vote L25, Appropriation Acts No 1 and No 2, 1980-81.

Loans have no applicable interest rates and no established due dates.

Parolees—Solicitor General

Loans have been made to parolees to assist in their rehabilitation.

The total amount outstanding at any time is not to exceed \$10,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General if certain conditions are met.

During the year, loans totalling \$6,749 were forgiven pursuant to Vote L103b, Appropriation Act No 4, 1968. These loans were initially recorded in 1979-80 and 1980-81.

Defence production loan account—Supply and Services

This account was established under Section 15.1 of the Defence Production Act to record loans or advances for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

Section 15.2 of the Defence Production Act stated that the aggregate of expenditures charged to the Defence production revolving fund (budgetary account) and to this account shall not at any time exceed by more than \$100,000,000 the aggregate of amounts:

- (a) received from the sale or disposition of materials, substances or defence supplies;
- (b) charged to another appropriation in respect of costs of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased or of stocks of defence supplies acquired, where such materials, substances or defence supplies may be acquired under that appropriation;
- (c) charged to an appropriation or paid by an agent of Her Majesty or by an associated government to pay costs incurred in respect of defence supplies payment for which was made out and charged to the Defence production revolving fund; and,
- (d) received in repayment of a loan or advance previously charged to this account.

A repayment of \$1.7 million owed to this account by CAE Aircraft is tied up in court over a dispute concerning the due date from which interest should be charged. Legal counsel is of the opinion that no loss to the account will be incurred.

Corporation of the City of Montreal—Transport

Loans have been made to the Corporation of the City of Montreal for the construction of vehicular tunnels under the Lachine Canal at Atwater Avenue and at St Remi Street, and provided that the lands upon which the tunnels and approaches are constructed, other than Lachine Canal reserve lands, are to be conveyed to the City upon completion of the tunnels.

Under the agreement, the Corporation was required to reimburse $\frac{1}{3}$ of the cost of construction of the tunnels, with interest at the rate of 3.125% per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sums of \$2,000,000 for the Atwater Tunnel and \$1,500,000 for the St Remi Tunnel plus interest, and such amounts were to be repaid in 30 consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 20, 1961, for the Atwater Tunnel and June 12, 1953, for the St Remi Tunnel.

The cost of the construction of the Atwater Tunnel for purposes of the agreement exceeded \$6,000,000 and the share to be reimbursed by the City is \$2,000,000 with interest at 3.125% per annum, maturing on June 20, 1991.

The cost of the construction of the St Remi Tunnel for the purposes of the agreement has been established at \$4,132,353 and the share to be reimbursed by the City was \$1,377,451 plus \$21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission, with interest at the rate of 3.125% per annum, maturing on June 12, 1983.

Debentures of the City of Montreal furnished as security are held in the custody of the Minister of Supply and Services.

Fraser River Harbour Commission—Transport

Loans have been made to the Fraser River Harbour Commission to assist in the development of the harbour. Loans are also made to assist in wharf reconstruction and extension.

The loans bear interest at the rate of 7.5% per annum, are repayable over a 15 year period in semi-annual instalments due June 30 and December 31 of each year and mature on December 31, 1983.

Hamilton Harbour Commissioners—Transport

Loans secured by debentures or promissory notes have been made to the Hamilton Harbour Commissioners to assist in the development of the harbour.

During the year, additional loans were authorized by Votes L40 and L40b, Appropriation Acts No 1, No 2 and No 3, 1980-81.

The total amount outstanding at any time is not to exceed \$4,000,000.

The terms and conditions of the loans, with their year-end balances, are categorized into four groups:

- (a) 20 year loans at 6.062% interest per annum, repayable in semi-annual instalments due June 30 and December 31 of each year and maturing on June 30, 1987, \$461,465;
- (b) 20 year loans at 5.562% interest per annum, repayable in semi-annual instalments due June 30 and December 31 of each year and maturing on June 30, 1987, \$450,231;
- (c) 39 year loan at 4.125% interest per annum, repayable in semi-annual instalments due June 30 and December 31 of each year and maturing on January 31, 2001, \$975,000; and,
- (d) one loan to bear interest from the date construction is substantially completed or April 1, 1983, whichever is earlier, at a rate equal to the then existing rate established by the Minister of Finance in respect of Crown corporations' borrowings, repayable in 40 equal semi-annual instalments, \$1,464,785.

Lakehead Harbour Commission—Transport

Loans have been made to the Lakehead Harbour Commission for expansion of the Keefer terminal.

The loans bear interest at the rate of 7.437% per annum, are repayable over a 15 year period in semi-annual instalments due June 30 and December 31 of each year and mature on June 30, 1989.

Nanaimo Harbour Commission—Transport

Loans have been made to the Nanaimo Harbour Commission to defray the cost of additional berthing facilities at Nanaimo Assembly Wharf.

During the year, additional loans were authorized by Vote L45, Appropriation Acts No 1 and No 2, 1980-81.

The loans were repaid in full during the year.

Port Alberni Harbour Commission—Transport

Loans have been made to the Port Alberni Harbour Commission to finance the construction of a new lumber assembly wharf.

The terms and conditions of the loans, with their year-end balances, are categorized into two groups:

- (a) 20 year loan at 8.062% interest per annum, repayable in semi-annual instalments due June 30 and December 31 of each year and maturing on June 30, 1991, \$355,013; and,
- (b) 20 year loan at 7.187% interest per annum, repayable in semi-annual instalments due June 30 and December 31 of each year and maturing on June 30, 1991, \$1,035,701.

Maritime Employers' Association—Transport

Loans have been made to the Maritime Employers' Association to finance the early retirement of employees.

The loans bear interest at the rate of 10.375% per annum, are repayable over a period of 8½ years in semi-annual instalments due June 30 and December 31 of each year and mature on December 31, 1985.

Commonwealth War Graves Commission—Veterans Affairs

Advances have been made to the working capital fund of the Commonwealth War Graves Commission (formerly the

Imperial War Graves Commission) to maintain graves and cemeteries.

As at March 31, 1981, the balance of the advances was £30,000 UK. This foreign currency balance was converted to \$79,449 Cdn, using the year-end rate of exchange (£1 UK = \$2.6483 Cdn).

The advances are interest-free and have no fixed terms of repayment.

ALLOWANCE FOR VALUATION

In accordance with the comprehensive policy on valuation, which became effective in 1979-80, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, amounting to \$3,000 million at the beginning of the year, was reduced by \$1,007 million representing amounts previously provided for and deleted during the year under various parliamentary authorities and was increased by \$307 million to provide a total of \$2,300 million, that is the estimated losses on the realization of the loans, investments and advances included in the Accounts of Canada at the year end.

SUPPLEMENTARY STATEMENT

Recorded Uncollected Interest

In accordance with the Government's stated accounting policies, interest due but not received is not recorded as revenue. In certain cases, this uncollected interest is recorded by being added to the applicable loan and advance account

and credited to a recorded uncollected interest account. Since the Government's policy is to record revenue only when received, the balance of the recorded uncollected interest account is deducted from the loan and advance account to present it on a net basis.

Table 6.14 reports transactions for the year in respect of the recorded uncollected interest.

TABLE 6.14

RECORDED UNCOLLECTED INTEREST

	April 1/1980	Additions	Collections and deletions	March 31/1981
	\$	\$	\$	\$
Loans, investments and advances—				
Crown corporations and agencies—				
All other Crown corporations and agencies—				
Atomic Energy of Canada Limited—				
Housing	7,973		410	7,563
Bruce heavy water plant	54,640,573		2,670,064	51,970,509
Commercial products division	238,378		14,482	223,896
Glace Bay heavy water plant	92,026,194		92,026,194	
Lepreau nuclear station		50,600,000		50,600,000
Port Hawkesbury heavy water plant	15,106,563		15,106,563	
Sheridan Park engineering design office	32,269		4,168	28,101
	162,051,950	50,600,000	109,821,881	102,830,069
Cape Breton Development Corporation—Prince Coal Mine	729,872		729,872	
Eldorado Nuclear Limited—Loans	11,483,616		684,596	10,799,020
Northern Canada Power Commission—Northern Canada Power Commission Act, Section 15	16,390,807		696,025	15,694,782
The St Lawrence Seaway Authority—Interest bearing loans	210,000,000			210,000,000
Provincial and territorial governments—				
Federal-provincial employment loans program	111,052		5,016	106,036
Special development loans program	4,694		241	4,453
Winter capital projects fund	3,147,860		114,477	3,033,383
Atlantic Development Board carry-over projects	156,304		2,446	153,858
Special areas and highways agreement—Loans	38,053,160	183,106	905,281	37,330,985
Regional electrical interconnections	12,995,714	520,613	104,997	13,411,330
Agricultural service centres—Loans	394,142	72,418	18,808	447,752
Atlantic Provinces Power Development Act	14,123,497		346,669	13,776,828
Yukon Territory small business loans		112,545		112,545
National governments including developing countries—The United Kingdom Financial Agreement Act, 1946	115,802,213			115,802,213
International organizations—				
International financial institutions—				
Inter-American Development Bank	3,549,367	519,879		4,069,246
Private sector enterprises—Saint John Harbour Bridge Authority	211,161	90,415		301,576
Miscellaneous—Hydro-Quebec Research Institute	2,776,285		72,229	2,704,056
	591,981,694	52,098,976	113,502,538	530,578,132

SECTION 7

1980-81 PUBLIC ACCOUNTS

Specified Purpose Accounts

CONTENTS

	<i>Page</i>
Canada Pension Plan Account	7.2
Superannuation accounts	7.4
Unemployment Insurance Account	7.8
Government Annuities Account	7.8
Deposit and trust accounts	7.8
Provincial tax collection agreements account	7.23
Other specified purpose accounts	7.23
Supplementary statements—	
Canada Pension Plan Account and Canada Pension Plan Investment Fund	7.26
Unemployment Insurance Account	7.29
Government Annuities Account	7.32
Royal Canadian Mounted Police (Dependants) Pension Fund	7.33

SPECIFIED PURPOSE ACCOUNTS

Specified purpose accounts represent the recorded value of the financial obligations of the Government of Canada in its role of administrator of certain public monies which are received or collected for specified purpose, under or pursuant to legislation, a trust, treaty, undertaking or contract, and which may be paid out only for a purpose specified in or pursuant to legislation, a trust, treaty, undertaking or contract.

Because of the dedicated purposes of these monies, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the monies are used only for the purposes for which they were received or collected. Legislation relating to some accounts permit investments to be made and in some cases the balances of the accounts earn interest.

This section gives details of specified purpose accounts on which summary information was given in Sections 1 and 2 of this volume.

The Adjustment of Accounts Act amended the Unemployment Insurance Act, requiring that the Unemployment Insur-

ance Account be credited commencing on April 1, 1980, with the Government's cost of paying benefits on a current fiscal year basis rather than on a lagged calendar year basis. This, therefore, eliminated the need for the allowance for the Government's cost of paying unemployment insurance benefits.

Some tables in this section present the continuity for each account by showing the opening and closing balances, as well as receipts and other credits and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "accounts without current transactions" has been included in one table in order to provide a link with figures published in the previous year's edition of the Public Accounts to show net transactions in accounts which were closed out in the previous year.

The financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the Unemployment Insurance Account, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

TABLE 7.1

SPECIFIED PURPOSE ACCOUNTS

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
	\$	\$	\$	\$	\$	\$
Canada Pension Plan Account, Table 7.2	16,816,514,755	4,208,063,694	2,077,656,639	18,946,921,810	2,130,407,055	1,963,031,713
Less: provincial government securities held by the Canada Pension Plan Investment Fund, Table 7.2	15,980,766,000 835,748,755		1,957,429,000 4,035,085,639	17,938,195,000 1,008,726,810	1,957,429,000 172,978,055	1,850,364,000 112,667,713
Superannuation accounts, Table 7.4	21,561,393,404	3,209,548,413	804,335,115	23,966,606,702	2,405,213,298	2,117,228,473
Less: unamortized portion of actuarial deficiencies, Table 7.4	1,540,020,408 20,021,372,996	752,783,374 3,962,331,787	849,988,872 1,654,323,987	1,637,225,906 22,329,380,796	97,205,498 2,308,007,800	152,342,408 1,964,886,065
Unemployment Insurance Account, Table 7.11	- 187,727,874	5,938,353,437	5,978,913,526	- 228,287,963	- 40,560,089	- 35,521,099
Less: interest bearing loan			110,000,000	110,000,000	110,000,000	
allowance for Government's cost of paying unemployment insurance benefits	- 532,495,809 344,767,935		532,495,809 6,621,409,335	- 338,287,963	532,495,809 - 683,055,898	114,195,552 - 149,716,651
Government Annuities Account	1,207,838,765	5,938,353,437	82,877,203	97,474,091	- 14,596,888	- 13,778,240
Deposit and trust accounts, Table 7.12	611,327,867	2,936,629,148	2,695,700,361	852,256,654	240,928,787	- 13,421,069
Provincial tax collection agreements account	743,563,226	10,152,363,839	9,425,105,229	1,470,821,836	727,258,610	118,419,560
Other specified purpose accounts, Table 7.13	300,288,760	71,335,931	42,777,961	328,846,730	28,557,970	28,317,589
Total	24,064,908,304 ⁽¹⁾	27,351,955,039	24,571,876,603	26,844,986,740	2,780,078,436	2,047,374,967

(1) Includes the opening balances of the following accounts which were reclassified from Table 8.5—Other liabilities (Section 8 of this volume):
— deposit and trust accounts; and,
— provincial tax collection agreements account.

Canada Pension Plan Account

The Canada Pension Plan was established by the Canada Pension Plan Act to provide for the protection of income in the event of retirement, disability or death. The Canada Pension Plan accomplishes this through the payment of retirement benefits, benefits to disabled contributors and their children, survivors' benefits to widows and widowers, orphans' benefits and death benefits to the estates of deceased contributors.

The Government's financial obligation, as the administrator of the Canada Pension Plan, is limited to the balance of the account.

Table 7.2 presents a summary of the balances and transactions in the Canada Pension Plan Account including provincial government securities in the Canada Pension Plan Investment Fund.

TABLE 7.2

CANADA PENSION PLAN ACCOUNT

	Net increase or decrease (-)					
	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
Canada Pension Plan Account	16,816,514,755	4,208,063,694	2,077,656,639	18,946,921,810	2,130,407,055	1,963,031,713
Less: provincial government securities held by the Canada Pension Plan Investment Fund—						
Newfoundland	324,572,000		42,645,000	367,217,000	42,645,000	40,070,000
Nova Scotia	633,679,000		78,277,000	711,956,000	78,277,000	73,922,000
Prince Edward Island	66,029,000		9,136,000	75,165,000	9,136,000	8,329,000
New Brunswick	479,014,000		53,014,000	532,028,000	53,014,000	53,789,000
Quebec	81,052,000		6,453,000	87,505,000	6,453,000	7,064,000
Ontario	8,757,322,000		1,037,872,000	9,795,194,000	1,037,872,000	987,943,000
Manitoba	934,978,000		111,459,000	1,046,437,000	111,459,000	106,810,000
Saskatchewan	719,639,000		87,129,000	806,768,000	87,129,000	82,345,000
Alberta	1,606,621,000		229,318,000	1,835,939,000	229,318,000	207,529,000
British Columbia	2,377,860,000		302,126,000	2,679,986,000	302,126,000	282,563,000
	15,980,766,000		1,957,429,000	17,938,195,000	1,957,429,000	1,850,364,000
Total	835,748,755	4,208,063,694	4,035,085,639	1,008,726,810	172,978,055	112,667,713

Receipts and other credits include:

- (a) contributions of: (i) 1.8% of earnings by employees over \$1,300 for the 1980 calendar year and \$1,400 for the 1981 calendar year, with matching contributions by employers, subject to a maximum payment of \$212.40 for the 1980 calendar year and \$239.40 for the 1981 calendar year and (ii) 3.6% of the income of self-employed persons over \$1,300 for the 1980 calendar year and \$1,400 for the 1981 calendar year, subject to a maximum payment of \$424.80 for the 1980 calendar year and \$478.80 for the 1981 calendar year;
- (b) interest received from securities of the Canada Pension Plan Investment Fund, from short term notes and from the average daily operating balance;
- (c) the share of payments made by the Canada Pension Plan and recovered in accordance with an agreement with a province providing a comprehensive pension plan;
- (d) receipts in accordance with reciprocal agreements with other countries; and,
- (e) the sale of short term notes.

Payments and other charges include:

- (a) benefits payable under the Canada Pension Plan as retirement pensions, survivors' benefits payable to widows, disabled widowers and orphans, or as lump sum death benefits, and disability pensions and benefits to children of disabled contributors;
- (b) all amounts paid in accordance with an agreement with a province providing a comprehensive pension plan that are required to be charged to the Canada Pension Plan Account;
- (c) payments that are required to be charged to the Canada Pension Plan Account in accordance with reciprocal agreements with other countries;

(d) the costs of administration of this Act, under the authority of Parliament; and,

(e) the purchase of short term notes.

Funds of the Canada Pension Plan in excess of immediate requirements have been invested in accordance with the provisions of the Canada Pension Plan Act, in securities issued or guaranteed by any province (in approximate ratio of net contributions received from the contributors in each province) and in securities issued by the Government of Canada. On the Statement of Assets and Liabilities of the Government of Canada, the investment in securities issued by the provinces, as charged to the Canada Pension Plan Investment Fund, is deducted from the Canada Pension Plan Account.

TABLE 7.3

CANADA PENSION PLAN ACCOUNT
(in millions of dollars)

	1980-81	1979-80
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employee and employer	2,689	2,367
Investment income	1,427	1,221
Other receipts	92	68
	4,208	3,656
PAYMENTS AND OTHER CHARGES—		
Benefits	2,010	1,635
Expenses	67	58
	2,077	1,693
Surplus of receipts and other credits or payments and other charges (-)	2,131	1,963
Disposal of available funds—		
Purchases of bonds—		
Provincial	1,957	1,850
Canada	23	18
Deposits with Receiver General	151	95
Net increase or decrease (-)	2,131	1,963
Add—Opening balance	16,816	14,853
Closing balance	18,947	16,816

The Canada Pension Plan is applicable throughout Canada, except in the Province of Quebec where a provincial plan has been established. However, certain federal employees, such as members of the armed forces, who are resident in the Province of Quebec, contribute to the Canada Pension Plan. The securities of the Province that are purchased by the Plan relate to the contributions of these employees.

Superannuation Accounts

The Government provides pensions to retired employees or their dependants through pension schemes authorized by the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the Royal Canadian Mounted Police Superannuation Act. These pensions are indexed to the cost of living under authority of the Supplementary Retirement Benefits Act. The Government's liabilities in its role as administrator of these pension plans in respect of its employees and certain other contributors are recorded in the relevant superannuation accounts.

Legislation for basic pensions provides for employee contributions (6½% of salary), employer contributions (prior year's employee contributions for members of the Public Service, and approximately 1.8 and 2.0 times current year's employee contributions for members of the Canadian Forces and Royal Canadian Mounted Police respectively), allocation of interest (average market yield of 20 year Canada bonds weighted by the quarterly excess of receipts over disbursements in the three accounts each quarter over 20 years), and actuarial valuation deficiencies (full valuation every 5 years with annual adjustments for authorized salary increases). Legislation for indexing basic pensions does not require actuarial valuations but does provide for additional employee contributions (1% of salary), matching employer contributions and allocation of interest (current rate of 5 year Canada bonds).

Receipts and other credits for the superannuation accounts consist of contributions from personnel, matching contributions from the Government and participating Public Service corporations, transfers from other pension funds and other Government contributions related to interest and actuarial liability adjustments (the latter are not applicable to the Supplementary Retirement Benefits Account). Payments and other charges for the superannuation accounts consist of payments of pensions, death benefits, refunds of contributions and transfers to other plans.

Actuarial valuations are made quinquennially, the next of which will be made as at December 31, 1982 for the Public Service Superannuation Account, December 31, 1980 for the Canadian Forces Superannuation Account and December 31, 1979 for the Royal Canadian Mounted Police Superannuation Account. In accordance with the legislation governing the three superannuation plans, any actuarial deficiency revealed will be credited to the appropriate account as considered necessary in the opinion of the Minister of Finance, charged to unamortized portion of actuarial deficiencies and amortized to expenditure in five equal annual instalments commencing in the year in which the report is laid before Parliament. In addition, the cost of added liabilities under the superannuation acts, created by the authorization of salary increases each year, is credited to the superannuation accounts, charged to unamortized portion of actuarial deficiencies and amortized to expenditure over a period of five years commencing in the year in which the increases are authorized.

Since the quarter ending September 30, 1969, the regulations made pursuant to each of the superannuation acts have provided for the calculation of interest at a rate related to the Canada Pension Plan interest rate. The acts further provide that the amount by which the calculated interest rate (currently about 8.8% per annum) exceeds the amount of interest calculated at the rate used in the latest actuarial report (currently 6.5% per annum for the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Accounts), may be used to reduce the amortization of actuarial deficiencies charged to budgetary expenditure.

Table 7.4 presents a summary of the balances and transactions for the superannuation accounts including the unamortized portion of actuarial deficiencies. Table 7.5 presents an analysis of the actuarial deficiencies.

Table 7.6 presents a summary of transactions in superannuation accounts that resulted in charges to budgetary expenditure. In 1980-81, \$2,863 million was charged to budgetary expenditure on account of superannuation plans. This is composed of Government contributions, \$548 million; amortization of actuarial deficiencies resulting from quinquennial actuarial valuations and salary increases, \$753 million; increased superannuation benefits paid during the year due to indexation in excess of the superannuates' share of contributions to the Supplementary Retirement Benefits Account, \$321 million; and, interest credited to the accounts, \$1,241 million.

TABLE 7.4

SUPERANNUATION ACCOUNTS

	April 1/1980		Receipts and other credits		Payments and other charges		March 31/1981		Net increase or decrease (-)	
									1981	1980
	\$		\$		\$		\$		\$	\$
Public Service Superannuation Account	11,339,102,767	1,837,215,740	470,599,383	12,705,719,124	1,366,616,357	1,246,386,104				
Less: unamortized portion of actuarial deficiency	957,190,000	455,704,314	559,371,572	1,060,857,258	103,667,258	194,090,000				
	10,381,912,767	2,292,920,054	1,029,970,955	11,644,861,866	1,262,949,099	1,052,296,104				
Canadian Forces Superannuation Account	8,652,785,436	955,519,125	280,886,649	9,327,417,912	674,632,476	578,172,583				
Less: unamortized portion of actuarial deficiency	546,510,008	270,782,200	252,361,000	528,088,808	-18,421,200	-27,749,992				
	8,106,275,428	1,226,301,325	533,247,649	8,799,329,104	693,053,676	605,922,575				
Royal Canadian Mounted Police Superannuation Account	886,083,228	163,154,377	16,251,967	1,032,985,638	146,902,410	110,744,975				
Less: unamortized portion of actuarial deficiency	36,320,400	26,296,860	38,256,300	48,279,840	11,959,440	-13,997,600				
	849,762,828	189,451,237	54,508,267	984,705,798	134,942,970	124,742,575				
Supplementary Retirement Benefits Account	683,421,973	253,659,171	36,597,116	900,484,028	217,062,055	181,924,811				
Total superannuation accounts	21,561,393,404	3,209,548,413	804,335,115	23,966,606,702	2,405,213,298	2,117,228,473				
Less: unamortized portion of actuarial deficiencies	1,540,020,408	752,783,374	849,988,872	1,637,225,906	97,205,498	152,342,408				
	20,021,372,996	3,962,331,787	1,654,323,987	22,329,380,796	2,308,007,800	1,964,886,065				

TABLE 7.5

ANALYSIS OF THE ACTUARIAL DEFICIENCIES FOR 1980-81
(in millions of dollars)

	Arising from salary increments				Arising from actuarial valuations				Total
	Public Service Super-annuation Account	Canadian Forces Super-annuation Account	Royal Canadian Mounted Police Superannuation Account	Sub-total	Public Service Super-annuation Account ⁽²⁾	Canadian Forces Super-annuation Account	Royal Canadian Mounted Police Superannuation Account	Sub-total	
Actuarial deficiencies recognized ⁽¹⁾	1,719	1,102	78	2,899			15	15	2,914
Less: amount amortized to March 31, 1980	762	555	48	1,365			9	9	1,374
Unamortized balance at March 31, 1980	957	547	30	1,534			6	6	1,540
Add: current year actuarial deficiencies	560	252	38	850					850
Less: current year amortization	456	271	23	750			3	3	753
Unamortized balance at March 31, 1981	1,061	528	45	1,634			3	3	1,637

⁽¹⁾ Represents actuarial deficiencies recognized prior to 1980-81 for which the amounts have not yet been fully amortized.

⁽²⁾ Actuarial deficiency of \$61.5 million as at December 31, 1977 reported by the actuary in his valuation report has not been provided for as it was estimated that there was no deficiency in the Account as at March 31, 1981.

TABLE 7.6

SUMMARY OF SUPERANNUATION TRANSACTIONS THAT RESULTED IN CHARGES TO BUDGETARY EXPENDITURE

(in millions of dollars)

	1980-81					1979-80
	Government contributions	Amortization of actuarial deficiencies	Statutory payments under Supplementary Retirement Benefits Account	Interest ⁽¹⁾	Total	
Public Service Superannuation Account	288	456	202	608	1,554	1,295
Canadian Forces Superannuation Account	142	271	109	480	1,002	869
Royal Canadian Mounted Police Superannuation Account	44	26	10	59	139	129
Supplementary Retirement Benefits Account	74			94	168	125
Total	548	753	321	1,241	2,863	2,418

⁽¹⁾ Does not include interest applied against amortization of actuarial deficiencies: \$371 million for the Public Service Superannuation Account; \$271 million for the Canadian Forces Superannuation Account; and, \$19 million for the Royal Canadian Mounted Police Superannuation Account.

Public Service Superannuation Account

This account is operated under the Public Service Superannuation Act.

The unamortized portion of the actuarial deficiency in the Public Service Superannuation Account is \$1,061 million compared with \$957 million at March 31, 1980. During the year, \$560 million was charged to the account with respect to salary increases and \$456 million was amortized as a charge to budgetary expenditure, to which \$371 million of interest on the public debt was credited.

TABLE 7.7

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	1980-81	1979-80
	\$	\$
Opening balance.....	11,339,102,767	10,092,716,663
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	314,245,218	282,260,883
Retired employees	6,957,969	5,403,689
Public Service corporation employees	29,480,570	27,259,024
Matching contributions—		
Government	287,664,571	272,164,586
Public Service corporations	27,442,987	26,605,313
Employees	989	2,890
Transfers from other pension funds	3,968,000	8,147,454
Interest ⁽¹⁾	608,083,864	416,700,635
Actuarial liability adjustments ⁽²⁾	559,371,572	630,600,000
	<u>1,837,215,740</u>	<u>1,669,144,474</u>
	13,176,318,507	11,761,861,137
PAYMENTS AND OTHER CHARGES—		
Annuities	403,670,989	351,201,778
Cash termination allowances	104,103	177,630
Minimum benefits ⁽³⁾	5,379,984	5,889,291
Returns of contributions—		
Government employees	40,003,481	42,894,840
Public Service corporation employees	5,864,462	4,825,895
Transfers to other pension funds	15,576,364	17,768,936
	<u>470,599,383</u>	<u>422,758,370</u>
Closing balance.....	12,705,719,124	11,339,102,767

(1) The rate of interest credited to the Account was increased from 4% to 6.5% as at October 1, 1980 in accordance with the most recent actuarial valuation report which was tabled in October 1980.

(2) The actuarial liability adjustment has decreased due to new assumptions used in the latest actuarial report which was tabled in October 1980.

(3) Amounts paid to contributors' estates or in certain cases to payees authorized by Treasury Board where there is no one to whom an allowance provided by the Act may be paid and where the amounts already paid are less than the amounts contributed.

Canadian Forces Superannuation Account

This account is operated under the Canadian Forces Superannuation Act.

The unamortized portion of the actuarial deficiency in the Canadian Forces Superannuation Account is \$528 million compared with \$547 million at March 31, 1980. During the year, \$252 million was charged to the account with respect to salary increases and \$271 million was amortized as a charge to budgetary expenditure, to which \$271 million of interest on the public debt was credited.

TABLE 7.8

CANADIAN FORCES SUPERANNUATION ACCOUNT

	1980-81	1979-80
	\$	\$
Opening balance.....	8,652,785,436	8,074,612,853
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	80,056,222	74,077,300
Contributions by the Government	142,270,253	133,084,369
Actuarial liability adjustments	252,361,000	284,000,000
Interest	479,806,539	340,100,619
Other	1,025,111	907,712
	<u>955,519,125</u>	<u>832,170,000</u>
	9,608,304,561	8,906,782,853
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowances payments ..	266,834,502	242,478,312
Cash termination allowances and returns of contributions	13,287,308	10,701,181
Transfers to Public Service Superannuation Account (Treasury Board)		
	721,288	785,039
Other	43,551	32,885
	<u>280,886,649</u>	<u>253,997,417</u>
Closing balance.....	9,327,417,912	8,652,785,436

Royal Canadian Mounted Police Superannuation Account

This account is operated under the Royal Canadian Mounted Police Superannuation Act.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police Superannuation Account is \$48 million compared with \$36 million at March 31, 1980. During the year, \$38 million was charged to the account with respect to salary increases and \$26 million was amortized as a charge to budgetary expenditure, to which \$19 million of interest on the public debt was credited.

TABLE 7.9

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1980-81	1979-80
	\$	\$
Opening balance.....	886,083,228	775,338,253
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)		
	22,478,719	19,521,028
Contributions by the Province of Newfoundland (provincial force absorbed)		
	10,324	
Contributions by the Government (statutory)		
	43,643,097	39,059,132
Actuarial liability adjustments	38,256,300	13,608,000
Interest	58,765,937	51,511,834
	<u>163,154,377</u>	<u>123,699,994</u>
	1,049,237,605	899,038,247
PAYMENTS AND OTHER CHARGES—		
Annuities and allowances payments	13,331,047	10,592,847
Cash termination allowances and returns of contributions	2,608,808	2,109,373
Transfers to other pension funds	68,539	82,383
Interest on returns of contributions	243,573	170,416
	<u>16,251,967</u>	<u>12,955,019</u>
Closing balance.....	1,032,985,638	886,083,228

Supplementary Retirement Benefits Account

This account was established by the Supplementary Retirement Benefits Act to provide for the payment of increased pension benefits resulting from indexation. Actuarial valuation of the account is not required to be made.

The Chief Actuary of the Department of Insurance has estimated that the actuarial present value of supplementary retirement benefits granted up to March 31, 1981, in respect of retired contributors or their dependants entitled to benefits pursuant to the Public Service, Canadian Forces and Royal Canadian Mounted Police superannuation accounts as at March 31, 1981, was \$4.2 billion. This amount is based on an assumed interest rate of 6.5% and other assumptions as

described in the last actuarial reports on those three superannuation accounts.

Increased superannuation benefits paid during the year due to indexation amounted to \$346 million (\$275 million in 1979-80) of which \$321 million (\$264 million in 1979-80) represents benefits to superannuates in excess of their share of contributions to the account charged to budgetary expenditure. The payments charged to budgetary expenditure on behalf of contributors amounted to \$202 million (\$170 million in 1979-80) for the Public Service Superannuation Account, \$109 million (\$84 million in 1979-80) for the Canadian Forces Superannuation Account and \$10 million (\$10 million in 1979-80) for the Royal Canadian Mounted Police Superannuation Account. Only \$25 million (\$11 million in 1979-80) was charged to the Supplementary Retirement Benefits Account.

TABLE 7.10

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT (in thousands of dollars)

	Public Service		Canadian Forces		Royal Canadian Mounted Police		Parliament		Others		Total	
	1980-81	1979-80	1980-81	1979-80	1980-81	1979-80	1980-81	1979-80	1980-81	1979-80	1980-81	1979-80
Opening balance	505,367	369,387	144,209	108,080	32,018	22,817	1,055	784	773	429	683,422	501,497
RECEIPTS AND OTHER CREDITS—												
Employee contributions—												
Public Service corporations	4,776	4,793									4,776	4,793
Government	56,278	50,899	14,738	13,574	4,012	3,465	127	114	145	133	75,300	68,185
Matching contributions—												
Public Service corporations	4,965	4,967									4,965	4,967
Government	55,108	49,323	14,727	13,565	4,011	3,454	127	114	145	128	74,118	66,584
Interest	69,588	43,306	20,254	12,962	4,330	2,637	138	91	92	38	94,402	59,034
Transfers from other pension funds ..	80	313	4	6	14	12					98	331
	190,795	153,601	49,723	40,107	12,367	9,568	392	319	382	299	253,659	203,894
	696,162	522,988	193,932	148,187	44,385	32,385	1,447	1,103	1,155	728	937,081	705,391
PAYMENTS AND OTHER CHARGES—												
Annuities	23,251 ⁽¹⁾	9,290	2,139	2,390	110*	60	28*	4		-46	25,528	11,698
Cash termination allowances	3	6									3	6
Minimum benefits	115	122									115	122
Returns of contributions—												
Public Service corporations	872	772									872	772
Government	6,419	6,620	2,083	1,540	400	300	5	44		1	8,907	8,505
Transfers to other pension funds	1,131	811	34	48	7	7					1,172	866
	31,791	17,621	4,256	3,978	517	367	33	48		-45	36,597	21,969
Closing balance	664,371	505,367	189,676	144,209	43,868	32,018	1,414	1,055	1,155	773	900,484	683,422

⁽¹⁾ Includes an adjustment to expenditures to June 30, 1980, covering several years and amounting to \$8,221.

* Increase in annuitants.

Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applying to everyone employed, subject to minor exceptions.

The Act authorizes an account in the Accounts of Canada to be known as the Unemployment Insurance Account.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Canada Employment and Immigration Commission for services rendered to other Government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission, shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

Maximum weekly employee premiums were \$3.92 from April 1, 1980 to December 31, 1980 and \$5.67 from January 1, 1981 to March 31, 1981. For the same periods, maximum weekly benefits were \$174 from April 1, 1980 to December 31, 1980 and \$189 from January 1, 1981 to March 31, 1981.

During the year, an interest bearing loan was made to the Unemployment Insurance Account under Section 137(1) of the Unemployment Insurance Act as a result of deficiencies in contributions from employers and employees. The total amount outstanding at any time is not to exceed \$800,000,000.

This loan bears interest at a rate of 13.75% per annum and is repayable on or before March 31, 1982. The loan is deducted from the balance of the Unemployment Insurance Account to show the net position of the Account.

Government Annuities Account

This account was established by the Government Annuities Act and modified by the Government Annuities Improvement Act which discontinued future sales of annuities. The account is valued on an actuarial basis each year with any deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts and discontinued future sales of annuities.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and premium withdrawal payments and any actuarial surplus and unclaimed items transferred to non-tax revenue.

Deposit and Trust Accounts

Deposit and trust accounts is a category of liabilities representing the Government's financial obligations in its role as administrator of certain monies that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding trust accounts to show the Government's net liability.

Table 7.12 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 7.11

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1980-81	1979-80
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employee and employer.....	3,399	2,860
Government	2,416	2,187
Investment income	13	24
Interest bearing loan from the Government	110	
	<u>5,938</u>	<u>5,071</u>
PAYMENTS AND OTHER CHARGES—		
Benefits	4,450	3,851
Expenses	515	279
Repayments of non-interest bearing advances to the Government	1,013	977
	<u>5,978</u>	<u>5,107</u>
Net increase or decrease (-)	- 40	- 36
Add—Balance at beginning of year	- 188	- 152
Balance at end of year	- 228	- 188

TABLE 7.12

DEPOSIT AND TRUST ACCOUNTS

	Net increase or decrease (-)					
	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
Departmental deposit and trust accounts—						
Agriculture—						
Commonwealth institute of biological control	3,980		75	3,905	- 75	- 75
Prairie farm emergency fund	9,066,972	1,653	1,653	9,066,972		
Western grain stabilization account	65,133,018	202,044,459	7,427,310	259,750,167	194,617,149	- 103,020,327
	74,203,970	202,046,112	7,429,038	268,821,044	194,617,074	- 103,020,402
Communications—						
Public Archives—						
Deposit account	2,308		2,280	28	- 2,280	2,308
Social Sciences and Humanities Research Council—Cultural exchange—						
Government of Manitoba	18,474	10,000	18,126	10,348	- 8,126	4,322
	20,782	10,000	20,406	10,376	- 10,406	6,630
Consumer and Corporate Affairs—						
Deposit account	53,541	392,129	307,671	137,999	84,458	- 42,096
Estate fund—Bankruptcy Act	74,250	29		74,279	29	
Security deposits—Bankruptcy Act	7,000			7,000		- 25,000
Less: securities held in trust	7,000			7,000		- 25,000
Shares in trust—Bankruptcy Act	31,266			31,266		
Less: securities held in trust	31,266			31,266		
Share proceeds in trust—Bankruptcy Act ..	40,831	3,875		44,706	3,875	2,680
Small debtor revenue trust accounts	67,713	27,419	95,132		- 67,713	- 231,301
Unclaimed dividends and undistributed assets—Bankruptcy Act	2,513,832	680,474	140,295	3,054,011	540,179	350,115
Winding-up Act—Unclaimed dividends and undistributed assets	724,424	2,772	258	726,938	2,514	36,813
	3,474,591	1,106,698	543,356	4,037,933	563,342	116,211
Employment and Immigration—						
Immigration guarantee fund	1,642,320	2,247,330	1,946,024	1,943,626	301,306	- 270,269
Less: securities held in trust	70,000	10,000	10,000	70,000		- 25,000
	1,572,320	2,257,330	1,956,024	1,873,626	301,306	- 245,269
Energy, Mines and Resources—						
Guarantee deposits—Oil and gas	19,384,685	20,552,194	8,047,997	31,888,882	12,504,197	- 1,832,589
Less: securities held in trust	19,355,582	8,023,693	20,552,194	31,884,083	12,528,501	- 1,818,809
	29,103	28,575,887	28,600,191	4,799	- 24,304	- 13,780
Miscellaneous projects' deposits	193,594	1,532,515	1,291,649	434,460	240,866	34,763
Atomic Energy Control Board—						
Nuclear liability reinsurance account	518,147	4,081		522,228	4,081	
	740,844	30,112,483	29,891,840	961,487	220,643	20,983
Environment—						
Miscellaneous projects' deposits	19,489	248,393	186,302	81,580	62,091	- 18,984
Parks Canada—						
Guarantee deposits	2,050	48,560	8,341	42,269	40,219	- 5,000
Less: securities held in trust	2,050	48,560	34,060	34,060	34,060	
	21,539	296,953	228,703	89,789	68,250	- 23,984
External Affairs—						
Canadian Cultural Institute account	501,805	19,972	137,031	384,746	- 117,059	- 12,734
Less: securities held in trust	260,620	113,166	137,530	284,984	24,364	- 201,183
deposits in a special bank account ..	241,185	234,134	92,711	99,762	- 141,423	188,449
		367,272	367,272			
Canadian International Development Agency—						
Guarantee deposits	43,499	149,656	150,864	42,291	- 1,208	- 22,083
International agencies—Travel account ..	18,223	59,875	56,077	22,021	3,798	15,944
	61,722	576,803	574,213	64,312	2,590	- 6,139
Finance—						
Common school funds—Ontario and Quebec						
Foreign claims fund	2,677,771			2,677,771		
Halifax 1917 explosion pension account	3,408,045	439,839	329,548	3,518,336	110,291	- 268,040
Less: securities held in trust	1,354,520	134,215	166,267	1,322,468	- 32,052	- 22,566
	499,000	9,000		490,000	- 9,000	- 30,000
	855,520	143,215	166,267	832,468	- 23,052	7,434
Investors' indemnity fund	24,764			24,764		
Public officers guarantee account	178,848	3,007	13,383	168,472	- 10,376	5,157
Rumania claims fund insurance	25,335	11,994	37,329		- 25,335	2,590
War claims fund—World War I	665,052		665,052		- 665,052	225,777
War claims fund—World War II	5,692,985	3,249,729	2,417,180	6,525,534	832,549	558,748
	13,528,320	3,847,784	3,628,759	13,747,345	219,025	531,666

TABLE 7.12

DEPOSIT AND TRUST ACCOUNTS—Continued

	Net increase or decrease (-)					
	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
Departmental deposit and trust accounts—						
<i>Continued</i>						
Fisheries and Oceans—						
Great Lakes Fishery Commission—						
Lamprey research and control	144,951	150,000	219,516	75,435	-69,516	-77,048
Guarantee deposits	95,000	7,260	90,101	12,159	-82,841	95,000
Miscellaneous projects' deposits	11,955	432,635	410,438	34,152	22,197	11,955
NATO—Symposium—Measurement of trace metals		60,152	6,584	53,568	53,568	
	251,906	650,047	726,639	175,314	-76,592	29,907
Indian Affairs and Northern Development—						
Guarantee deposits	17,662,746	18,558,374	14,917,796	21,303,324	3,640,578	106,234
Less: securities held in trust	17,190,852	14,320,858	17,952,272	20,822,266	3,631,414	90,026
	471,894	32,879,232	32,870,068	481,058	9,164	16,208
Fines—Indian Act	527,949	169,448	1,651	695,746	167,797	134,216
Guarantee deposits—Reserve resources	656,153	114,041	212,540	557,654	-98,499	190,851
Less: securities held in trust	8,000			8,000		
	648,153	114,041	212,540	549,654	-98,499	190,851
Guarantee deposits—Rotating herds	21,715	2,840	250	24,305	2,590	-20,398
Indian agencies revenue trust bank ac- counts	330,634	4,387,660	4,464,966	253,328	-77,306	
Less: deposits in special bank accounts	330,634	4,464,966	4,387,660	253,328	-77,306	
		8,852,626	8,852,626			
Indian band funds	267,183,567	270,329,939	238,615,803	298,897,703	31,714,136	89,232,348
Indian band funds—Shares and certificates	25,400		1,320	24,080	-1,320	5,400
Less: securities held in trust	25,400	1,320	1,320	24,080	-1,320	5,400
		1,320	1,320			
Indian compensation funds	97,114	21,859	64,263	54,710	-42,404	-49,968
Indian estate accounts	2,410,717	3,155,221	2,863,119	2,702,819	292,102	-152,093
Less: securities held in trust	4,250	4,250			-4,250	-3,800
	2,406,467	3,159,471	2,863,119	2,702,819	296,352	-148,293
Land assurance fund	476,069	59,347		535,416	59,347	70,225
Indian contributions to the subsidy housing program	19,554			19,554		-10,653
Indian rental suspense account	2,996,042	32,271,006	30,780,238	4,486,810	1,490,768	-1,024,496
Indian savings accounts	3,143,295	6,907,382	506,719	9,543,958	6,400,663	641,084
Indian special accounts	144,606	94,161	101,523	137,244	-7,362	626
	278,136,425	354,862,672	314,870,120	318,128,977	39,992,552	89,031,750
Industry, Trade and Commerce—						
Fairs and shows	471,479	969,711	858,823	582,367	110,888	84,955
Special account—						
Atomic Energy of Canada Limited			119,815	-119,815	-119,815	
Nigeria	4,171,540	5,985,196	6,767,287	3,389,449	-782,091	1,748,471
Trinidad and Tobago	452,801	2,108,490	923,514	1,637,777	1,184,976	452,801
	5,095,820	9,063,397	8,669,439	5,489,778	393,958	2,286,227
Justice—						
Federal court special account	3,421,550	4,589,614	1,021,652	6,989,512	3,567,962	-643,777
Labour—						
Fair wages suspense accounts	2,946	32,936	26,699	9,183	6,237	-6,762
Labour Standards code	247,844	206,405	46,691	407,558	159,714	43,727
	250,790	239,341	73,390	416,741	165,951	36,965
National Defence—						
Estates—Armed services	163,365	2,143,336	2,126,621	180,080	16,715	-30,140
Extra-mural research grants	29,843		29,843		-29,843	-325
Foreign governments—						
United Kingdom	1,136,744	10,127,297	11,165,393	98,648	-1,038,096	-664,336
Federal Republic of Germany	936,934	5,960,686	6,819,328	78,292	-858,642	-532,801
Herbert Lott naval trust fund	732	511	330	913	181	323
NATO infrastructure projects	1,054,068	4,457,337	1,142,521	4,368,884	3,314,816	374,205
Stratheona trust fund	500,000			500,000		
	3,821,686	22,689,167	21,284,036	5,226,817	1,405,131	-853,074
National Health and Welfare—						
Health insurance supplementary account	17,898	39,600	9,667	47,831	29,933	-1,008
World Health Organization	35,960	5,571	3,251	38,280	2,320	1,794
Medical Research Council—						
Donations and bequests	81,365	14,844	13,800	82,409	1,044	2,398
	135,223	60,015	26,718	168,520	33,297	3,184

TABLE 7.12

DEPOSIT AND TRUST ACCOUNTS—Continued

	Net increase or decrease (-)					
	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
Departmental deposit and trust accounts—						
<i>Continued</i>						
National Revenue—						
Customs and Excise—						
Guarantee deposits	5,462,200	510,035	531,125	5,441,110	- 21,090	- 365,957
Less: securities held in trust	5,274,900	475,500	453,000	5,252,400	- 22,500	- 383,600
	187,300	985,535	984,125	188,710	1,410	17,643
Temporary deposits received from						
importers	1,938,571		282,885	1,655,686	- 282,885	226,816
Less: deposits in special bank accounts	1,938,571	282,885		1,655,686	- 282,885	226,816
	187,300	1,268,420	1,267,010	188,710	1,410	17,643
Post Office—						
Guarantee fund—Bonds	47,000			47,000		- 30,000
Less: securities held in trust	47,000			47,000		- 30,000
Guarantee fund—Cash	20,884	36,213	19,270	37,827	16,943	13,242
Post Office savings bank	2,824,025		33,448	2,790,577	- 33,448	- 28,212
	2,844,909	36,213	52,718	2,828,404	- 16,505	- 14,970
Privy Council—						
Chief Electoral Officer—Candidates' election deposits	453,400	4,000	281,600	175,800	- 277,600	453,400
Public Works—						
Fraser River (New Westminster Railway Bridge) maintenance	107,929	595,487	703,416		- 107,929	55,805
Solicitor General—						
Administration program—						
National advisory network	27,810	12,841	40,651		- 27,810	29,460
Correctional Services—						
Inmates' earnings	1,162,392	5,112,878	5,031,129	1,244,141	81,749	94,013
Inmates' trust fund	1,084,488	4,681,315	4,574,503	1,191,300	106,812	1,059,746
Royal Canadian Mounted Police—						
Benefit fund	382,047	1,462,117	1,448,093	396,071	14,024	- 148,616
Less: securities held in trust	338,100			338,100		
	43,947	1,462,117	1,448,093	57,971	14,024	- 148,616
	2,318,637	*1,269,151	11,094,376	2,493,412	174,775	1,034,603
Supply and Services—						
Interest on bonds—Insurance companies		39,560,544	39,792,787	- 232,243	- 232,243	
Statistics Canada—						
Advance payments	494,511	7,376,044	7,348,343	522,212	27,701	226,915
Contractors' security deposits (sundry departments)—						
Bonds	3,918,406	2,412,292	1,987,403	4,343,295	424,889	- 165,797
Less: securities held in trust	3,918,406	1,758,304	2,183,193	4,343,295	424,889	- 165,797
		4,170,596	4,170,596			
Cash	8,703,790	11,576,771	10,668,195	9,612,366	908,576	1,655,932
Certified cheques	636,921	2,590,422	2,112,764	1,114,579	477,658	- 147,014
Less: securities held in trust	432,948	1,619,168	2,101,809	915,589	482,641	- 110,402
	203,973	4,209,590	4,214,573	198,990	- 4,983	- 36,612
	9,402,274	66,893,545	66,194,494	10,101,325	699,051	1,846,235
Transport—						
Loran C—United States Coast Guard—						
Deposit account	2,700	475,279	513,386	- 35,407	- 38,107	- 10,872
Maritime pollution claims fund	56,783,669	7,329,588	19,615	64,093,642	7,309,973	5,494,858
Province of Newfoundland—Social security assessment collections						
	87	5,330	4,954	463	376	- 707
Unclaimed moneys due to Canadian seamen						
	8,097		4,724	3,373	- 4,724	4,724
	56,794,553	7,810,197	542,679	64,062,071	7,267,518	5,488,003
Treasury Board—						
National Lottery account	9,757	5,623,870	5,605,376	28,251	18,494	- 2,027,145

TABLE 7.12

DEPOSIT AND TRUST ACCOUNTS—Continued

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
	\$	\$	\$	\$	\$	\$
Departmental deposit and trust accounts— <i>Concluded</i>						
Veterans Affairs—						
Administered trust accounts	30,406,974	12,972,045	9,271,936	34,107,083	3,700,109	7,336,599
Less: securities held in trust	148,148		6,852	155,000	6,852	- 102,708
	30,258,826	12,972,045	9,278,788	33,952,083	3,693,257	7,439,307
Army benevolent fund	1,512,333	320,244	333,160	1,499,417	- 12,916	- 158,749
Less: securities held in trust	256,150			256,150		
	1,256,183	320,244	333,160	1,243,267	- 12,916	- 158,749
Canadian army welfare fund	18,583	77,751	63,847	32,487	13,904	- 11,493
Canadian Forces personnel assistance fund	723,244	153,226	164,646	711,824	- 11,420	79,741
Estates fund	44,371	1,055,055	722,224	377,202	332,831	- 12,636
Less: securities held in trust	8,600	500	4,000	12,100	3,500	
	35,771	1,055,555	726,224	365,102	329,331	- 12,636
Veterans administration and welfare trust fund	2,632,317	700,108	2,644,104	688,321	- 1,943,996	2,632,317
Less: securities held in trust	22,783	1,778	12,852	33,857	11,074	22,783
	2,609,534	701,886	2,656,956	654,464	- 1,955,070	2,609,534
Veterans care trust accounts	8,807,212	4,842,868	4,688,630	8,961,450	154,238	- 9,230,332
Less: securities held in trust	91,133	88,019	98,125	101,239	10,106	- 15,749
	8,716,079	4,930,887	4,786,755	8,860,211	144,132	- 9,214,583
	43,618,220	20,211,594	18,010,376	45,819,438	2,201,218	731,121
Provincial sales taxes—						
Communications—						
National Library		161	161			
Public Archives		5,330	5,330			- 495
		5,491	5,491			- 495
Solicitor General—Correctional Services	2,953	26,932	31,749	- 1,864	- 4,817	145
	2,953	32,423	37,240	- 1,864	- 4,817	- 350
Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds—						
National Defence	9,495,648	20,128,098	20,612,945	9,010,801	- 484,847	- 166,591
Post Office	814,339	1,753,987	1,680,584	887,742	73,403	64,832
Solicitor General—Royal Canadian Mounted Police	4,185,992	11,446,221	10,645,757	4,986,456	800,464	- 32,115
Supply and Services	32,831,599	182,024,775	174,967,352	39,889,022	7,057,423	2,197,334
	47,327,578	215,353,081	207,906,638	54,774,021	7,446,443	2,063,460
Accounts without current transactions						- 32,806
Total departmental deposit and trust accounts	547,804,998	961,506,397	702,640,256	806,671,139	258,866,141	- 3,114,123
Class C and D Crown corporations' deposits—						
Agriculture—						
Canadian Dairy Commission account	2,070,361	859,171,644	861,240,438	1,567	- 2,068,794	2,065,977
Canadian Dairy Commission—Contingen- cy levy	11,970,295	19,904,684	31,874,979		- 11,970,295	- 1,916,216
	14,040,656	879,076,328	893,115,417	1,567	- 14,039,089	149,761
Finance—						
Crown corporations' deposits—						
Atomic Energy of Canada Limited	20,000,000			20,000,000		
Crown Assets Disposal Corporation	100,000		100,000		- 100,000	- 400,000
Farm Credit Corporation	20,100,000	12,200,000	12,200,000	20,000,000	- 100,000	- 400,000
		12,200,000	12,300,000			
Supply and Services—						
Royal Canadian Mint account	18,463,412	682,154,838	685,887,371	14,730,879	- 3,732,533	3,136,893
Transport—						
Canadian National (West Indies) Steam- ships, Limited	95,000			95,000		
National Harbours Board—						
Special account No 1	2,429,518	381,447,181	382,159,342	1,717,357	- 712,161	- 2,609,917
Special account No 2	222,485	622,498	346,632	498,351	275,866	20,433
	2,747,003	382,069,679	382,505,974	2,310,708	- 436,295	- 2,589,484
Accounts without current transactions						- 10,000,000
Total Class C and D Crown corporations' depos- its	55,351,071	1,955,500,845	1,973,808,762	37,043,154	- 18,307,917	- 9,702,830

TABLE 7.12

DEPOSIT AND TRUST ACCOUNTS—Concluded

	Net increase or decrease (-)					
	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
Payments received in advance—						
Agriculture—Fees paid in advance—Impor- tation of foreign cattle.....	97,962	165,514	86,784	176,692	78,730	3,816
Justice—Office of the Commissioner for Fed- eral Judicial Affairs—Federal court fees	3,000			3,000		
Post Office—Philatelic trust account	1,086,823	467,783	298,121	1,256,485	169,662	- 336,651
Public Works—Shared-cost projects	553,519	2,428,996	1,941,917	1,040,598	487,079	16,813
Science and Technology—National Research Council—Trust fund	234,628	717,006	751,479	200,155	- 34,473	57,682
Total payments received in advance	1,975,932	3,779,299	3,078,301	2,676,930	700,998	- 258,340
Balances to the credit of departments and Class B Crown corporations—						
Communications—						
National Museums of Canada—						
Special account	196,434	1,373,129	1,569,563		- 196,434	- 566,237
Trust account	133,572	359,878	188,843	304,607	171,035	8,942
Less: securities held in trust	2,000			2,000		
	131,572	359,878	188,843	302,607	171,035	8,942
National Library—Special operating account	46,047	27,601	47,623	26,025	- 20,022	- 11,384
Social Sciences and Humanities Research Council—						
Queen's Fellowship fund	311,154	33,606	21,287	323,473	12,319	8,085
Less: securities held in trust	250,000			250,000		
	61,154	33,606	21,287	73,473	12,319	8,085
Trust fund.....	1,300	700	2,000		- 1,300	1,293
	436,507	1,794,914	1,829,316	402,105	- 34,402	- 559,301
Science and Technology—						
National Research Council—Special fund ..	2,498,950	7,743,318	7,742,242	2,500,026	1,076	- 3,004
Natural Sciences and Engineering Research Council—Trust fund.....	332,197	630,328	728,117	234,408	- 97,789	52,721
	2,831,147	8,373,646	8,470,359	2,734,434	- 96,713	49,717
Veterans Affairs—						
Soldier Settlement and Veterans' Land Act—						
Veterans' Land Act trust account general	1,341,299	5,576,678	5,787,743	1,130,234	- 211,065	198,589
Communications—						
Public Archives—Mackenzie King trust account	279,083	28,530	26,996	280,617	1,534	- 15,540
Finance—						
Custodian administration account	1,303,107	4		1,303,111	4	- 1,041
Solicitor General—						
Correctional Services— Federal sales tax collections	4,723	68,835	58,628	14,930	10,207	- 18,200
Total balances to the credit of departments and Class B Crown corporations	6,195,866	15,842,607	16,173,042	5,865,431	- 330,435	- 345,776
Total	611,327,867	2,936,629,148	2,695,700,361	852,256,654	240,928,787	- 13,421,069

Commonwealth institute of biological control

This account reflects the financial transactions of the Commonwealth institute of biological control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the Executive Council of the Commonwealth Agricultural Bureau.

Prairie farm emergency fund

The Prairie Farm Assistance Act provides for a levy of 1% to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Canadian Grain Commission for deposit to the credit of a special account known as the Prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Collection of levies was discontinued, effective August 1972.

Western grain stabilization account

The purpose of the Western Grain Stabilization Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, mustard seed, rapeseed and flax seed as well as any other seed as may be prescribed which is: (a) produced in the designated area and, (b) named in Schedule 1 to the Canada Grain Act and designated therein as "Canada Western".

This account contains funds for this purpose which are received from:

- (a) levies paid by participating producers—Normally 2% of grain sales proceeds to an annual maximum of \$45,000 eligible proceeds per participant;
- (b) Government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants; and,
- (c) interest on the amount standing to the credit of the stabilization account, at rates and in accordance with terms and conditions determined by the Minister of Finance.

Deposit account—Public Archives

This account is provided for the recording of advance payments received in connection with the sale of microfilm and reproductions.

Cultural exchange—Government of Manitoba

This account was established to administer funds for the Government of Manitoba, a scholarship program to encourage French nationals to undertake graduate studies in a university in Manitoba.

Deposit account—Consumer and Corporate Affairs

This account represents sums of monies held in trust to defray the cost of documents purchased on a regular basis. No interest is accrued on the account.

Estate fund—Bankruptcy Act

Under the provisions of Section 5(a) of the Bankruptcy Act, the Superintendent, for the protection of an estate, may require that funds of an estate be remitted to the Receiver General pending the appointment of a trustee. This account is credited with funds so remitted and charged with disbursements to appointed trustees.

Security deposits—Bankruptcy Act

This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. This account is credited when securities are deposited by trustees and charged when securities are returned to trustees.

Shares in trust—Bankruptcy Act

This account represents the value of share certificates originally held by a bankrupt stockbroker on behalf of various clients who have not been located.

Share proceeds in trust—Bankruptcy Act

This account represents dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to various clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are now forwarded to the Superintendent of Bankruptcy for safekeeping.

Small debtor revenue trust accounts

This account represents the liabilities for assets of bankrupt estates held by the Receiver General during proceedings under the Small Debtor Program.

Unclaimed dividends and undistributed assets—Bankruptcy Act

This account represents the totals credited to the Receiver General in accordance with the provisions of Section 125 of the Bankruptcy Act, pending distribution.

Winding-up Act—Unclaimed dividends and undistributed assets

Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the relevant Act, pending distribution.

Immigration guarantee fund

This account records amounts collected and held pending final disposition either by refund to the original depositor or forfeiture to the Crown.

During the year, withdrawals totalled \$1,946,024 and consisted of refunds to depositors, \$1,513,591; departmental expenses recovered from deposits, \$136,070; and, forfeitures to the Crown, \$296,363.

Guarantee deposits—Oil and gas

In this account is recorded cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not allowed on cash deposits. During the year, cash disbursements totalled \$24,304.

Also recorded in this account are securities deposited with the department as guarantees for oil, gas and mineral rights. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services. Securities deposited with the Department of Supply and Services during the year totalled \$20,552,194 and securities released totalled \$8,023,693.

Miscellaneous projects' deposits—Energy, Mines and Resources

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Nuclear liability reinsurance account

This account was established to record premiums under the Nuclear Liability Reinsurance Agreement and to provide for payments against any claim arising from an accident at an insured facility.

Miscellaneous projects' deposits—Environment

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Guarantee deposits—Parks Canada

This account was created to record amounts deposited with the department to ensure compliance with the terms and conditions of contracts.

Canadian Cultural Institute account

This account records moneys received in connection with the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy, and payments for the purposes of the said agreements.

The account is maintained in Italian lira in the Banco di Roma, Italy, and all relevant transactions recorded in foreign currencies during the year are converted at the rate of exchange prevailing at the close of the year (1980-81, 1 Lira/\$0.001122 Cdn; 1979-80, 1 Lira/\$0.001328 Cdn).

During the year, investment transactions resulted in an increase of Lira 57,776,178—\$64,825 Cdn in the bond portfolio, income amounted to Lira 17,800,600—\$19,972 Cdn and disbursements for cultural activities and administrative expenses were Lira 52,754,934—\$59,191 Cdn. Adjustment of the book value carried forward from the previous year resulted in valuation decreases of \$40,428 to securities held in trust and \$37,412 to cash on deposit. The closing balance consists of securities at cost and cash on deposit.

Guarantee deposits—Canadian International Development Agency

This account records guarantee deposits to cover marine insurance and ocean transportation.

International agencies—Travel account

This account records the funds made available by international agencies to provide for payment of transportation of fellows and scholars who travel in Canada under the sponsorship of such agencies.

Common school funds—Ontario and Quebec

The funds represent the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,888 apportioned on the basis of population is paid semi-annually to these provinces at the rate of 5% per annum, and is charged to interest on public debt.

Foreign claims fund

This account records: (a) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted including payment of the expenses incurred in investigating and reporting on such claims.

Interest calculated at a rate equal to 90% of the simple arithmetic mean of accepted weekly three-month Treasury bill tender rates for the month immediately preceding the month in respect of which interest may be allowed, is credited to this account and is charged to interest on public debt.

Halifax 1917 explosion pension account

This account was established to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

Investors' indemnity fund

Section 48 of the Financial Administration Act provides for this account and for the crediting hereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purposes of this Section, and any recovery of losses referred to in Section 49 of the Act.

Section 49 states that the Minister may, in accordance with and subject to the regulations, pay out of the account any losses sustained by subscribers for Government securities who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid and losses sustained by any person in the redemption of securities.

Public officers guarantee account

Section 98 of the Financial Administration Act provides for this account and the crediting thereto of: (a) the balance of the Government officers' guarantee fund; (b) amounts paid by departments and Crown corporations by way of premiums; (c) amounts recovered by Her Majesty in respect of payments out of the account or the Government officers' guarantee fund; and, (d) moneys appropriated by Parliament for the purposes of the account. Payments may be made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reason of defalcations or other fraudulent acts or omissions of public officers.

Rumania claims fund insurance

This account is credited with the proceeds and earnings from Rumanian property that remained vested in the Custodian of Enemy Property in respect of World War II and that have been transferred by the Custodian to the Minister. Payments from the account are made in accordance with regulations of the Governor in Council.

During the year, interest was credited to the account in the amount of \$2,765.

War claims fund—World War I

Property that was vested in or administered by the Custodian of Enemy Property pursuant to the Treaty of Peace (Germany) Order, 1920 was transferred to the Minister of Finance. Money transferred under this authority was to be paid into the Consolidated Revenue Fund and an amount sufficient to pay outstanding claims to any such property was to be credited to a special account in the fund to be paid in due course in discharge of these claims. The balance in this account represents the amount available for this purpose.

As all valid claims have been settled, the balance remaining in the fund is to be transferred to revenue and the amount deleted from the Accounts of Canada in the coming year.

War claims fund—World War II

This account records all money received from the Custodian of Enemy Property or other sources and payments: (a) to eligible claimants for compensation in respect of World War II; (b) of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and, (c) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report upon claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of this Commission are chargeable hereto. Interest credited to the account amounted to \$679,374 and was charged to interest on public debt.

Great Lakes Fishery Commission—Lamprey research and control

This account was created to record funds received from the Great Lakes Fishery Commission covering control and research work in respect to lampreys in the Great Lakes, carried out by the department on behalf of the Commission, on a contract basis.

Guarantee deposits—Fisheries and Oceans

This account was created to record amounts deposited with the department to ensure compliance with the terms and conditions of the Coastal Fisheries Protection Act.

Miscellaneous projects' deposits—Fisheries and Oceans

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

NATO—Symposium—Measurement of trace metals

These funds were received from NATO to support the Symposium on accurate measurement of trace metals in sea water, being held in the spring of 1981.

Guarantee deposits—Indian Affairs and Northern Development

In this account are recorded securities with the department as guarantees under the Arctic Water Pollution Prevention Act and guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services.

Cash deposits totalled \$606,102 and cash disbursements were \$596,938. Securities deposited with the Department of Supply and Services totalled \$17,952,272 and securities released totalled \$14,320,858.

Fines—Indian Act

Fines collected under the Indian Act in connection with liquor prosecutions are credited to this account. Expenditures are made covering certain costs incurred in the suppression of liquor traffic among the Indians of Canada.

Guarantee deposits—Reserve resources

This account records cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources pursuant to the provisions of the Indian Act. During the year, interest at various rates in the amount of \$12,961 was credited to the account and charged to interest on public debt.

Guarantee deposits—Rotating herds

This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. Interest in the amount of \$2,840 was credited to the account and charged to interest on public debt.

Indian agencies revenue trust bank accounts

This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and funds for community projects of various kinds.

Indian band funds

The Indian band funds represent moneys belonging to the Indian bands throughout Canada. Interest at the rates of 11.80% to 13.16% per annum in the amount of \$30,194,205 was credited to the account and charged to interest on public debt.

Details for this account are provided in the applicable departmental section of Volume II.

Indian band funds—Shares and certificates

This account records the historical value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve.

Indian compensation funds

Moneys received from the sale of Indian lands and easement compensation where the title has not been cleared nor the land survey completed are recorded in this account pending completion of proper documentation.

During the year, interest in the amount of \$20,596 was credited to the account and charged to interest on public debt.

Indian estate accounts

This account was established to record the estates of deceased or mentally incompetent Indians. During the year, interest in the amount of \$387,701 was credited to the account and charged to interest on public debt.

Land assurance fund

This fund was created to indemnify title holders who may suffer loss through misdescriptions in titles, and from other causes specified in the Land Titles Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum. Receipts and other credits consisted of fees, \$45,065; and, interest, \$14,282. There has been no claim for compensation in recent years.

Indian contributions to the subsidy housing program

This account records cash down payments made by Indians towards a subsidy housing program carried out by the social programs division of the department.

Indian rental suspense account

In this account are recorded moneys received for rentals and leases such as agricultural leases, easements, oil and gas leases and permits, etc, pending proper documentation by the department.

During the year, interest totalling \$931,874 was credited to the relevant Indian rental suspense account and charged to interest on public debt.

Indian savings accounts

Savings accounts are maintained for individual Indians. During the year, interest in the amount of \$867,807 was credited to the accounts and charged to interest on public debt.

Indian special accounts

Indian special accounts represent a number of non-interest bearing sub-accounts which are maintained for specific purposes and include the following:

- (a) *Absent or missing heirs*—Assets in an estate to which a missing heir might be entitled are held in this sub-account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.
- (b) *Abitibi fur preserve*—This sub-account records moneys received from the sale of pelts trapped on the various reserves in the Abitibi District in Quebec to defer charges for tallymen's wages, freight costs, etc.

(c) *Abitibi fishery*—Records charges for the operation of the Abitibi sturgeon fish catching project.

(d) *Indian off-reserve housing*—Personal contributions held in trust until paid to the vendor, the builder or legal representative.

Fairs and shows

In this account are recorded moneys deposited by companies to cover various expenses incurred at fairs and missions. The department will disburse the moneys on behalf of the depositors.

Special account—Atomic Energy of Canada Limited

This account records funds received from Atomic Energy of Canada Limited for the training of personnel from foreign nuclear regulatory agencies and for the provision of information regarding the interpretation and application of Canadian safety requirements in the nuclear field by the Atomic Energy Control Board.

This account shows a debit balance since the funds were received in May 1981 and will be reported in 1981-82. Although a disbursement was made after receipt of the funds, it was a 1980-81 valid charge since it was to cover costs incurred by the Atomic Energy Control Board in 1980-81.

Special account—Nigeria

This account records funds received from the Nigerian Government for the placement of Nigerian students in Canadian secondary educational institutes.

Special account—Trinidad and Tobago

This account records funds received from the Government of Trinidad and Tobago for Canada's technical assistance in the redevelopment of the Piarco International Airport in Trinidad and the Crown Point Airport in Tobago, as well as the construction of the Golden Grove Prison Complex.

Federal court special account

This account records moneys paid into the Federal Court of Canada pursuant to an order of the Court, Rules of the Court or Statutes, to be held in trust pending payment of such moneys in accordance with a Judgment of the Court.

During the year, interest amounting to \$708,259 was credited to the account and charged to interest on public debt.

Fair wages suspense accounts

Where an investigation by officials of the department in respect of a contract on Government works results in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.

The account also reflects amounts, received from various departments representing wages in respect of contracts, withheld from final payment to contractors.

Labour Standards code

This account is maintained to record:

- (a) funds received from employers as a result of assessments made by inspectors regarding underpayments of minimum wages, overtime, vacation pay, holiday pay, termination, severance or bereavement pay. The assessments are payable either directly to the employee, or to the Minister of Labour who is required to transmit the payment to the employee;
- (b) payments received from employers who have fallen in arrears in paying their employees. Such amounts are repaid to employees; and,
- (c) wages received from employers who cannot locate employees. Such wages are required to be paid to the Minister of Labour. Efforts are then made by the department to locate the employees.

Estates—Armed services

To this account are credited the service estates of deceased members of the Canadian Forces. Net assets of estates are distributed to the legal heirs under the administration of the Judge Advocate General in his capacity as Director of Estates of this department.

Extra-mural research grants

The Minister of National Defence may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purposes of the Defence Research Board for scholarships or grants in aid of research and investigations. Moneys so allocated are held in trust by the Minister of Finance and disbursed on the requisition of the Minister of National Defence. The balance in the account represents the undistributed portion of such grants.

The account was closed in 1980-81 and the balance credited to the Consolidated Revenue Fund.

United Kingdom

This account is maintained to record funds received from the Government of the United Kingdom to cover expenditures to be made on its behalf in accordance with the provisions of an international agreement between that Government and the Government of Canada.

Federal Republic of Germany

This account is maintained to record funds received from the Government of the Federal Republic of Germany to cover expenditures to be made on its behalf in accordance with the provisions of an international agreement between that Government and the Government of Canada.

Herbert Lott naval trust fund

Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund which is administered by

the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices or contribute in signal degree to the improvement of the fighting appliances of naval or maritime forces.

NATO infrastructure projects

This account is maintained to record funds received from NATO to cover NATO infrastructure projects implemented by Canada, in accordance with the terms of an agreement with NATO and under the auspices of the NATO Common Infrastructure program.

Strathcona trust fund

The interest on this account is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the trustees semi-annually and are charged to interest on public debt.

During the year, interest amounted to \$67,081.

Health insurance supplementary account

This account was established for payments in respect of persons who were unable to obtain or who lost coverage under the Hospital Insurance and Diagnostic Services Act and/or the Medical Care Act through no fault of their own. Contributions are made by all provinces to the account in proportion to their population and are matched by the federal Government.

World Health Organization

This account records the funds received from the World Health Organization to be used for scientific projects.

Donations and bequests

This account records a bequest of \$75,000 made by an anonymous donor to establish a Fund for Research in the Fields of Dyskinesia and Torticollis.

Payments of interest are made to the fund semi-annually and are charged to interest on public debt. Interest amounted to \$9,844 in 1980-81.

Guarantee deposits—Customs and Excise

Cash and securities are furnished to the department as a guarantee of payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees.

During the year, receipts and other credits consisted of bonds, \$453,000; and, cash, \$57,035. Payments and other charges consisted of bonds, \$475,500; and, cash, \$55,625.

Temporary deposits received from importers

In this account are recorded temporary deposits in chartered bank accounts as at March 31, 1981, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

Guarantee fund—Bonds

Bonds held in safekeeping by the Department of Supply and Services on behalf of the Post Office guarantee fund which was derived from money received from postal employees and out of which is paid losses sustained by reason of default or neglect of any postal employee or mail contractor in carrying out his duties in any matter relating to the Canada Post Office.

Guarantee fund—Cash

This account represents the liability of the Post Office guarantee fund for the cash portion of the fund on deposit.

Post Office savings bank

This account records depositors' unclaimed balances in the Post Office savings bank.

Candidates' election deposits

This account reflects candidates' election deposits, received in respect of a general election or by-elections, less amounts refunded to the candidates or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act. During the year, \$151,000 was transferred to non-tax revenue.

Fraser River (New Westminster Railway Bridge) maintenance

All tolls collected from railways using the bridge were credited to this account. The costs of ordinary maintenance and operation were met from moneys voted by Parliament and such vote entitled "Transportation and Other Engineering Program—Operating Expenditures" was recouped by charging this account. The balance remaining in the fund was held pending final settlement with the Province of British Columbia.

Receipts and other credits representing collections for use of the bridge in the year totalled \$595,487, made up of payments by British Columbia Hydro and Power Authority, \$27,742; Canadian National Railways, \$168,851; Burlington Northern Railway Company, \$47,658; Canadian Pacific Railway Company, \$6,486; and, Harry Lunenburg, \$344,750.

During the year, this account was closed and the balance outstanding was transferred to non-tax revenue.

National advisory network

This account was established to record the money received from the Provinces and Territories to cover their share of the cost of the National Advisory Network on Manpower.

Inmates' earnings

To this account are credited gross earnings of inmates, the corresponding charge being to a parliamentary appropriation (Department of Solicitor General Vote 5, operation and maintenance of penitentiaries). Canteen purchases, payments on release, damage payments, contributions to the Inmate Welfare Fund, and transfers of monies into the Inmates' trust fund account, are debited to this account.

Inmates' trust fund

This account is credited with all monies that accompany an inmate to the institution, monies received on his behalf while in custody and transfers from the Inmates' earnings account. Payments to assist in the reformation and rehabilitation of the inmate are debited to this account.

Benefit fund

All moneys received by personnel of the Royal Canadian Mounted Police in connection with the performance of duties, over and above their pay and allowances, are deposited to the fund and benefits are payable therefrom. Interest for the year amounting to \$9,748 was credited to the account during the year. In addition to the credit balance in the fund of \$396,071, there was an amount of \$61,258 outstanding in loans issued from the fund for the benefit of members.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the Canadian and British Insurance Companies Act. Debits represent the payment of the same interest to the insurance companies.

Statistics Canada—Advance payments

This account records advance payments received from Government departments, agencies, and others for the purpose of financing the cost of special statistical services. The account was created to accommodate the problem brought about by the transition from the existing revolving fund to vote-netting.

Contractors' security deposits

This account records the contractors' securities that are required for the satisfactory performance of the work. Cash deposits credited hereto bear interest at the rate of 2½% per annum compounded annually. Securities in respect of this account are carried under the Department of Supply and Services.

Loran C—United States Coast Guard—Deposit account

Agreements were executed between the United States and Canadian Governments, whereby the Department of Transport undertook to act as agent for the United States Coast Guard in the construction, maintenance and operation of the Loran C transmitter station and its associated monitor control station in the vicinity of Cape Race, Newfoundland. The debit balance, in the account, is due to the excess of expenditures incurred in March 1981 over the amount on deposit in the account. The recovery payment from US Coast Guard to offset the debit was not deposited before May 1981.

Maritime pollution claims fund

This account was established to record levy tonnage payments for oil carried by ships in Canadian waters. The payment of the levy was revoked effective September 1, 1976.

The fee of the Fund Administrator and related oil pollution control expenses are to be financed out of the fund.

Province of Newfoundland—Social security assessment collections

To this account are credited the collections made by the federal Government at Gander Airport on behalf of the provincial government under the Newfoundland Social Assessment Act. This account is charged with payments to Newfoundland.

Unclaimed moneys due to Canadian seamen

Unpaid wages of deceased members of ships' crews as well as any amount of cash on their person at time of death are credited to this account pending direction as to payees.

National Lottery account

This account is credited with the net revenues of Loto Canada Inc. An amount, not exceeding 5% of the net revenues credited, will be charged to the account for the purposes of physical fitness, amateur sport and recreation programs. Also to be charged to the account: (1) an amount, not exceeding 12.5% of the net revenues credited to the account, to be paid to the government of each province, and (2) an amount, not exceeding 82.5% of the net revenues credited to the account, to be paid to the Régie des installations olympiques and to the XI Commonwealth Games Canada (1978) Foundation.

Administered trust accounts

This account is under the jurisdiction of the Canada Pension Commission and Veterans Services. Moneys held in this account include: (a) pensions placed under the administration of the Canadian Pension Commission; (b) war service gratuities paid under the War Service Grants Act and held by the department for veterans for administration or whose whereabouts are unknown; and, (c) war veterans and civilian war allowances and assistance fund payments placed under the administration of the department.

Army benevolent fund

This account is credited with certain canteen profits and other funds and semi-annually with interest at the rate of 8.9% per annum from July 1, 1975 to June 30, 1980 on the minimum monthly balances to the credit of the fund.

Payments are made out of the fund to or for the benefit of veterans or their dependants or the widows, children or other dependants of deceased veterans.

The Army benevolent fund balance within the meaning of the Army Benevolent Fund Act at March 31, 1981 amounted to \$1,179,577; other funds held in trust at March 31, 1981 amounted to \$29,749.

During the year, interest amounting to \$125,125 was credited to the account and charged to interest on public debt.

Canadian army welfare fund

The fund was established to provide assistance to persons who served as members of the Canadian Army (Regular) between October 1, 1946 and January 31, 1968 (including Korean veterans and their dependants), who are in financial distress. Payments of interest are made to the fund semi-annually and are charged to interest on public debt. Interest amounted to \$2,083 in 1980-81.

Canadian Forces personnel assistance fund

This fund was established to provide financial assistance to serving or former members of the Canadian Forces who enlisted on or after February 1, 1968 and their dependants when warranted by distress or other qualifying circumstances. Interest is credited to the fund semi-annually and charged to interest on public debt. Interest amounted to \$76,069 in 1980-81.

Estates fund

The proceeds of the service estates of deceased former members of the Armed Forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on departmental authorization.

Veterans administration and welfare trust fund

Moneys held in this account include: (a) donations, legacies, gifts, bequests, etc. received by the department to be disbursed for the benefit of veterans or their dependants under certain conditions and for the benefit of patients in departmental institutions; (b) profits of canteens operated in various departmental institutions, which are used for the benefit of patients; and, (c) donations, legacies, gifts, bequests, etc. received by the Canadian Pension Commission to be disbursed for the use of pensioners or dependants in distressed circumstances.

Veterans care trust accounts

PC 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister not in excess of \$120 a month and undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources to be administered in the manner prescribed. Moneys also held in this account include: (a) war service gratuities (World War I) held by the department for mental, tubercular and other long-term treatment cases; and, (b) war service gratuities paid under the War Service Grants Act and held by the department for veterans while under treatment.

Provincial sales taxes—National Library

This account is provided for the recording of provincial sales tax collected on behalf of provincial governments in connection with the sale of microfilm and reproductions.

Provincial sales taxes—Public Archives

This account is provided for the recording of provincial sales tax collected on behalf of provincial governments in connection with the sale of microfilm and reproductions.

Provincial sales taxes—Correctional Services

This account is credited with provincial sales taxes on sales by the Canadian Penitentiary Service, less the commission allowed to vendors, and debited with payments to the provinces.

Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds

These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain Government agencies, defence services personnel and RCMP personnel, by deductions from pay and allowances where applicable.

Canadian Dairy Commission account

This account is credited with: (a) all moneys received by the Commission from its operations; (b) all licence fees, levies and charges paid to the Commission; (c) all loans made to the Commission by the Minister of Finance pursuant to Section 16 of the Canadian Dairy Commission Act; and, (d) all amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product. Payments and other charges represent: (a) all expenditures under the Act except those to be paid pursuant to Section 14; and, (b) all amounts paid to the Minister of Finance pursuant to Section 16 of the Canadian Dairy Commission Act or as interest on any such loans.

All loans made to the Commission pursuant to Section 16 of the Canadian Dairy Commission Act are recorded as contra items under loans, investments and advances—Crown corporations and agencies.

Canadian Dairy Commission—Contingency levy

Industrial milk producers are charged a contingency levy of 20¢ per hundred-weight of production within the allotted market share quota. The purpose of this levy is to offset the disposal costs of products which, while resulting from in-quota production, are nevertheless surplus to Canadian domestic requirements.

Contingency levies are being held in trust pending the determination of the amounts refundable to producers.

Crown corporations' deposits

Crown corporations are authorized to deposit in the Consolidated Revenue Fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements, such deposits to earn interest at rates fixed by Order in Council PC 1967-914 dated May 11, 1967.

Interest credits of \$2,632,771, \$8,247 and \$133,600 on the deposits of Atomic Energy of Canada Limited, the Crown Assets Disposal Corporation, and the Farm Credit Corporation respectively, were charged to interest on public debt.

Royal Canadian Mint account

This account was established to record transactions in respect of the Royal Canadian Mint.

Canadian National (West Indies) Steamships, Limited

This account records a deposit by the Canadian National (West Indies) Steamships, Limited covering a transfer of funds to be held pending the wind-up of the Corporation.

National Harbours Board

These accounts are maintained in accordance with Section 24 of the National Harbours Board Act.

Current revenues are credited to special account No 1, and expenditures for capital, operations and maintenance are charged thereto.

Cash and securities received from contractors as guarantees for the satisfactory completion of construction projects are credited to special account No 2 and released in accordance with Treasury Board regulations covering the holding and disposition of securities.

Fees paid in advance—Importation of foreign cattle

Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle and applications for the registration of feeds, fertilizers and pesticides are credited to this account pending assessment of actual costs on completion of the particular services required.

The deposits are either credited to the parliamentary vote concerned or are returned to the depositor on final accountability and at such time as the services are completed.

Federal court fees

Under the provisions of Section 57 of the Federal Court Act, all fees collected under the Act are credited to the Receiver General for Canada. In some instances, amounts are deposited with the Administrator of the Court to be used for payment of fees as services are rendered.

Philatelic trust account

This account represents the department's liability to philatelists and stamp dealers who deposit funds for postage stamps to be supplied at later dates.

Shared-cost projects

This account records the receipt in advance of monies from federal Government departments and others for their share of certain shared-cost projects.

Trust fund—National Research Council

This account is maintained to record funds received from other governments and organizations to cover expenditures made on their behalf.

Special account—National Museums of Canada

This account is credited with moneys appropriated by Parliament for the Corporation for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to its purposes and all moneys received by the Corporation from the sale to the public of such items.

During the year, an amount of \$370,000 provided by Secretary of State Vote 100, was credited to the account.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of -\$95,377 was written-off to budgetary expenditure.

Trust account—National Museums of Canada

This account is credited with moneys received by the Corporation by way of gift, bequest or otherwise, interest on any securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees of the Corporation to be expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to \$2,000 consisting of two Canada savings bonds bequeathed by the late J Dazell McKee and the late Hugh de T Glazebrook. Interest on these securities in the amount of \$75 was credited to the account.

Special operating account—National Library

This account records all monies received for the purpose of the National Library by way of donation, bequest or otherwise. Any amounts required for the purposes of the Act may be paid out of this account or out of any money appropriated by Parliament for such purposes.

Queen's Fellowship fund

This account acknowledges the transfer, from the Canada Council, of the administration and control of the Queen's Fellowship fund. The capital has been invested in bonds of Abitibi Paper Ltd, at 10½% interest, payable semi-annually, due March 1, 1995. The income derived from the investment is used for the payment of scholarships to graduate students in certain fields of Canadian studies.

Trust fund—Social Sciences and Humanities Research Council

This account was established to receive and disburse funds made available for its social sciences and humanities research activities. The account is also used for receipts of private donation and disbursements of these funds for the purposes of special projects.

Special fund—National Research Council

This account was credited with revenue of the National Research Council of Canada derived from laboratory fees, \$4,467,171; capital, \$172,525; information services, \$33,193; sale of publications, \$1,735,526; and, miscellaneous receipts, \$1,334,903 under authority of the National Research Council Act. An amount of \$7,742,242 was charged hereto, of which an amount of \$5,360,584 was credited to National Research Council Vote 5, \$172,525 to National Research Council Vote 10, and, \$2,209,133 to National Research Council Vote 20, to offset expenditures.

Trust fund—Natural Sciences and Engineering Research Council

This account is maintained to record funds received from other governments and organizations to cover expenditures made on their behalf and to record this agency's liability to those other organizations.

Veterans' Land Act trust account general

Receipts and other credits to this account consist mainly of initial and excess payments by veterans and civilian purchasers as provided under the Act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redispbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage and moneys sent in by veterans and civilian purchasers to be held for payment of taxes and insurance and other related items.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000 to the Government of Canada. The amount of \$225,000 was credited to this account. Interest computed in accordance with the terms of the Laurier House Act is to be credited to the account at the end of each year and charged to interest on public debt. The interest is to be used to assist in the maintenance of Laurier House which is to be preserved as a place of historic interest and also provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist subject to the approval of the Governor in Council.

During the year, interest amounting to \$28,530 was credited hereto. In accordance with the Act, the Dominion Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned on the Mackenzie King trust account in the previous year for the maintenance and upkeep of the buildings on the Laurier House property as well as an annual sum not to exceed 30% of the interest earned on the above account for the maintenance of Laurier House as a museum and study centre and for the provision of sundry purchases therefrom, and that the unspent balance of the interest earned be returned at the end of the year to the Consolidated Revenue Fund.

Custodian administration account

This account was established to record assets transferred from the Custodian of Enemy Property. This special purpose money is to be used to satisfy claims against or expenses of the Custodian.

Federal sales tax collections—Correctional Services

This account is credited with federal sales tax collected on sales made by the Canadian Penitentiary Service and debited with remittances to National Revenue.

Provincial Tax Collection Agreements Account

This account records the excess of collections over payments under provincial tax collection agreements.

Under the Federal-Provincial Fiscal Arrangements Act, the Government of Canada is empowered to enter into an agreement with the government of any province to collect provincial individual and corporation income taxes and to make payments to the provinces with respect to such taxes.

The Government of Canada entered into agreements with nine provinces (Quebec excepted) to collect the provincial individual income tax and with eight provinces (Ontario and Quebec excepted) to collect the provincial corporation income tax, and to pay in equal monthly instalments to each province, the estimated revenue to be produced by the respective provincial taxes.

At the beginning of each year, the Minister of Finance will estimate (subject to revision at any time) the amount of the payment that in his opinion is due to the province in respect of the year ending in that year and will make payments to the province, on the basis of this estimate, in equal monthly instalments. Any adjustment will be made not later than March 31 of the year following that in which the taxation year ends.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government. Transactions on behalf of the Public Service death benefit account, the regular forces death benefit account and the veterans' insurance fund, account for the greater part of the transactions of these accounts.

Table 7.13 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 7.13

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
					\$	\$
Agriculture—						
Crop reinsurance fund	87,414,059	12,001,777	5,206,469	94,209,367	6,795,308	9,525,162
Employment and Immigration—						
Annuities agents' pension account	80,781	12,441	17,458	75,764	- 5,017	- 7,414
Finance—						
Insurance—Civil service insurance fund	18,408,689	359,835	960,316	17,808,208	- 600,481	- 438,906
Fisheries and Oceans—						
Fishing vessel insurance plan	10,625,283	3,768,386	4,599,302	9,794,367	- 830,916	622,857
National Defence—						
Regular forces death benefit account	35,618,455	9,027,733	6,154,897	38,491,291	2,872,836	3,044,491
Parliament—						
Members of Parliament retiring allowances account	10,758,306	2,550,943	1,970,089	11,339,160	580,854	266,748
Solicitor General—						
Royal Canadian Mounted Police—Dependants' pension fund	10,195,831	905,441	386,017	10,715,255	519,424	386,603
Treasury Board—						
Locally-engaged contributory pension account	291,003	280,466	122,995	448,474	157,471	163,706
Public Service death benefit account	95,217,009	40,969,008	20,960,670	115,225,347	20,008,338	15,689,360
Retirement fund	8,518	53	1,732	6,839	- 1,679	1,694
	95,516,530	41,249,527	21,085,397	115,680,660	20,164,130	15,854,760
Veterans Affairs—						
Returned soldiers' insurance fund	2,967,705	56,350	384,245	2,639,810	- 327,895	- 259,654
Veterans' insurance fund	28,703,121	1,403,498	2,013,771	28,092,848	- 610,273	- 677,058
	31,670,826	1,459,848	2,398,016	30,732,658	- 938,168	- 936,712
Total	300,288,760	71,335,931	42,777,961	328,846,730	28,557,970	28,317,589

Crop reinsurance fund

Under the Crop Insurance Act, the Government of Canada is empowered to enter into an agreement with the government of any province to provide contributions and loans in respect of crop insurance.

Section 5(1) of the Act provides authority to establish an account to be known as the crop reinsurance fund, to credit this account with all moneys paid by the provinces for the purpose of reinsurance and to charge this account with all moneys paid to the provinces under the terms of reinsurance agreements.

Annuities agents' pension account

This pension plan was established for annuities agents. During the year, interest amounting to \$2,981, calculated at the rate of 4% per annum, was credited to the account. Contributions from the Annuities Branch as former employer amounted to \$9,460.

Civil service insurance fund

In this account are recorded transactions in connection with insurance contracts made under authority of the Civil Service Insurance Act. Entering into contracts was discontinued in 1954-55 pursuant to Subsection 51(2) of the Public Service Superannuation Act.

During the year, receipts and other credits consisted of premiums, \$43,776; and, an amount of \$316,059 (charged to budgetary expenditure) which represents an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1980. Payments and other charges consisted of death benefits, \$734,435; cash surrender value, \$171,842; annuities, \$52,908; and, premium refunds, \$1,131.

Fishing vessel insurance plan

The fishing vessel insurance plan is administered in accordance with regulations of the Governor in Council, for the purpose of assisting fishermen to meet abnormal capital losses. The account is credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000. The account is charged with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1.

Regular forces death benefit account

This account is maintained under the Canadian Forces Superannuation Act. Receipts and other credits consist of: (a) contributions by participants; (b) Government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (c) single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of \$500 without contribution; and, (d) interest.

Payments and other charges consist of: (a) benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces; (b) benefits paid in respect of elective regular forces participants to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces; and, (c) portion of benefit payable for which a single premium has been paid by the Government.

TABLE 7.14

REGULAR FORCES DEATH BENEFIT ACCOUNT

	1980-81	1979-80
	\$	\$
Opening balance.....	35,618,455	32,573,964
RECEIPTS AND OTHER CREDITS—		
Contributions by participants	4,645,992	4,254,493
Government's contribution	1,024,866	817,381
Single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of \$500 without contribution	277,450	226,300
Interest	3,079,425	2,664,351
	<u>9,027,733</u>	<u>7,962,525</u>
	44,646,188	40,536,489
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	6,154,897	4,918,034
Closing balance.....	<u>38,491,291</u>	<u>35,618,455</u>

Members of Parliament retiring allowances account

The Members of Parliament Retiring Allowances Act provides retiring allowances on a contributor basis to persons who have served as Members of Parliament. "Member" means a member of the Senate or House of Commons. Allowances are also available to the widows and to dependent children of members.

Receipts and other credits consist of: (a) contributions reserved from current indemnities based on the full amount paid; (b) contributions reserved from additional salaries based upon the percentage of contribution elected up to 7½% of the full amount of salary; (c) contributions for previous sessions where members elect to pay arrears, and interest on the arrears; (d) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (e) contributions by the Government of an amount equal to contributions paid or which have become payable in the year; (f) interest credited quarterly; and, (g) repayment of pensions after elections to transfer Members of Parliament retiring allowances to the Public Service Superannuation Account.

Payments and other charges consist of: (a) payments of annual allowances; (b) withdrawal allowances; (c) refunds of contributions which are in excess of the maximum required; and, (d) transfers of funds to the Public Service Superannuation Account.

TABLE 7.15

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1980-81	1979-80
	\$	\$
Opening balance.....	10,758,306	10,491,558
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current.....	842,194	765,556
Arrears of principal, interest and mortality insurance.....	59,958	88,918
Government contributions—		
Current.....	842,194	765,556
Interest on fund.....	806,597	711,934
	<u>2,550,943</u>	<u>2,331,964</u>
	13,309,249	12,823,522
PAYMENTS AND OTHER CHARGES—		
Annual allowances.....	1,837,957	1,590,103
Withdrawal allowances.....	132,132	455,658
Interest on withdrawal.....		19,244
Refunds of contributions on elections.....		211
	<u>1,970,089</u>	<u>2,065,216</u>
Closing balance.....	11,339,160	10,758,306

Dependants' pension fund

This fund pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, whereby a widows' and dependants' pension fund is maintained by 5% contributions thereto from the pay of members of the Force other than commissioned officers.

Locally-engaged contributory pension account

This account pertains to Part II of the Locally-Engaged Pension Regulations. The account is credited with contributions from locally-engaged employees and is charged with the subsequent payment of benefits.

Public Service death benefit account

This account was established under the Public Service Superannuation Act.

The account is credited with: (a) contributions by employees; (b) contributions by the Government and Crown corporations; and, (c) interest. Payments and other charges represent: (a) benefits paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Public Service Superannuation Act; and, (b) benefits of \$500 paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Public Service Superannuation Act and on whose behalf a single premium for \$500 death benefit coverage for life has been made.

TABLE 7.16

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	1980-81	1979-80
	\$	\$
Opening balance.....	95,217,009	79,527,649
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations.....	27,503,504	26,104,196
Government—		
One-sixth of benefit payments—General.....	3,092,257	3,222,194
Single premium for \$500.....	1,494,358	1,460,097
Public Service corporations.....	437,909	147,690
Interest.....	8,440,980	6,715,490
	<u>40,969,008</u>	<u>37,649,667</u>
	136,186,017	117,177,316
PAYMENTS AND OTHER CHARGES—		
Refund of contributions.....		- 14,119
Benefit payments—		
General.....	19,785,948	20,807,721
Life coverage of \$500.....	1,132,477	1,166,705
Other death benefit payments.....	42,245	
	<u>20,960,670</u>	<u>21,960,307</u>
Closing balance.....	115,225,347	95,217,009

Retirement fund

Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are the accrual of interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on the public debt. Payments and other charges represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfers to that account.

Returned soldiers' insurance fund

This account was established by the Returned Soldiers' Insurance Act, to provide life insurance to veterans of World War I. The account was credited with the amount received as premiums and an amount of \$51,332 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1980 and debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance could have been received was August 31, 1933.

Veterans' insurance fund

This account was established by the Veterans' Insurance Act to provide life insurance for veterans of World War II. The account was credited with the amount received as premiums and an amount of \$812,516 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1980 and debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance could have been received was October 31, 1968.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan Account and Canada Pension Plan Investment Fund

(Established by the Canada Pension Plan)

AUDITOR GENERAL OF CANADA

THE HONOURABLE MONIQUE BÉGIN, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE
OTTAWA, ONTARIO

I have examined the statements of transactions of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1981. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the balance in the Canada Pension Plan Account and the investments in the Canada Pension Plan Investment Fund as at March 31, 1981, and the transactions for the year then ended, in accordance with the accounting policies disclosed in Note 2, applied on a basis consistent with that of the preceding year.

As explained in Notes 3 and 4, these statements are not intended to show the adequacy of the balance in the Canada Pension Plan Account to meet, on an actuarial basis, the future obligations of the Plan. Projections by the Chief Actuary

indicate that, if no change is made in the combined employer-employee contribution rate of 3.6%, the annual cost of benefits and expenses would exceed the amount of annual contributions by 1985. If the increase in contribution rate were delayed beyond 1992, the Fund would begin to decline and by the year 2003, would be exhausted. Since a major financial change takes place at each of these dates and as a change in the general level of benefits or in the rate of contributions requires agreement by the Provinces and, unless waived, at least a two-year-and-one-day exposure to Parliament, a decision on long-term financing arrangements needs to be made in the near future.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
August 27, 1981

CANADA PENSION PLAN ACCOUNT STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance at beginning of year	16,816,514,755	14,853,483,042
Receipts:		
Contributions—Employees, employers and self-employed	2,689,294,062	2,367,478,194
Interest on investments (Note 6)	1,427,324,566	1,220,714,988
Interest on monthly operating balance (Note 6)	91,445,066	68,294,901
Total Receipts	4,208,063,694	3,656,488,083
Disbursements:		
Benefit payments—		
Retirement pensions	1,286,234,071	1,030,099,641
Survivors' pensions	328,030,093	274,670,312
Disability pensions	237,354,392	193,805,532
Orphans' benefits	78,080,084	70,550,518
Death benefits	50,833,290	38,468,691
Disabled contributors' child benefits	30,391,799	27,477,686
	2,010,923,729	1,635,072,380
Expenses (Note 7):		
Collection of contributions	31,694,000	28,794,000
Administration	22,880,006	18,934,043
Accounting and computer services	8,474,536	7,751,175
Accommodation	1,864,169	1,517,124
Assignment of social insurance numbers and maintenance of central index	1,556,153	1,181,668
Actuarial services	264,046	205,980
	66,732,910	58,383,990
Total Disbursements and Expenses	2,077,656,639	1,693,456,370
Balance at end of year	18,946,921,810	16,816,514,755
Balance at end of year comprised:		
Canada Pension Plan Investment Fund	18,074,576,000	16,094,176,000
Operating balance on Deposit with Receiver General	872,345,810	722,338,755
	18,946,921,810	16,816,514,755

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

Approved:

D. M. LYNGSETH
*Assistant Deputy Minister
Income Security Programs*

J. L. FRY
*Deputy Minister
Department of National Health and Welfare*

Canada Pension Plan Account and Canada Pension Plan Investment Fund—Continued

CANADA PENSION PLAN INVESTMENT FUND STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1981

	Balance at April 1, 1980	Purchases during year	Balance at March 31, 1981
	\$	\$	\$
Investment in securities of the provinces (Note 5):			
Newfoundland	324,572,000	42,645,000	367,217,000
Prince Edward Island	66,029,000	9,136,000	75,165,000
Nova Scotia	633,679,000	78,277,000	711,956,000
New Brunswick	479,014,000	53,014,000	532,028,000
Quebec	81,052,000	6,453,000	87,505,000
Ontario	8,757,322,000	1,037,872,000	9,795,194,000
Manitoba	934,978,000	111,459,000	1,046,437,000
Saskatchewan	719,639,000	87,129,000	806,768,000
Alberta	1,606,621,000	229,318,000	1,835,939,000
British Columbia	2,377,860,000	302,126,000	2,679,986,000
Investment in securities of Canada (Note 5): ..	113,410,000	22,971,000	136,381,000
	16,094,176,000	1,980,400,000	18,074,576,000

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

Approved:

D. M. LYGSETH
Assistant Deputy Minister
Income Security Programs

J. L. FRY
Deputy Minister
Department of National Health and Welfare

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1981

1. Description of the Plan

The Canada Pension Plan is a compulsory and contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. Established in 1965, the Plan applies in all parts of Canada, except for the Province of Quebec which has a parallel plan.

Under existing arrangements, all benefits and all costs incurred in the administration of the program are financed from the contributions made by employees, employers and self-employed persons and the interest earned from the investment of funds.

2. Significant accounting policies

Contributions, interest and benefit payments of the Canada Pension Plan Account are recorded on a cash basis. Contributions are received from the Department of National Revenue—Taxation based on estimates of collections for the current year and adjustments to the estimates of prior years. Expenses include amounts relating to work performed or services rendered prior to March 31.

All securities held are carried at cost, are non-negotiable and have a term of 20 years or such lesser period as may be determined by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance. The securities bear interest based on the average market yield of Canada bonds having 20 years or more to maturity as of the beginning of the month preceding the month in which the securities are issued.

3. Funding of the Plan

When the Canada Pension Plan was introduced, the combined employer-employee contribution rate was set at 3.6% of the Contributory Earnings with the understanding that this would be more than sufficient to meet the costs of benefits and administration for a certain period of time, but not indefinitely. In the initial years, a fund would be built up from which resources would be used to purchase securities of the provinces as well as securities of Canada. However, since the inception of the Plan, it has been recognized that the 3.6% contribution rate would need to be raised at some point in the future.

Under the Canada Pension Plan legislation, the Chief Actuary of the Department of Insurance is required to prepare an actuarial report on the operation of the Act and the state of the Canada Pension Plan Account at least once every five years and to update the latest report whenever legislation affecting the Plan is introduced in the House of Commons. The most recent report, tabled in the House of Commons on December 18, 1978, indicated that if no changes were made to the combined employer-employee contribution rate of 3.6%, the annual cost of benefits and expenses would exceed the amount of annual contributions by the year 1985.

After 1985, a gradually increasing proportion of the interest on investments would be needed to finance pension benefits and expenses, and no further funds, apart from the reinvestment of a portion of interest owned to the Fund, would be available to the provinces as loans. The Fund would continue to grow until 1992 when all of the interest would be needed to meet payments. If the increase in the contribution rate were delayed beyond 1992, the Fund would start to decline and by the year 2003, the fund would be exhausted. The contribution rate would then be required to be adjusted upwards, eventually reaching 8 to 9% by the year 2025.

While the Canada Pension Plan is administered by the Government of Canada, the Government does not have exclusive authority to effect changes to the Plan. Under existing legislation, any proposed enactment to alter the general level of benefits or the rate of contributions requires agreement by at least two-thirds of the ten provinces having an aggregate of not less than two-thirds of the population, and at least a two-year-and-one-day period of exposure to Parliament before coming into force. However, the exposure period to Parliament has been waived on two previous occasions when changes to the Plan have been enacted.

A long-term financing philosophy for the Plan which will include the timing and rate of increase of the contribution rate is being considered by the Provinces and the Federal Government.

Canada Pension Plan Account and Canada Pension Plan Investment Fund—Concluded

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1981—Concluded

4. Balance—Canada Pension Plan Account

The balance in the Account represents the accumulated excess of contributions and interest income over benefits and expenses paid to date. The Plan is not designed to be fully funded on a private sector pension plan basis. However, if the Plan had been designed to be fully funded, the Chief Actuary has estimated, based generally on the same assumptions made in his December 31, 1977 report, that an amount of \$121.2 billion would be required at December 31, 1980 to pay future benefits of all contributors and pensioners in the Plan at that time.

5. Purchase of securities of the provinces and Canada

When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for purchase of securities of the provinces and Canada.

Provinces are advised monthly of the amount of excess monies in the Canada Pension Plan Account that is available for the purchase of provincial securities. The amount available to each province is the proportion that contributions made to the Plan during the preceding ten years in respect of employment in the province bears to total contributions. Contributions received in respect of employment in the Yukon Territory, the Northwest Territories and from certain other employees outside Canada are invested in bonds of the Government of Canada.

Certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec contribute to the Canada Pension Plan. The securities of Quebec which are purchased by the Plan relate to the contributions of these employees.

6. Interest income

Interest received on investments in securities held by the Canada Pension Plan Investment Fund during the year ended March 31, 1981 is as follows:

	1981	1980
	\$	\$
From securities of the provinces:		
Newfoundland	29,211,827	24,532,970
Prince Edward Island	5,985,877	5,001,351
Nova Scotia	56,082,438	50,133,051
New Brunswick	42,265,673	36,291,230
Quebec	7,207,516	6,405,675
Ontario	776,363,468	661,539,229
Manitoba	83,020,294	70,640,215
Saskatchewan	63,922,168	54,342,743
Alberta	141,207,510	119,906,631
British Columbia	211,592,755	183,712,391
From securities of Canada	10,465,040	8,209,502
	1,427,324,566	1,220,714,988
Weighted average rate of interest on securities purchased during the year	12.70%	10.59%

Interest on the operating balance is credited at the end of each month on the average daily balance for the preceding month at rates equal to the average yields at tender on three-month Treasury Bills during the month in respect of which interest is paid, less 1/8 of 1 per cent. During 1980-81 interest was credited at rates ranging from 10.0% to 16.75%.

7. Expenses

The total expenses of the Canada Pension Plan Account represent the amounts charged for services provided by six federal government departments: National Revenue—Taxation (collection of contributions); National Health and Welfare (administration); Supply and Services (accounting and computer services); Public Works (accommodation); Employment and Immigration (assignment of social insurance numbers and maintenance of central index) and Insurance (actuarial services).

Unemployment Insurance Account*(Established under the Unemployment Insurance Act, 1971)*

AUDITOR GENERAL OF CANADA

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
 MINISTER OF EMPLOYMENT AND IMMIGRATION
 OTTAWA, ONTARIO

I have examined the balance sheet of the Unemployment Insurance Account as at December 31, 1980 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at December 31, 1980 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2, which have been applied on a basis consistent with that of the preceding year.

As explained in Note 6 to the financial statements, the Commission, in 1980, continued its efforts to improve controls over benefit payments by expanding the application of new

systems and other procedures. Any modification or implementation of new systems requires a number of years before results can be noted. As explained in the same note, the study done by my Office has been modified. Therefore, a comparative estimate of overpayments and underpayments, relative to the detailed study of 1978, cannot be determined. However, based on the results of the modified study of claimants who received benefits for 1980, it has been established that overpayments and underpayments not previously identified by the Commission still exist.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
 September 28, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980
 (in thousands of dollars)

ASSETS	1980	1979	LIABILITIES	1980	1979
Current			Current		
Cash and deposit with the Receiver General for Canada.....	191,478	236,865	Unredeemed warrants.....	199,195	156,333
Accounts receivable from claimants (Note 3).....	51,420	49,124	Deduction at source payable	26,922	17,539
Accounts receivable from Canada (Note 4).....		1,246,748	Accounts payable to Canada (Note 4) ..	22,632	
			Advances from Canada (Note 5).....		709,176
				248,749	883,048
			SURPLUS (DEFICIT)		
			Balance at beginning of the year	649,689	740,860
			Excess of expenditure over revenue for the year	(655,540)	(91,171)
			Balance at end of the year	(5,851)	649,689
	242,898	1,532,737		242,898	1,532,737

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

Approved:

F. GODBOUT
Executive Director
Finance and Administration Canada Employment and Immigration Commission

Approved:

J. D. LOVE
Chairman
Canada Employment and Immigration Commission

Unemployment Insurance Account—Continued

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 1980 (in thousands of dollars)

	1980	1979
Revenue		
Premiums from employers and employees	3,124,858	2,812,081
Interest on deposit with the Receiver General for Canada.....	12,009	24,952
Penalties	3,706	4,226
	<u>3,140,573</u>	<u>2,841,259</u>
Expenditure		
Benefits (Note 6 and Schedule)	4,331,996	3,946,994
Administration (Note 7)	489,506	266,888
Bad debts.....	4,960	7,243
	<u>4,826,462</u>	<u>4,221,125</u>
Excess of expenditure over revenue before government's share in benefits	1,685,889	1,379,866
Government's share in benefits (Note 8 and Schedule)	1,030,349	1,288,695
Excess of expenditure over revenue for the year	655,540	91,171

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

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1980

1. Objective and operations of the Account

The Unemployment Insurance Act, 1971 is administered by the Canada Employment and Immigration Commission. The Commission is listed as a departmental corporation under the Financial Administration Act.

The objective of the Unemployment Insurance Act, 1971 is to provide short-term financial relief and other assistance to workers eligible under this Act. The financial operations relating to this objective are reported through the Unemployment Insurance Account.

The Unemployment Insurance Account is part of the Government of Canada accounting entity. All amounts received under the Unemployment Insurance Act, 1971 are deposited in the Consolidated Revenue Fund and credited to the Unemployment Insurance Account. Benefit payments and administration expenses are paid out of the Consolidated Revenue Fund and charged to the Unemployment Insurance Account.

2. Significant accounting policies

(a) Revenue—Employers' and employees' premiums

Under Part IV of the Unemployment Insurance Act, 1971, the Minister of National Revenue is responsible for collecting employers' and employees' premiums. These premiums are recorded on an estimated basis for the current year and include adjustments between actual and estimated premiums of prior years.

(b) Revenue—Interest and penalties

Interest on the deposit with the Receiver General for Canada and penalties pursuant to Section 47 of the Unemployment Insurance Act, 1971 are recorded on an accrual basis.

(c) Expenditure—Benefits

Benefits represent issued warrants less benefit overpayments identified by the Commission during the year.

(d) Expenditure—Administration

Pursuant to section 135(1)(b) of the Unemployment Insurance Act, 1971, the costs of administering the Act are charged to the Unemployment Insurance Account as determined by Regulations.

3. Accounts receivable from claimants

	1980	1979
	(in thousands of dollars)	
Benefit overpayments and penalties receivable	51,789	50,771
Allowance for doubtful accounts	30,769	28,548
	<u>21,020</u>	<u>22,223</u>
Benefit repayments under section 142 of the Unemployment Insurance Act, 1971	30,400	26,901
	<u>51,420</u>	<u>49,124</u>

During 1980, \$2.7 million (\$3.0 million in 1979) of uncollectable overpayments were written off under authority of section 60(2) of the Unemployment Insurance Regulations.

4. Accounts receivable from (payable to) Canada

	1980	1979
	(in thousands of dollars)	
Government's share in benefits	(27,165)	1,220,196
Employers' and employees' premiums	7,857	18,081
Miscellaneous	(3,324)	8,471
	<u>(22,632)</u>	<u>1,246,748</u>

The decrease of the government's share in benefits results from section 21(1) of the Adjustment of Accounts Act. Beginning in the Government of Canada's fiscal year 1980-81, the government's share has been reimbursed to the Unemployment Insurance Account in the same fiscal year. In previous years, the government's share was repaid in the fiscal year immediately following the calendar year.

Employers' and employees' premiums represent adjustments to estimates.

5. Advances from Canada

This account represents advances made by the Government of Canada under authority of section 137 of the Unemployment Insurance Act, 1971. Advances made during 1980 and 1979 are non-interest bearing and have been repaid pursuant to section 21(2) of the Adjustment of Accounts Act.

6. Estimated overpayments and underpayments of benefits

The Commission is responsible for exercising necessary control to ensure the initial and continuing eligibility of approximately three million individual claimants to whom benefits were paid in 1980, while providing prompt and efficient service to those who are entitled to receive benefits under the Unemployment Insurance Act, 1971.

Because of the large number of claimants to be monitored, control procedures are selective rather than univer-

Unemployment Insurance Account—Concluded

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1980—Concluded

sal in application, and the requirement for prompt service has influenced the Commission to rely mainly on control activities which are undertaken after claimants have begun to receive benefits. Under these circumstances, it is therefore possible that some benefits could be paid to claimants who are not entitled to these benefits, or that some benefits could be underpaid to other claimants.

During 1980, to reduce overpayments and underpayments, the Commission continued its efforts to improve internal control and the decision-making process by expanding the application of new systems and other procedures. Any modification or implementation of new systems for applying the Unemployment Insurance Act requires a number of years before positive results can be noted.

As a result of the implementation and modification of systems during 1979 and their continued expanding application in the current year, the Office of the Auditor General has modified its study and a comparative estimate of overpayments and underpayments, relative to the detailed study of 1978, cannot be determined. Based on the results of the modified study of claimants who received benefits for 1980, it was established that overpayments and underpayments not previously identified by the Commission still exist.

For 1978, the statistical sample included expanded procedures to verify the validity of information submitted to the Commission by employers. The results of this study indicated that the total amount of overpayments not previously identified by the Commission was estimated to be \$290 million; underpayments were estimated to be \$67 million.

In the current year, the results of the study indicate again that, in a significant number of instances, the Commission did not adhere to all its administrative procedures in processing continuing benefit payments and that some part of the amounts so paid could represent further overpayments and underpayments.

7. Administration expenditures

During 1980, the Regulations of the Unemployment Insurance Act, 1971, concerning the way in which administration costs should be determined, were amended. In previous years, the administration costs represented the 1976-based cost adjusted for workload index and escalation index. Beginning on April 1, 1980 the cost of administration of the Unemployment Insurance Act, 1971 shall be the actual costs of administering the Commission and the Department, minus the portions unrelated to the administration of the Act. In consequence, the costs of maintaining the National Employment Services are now charged to the Unemployment Insurance Account, whereas these costs were formerly charged to the Appropriations of the Commission and the Department.

The effect of these changes in the current year results in an increase of \$201,162,000 in administrative costs.

8. Government's share in benefits

Because of a change in the Unemployment Insurance Act, 1971 made during the year, the Government was responsible during the first six months (12 months in 1979) for the cost of benefits paid for initial, extended duration of employment, and extended national unemployment rate. The cost of the government share is based on a formula resulting in a rate of 9.33 per cent of those benefits paid in 1980 (12 per cent for the year 1979).

During 1980, as in the previous year, the fishing benefits and the extended benefits for the regional unemployment rate were the sole responsibility of the Government.

The Government's share in fishing benefits (see Schedule) represents the benefits paid minus the fishing premiums which are collected for the Government of Canada.

9. Comparative figures

Certain figures for 1979 have been reclassified to conform to the 1980 presentation.

SCHEDULE OF BENEFITS FOR THE YEAR ENDED DECEMBER 31, 1980 (in thousands of dollars)

	1980		1979	
	Total Benefits	Government's Share in Benefits	Total Benefits	Government's Share in Benefits
Initial	2,777,847	152,447	2,362,500	283,500
Extended duration of employment and national unemployment rate ..	283,097	13,535	239,795	28,775
Extended regional unemployment rate	791,829	791,769	912,313	912,313
Maternity	232,602		203,108	
Sickness	153,313		143,958	
Special severance	13,846		14,705	
Work Sharing			189	23
Sub-total	4,252,534	957,751	3,876,568	1,224,611
Fishing (Note 8)	79,462	72,598	70,426	64,084
	4,331,996	1,030,349	3,946,994	1,288,695

Government Annuities Account
(Established by the Government Annuities Act)

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1981
WERE NOT AVAILABLE AT DATE OF PRINTING

Royal Canadian Mounted Police (Dependants) Pension Fund

AUDITOR GENERAL OF CANADA

THE HONOURABLE ROBERT KAPLAN, P.C., M.P.
SOLICITOR GENERAL
OTTAWA, ONTARIO

I have examined the statement of transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1981. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1981 and the balance of the Fund as at that date, in accordance with the accounting policy described in Note 2, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
July 17, 1981

STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance at beginning of year.....	10,195,831	9,809,228
Receipts		
Contributions by members	35,489	38,247
Interest	869,952	789,354
	905,441	827,601
Disbursements		
Withdrawal of contributions.....	29,452	81,635
Pensions to dependants	356,565	359,363
	386,017	440,998
Balance at end of year	10,715,255	10,195,831

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

Approved:

A. BRISSETTE
Departmental Services Officer

Approved:

R. H. SIMMONDS
Commissioner

NOTES TO FINANCIAL STATEMENT MARCH 31, 1981

1. Statutory authority

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in the Consolidated Revenue Fund by section 55 of Part IV of the Royal Canadian Mounted Police Pension Continuation Act, R.S., c. R-10. Part IV of the Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions. The Fund is to be credited with these contributions together with interest computed quarterly on the balance to the credit of the Fund at the end of the preceding quarter, and charged with contributions withdrawn and pension benefits paid.

Section 56 of the Act directs the Minister of Finance to have an actuarial examination of the Fund made at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund out of any unappropriated moneys in the Consolidated Revenue Fund such amount as may be required to reestablish solvency of the Fund.

2. Accounting policy

All transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund are accounted for on a cash basis.

3. Supplementary information

The most recent actuarial examination was made as at March 31, 1980. The valuation disclosed an actuarial surplus of \$1,730,000 of which \$1,048,000 was allocated to the payment of increased pension benefits, retroactive to January 1, 1980.

SECTION 8

1980-81 PUBLIC ACCOUNTS

Other Assets and Other Liabilities

CONTENTS

	<i>Page</i>
Other assets	8.2
Cash in transit	8.2
Unemployment Insurance Account—	
Non-interest bearing advances	8.3
Working capital advances to revolving funds, departments and agencies	8.4
Unamortized bond flotation costs	8.10
Other liabilities	8.10
Interest and matured debt	8.11
Accounts payable.....	8.11
Outstanding cheques, warrants and postal money orders	8.11
Undisbursed balances of appropriations to special accounts....	8.12
Miscellaneous.....	8.14

OTHER ASSETS AND OTHER LIABILITIES

This section presents gross transactions and year-end balances for those accounts reported on the Statement of Assets and Liabilities under "Other Assets" and "Other Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation.

Some tables in this section present the continuity for each account by showing the opening and closing balances, as well as receipts, other credits, payments, and other charges, i.e. inflow and outflow of transactions. In addition, the term "accounts without current transactions" has been included in

some tables in order to provide a link with figures published in the previous year's edition of the Public Accounts to show net transactions in accounts which were closed out in the previous year.

OTHER ASSETS

Table 8.1 presents the year-end balances for other assets.

The allowance for valuation, amounting to \$1,970 million at the beginning of the year, was reduced to a nil balance since accounts for which amounts were previously provided for, were deleted during the year, from the Accounts of Canada, pursuant to the Adjustment of Accounts Act.

TABLE 8.1

OTHER ASSETS

	April 1/1980	March 31/1981	Net increase or decrease (-)	
			1981	1980
	\$	\$	\$	\$
Cash in transit, Table 8.2	1,153,400,791	1,845,775,076	692,374,285	130,267,751
Unemployment Insurance Account—Non-interest bearing advances, Table 8.3	1,012,935,476		- 1,012,935,476	- 976,670,148
Working capital advances to revolving funds, departments and agencies, Table 8.4	806,429,785		- 806,429,785	19,020,866
Unamortized bond flotation costs	139,461,118		- 139,461,118	
	3,112,227,170	1,845,775,076	- 1,266,452,094	- 827,381,531
Less: allowance for valuation	1,970,114,553		- 1,970,114,553	- 927,268,429
Total	1,142,112,617	1,845,775,076	703,662,459	99,886,898

Cash in Transit

Table 8.2 presents a summary of the balances and transactions for this account.

TABLE 8.2

CASH IN TRANSIT

	April 1/1980	Credits	Charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
	\$	\$	\$	\$	\$	\$
Cash in hands of collectors and in transit	1,105,672,465	1,105,672,465	1,694,492,562	1,694,492,562	588,820,097	132,345,809
Moneys received after March 31 but applicable to the current year	47,728,326	47,728,326	151,282,514	151,282,514	103,554,188	- 2,078,058
Total	1,153,400,791	1,153,400,791	1,845,775,076	1,845,775,076	692,374,285	130,267,751

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to the closing of the accounts as at March 31st, but not deposited to the credit of the Receiver General for Canada, in the Bank of Canada, until after that date.

Moneys received after March 31 but applicable to the current year

Public moneys received after March 31, but applicable to the year ending on that date, are recorded in this account.

This account intends to accommodate refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability and (in exceptional cases) revenue accounts where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Unemployment Insurance Account—Non-Interest Bearing Advances

Table 8.3 presents a summary of the balances and transactions for this account.

TABLE 8.3

UNEMPLOYMENT INSURANCE ACCOUNT—NON-INTEREST BEARING ADVANCES

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
	\$	\$	\$	\$	\$	\$
Non-interest bearing advances	1,012,935,476	1,767,716,955	754,781,479		- 1,012,935,476	- 976,670,148

This account recorded interest-free advances by the Government of Canada to provide short-term financing until the Unemployment Insurance Account was reimbursed for costs to be borne by the Government.

During the year, this account was deleted pursuant to the Adjustment of Accounts Act.

Working Capital Advances to Revolving Funds, Departments and Agencies

Working capital advances to revolving funds were authorizations by Parliament to draw from the Consolidated Revenue Fund monies for prescribed purposes, up to given maxima at any time, which, together with attendant receipts, were to be expended for those purposes on a continuing basis. Table 8.4 presents a summary of the balances and transactions for these accounts.

During the year, these accounts were terminated pursuant to the Adjustment of Accounts Act and the balances outstanding as at March 31, 1981 were written-off to budgetary expenditure. Eleven of these accounts retained their non-lapsing and net voting authorities and remained as revolving funds. Their transactions are now classified as budgetary.

TABLE 8.4

WORKING CAPITAL ADVANCES TO REVOLVING FUNDS, DEPARTMENTS AND AGENCIES

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
	\$	\$	\$	\$	\$	\$
Agriculture—						
Agriculture revolving fund	523,183	523,183			- 523,183	140,180
Agricultural commodities stabilization account		335,806,674	335,806,674			
Agricultural products board account		9,471,431	9,471,431			- 353,631
Canadian Grain Commission—Working capital advance						
Race track supervision revolving fund	- 1,022,305		1,022,305		1,022,305	236,121
Acquisition of capital equipment for race track supervision	91,641	91,641			- 91,641	14,512
	- 407,481	345,892,929	346,300,410		407,481	37,182
Communications—						
Government Telecommunications Agency revolving fund	653,035	653,035			- 653,035	229,290
Acquisition of capital equipment for Government Telecommunications Agency						- 25,991
National Film Board—						
Acquisition of capital equipment for the Canadian Government Photo Centre	559,761	559,761			- 559,761	80,104
Canadian Government Photo Centre revolving fund	344,314	344,314			- 344,314	72,464
Operating account	2,235,170	2,235,170			- 2,235,170	1,952,430
Public Archives—						
Acquisition of capital equipment for the Central Microfilm Unit	171,080	171,080			- 171,080	- 66,423
Central Microfilm Unit revolving fund	296,104	296,104			- 296,104	357,144
	4,259,464	4,259,464			- 4,259,464	2,599,018
Energy, Mines and Resources—						
Petroleum compensation revolving fund	- 57,799,712		57,799,712		57,799,712	- 11,244,430
Stockpiling of uranium concentrates	76,013,830	76,013,830			- 76,013,830	- 443,060
	18,214,118	76,013,830	57,799,712		- 18,214,118	- 11,687,490
Environment—						
Acquisition of meteorological equipment and supplies	4,773,685	4,773,685			- 4,773,685	1,409,378
Stores account—Parks Canada	1,737,282	1,737,282			- 1,737,282	479,351
	6,510,967	6,510,967			- 6,510,967	1,888,729
External Affairs—						
Acquisition of capital equipment for the central and regional passport offices	707,942	707,942			- 707,942	507,164
Passport Office revolving fund	- 174,202		174,202		174,202	1,382,654
	533,740	707,942	174,202		- 533,740	1,889,818
Finance—						
Blank bonds reserves	312,746	312,746			- 312,746	- 156,288
Coinage accounts	7,894,023	7,894,023			- 7,894,023	2,188,740
Gold purchase account	4,731,899	4,731,899			- 4,731,899	
Silver bullion purchase account	7,329,633	7,329,633			- 7,329,633	3,829,943
Olympic bullion and coinage inventory accounts	2,258,456	2,258,456			- 2,258,456	1,996,588
	22,526,757	22,526,757			- 22,526,757	7,858,983
Fisheries and Oceans—						
Fisheries prices support account		1,521,062	1,521,062			- 23,050
Fisheries working capital advance	15,993	15,993			- 15,993	12
	15,993	1,537,055	1,521,062		- 15,993	- 23,038

TABLE 8.4

WORKING CAPITAL ADVANCES TO REVOLVING FUNDS, DEPARTMENTS AND AGENCIES—*Concluded*

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
	\$	\$	\$	\$	\$	\$
Post Office—						
Working capital advance	1,562,274	1,562,274			- 1,562,274	- 624,258
Public Works—						
Other Government departments and agencies—Construction and repair projects	199,409	633,932	434,523		- 199,409	- 2,315,514
Regional Economic Expansion—						
Prairie farm rehabilitation administration—Stores account	170,308	170,308			- 170,308	- 10,390
Secretary of State—						
Public Service Commission—Staff development and training revolving fund	2,640,558	2,640,558			- 2,640,558	2,345,158
Solicitor General—						
Correctional Services—						
Canteen account	389,180	389,180			- 389,180	94,645
Industrial and stores account	4,358,791	4,358,791			- 4,358,791	1,012,900
Livestock and canning supplies stores account	249,398	249,398			- 249,398	72,749
Operational stores account	5,869,624	5,869,624			- 5,869,624	1,248,901
Royal Canadian Mounted Police—						
Clothing and kit account	6,059,532	6,059,532			- 6,059,532	505,781
Messes operations account	63,024	63,024			- 63,024	- 173
	16,989,549	16,989,549			- 16,989,549	2,934,803
Supply and Services—						
Acquisition of capital equipment for Canadian Government supply services	6,996,942	6,996,942			- 6,996,942	- 5,108,241
Defence production revolving fund	15,408,997	15,408,997			- 15,408,997	4,321,186
Supply revolving fund	32,678,781	32,678,781			- 32,678,781	13,016,736
	55,084,720	55,084,720			- 55,084,720	12,229,681
Transport—						
Airports capital loans	649,784,785	649,784,785			- 649,784,785	29,043
Airports revolving fund						
Airports revolving fund—Unpaid contractors' holdbacks	396,499	2,348,065	1,951,566		- 396,499	- 522,332
Stores account	26,455,643	26,455,643			- 26,455,643	1,827,341
	676,636,927	678,588,493	1,951,566		- 676,636,927	1,334,052
Veterans Affairs—						
Hospital stores account	765,313	765,313			- 765,313	168,828
Manufacture of Remembrance Day poppies (Vetcraft)	727,169	727,169			- 727,169	246,065
	1,492,482	1,492,482			- 1,492,482	414,893
Accounts without current transactions						149,239
Total	806,429,785 ⁽¹⁾	1,214,611,260	408,181,475		- 806,429,785	19,020,866

⁽¹⁾ Three accounts totalling \$29,349,781 were reclassified to miscellaneous loans and advances in Section 6 of this volume (Table 6.13).

Agriculture revolving fund

This account was established for the purpose of financing the production of new and improved varieties of seeds and the acquisition, maintenance and development, for experimental purposes, of livestock, poultry and eggs, including administrative expenses of all authorized projects.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$523,183, was written-off to budgetary expenditure.

Agricultural commodities stabilization account

Section 13 of the Agricultural Stabilization Act provided authority to establish in the Consolidated Revenue Fund an account to be known as the Agricultural commodities stabilization account in which all financial transactions of the Agricultural Stabilization Board under Section 10(1) of the Act were to be recorded.

Section 10(1) of the Act provided that the Board may: (a) purchase any agricultural commodity at the prescribed price; (b) pay to producers of an agricultural commodity, directly or through such agent as the Board determines, the amount by which the prescribed price exceeds a price determined by the Board to be the average price at which the commodity is sold in such markets and during such periods as the Board considers appropriate; (c) make such payments for the benefit of producers as the Governor in Council may authorize for the purpose of stabilizing the price of an agricultural commodity at the prescribed price; and, (d) sell or otherwise dispose of, package, process, store, ship, transport, export, insure or otherwise deal in any commodity purchased by the Board.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act.

Agricultural products board account

Section 5 of the Agricultural Products Board Act provided authority to establish in the Consolidated Revenue Fund an account to be known as the Agricultural products board account in which all financial transactions of the Agricultural Products Board under Section 4(1) of the Act were to be recorded.

Section 4(1) of the Act provided that the Board may, with the authority of the Governor in Council: (a) sell or deliver agricultural products to the government of any country or any agency thereof; (b) purchase or negotiate contracts for the purchase of agricultural products on behalf of the government of any country or any agency thereof; (c) buy, sell or import agricultural products; and, (d) store, transport or process, or enter into contracts for the storing, transportation or processing, of agricultural products.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$6,792,806, was written-off to budgetary expenditure.

Canadian Grain Commission—Working capital advance

This account was operated pursuant to the provisions of Subsections 1 and 2 of Section 13, Canada Grain Act, whereby an accountable advance may have been made to the

Canadian Grain Commission for working capital in respect of any elevator operation of the Commission. This advance was for the purpose of financing weigh-over deficits at Canadian Government elevators and to sell or dispose of overages resulting from weigh-overs at Canadian Government elevators.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act.

Race track supervision revolving fund

This account was established for the purpose of financing race track supervision in Canada.

During the year, this non-budgetary account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of -\$1,022,305, was written-off to budgetary expenditure. The Act provided that the fund continue as a budgetary revolving fund account.

Acquisition of capital equipment for race track supervision

This account was established to finance the acquisition of capital equipment for race track supervision.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$91,641, was written-off to budgetary expenditure.

Government Telecommunications Agency revolving fund

This account was established to finance government telecommunication services to Government departments and agencies.

During the year, this non-budgetary account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$653,035, was written-off to budgetary expenditure. The Act provided that the fund continue as a budgetary revolving fund account.

Acquisition of capital equipment for Government Telecommunications Agency

This account recorded advances for the purchase of capital assets.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act.

Acquisition of capital equipment for the Canadian Government Photo Centre

This account recorded advances made for the purchase of capital equipment for the Canadian Government Photo Centre.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$559,761, was written-off to budgetary expenditure.

Canadian Government Photo Centre revolving fund

This account was established to finance printing and processing services to Government departments and agencies, and the production of black and white and colour still photographs.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$344,314, was written-off to budgetary expenditure.

National Film Board—Operating account

This account was established to provide a working capital advance for the purpose of financing the operations of the National Film Board for its own program and for recoverable film work performed for other Government departments and agencies.

During the year, this non-budgetary account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$2,235,170, was written-off to budgetary expenditure. The Act provided that the account continue as a budgetary revolving fund account.

Acquisition of capital equipment for the Central Microfilm Unit

This account was established to record advances for the purchase of capital equipment for the Central Microfilm Unit.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$171,080, was written-off to budgetary expenditure.

Central Microfilm Unit revolving fund

This account was established to finance the production, processing or dealing in microfilm.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$296,104, was written-off to budgetary expenditure.

Petroleum compensation revolving fund

This account was established for the purpose of providing for the payment of any compensation payable with respect to classes of petroleum which were designated in accordance with the provisions of Subsection 72(4) of the Petroleum Administration Act.

During the year, this non-budgetary account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of -\$57,799,712, was written-off to budgetary expenditure. The Act provided that the fund continue as a budgetary revolving fund account.

Stockpiling of uranium concentrates

This account recorded advances for the purpose of stockpiling uranium concentrates.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$76,013,830, was written-off to budgetary expenditure.

Acquisition of meteorological equipment and supplies

This account was established for the purpose of financing the acquisition of meteorological equipment and supplies.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$4,773,685, was written-off to budgetary expenditure.

Stores account—Parks Canada

This account was authorized to finance the acquisition and management of stores for the operation and maintenance of the national parks of Canada and to include the management of canals formerly under the Ministry of Transport.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$1,737,282, was written-off to budgetary expenditure.

Acquisition of capital equipment for the central and regional passport offices

This account recorded advances for the acquisition of furnishings and equipment including the replacement of furniture for the central and regional passport offices.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$707,942, was written-off to budgetary expenditure.

Passport Office revolving fund

This account was established to finance the operation of the central and regional passport offices.

During the year, this non-budgetary account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of -\$174,202, was written-off to budgetary expenditure. The Act provided that the fund continue as a budgetary revolving fund account.

Blank bonds reserves

The cost of engraving plates and printing blank bonds for Government loans was charged to this account under authority of PC 1933-343 dated March 12, 1953. As the stock of bonds was used, adjusting entries were made crediting this account and debiting budgetary expenditure "cost of issuing new loans".

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$312,746, was written-off to budgetary expenditure.

Coinage accounts

These accounts were authorized by Section 8 of the Royal Canadian Mint Act to record transactions in connection with the purchasing and selling of coins. Transactions in the coinage accounts during the year were as follows:

	April 1/ 1980	Receipts and other credits	Payments and other charges	March 31/ 1981
	\$	\$	\$	\$
Bronze and copper coinage accounts.....	368,701	368,701		
Nickel coinage account	7,518,007	7,518,007		
Silver coinage account	6,655	6,655		
Steel coinage account.....	660	660		
	7,894,023	7,894,023		

During the year, these accounts were terminated pursuant to the Adjustment of Accounts Act and the total balance outstanding as at March 31, 1981, in the amount of \$7,894,023, was written-off to budgetary expenditure.

Gold purchase account

This account was authorized by Section 8 of the Royal Canadian Mint Act to record transactions in connection with the purchasing and selling of gold bullion on the open market.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$4,731,899, was written-off to budgetary expenditure.

Silver bullion purchase account

This account was authorized by Section 8 of the Royal Canadian Mint Act to record the cost of silver found in gold deposits and the sale of silver to the Royal Canadian Mint for the production of coins and metals.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$7,329,633, was written-off to budgetary expenditure.

Olympic bullion and coinage inventory accounts

These accounts were authorized by the Olympic Act. Transactions in the olympic bullion and coinage inventory accounts were as follows:

	April 1/ 1980	Receipts and other credits	Payments and other charges	March 31/ 1981
	\$	\$	\$	\$
Olympic gold bullion inventory account	1,883,219	1,883,219		
Olympic silver bullion inventory account	375,237	375,237		
	2,258,456	2,258,456		

During the year, these accounts were terminated pursuant to the Adjustment of Accounts Act.

Olympic gold bullion inventory account

This account recorded the purchase or salvage of gold bullion to be used in the production of olympic coins.

Olympic silver bullion inventory account

This account recorded the purchase or salvage of silver bullion to be used in the production of olympic coins.

Fisheries prices support account

Section 10(3) of the Fisheries Prices Support Act directed that "There shall be kept by the Minister of Finance an account called the Fisheries Prices Support Account to which shall be charged all expenditures by the Board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds of sale of fisheries products, which proceeds shall be available in the Account to pay for further expenditures of the Board".

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$604,308, was written-off to budgetary expenditure.

Fisheries working capital advance

This account was established to include the transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to the interim convention on conservation of North Pacific Fur Seals between Canada, the United States of America, Japan and the Union of Soviet Socialist Republics.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$15,993, was written-off to budgetary expenditure.

Post Office—Working capital advance

This account was established for the purpose of financing: (a) the acquisition and management of materials to be used for the manufacture of uniforms and satchels, and (b) the acquisition and management of materials and fittings to be used in the manufacture of mail bags.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$1,562,274, was written-off to budgetary expenditure.

Other Government departments and agencies—Construction and repair projects

This account was established for the purpose of making payments in respect of construction and repair projects undertaken by the Department of Public Works on behalf of other Government departments and agencies to include the making of payments in respect of all other undertakings by the Department of Public Works on behalf of other Government departments and agencies; to provide that accounts receivable may not be deducted in determining the amount outstanding against the said advance.

During the year, this non-budgetary account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$42,033, was written-off to budgetary expenditure. The Act provided that this account continue as a budgetary revolving fund account.

Prairie farm rehabilitation administration—Stores account

This account was authorized for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the prairie farm rehabilitation administration.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$170,308, was written-off to budgetary expenditure.

Staff development and training revolving fund

This account was established for the purpose of financing the training and development by the Bureau of Staff Development and Training.

Vote 115a, Appropriation Act No 1, 1980-81, reimbursed this account by an amount of \$724,987 representing its operating loss for the 1978-79 fiscal year.

During the year, this non-budgetary account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$1,915,571, was written-off to budgetary expenditure. The Act provided that the fund continue as a budgetary revolving fund account.

Canteen account

This account was established for the purpose of financing the operation of canteens in federal penitentiaries.

It also provided authority for the payment of such proportion of the profits on such operations as the Treasury Board may allocate, to the prisoners' welfare fund. TB 574154 dated January 9, 1961 authorized 100% of such profits to be allocated to the welfare fund.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$389,180, was written-off to budgetary expenditure.

Industrial and stores account

This account was established for the purpose of financing the acquisition, management and manufacture of materials used in industrial work and for the payment of wages and bonuses to inmates for work performed in industrial workshops in federal institutions for: (a) Government departments, and, (b) penitentiaries, including the Office of the Commissioner of Corrections.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$4,358,791, was written-off to budgetary expenditure.

Livestock and canning supplies stores account

This account was established for the purpose of financing the acquisition of livestock for slaughter and subsequent sale, for use in institutional feeding, and for the acquisition of raw materials required to produce canned goods for institutional feeding.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$249,398, was written-off to budgetary expenditure.

Operational stores account

This account was established for the purpose of financing the acquisition of operational stores.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$5,869,624, was written-off to budgetary expenditure.

Clothing and kit account

This account was established for the purchase and sale of materials for the manufacture of uniforms.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$6,059,532, was written-off to budgetary expenditure.

Messes operations account

This account was established for the purpose of financing the operations of Royal Canadian Mounted Police messes.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$63,024, was written-off to budgetary expenditure.

Acquisition of capital equipment for Canadian Government supply services

This account recorded advances for the acquisition of capital equipment.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$6,996,942, was written-off to budgetary expenditure.

Defence production revolving fund

This account was established under the authority of Section 15 of the Defence Production Act.

Payments and other charges were to cover the cost of acquiring, storing, maintaining and transporting stocks of essential materials and defence supplies, as well as working capital loans and advances for their production. Receipts and other credits represented receipts from the disposal of such materials and supplies and repayments of loans and advances.

During the year, this non-budgetary account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$15,408,997, was written-off to budgetary expenditure. The Act provided that the fund continue as a budgetary revolving fund account.

Supply revolving fund

This account was authorized to finance the acquisition and provision, in the most economical manner, of goods and services for departments and agencies, taking into account the contribution of procurement to the realization of national objectives, and the design, production or purchase and administration of exhibits and displays on behalf of other Government departments and agencies.

During the year, this non-budgetary account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$32,678,781, was written-off to budgetary expenditure. The Act provided that the fund continue as a budgetary revolving fund account.

Airports capital loans

This account recorded advances:

- (a) for operating and capital purposes at Gander, St John's, Charlottetown, Sydney, Halifax, Saint John, Fredericton, Moncton, Quebec, Montreal, Ottawa, Toronto,

London, Windsor, Thunder Bay, Winnipeg, Regina, Saskatoon, Calgary, Edmonton, Vancouver and Victoria airports, including terminal control costs, as well as such other airports as Treasury Board may approve, and for land acquisition and management at the Pickering site; and,

- (b) to finance the construction and maintenance of bridges to improve transportation in respect to the Vancouver international airport including the acquisition of land and the construction of connecting arterial roads.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$649,784,785, was written-off to budgetary expenditure.

Airports revolving fund

This account was established for the purpose of financing the operation and development of the Gander, St John's, Charlottetown, Sydney, Halifax, Saint John, Fredericton, Moncton, Quebec, Montreal, Ottawa, Toronto, London, Windsor, Thunder Bay, Winnipeg, Regina, Saskatoon, Calgary, Edmonton, Vancouver and Victoria airports and such other airports as Treasury Board may approve, and the construction of bridges to improve transportation in respect of the Vancouver airport including the acquisition of land and the construction of connecting arterial roads.

During the year, this non-budgetary account was terminated pursuant to the Adjustment of Accounts Act. The Act provided that the fund continue as a budgetary revolving fund account.

Airports revolving fund—Unpaid contractors' holdbacks

This account recorded holdbacks that were not payable until completion of contracts with respect to construction at self-supporting airports.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act.

Stores account—Transport

This account was authorized to finance the acquisition and management of stores.

During the year, this non-budgetary account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$26,455,643, was written-off to budgetary expenditure. The Act provided that this account continue as a budgetary revolving fund account.

Hospital stores account

This account was established for the purpose of financing the acquisition and storage of material and supplies by departmental hospitals and other facilities in Canada including the central medical stores maintained in Ottawa.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$765,313, was written-off to budgetary expenditure.

Manufacture of Remembrance Day poppies (Vetcraft)

This account was established for the purpose of financing the manufacture of Remembrance Day poppies and wreaths.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$727,169, was written-off to budgetary expenditure.

Unamortized Bond Flotation Costs

Discounts, commissions, redemption and conversion premiums, in connection with bond issues, which remained to be charged to budgetary expenditure, were recorded in this account. Since 1976-77, such costs have been charged to budgetary expenditure as incurred.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of \$139,461,118, was written-off to budgetary expenditure.

OTHER LIABILITIES

Table 8.5 presents the year-end balances for other liabilities.

TABLE 8.5

OTHER LIABILITIES

	April 1/1980	March 31/1981	Net increase or decrease (-)	
			1981	1980
	\$	\$	\$	\$
Interest and matured debt, Table 8.6	4,473,149,269	4,872,992,669	399,843,400	144,948,549
Less: unamortized discount on Treasury bills	497,497,234	710,873,625	213,376,391	183,154,022
	3,975,652,035	4,162,119,044	186,467,009	- 38,205,473
Accounts payable	1,491,590,017	2,264,048,425	772,458,408	90,477,877
Outstanding cheques, warrants and postal money orders, Table 8.7	2,284,484,313	2,292,980,162	8,495,849	506,554,942
Undisbursed balances of appropriations to special accounts, Table 8.8	18,061,607		- 18,061,607	- 29,533,903
Miscellaneous, Table 8.9	80,858,999	98,869,176	18,010,177	- 13,815,050
Total	7,850,646,971 ⁽¹⁾	8,818,016,807	967,369,836	515,478,393

⁽¹⁾ Two accounts totalling \$1,354,891,093 were reclassified to specified purpose accounts in Section 7 of this volume (Table 7.1).

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, provision for compound and bonus interest on Canada savings bonds and matured debt payable in Canadian dollars.

Table 8.6 presents a summary of the balances and transactions in this account.

TABLE 8.6

INTEREST AND MATURED DEBT

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)			
							1981	1980
					\$	\$	\$	\$
Interest due.....	2,251,907,097	13,307,322,795	13,338,610,012	2,220,619,880	- 31,287,217	491,608,022		
Interest accrued.....	1,860,931,456	8,065,719,820	7,762,633,939	2,164,017,337	303,085,881	286,146,613		
Provision for compound and bonus interest on Canada savings bonds—								
Compound interest—								
Series 22.....	7,623,000	1,203,000	8,826,000		- 7,623,000	559,000		
Series 23.....	29,301,000	9,750,000	1,328,000	37,723,000	8,422,000	5,478,000		
Series 25.....	76,440,000	32,337,996	8,764,996	100,013,000	23,573,000	- 330,000		
Series 26.....	64,391,000	15,381,000	79,772,000		- 64,391,000	4,799,000		
Series 27.....	3,820,000	13,542,400	1,882,400	15,480,000	11,660,000	- 37,191,000		
Series 28.....	1,680,000	4,833,000		6,513,000	4,833,000	- 15,090,000		
Accounts without current transactions.....						- 18,952,000		
	183,255,000	77,047,396	100,573,396	159,729,000	- 23,526,000	- 60,727,000		
Bonus interest—								
Series 22.....	1,590,000	2,200,000	3,790,000		- 1,590,000	- 17,101,000		
Series 23.....	4,000,000	11,651,000		15,651,000	11,651,000	- 49,192,000		
Series 25.....	10,500,000	26,411,000		36,911,000	26,411,000	- 99,707,000		
Series 26.....	13,180,000	18,300,000	31,480,000		- 13,180,000	- 124,143,000		
Series 27.....	5,810,000	18,978,000		24,788,000	18,978,000	- 109,883,000		
Series 28.....	3,130,000	9,437,000		12,567,000	9,437,000	- 62,285,000		
Series 29.....	15,150,000	26,165,000		41,315,000	26,165,000	15,150,000		
Series 30.....	7,290,000	11,845,000		19,135,000	11,845,000	7,290,000		
Series 31.....	3,360,000	5,964,000		9,324,000	5,964,000	3,360,000		
Accounts without current transactions.....						- 36,579,000		
	64,010,000	130,951,000	35,270,000	159,691,000	95,681,000	- 473,090,000		
	247,265,000	207,998,396	135,843,396	319,420,000	72,155,000	- 533,817,000		
Matured debt payable in Canadian dollars.....	113,045,716	54,956,727,073	54,900,837,337	168,935,452	55,889,736	- 98,989,086		
Total.....	4,473,149,269	76,537,768,084	76,137,924,684	4,872,992,669	399,843,400	144,948,549		

Interest due

Interest due is the amount of interest on the bonded debt, which is payable by coupon but which has not been paid because the coupons have not been presented for payment.

Interest accrued

Interest accrued is the amount of interest accumulated as at March 31 on the bonded debt and certain liabilities, that is not due or payable until some future date.

Provision for compound and bonus interest on Canada savings bonds

This account records the estimated amount to meet future obligations for additional interest payments, to holders of certain Canada savings bonds.

Matured debt payable in Canadian dollars

This account records the financial obligations represented by certificates of indebtedness issued by the Government of Canada that have become due but that have not as yet been presented for redemption. When matured bonds are outstanding for 15 years after maturity, they are transferred to miscellaneous non-tax revenue. Called bonds are transferred to miscellaneous non-tax revenue 5 years after maturity.

Unamortized Discount on Treasury Bills

This account records the portion of the Treasury bills discount which will be amortized between the year end and the date of maturity of the Treasury bills.

Accounts Payable

This account represents amounts owing at the year end pursuant to a contractual arrangement, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed an annual ceiling.

Outstanding Cheques, Warrants and Postal Money Orders

This account records the cheques, warrants and postal money orders issued but not yet presented for payment.

Table 8.7 presents a summary of the balances and transactions in this account.

TABLE 8.7

OUTSTANDING CHEQUES, WARRANTS AND POSTAL MONEY ORDERS

	April 1/1980	March 31/1981	Net increase or decrease (-)	
			1981	1980
	\$	\$	\$	\$
Outstanding cheques.....	2,092,247,674	2,084,301,927	- 7,945,747	486,662,490
Warrants for hog and lamb premiums	3,148	3,172	24	- 4,353
Post Office—				
Money orders.....	59,986,571	61,356,024	1,369,453	5,693,321
Outstanding salary warrants	1,080,935	1,185,273	104,338	50,252
	61,067,506	62,541,297	1,473,791	5,743,573
Imprest account cheques	394,964	427,891	32,927	29,702
Unemployment Insurance warrants	130,771,021	145,705,875	14,934,854	14,123,530
Total.....	2,284,484,313	2,292,980,162	8,495,849	506,554,942

Outstanding cheques

Cheques issued in Canadian dollars and unpaid as at March 31, are recorded in this account. Cheques remaining outstanding for 10 years are transferred to non-tax revenue.

Cheques in foreign currencies are credited at the time of issue to appropriate "cash in Receiver General current deposits accounts".

Warrants for hog and lamb premiums

The balance in this account represents outstanding unredeemed warrants.

During the year, the account was charged with warrants redeemed.

Post Office money orders

This account represents the liability for money orders outstanding at year end.

Post Office outstanding salary warrants

This account represents the liability for salary warrants issued to employees at revenue and semi-staff post offices, who are paid out of postal revenue.

Imprest account cheques

Imprest account cheques issued prior to the current year and unpaid as at March 31, in the current year, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue—Miscellaneous) are recorded in this account. In the year, an amount of \$8,067 was transferred to revenue.

Unemployment Insurance warrants

This account records outstanding Unemployment Insurance warrants.

Undisbursed Balances of Appropriations to Special Accounts

This category recorded the undisbursed balances of appropriations to special accounts from which disbursements may have been made for authorized purposes in subsequent years. They fell into two classes: the first consisted of those cases where Parliament had appropriated monies for specific purposes; the other class consisted of accounts to which was credited, under parliamentary authority, monies arising from the sale of commodities, land and buildings, which were available for the purpose of replacing equipment as authorized by Section 11 of the National Defence Act.

During the year, these accounts were terminated pursuant to the Adjustment of Accounts Act and the balances outstanding as at March 31, 1981 were written-off to budgetary expenditure.

Table 8.8 presents a summary of the balances and transactions in the undisbursed balances of appropriations to special accounts.

TABLE 8.8

UNDISBURSED BALANCES OF APPROPRIATIONS TO SPECIAL ACCOUNTS

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)	
					1981	1980
					\$	\$
Communications—						
National Library of Canada purchase account	1,003		1,003		- 1,003	- 910
National Museums of Canada purchase account	1,806,629	2,313,295	4,119,924		- 1,806,629	- 63,339
National Defence—						
Replacement of material.....	81,318	550,955	632,273		- 81,318	- 2,907,072
Public Works—						
National Capital Commission—National capital fund	12,000,000	46,911,000	58,911,000		- 12,000,000	- 22,500,000
Transport—Canadian Transport Commission—						
Railway grade crossing fund.....	4,172,657	10,000,000	14,172,657		- 4,172,657	- 4,062,582
Total	18,061,607	59,775,250	77,836,857		- 18,061,607	- 29,533,903

National Library of Canada purchase account

Section 12(1) of the National Library Act provided for a special account in the Consolidated Revenue Fund called the National Library purchase account to which any money appropriated by Parliament in any year for the purpose of acquiring books for the National Library was to be credited and from which expenditures may have been made in that or any subsequent year for the acquisition of books, including any cost in connection therewith.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of -\$1,003, was written-off to budgetary expenditure.

National Museums of Canada purchase account

Section 10(1) of the National Museums Act provided for an account in the Consolidated Revenue Fund called the National Museums purchase account to which shall have been credited all moneys appropriated by Parliament for the purchase by the Corporation of objects for the collections of the Corporation, moneys received by the Corporation from the sale of objects forming part of the collections of the Corporation, other than objects acquired by way of gift, bequest or otherwise and an amount representing interest on the balance from time to time to the credit of the account and to which shall have been charged such amounts as were authorized by the Board of Trustees to be expended for the purchase of objects for the collections of the Corporation, including any costs in connection therewith.

During the year, an amount of \$2,045,000 provided by Secretary of State Vote 100 was authorized to be credited to the account.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of -\$1,536,369, was written-off to budgetary expenditure.

Replacement of material

Section 11 of the National Defence Act provided that the Governor in Council may authorize the Minister of National

Defence to deliver to any department or agency of the Government of Canada any material that had not been declared surplus and that was not immediately required for the use of the Canadian Forces or the Defence Research Board or for any other purpose under this Act, for sale to such countries or international welfare organizations on such terms as the Governor in Council may determine. The proceeds of such sales were to be paid into a special account in the Consolidated Revenue Fund and, subject to the approval of the Governor in Council, were to be used for the procurement of material; and payments out of the special account were to be made by the Minister of Finance on the requisition of the Minister of National Defence.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act.

National capital fund

Section 16(1) of the National Capital Act established this fund and provided that the balance of the National Capital Fund established pursuant to Appropriation Act No 4, 1947-48 be credited thereto.

During the year, Vote 50, Appropriation Act No 1, 1980-81, authorized \$46,911,000 to be credited to the account.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of -\$9,911,000, was written-off to budgetary expenditure.

Railway grade crossing fund

This fund was established under authority of Section 18—Part III—of the Railway Relocation and Crossing Act to aid actual construction work for the protection, safety and convenience of the public in respect of railway crossings.

The monies credited to the fund were applied by the Canadian Transport Commission solely toward the cost, not including the cost of maintenance and operation, of: (a) work actually done for the protection, safety and convenience of the public in respect of existing railway crossings at rail level; (b) work actually done in respect of reconstruction and improvement of a grade separation that has been in existence for at

least fifteen years prior to the making of any order by the Commission to apply an amount from the fund for reconstruction or improvement of the grade separation; (c) placing on the sides of railway cars reflective markings of such size, design and colour as may be prescribed by the Commission; and, (d) placing on locomotives revolving lights of such a size, design and colour as may be prescribed by the Commission.

The total amount that may have been applied from the fund toward the cost of placing reflective markings on the sides of railway cars or of placing revolving lights on locomotives shall not have exceeded 80% of the cost thereof as determined by the Commission.

The total amount that may have been applied from the fund toward the cost of work actually done in respect of any one railway crossing shall not have exceeded: (a) in the case of a railway crossing at grade level, the aggregate of 80% of the cost of the work, as determined by the Commission, or \$1,000,000, whichever was the lesser amount, exclusive of the cost of any relocation of a public utility plant that was part of the work; and, (b) in the case of reconstruction or improvement of a grade separation, the aggregate of 50% of the cost of the work, as determined by the

Commission, or \$625,000, whichever was the lesser amount, exclusive of the cost of any relocation of a public utility plant that was part of the work, and, 50% of the cost of any relocation of a public utility plant that was part of the work.

Under the provisions of the Act, any amount appropriated and credited to the fund was to be applied in aid of actual construction work for the protection, safety and convenience of the public in respect of railway crossings.

Vote 110, Appropriation Acts No 1 and No 2, 1980-81 (Canadian Transport Commission) authorized \$10,000,000 to be credited to the Railway grade crossing fund in 1980-81.

Outstanding commitments as of March 31, 1981 amounted to \$18,996,751.

During the year, this account was terminated pursuant to the Adjustment of Accounts Act and the balance outstanding as at March 31, 1981, in the amount of -\$4,733,695, was written-off to budgetary expenditure.

Other Liabilities—Miscellaneous

Table 8.9 presents a summary of the balances and transactions for miscellaneous other liabilities.

TABLE 8.9

OTHER LIABILITIES—MISCELLANEOUS

					Net increase or decrease (-)	
	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
Post Office unfilled philatelic cash sales	119,922	166,102	139,458	146,566	26,644	470
Eldorado Mining and Refining Limited— Unpresented capital stock	23,898		135	23,763	- 135	
Miscellaneous departmental payroll deductions ..	10,905,108	33,966,403	10,905,108	33,966,403	23,061,295	1,171,488
Olympic account	4,913,883	8,468,606	11,389,812	1,992,677	- 2,921,206	- 1,314,140
Contractors' and other holdbacks—						
Agriculture	736,289	657,104	723,564	669,829	- 66,460	- 3,281
Communications	961,005	945,328	1,253,950	652,383	- 308,622	225,197
Public Archives	14,380	4,844	17,304	1,920	- 12,460	14,380
Employment and Immigration	25,584	67,125	44,352	48,357	22,773	- 183,888
Energy, Mines and Resources	1,293,985	1,604,130	1,571,465	1,326,650	32,665	- 105,364
Atomic Energy Control Board	99,435	92,891	134,262	58,064	- 41,371	- 27,153
Environment	1,352,296	200,569	174,845	1,378,020	25,724	- 552,975
Parks Canada	663,710	1,186,131	1,016,607	833,234	169,524	- 747,834
External Affairs	235,321	376,642	33,980	577,983	342,662	194,053
Canadian International Development Agency	9,395,379	7,116,851	11,432,071	5,080,159	- 4,315,220	2,420,440
Fisheries and Oceans	731,809	1,172,691	1,143,364	761,136	29,327	731,809
Indian Affairs and Northern Development	2,712,414	12,476	808,472	1,916,418	- 795,996	777,600
Industry, Trade and Commerce	823,684	77,430	380,017	521,097	- 302,587	- 1,200,570
National Defence	3,024,669	6,529,151	5,047,369	4,506,451	1,481,782	- 2,468,106
National Health and Welfare		8,858		8,858	8,858	
Post Office	226,147	40,724	236,426	30,445	- 195,702	- 1,026,410
Public Works	14,056,920	14,170,515	15,506,439	12,720,996	- 1,335,924	- 13,061,556
Regional Economic Expansion	190,928	206,863	155,122	242,669	51,741	- 153,564
Science and Technology						- 5,956
National Research Council	1,732,276	2,111,318	1,662,437	2,181,157	448,881	495,117
Solicitor General—						
Administration Program	228,224	39,320	173,748	93,796	- 134,428	117,160
Correctional Services	201,227	54,535	197,439	58,323	- 142,904	- 457,435
Royal Canadian Mounted Police		10,410		10,410	10,410	
Supply and Services	1,447,512	322,143	483,371	1,286,284	- 161,228	8,196
Transport	8,607,327	10,402,084	6,091,075	12,918,336	4,311,009	565,447
Canadian Transport Commission	2,383	15,539	5,886	12,036	9,653	- 27,936
Veterans Affairs	1,700		233	1,467	- 233	872
Accounts without current transactions						- 198,121
	48,764,604	47,425,672	48,293,798	47,896,478	- 868,126	- 14,669,878
Suspense accounts	16,131,584		1,288,295	14,843,289	- 1,288,295	997,010
Total	80,858,999	90,026,783	72,016,606	98,869,176	18,010,177	- 13,815,050

Post Office unfilled philatelic cash sales

This account represents the value of philatelic cash sales orders not filled as at March 31, 1981.

Eldorado Mining and Refining Limited—Unpresented capital stock

The liability of the Government of Canada for the value of paid-up capital stock of the former company which has not been redeemed at the close of the year is recorded herein.

Miscellaneous departmental payroll deductions

Deductions from the salaries or wages of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

Olympic account

This account records transactions in accordance with the Olympic Act. Payments and other charges to the account represent: (a) all administrative, merchandising, distribution, promotion and other costs incurred by Canada in connection with the distribution and sale of olympic coins, as determined

by the Postmaster General; (b) the net costs, as determined by the Minister of Finance, of any redemption of olympic coins; and, (c) all amounts paid to the Olympic Corporation. Receipts and other credits represent: (a) proceeds less production costs derived by Canada from the issue and sale of olympic coins and (b) the amount of the net proceeds derived by Canada from the sale of olympic stamps and postal related products.

During the year, a payment of \$11,000,000 was made to the Olympic Corporation.

Contractors' and other holdbacks

Holdbacks charged to the relevant appropriations of the department concerned and credited to this account under Section 35 of the Financial Administration Act are paid out in accordance with the contracts under regulations of the Treasury Board.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

SECTION 9

1980-81 PUBLIC ACCOUNTS

Foreign Exchange Accounts

CONTENTS

	<i>Page</i>
Exchange Fund Account—Advances	9.2
International Monetary Fund— Subscriptions	9.3
International Monetary Fund— Notes payable.....	9.3
Special Drawing Rights	9.3
Supplementary statement—	
Exchange Fund Account.....	9.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government of Canada which are identified with Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at the Canadian dollar equivalent at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenue as premium and discount on

exchange, and net losses are charged to budgetary expenditure as a statutory item in the Department of Finance.

Table 9.1 presents the continuity for each foreign exchange account by showing the opening and closing balances as well as receipts and other credits and payments and other charges, i.e. inflow and outflow of transactions. It should be noted, however, that Table 9.1 excludes unmatured debt payable in foreign currencies, amounting to \$4,624 million as at March 31, 1981. Details relating to unmatured debt payable in foreign currencies are presented in Section 10 of this volume.

TABLE 9.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/1980	Receipts and other credits	Payments and other charges	March 31/1981	Net increase or decrease (-)			
					1981		1980	
					\$	\$	\$	\$
Exchange Fund Account—Advances	3,201,887,461	28,171,873,518	26,908,706,359	1,938,720,302	- 1,263,167,159	- 2,142,766,569		
International Monetary Fund—Subscriptions	2,030,976,061	160,695,969	1,091,498,366	2,961,778,458	930,802,397	6,413,484		
	5,232,863,522	28,332,569,487	28,000,204,725	4,900,498,760	- 332,364,762	- 2,136,353,085		
Less: International Monetary Fund—Notes payable	1,613,877,473	882,000,000	166,877,473	2,329,000,000	715,122,527	38,683,307		
Special Drawing Rights	959,177,461	210,746,359	36,008,647	1,133,915,173	174,737,712	213,583,431		
	2,573,054,934	1,092,746,359	202,886,120	3,462,915,173	889,860,239	252,266,738		
Total foreign exchange accounts (net)	2,659,808,588	29,425,315,846	28,203,090,845	1,437,583,587	- 1,222,225,001	- 2,388,619,823		

Exchange Fund Account—Advances

This account includes advances to the Exchange Fund Account for the purchase of gold, foreign currencies, securities and Special Drawing Rights (SDRs).

In 1980-81, payments and other charges consisted of advances to the Exchange Fund Account in the amount of \$26,617 million, an increase in SDR advances in the amount of \$211 million and a revaluation adjustment of \$81 million in respect of holdings of Japanese currency, while receipts and other credits consisted of repayments of advances of \$28,003 million and a revaluation adjustment of \$169 million in respect of holdings of Special Drawing Rights and other foreign currencies, resulting in a net asset decrease of \$1,263 million.

The assets of the Exchange Fund Account, which have been translated to Canadian dollar equivalents at the March 31 closing exchange rates, are presented in Table 9.2. Gold held by the Account is valued at 35 SDRs per fine ounce (\$50.93 Cdn).

The financial statements of the Exchange Fund Account as at December 31, 1980, together with the Auditor General's report thereon, are found at the end of this section.

TABLE 9.2

EXCHANGE FUND ACCOUNT—ASSETS

	March 31/ 1981	March 31/ 1980
	(in millions of dollars)	
US cash on deposit	66	439
US dollar short-term deposits	207	
US dollar investments	704	1,370
Special Drawing Rights	776	891
International Monetary Fund notes	19	30
Gold	1,065	1,141
Canadian cash on deposit	1	(1)
Total	2,838	3,871
Less: income not yet transferred to the Consolidated Revenue Fund—		
Deferred valuation gains at previous December 31	654	116
Total income and valuation gains from January 1 to March 31	245	553
	899	669
Assets financed by advances from the Consolidated Revenue Fund	1,939	3,202
These advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (1981, US \$1,800 million; 1980, US \$1,800 million) ⁽²⁾	2,132	2,153
Deutsche marks (1981, DM 1,500 million; 1980, DM 1,500 million)	842	916
Swiss francs (1981, SF 1,500 million; 1980, SF 1,500 million)	920	967
Yen (1981, Y 100,000 million; 1980, Y 100,000 million)	560	479
Special Drawing Rights (1981, SDR 609.7 million; 1980, SDR 640.9 million)	887	959
	5,341	5,474
Less: Canadian dollar deposit with the Receiver General for Canada	3,402	2,272
	1,939	3,202

(1) Less than \$500,000.

(2) Excludes 1962 issue (1981, \$64,431,360; 1980, \$66,987,200) and 1968 issue (1981, \$118,440,000; 1980, \$119,620,000), the proceeds of which were advanced to the Exchange Fund Account in Canadian dollars.

International Monetary Fund—Subscriptions

This account represents the recorded value of Canada's subscription to the capital of the International Monetary Fund. It has been contributed by payments in Canadian dollars, gold and SDRs. The International Monetary Fund holds a working balance in Canadian dollars equal to one quarter of one per cent ($\frac{1}{4}$ of 1%) of the subscription; this working balance is deposited to the credit of the Fund with the Bank of Canada. The remainder of the Fund's Canadian dollar holdings is maintained in non-interest bearing notes payable on demand.

Transactions with the International Monetary Fund included a subscription increase of \$1,040 million and net revaluation adjustments of \$109 million due to the appreciation of the Canadian dollar to March 31, 1981. Canada's capital subscription is set in SDR units of account so that when the Canadian dollar depreciates, additional Canadian dollars must be supplied to the Fund to maintain the value of Canadian dollar holdings in terms of SDRs and when the Canadian dollar appreciates, the converse applies. Canada's subscription is also revalued to recognize the increase in the Canadian dollar value of that portion of the subscription which is not offset by the International Monetary Fund holdings of Canadian dollars.

International Monetary Fund—Notes Payable

This account records non-interest bearing notes issued by Canada to cover that part of the Canadian dollar holdings of the International Monetary Fund in excess of working balance requirements. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the Fund for Canadian currency.

Non-interest bearing notes increased by a net amount of \$715 million during the year; this was mainly due to an increase in Canada's subscription to the Fund, although other countries' dealings in Canadian dollars with the Fund also had an effect.

Special Drawing Rights

When Special Drawing Rights are allocated to Canada by the International Monetary Fund, Canada simultaneously acquires a foreign currency asset and a foreign currency liability. Part of the cumulative value of the SDRs so received is included among advances to the Exchange Fund Account, while the remainder is included as part of our subscription to the Fund. Canada's cumulative allocation appears as a deduction from the above accounts since circumstances could arise whereby Canada could be called upon to repay its allocation, in part or in total.

There was an allocation of SDRs by the Fund to Canada during the year in the amount of \$211 million and the recorded amount of \$1,170 million was decreased due to a revaluation adjustment of \$36 million to reflect current exchange rates resulting in a March 31, 1981 balance of \$1,134 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

(Governed by the Currency and Exchange Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE ALLAN JOSEPH MACEACHEN, P.C., M.P.
MINISTER OF FINANCE
OTTAWA, ONTARIO

I have examined the balance sheet of the Exchange Fund Account as at December 31, 1980 and the statement of net income due to the Consolidated Revenue Fund (CRF) for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at December 31, 1980 and the net income due to the Consolidated Revenue Fund for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Based on this examination, I further report that in my opinion the accounting policies set out in Note 2 to the financial statements are in accordance with the statutory requirements of section 16 of the Currency and Exchange Act, R.S., c. C-39, as amended, except as they apply to the valuation of gold and to the determination, in the net income for the year, of gains and losses on the sale of gold. As explained in Note 2(iv) to the financial statements, section 16

of the Act defines valuation gains and losses, in the determination of net income, as the difference between book and market value of assets and liabilities at the end of an accounting period. Section 16 also defines net income for the year as including interest and discount earned on securities and other income earned in the year, as well as one-third of the current and two immediately preceding years' valuation gains and losses on assets and liabilities.

As described in Notes 2 and 9, gold is not adjusted to its commodity market value (US \$589.50 per fine ounce at December 31, 1980), but is recorded at 35 Special Drawing Rights (US \$44.64 at December 31, 1980), its approximate historical cost. The difference between the market and book value of gold at the time of sale is included with valuation gains or losses and is taken into income in equal amounts over a three year period. In my opinion, Section 16 requires net gains on the sale of gold (1980: \$800.8 million; 1979: \$52.1 million) to be included under other income earned in the year and therefore paid into the CRF within three months after the end of the year. Officials of the Department of Finance have indicated that they will propose amendments to the Currency and Exchange Act stipulating that gold may be valued at other than its commodity market value, provided that the value not exceed the market price, and providing explicitly for the determination of annual net income as it relates to gains and losses on sales of gold in accordance with current accounting policies.

MICHAEL H. RAYNER
Acting Auditor General of Canada

Ottawa, Ontario
February 27, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980 (in millions of dollars)

ASSETS	1980		1979		LIABILITIES	1980		1979	
Assets denominated in US dollars					Advances from Consolidated Revenue Fund (Note 12)	Cdn 2,507.9		Cdn 2,636.8	
Cash on deposit (Note 3)	US	148.8	US	116.8	Due to Consolidated Revenue Fund		620.2		404.4
US Government securities (Note 4)		1,110.9		926.8	Deferred valuation gains		654.0		116.5
Short-term deposits (Note 5)		452.1							
International Bank for Reconstruction and Development bonds (Note 6)		5.6		22.7					
Assets denominated in Special Drawing Rights and expressed in US dollars									
Special Drawing Rights (Note 7)		495.8		584.8					
International Monetary Fund notes (Note 8)		17.1		34.6					
Gold (Note 9)		936.7		1,022.6					
Total assets expressed in US dollars	US	3,167.0	US	2,708.3					
Total assets expressed in US dollars translated to Canadian dollar equivalent (Note 10)	Cdn	3,780.8	Cdn	3,159.5					
Cash on deposit at the Bank of Canada		0.9		0.8					
Uncompleted contracts valuation adjustments (Note 11)		0.4		(2.6)					
	Cdn	3,782.1	Cdn	3,157.7					
						Cdn 3,782.1		Cdn 3,157.7	

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

Approved:

G. K. BOUEY
Governor, Bank of Canada

ROBERT JARRETT
*Chief, Foreign Exchange Operations
Bank of Canada*

Approved:

IAN A. STEWART
*Deputy Minister
Department of Finance*

Exchange Fund Account—Continued

STATEMENT OF NET INCOME DUE TO THE
CONSOLIDATED REVENUE FUND FOR THE
YEAR ENDED DECEMBER 31, 1980
(in millions of Canadian dollars)

	1980	1979
Investment income		
Cash on deposit	14.1	9.8
US Government securities	155.7	162.2
Short-term deposits	3.0	
International Bank for Reconstruction and Development bonds	0.9	2.7
International Monetary Fund		
Special Drawing Rights	56.5	(0.6)
Oil Facility notes	0.6	7.7
General Arrangements to Borrow notes		0.4
Supplementary Financing Facility notes	2.0	0.3
Gold loans (Note 9)	1.0	0.2
Total investment income for the year	233.8	182.7
Valuation gains (losses) (Note 13)		
US dollars	34.6	74.5
Deutsche marks	106.4	(36.2)
Swiss francs	94.0	(42.2)
Japanese yen	(101.7)	83.9
Special Drawing Rights	0.8	(11.6)
Gold	789.8	45.9
Valuation gains for the year	923.9	114.3
Add valuation gains deferred from previous years	116.5	223.9
Less valuation gains deferred to subsequent years	(654.0)	(116.5)
Net valuation gains for the year due to the Consolidated Revenue Fund	386.4	221.7
Net income for the year due to the Consolidated Revenue Fund	620.2	404.4

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

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1980

1. Objective of the Exchange Fund Account

The Exchange Fund Account is governed by the provisions of the Currency and Exchange Act, R.S., c. C-39. The Account is in the name of the Minister of Finance, is administered by the Bank of Canada as fiscal agent and is funded by advances from the Consolidated Revenue Fund which are limited by Order in Council dated March 1, 1979 to \$10 billion.

The principal objective of the Account is to aid in the control and protection of the external value of the Canadian dollar. Accordingly, the Minister acquires for the Account those assets which are deemed appropriate for this purpose in accordance with the Act.

2. Significant accounting policies

(i) Reporting of assets

Securities and Special Drawing Rights reported on the balance sheet are recorded at cost, adjusted for accrued interest and amortized premiums and discounts. Premiums and discounts on securities are amortized over their term to maturity. Gold held by the Account is recorded at 35 Special Drawing Rights (SDRs) per fine ounce, its approximate historical cost. Accrued interest where applicable is included in the reported assets.

(ii) Foreign currencies translation

Foreign currency assets and liabilities are translated to Canadian dollar equivalents at year-end closing exchange rates in the Canadian foreign exchange market. Assets and liabilities denominated in Special Drawing Rights are translated to US dollar equivalents at the year-end US dollar value of the SDR as calculated by the International Monetary Fund, (IMF), and to Canadian dollar equivalents at the year-end closing rate of the US dollar in Canada.

(iii) Investment income

Investment income represents interest as well as amortization of premiums and discounts and related gains or losses realized at the time of sale of securities at market prices. Investment income is recorded as received or as accrued in accordance with the terms of the related securities, and is translated to its Canadian dollar equivalent at the foreign exchange rate prevailing at the date of the income is recorded.

(iv) Valuation gains and losses

Valuation gains and losses represent the increases and decreases in the value of assets and liabilities resulting from the translation of foreign currencies and SDR-denominated assets and liabilities into Canadian dollars during the year and at year-end, as described in (ii) above. Also included are valuation gains and losses on foreign exchange and gold, on the sale of such assets or liquidations of such liabilities. In accordance with the provisions of the Currency and Exchange Act, valuation gains and losses for a year are taken into income in three equal portions over the current and two succeeding years.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1980—Continued

(v) Services provided without charge

The Bank of Canada provides, without charge, the administrative, custodial and fiscal agency services to carry out the objectives of the Currency and Exchange Act. Any expenses otherwise incurred in the operations of the Account are paid out of the Account and charged against the net income for the year.

3. Cash on deposit in US dollars

	(in millions of US dollars)	
	1980	1979
US dollar bank account	22.4	55.3
Invested under repurchase agreement	126.4	61.5
	<u>148.8</u>	<u>116.8</u>

The US dollar bank account, which does not earn interest, consists largely of Clearing House Funds which are not employable for investment purposes. Useable balances are invested overnight by the Federal Reserve Bank of New York in a repurchase agreement facility.

4. US Government securities

	(in millions of US dollars)	
	1980	1979
US Government Treasury bills	993.0	875.6
US Government Treasury notes	115.7	
US Government special Treasury notes		50.0
Accrued interest	2.2	1.2
	<u>1,110.9</u>	<u>926.8</u>

5. Short-term deposits

	(in millions of US dollars)	
	1980	1979
Deposits	450.0	
Accrued interest	2.1	
	<u>452.1</u>	

These deposits had an original term to maturity of one to one and one half months.

6. International Bank for Reconstruction and Development bonds

	(in millions of US dollars)	
	1980	1979
Bonds	5.4	22.2
Accrued interest	0.2	0.5
	<u>5.6</u>	<u>22.7</u>

These bonds are marketable and have an original term to maturity of two years.

7. Special Drawing Rights

Special Drawing Rights were created by the IMF to supplement international reserve assets. SDRs are alloca-

ted to members in proportion to their quotas in the IMF and can be used in transactions and operations between participants in the SDR Department of the IMF or in transactions with the IMF, namely to obtain foreign currencies.

The liability to the IMF in respect of the cumulative allocation is the settlement obligation that would be incurred upon the termination of each country's participation in the Special Drawing Rights Department or on the liquidation by the International Monetary Fund of this Department. SDRs allocated to Canada by the IMF are advanced from the Consolidated Revenue Fund to the Account.

The IMF pays interest (at rates calculated on the basis of short-term money market rates in countries with the largest IMF quotas) on SDRs held by each country and interest is charged on the cumulative allocations of SDRs. Since April 1, 1980, the payment of interest on cumulative allocations has been made directly by the CRF. The effect of this change was to reduce the interest expense of the Account in 1980 by SDR 43.4 million (equivalent to Cdn \$66.2 million).

SDR assets and liabilities of the Account, during the past two years, were affected as follows:

	(in millions of SDRs)	
	1980	1979
Cumulative allocations at the beginning of the year	499.8	358.7
Add: allocation during the year	141.1	141.1
Cumulative allocations at the end of the year	640.9	499.8
Less: payments to IMF on account of increase in Canada's subscription	(169.6)	
Net advances from CRF (Note 12)	471.3	499.8
Net cumulative payments or sales to the IMF or to other IMF members	(115.9)	(55.0)
SDRs held at the end of the year	355.4	444.8
Net accrued interest (charges)	33.4	(0.8)
Assets at the end of the year	<u>388.8</u>	<u>444.0</u>
		(in millions of US dollars)
US dollar equivalent of assets at the end of the year	<u>495.8</u>	<u>584.8</u>

8. International Monetary Fund notes

	(in millions)			
	1980		1979	
	SDRs	US dollar equivalents	SDRs	US dollar equivalents
Oil Facility notes			18.2	24.0
Accrued interest			0.3	0.5
			<u>18.5</u>	<u>24.5</u>
Supplementary Financing Facility notes	12.7	16.2	7.5	9.9
Accrued interest	0.7	0.9	0.2	0.2
	<u>13.4</u>	<u>17.1</u>	<u>7.7</u>	<u>10.1</u>
Total notes	<u>13.4</u>	<u>17.1</u>	<u>26.2</u>	<u>34.6</u>

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1980—Continued

IMF notes represent Canada's participation in IMF facilities established to assist members with balance of payment needs. These notes are redeemable on demand if Canada represents that it has a balance of payments need and are transferable to other Fund members.

SDR 18.2 million of Oil Facility notes acquired by the Account in the context of Canada's participation in this IMF facility in 1974 and 1975 matured in 1980 after a series of scheduled repayments. These notes had an original term to maturity of five years. Supplementary Financing Facility notes were acquired in 1979 and 1980 and also have a term to maturity of five years.

9. Gold

Transactions in the Account in the past two years were as follows:

	(in thousands of ounces)	
	1980	1979
Holdings at the beginning of the year	22,178	22,130
Purchases		235
Sales	(1,196)	(187)
Holdings at the end of the year	20,982	22,178

Loans receivable of 155 thousand fine ounces (1979: 161 thousand) are included in these holdings. Income accrued from gold loans during the year is included under investment income.

Gains on net sales of gold in 1980 amounting to \$800.8 million (1979: \$52.1 million) are included in valuation gains and taken into income in the current and two successive years. Sales were made to the market and to the Royal Canadian Mint at market-related prices.

In the determination of valuation gains and losses for the year, Section 16 of the Act defines such gains and losses in terms of differences between the book and market value of assets and liabilities at the end of an accounting period. As described in Note 2, for the purposes of this Section, market value is limited to currency exchange market values. Accordingly, gold is not adjusted to its commodity market value, but is recorded at 35 Special Drawing Rights (US \$44.64 at December 31, 1980) per fine ounce. At the year-end the London market price of gold, which varied widely in the course of the year, was US \$589.50 per ounce at the last fixing (1979: US \$524.00).

10. Foreign currency translation

	Canadian dollar equivalent as at December 31	
	1980	1979
US dollar	1.1938	1.1666
Deutsche mark	0.6050	0.6759
Swiss franc	0.6688	0.7315
Japanese yen	0.005875	0.004858

The value of the SDR is calculated by the IMF as a trade-weighted average of the market values of sixteen major currencies (five currencies beginning January 1, 1981). As at December 31, 1980 one SDR was equivalent to US \$1.27541 (compared with US \$1.31733 as at December 31, 1979).

11. Uncompleted contracts valuation adjustments

From time to time the Account enters into short-term swaps with the Bank of Canada under which it sells US dollars to the Bank of Canada and agrees to repurchase these amounts at a later date at predetermined exchange rates. These transactions are undertaken to assist in the Bank's management of chartered bank cash reserves. At the end of 1980 total swaps outstanding amounted to US \$190 million compared with the US \$720 million at the end of 1979.

At year-end the Account also had commitments to sell US \$80.4 million reflecting other uncompleted transactions.

The difference between the Canadian dollar equivalents at the transaction rates and at year-end rates on these commitments is included in US dollar valuation gains and losses.

12. Advances from the Consolidated Revenue Fund

	(in millions)			
	1980		1979	
	Currency	Cdn \$	Currency	Cdn \$
US dollars	US 2,400	2,865.1	US 1,800	2,099.9
Deutsche marks ..	DM 1,500	907.5	DM 1,500	1,013.9
Swiss francs	SF 1,500	1,003.2	SF 1,500	1,097.2
Japanese yen	Y 100,000	587.5	Y 100,000	485.8
Special Drawing Rights	SDR 471.3	717.6	SDR 499.8	768.0
		6,080.9		5,464.8
Less: Canadian dollar deposit with the Receiver General for Canada		(3,573.0)		(2,828.0)
Total		2,507.9		2,636.8

In recent years the proceeds of Government of Canada foreign currency borrowings, in the form of foreign bond and note issues and bank loans, as well as under Standby Credit Arrangements with Canadian and foreign banks have been advanced in foreign currency from the Consolidated Revenue Fund to the Exchange Fund Account. Additions during 1980 of borrowings under Standby Credit Arrangements gave rise to an increase in the US dollar advances from US \$1,800 million at the end of 1979 to US \$2,400 million at the end of 1980. There were no changes during the year in the principal amounts of longer term US dollar, Deutsche mark, Swiss franc and yen borrowings advanced to the Account. However the proceeds of an SDR 141.1 million allocation were advanced

Exchange Fund Account—Concluded

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1980—Concluded

ced to the Account in January 1980, raising the advances to SDR 640.9 million at that time, while a payment of SDR 169.6 million to the IMF for the partial settlement of an increase in Canada's IMF subscription reduced the level of SDR advances to their year-end level of SDR 471.3 million.

13. Valuation gains and losses

Valuation gains and losses on the Account's assets, and on liabilities relating to advances from the Consolidated Revenue Fund, are as follows:

	(in millions of dollars)	
	1980	1979
Valuation Gains (Losses)		
US dollars		
Assets.....	54.1	(43.2)
Liabilities	(19.5)	117.7
Net.....	34.6	74.5
Other foreign currency liabilities		
Deutsche marks	106.4	(36.2)
Swiss francs.....	94.0	(42.2)
Japanese yen	(101.7)	83.9
Net.....	98.7	5.5
Special Drawing Rights		
Assets.....	(10.2)	(9.5)
Liabilities	11.0	(2.1)
Net.....	0.8	(11.6)
Gold assets		
Net.....	789.8	45.9
Net valuation gains for the year	923.9	114.3

14. Subsequent events

On January 1, 1981 the International Monetary Fund allocated to Canada an additional 138.4 million Special Drawing Rights equivalent to US \$176.5 million (Cdn \$210.7 million), bringing the net cumulative allocation to Canada to SDR 779.3 million. These SDRs were subsequently advanced by the Consolidated Revenue Fund to the Exchange Fund Account.

15. Outstanding commitment

Under the Royal Canadian Mint "Maple Leaf" coin program, the Mint may buy at market-related prices, up to 2 million ounces of gold in 1981 from the Exchange Fund Account.

SECTION 10

1980-81 PUBLIC ACCOUNTS

Unmatured Debt

CONTENTS

	<i>Page</i>
Marketable bonds	10.2
Canada savings bonds	10.6
Special non-marketable bonds	10.6
Treasury bills	10.7
Notes and loans payable in foreign currencies	10.7
Interest rates	10.8
Maturity of Government debt	10.9

UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt to report the amount of the Government of Canada's liabilities to outside parties.

Some tables in this section present the continuity for each account by showing the opening and closing balances, as well as issues and retirements, i.e. inflow and outflow of transactions. In addition, the term "accounts without current transactions" has been included in some tables in order to provide a link with figures published in the previous year's edition of the Public Accounts to show net transactions in accounts which were closed out in the previous year.

TABLE 10.1

UNMATURED DEBT

	April 1/1980	Issues	Retirements	March 31/1981	Net increase or decrease (-)	
					1981	1980
	\$	\$	\$	\$	\$	\$
Payable in Canadian currency—						
Marketable bonds, Table 10.2	32,900,135,950	11,051,256,000	3,156,756,500	40,794,635,450	7,894,499,500	6,403,859,500
Canada savings bonds, Table 10.3	18,081,470,800	3,445,432,800	5,715,233,000	15,811,670,600	- 2,269,800,200	- 1,165,574,950
Special non-marketable bonds, Table 10.4	113,410,000	22,971,000		136,381,000	22,971,000	17,709,000
Treasury bills, Table 10.5	16,325,000,000	56,485,000,000	51,040,000,000	21,770,000,000	5,445,000,000	2,790,000,000
	<i>67,420,016,750</i>	<i>71,004,659,800</i>	<i>59,911,989,500</i>	<i>78,512,687,050</i>	<i>11,092,670,300</i>	<i>8,045,993,550</i>
Less: Government's holdings of unmatured debt—						
Marketable bonds	178,761,025	159,533,500	242,831,925	95,462,600	- 83,298,425	143,956,620
Canada savings bonds held on account of employees	105,706,100	102,400,000	100,914,300	107,191,800	1,485,700	5,721,400
Special non-marketable bonds issued to Canada Pension Plan Investment Fund....	113,410,000	22,971,000		136,381,000	22,971,000	17,709,000
	<i>397,877,125</i>	<i>284,904,500</i>	<i>343,746,225</i>	<i>339,035,400</i>	<i>- 58,841,725</i>	<i>167,387,020</i>
	<i>67,022,139,625</i>	<i>70,719,755,300</i>	<i>59,568,243,275</i>	<i>78,173,651,650</i>	<i>11,151,512,025</i>	<i>7,878,606,530</i>
Payable in foreign currencies—						
Marketable bonds, Table 10.2	2,989,717,200	24,270,000	85,185,840	2,928,801,360	- 60,915,840	13,035,760
Notes and loans payable in foreign currencies, Table 10.6	1,711,600,000	2,915,690,000	2,919,600,000	1,707,690,000	- 3,910,000	- 2,528,500,000
	<i>4,701,317,200</i>	<i>2,939,960,000</i>	<i>3,004,785,840</i>	<i>4,636,491,360</i>	<i>- 64,825,840</i>	<i>- 2,515,464,240</i>
Less: Government's holdings of unmatured debt—						
Marketable bonds	11,962,000		118,000	11,844,000	- 118,000	368,000
	<i>4,689,355,200</i>	<i>2,939,960,000</i>	<i>3,004,667,840</i>	<i>4,624,647,360</i>	<i>- 64,707,840</i>	<i>- 2,515,832,240</i>
Total unmatured debt	71,711,494,825	73,659,715,300	62,572,911,115	82,798,299,010	11,086,804,185	5,362,774,290

Marketable Bonds

Marketable bonds are interest bearing certificates of indebtedness issued by the Government of Canada, and having the following characteristics:

- bought and sold on the open market;
- expressed in Canadian or foreign currency;
- subject to call or redemption by the Government before maturity;
- having various maturity dates;
- interest is payable either in coupon or registered form; and,

—face value is guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds do not need to be endorsed.

Table 10.2 presents a summary of the balances and transactions for the marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1981.

TABLE 10.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/1980	Issues ⁽³⁾	Retirements ⁽³⁾	March 31/1981	Net increase or decrease (-)	
								1981	1980
				\$	\$	\$	\$	\$	\$
Payable in Canadian currency—									
Matured 1980-81									
1980—Apr 1	6½	Apr 1/71-Apr 1/75	F64	450,000,000		450,000,000		- 450,000,000	
June 1	7½	July 1/77-Sept 1/77							
		Oct 15/77-Dec 15/77							
		Feb 1/78	J10	475,000,000		475,000,000		- 475,000,000	
Aug 1	5½	Aug 1/62	AT14	73,467,500		73,467,500		- 73,467,500	
Aug 1	5½	Feb 1/66	CT26	48,529,500		48,529,500		- 48,529,500	
Aug 1	5½	May 1/66-Feb 1/67	F3	154,230,500		154,230,500		- 154,230,500	
(1) Oct 1	9	Oct 1/75-Apr 1/76	F95	449,900,000		449,900,000		- 449,900,000	
(1) Dec 1	7½	Dec 1/73-Feb 1/74	F78	799,999,000		799,999,000		- 799,999,000	- 100,000
1981—Feb 1	8½	Feb 1/76-Oct 1/76	F99	475,000,000		475,000,000		- 475,000,000	- 1,000
				2,926,126,500		2,926,126,500		- 2,926,126,500	- 101,000
Maturing 1981-82									
1981—Apr 1	8¼	Apr 1/78	J16	100,000,000			100,000,000		
June 1	8¾	June 1/76-Aug 1/76							
		May 15/78-July 1/78							
		Aug 15/78-Oct 1/78	J1	1,000,000,000			1,000,000,000		
Aug 1	7¼	Aug 1/76	F68	887,500			887,500		
Dec 15	8½	Dec 1/76	J4	300,000,000			300,000,000		
1982—Feb 1	9¼	June 15/74	F84	592,835,000			592,835,000		
Feb 1	9¾	Dec 15/78-Feb 1/79							
		Mar 15/79-June 1/79	J20	475,000,000			475,000,000		200,000,000
				2,468,722,500			2,468,722,500		200,000,000
Maturing 1982-83									
1982—Apr 1	7¾	Feb 1/77-Apr 1/77	J6	675,000,000			675,000,000		
July 1	7½	July 1/77	F75	1,151,500			1,151,500		
July 1	8	May 15/77-July 1/77							
		Sept 1/77	J8	900,000,000			900,000,000		
Oct 15	8	Oct 15/77-Dec 15/77	J12	475,000,000			475,000,000		
Oct 15	10¾	Oct 1/79	J27	200,000,000			200,000,000		200,000,000
Oct 15	12¼	Oct 1/80	J47		150,000,000		150,000,000	150,000,000	
Dec 15	11¼	Dec 15/79-Feb 1/80	J31	875,000,000			875,000,000		875,000,000
1983—Feb 1	8¼	Feb 1/78-Apr 1/78	J14	575,000,000			575,000,000		
Feb 1	10½	Aug 1/80	J45		250,000,000		250,000,000	250,000,000	
Mar 15	11¼	June 1/80	J43		400,000,000		400,000,000	400,000,000	
Mar 15	13¾	Mar 31/80-May 1/80	J36	150,000,000	150,000,000		300,000,000	150,000,000	150,000,000
				3,851,151,500	950,000,000		4,801,151,500	950,000,000	1,225,000,000
Maturing 1983-84									
1983—May 15	8¾	May 15/78-July 1/78							
		Aug 15/78	J17	950,000,000			950,000,000		
Sept 1	4½	Sept 1/58	T29	1,992,679,450			1,992,679,450		
Dec 15	9	Oct 1/78	J19	350,000,000			350,000,000		
Dec 15	12¾	Feb 1/81	J54		275,000,000		275,000,000	275,000,000	
Dec 15	13¾	Dec 1/80	J50		200,000,000		200,000,000	200,000,000	
1984—Feb 1	9¾	Dec 15/78-June 1/79							
		July 15/79	J21	1,000,000,000			1,000,000,000		750,000,000
				4,292,679,450	475,000,000		4,767,679,450	475,000,000	750,000,000
Maturing 1984-85									
1984—Apr 1	7½	Apr 1/74	F39	69,821,000			69,821,000		
Apr 1	8	Apr 1/78	F81				77,000		
Apr 1	9¼	Oct 1/74	F87	322,309,000			322,309,000		
June 1	10	Feb 1/79-Mar 15/79							
		Aug 15/79-July 1/80	J23	800,000,000	275,000,000		1,075,000,000	275,000,000	200,000,000
Aug 1	13¾	Mar 1/81	J57		450,000,000		450,000,000	450,000,000	
Oct 1	8¾	Oct 1/79	F91	749,000			749,000		723,000
Oct 1	10½	Oct 1/79	J28	300,000,000			300,000,000		300,000,000
Oct 1	12½	Oct 1/80	J48		775,000,000		775,000,000	775,000,000	
Dec 15	11½	Dec 15/79-Feb 1/80	J32	700,000,000			700,000,000		700,000,000
Feb 1	13¼	Mar 31/81	J59		600,000,000		600,000,000	600,000,000	
1985—Mar 15	13¾	Mar 31/80	J37	850,000,000		5,000	849,995,000	- 5,000	850,000,000
				3,042,956,000	2,100,000,000	5,000	5,142,951,000	2,099,995,000	2,050,723,000
Maturing 1985-86									
1985—May 1	13	May 1/80-Dec 1/80	J40		1,800,000,000		1,800,000,000	1,800,000,000	
July 1	11¼	Jun 1/80	J44		450,000,000		450,000,000	450,000,000	
Oct 1	9½	Oct 1/80	F96	100,000	1,245,000		1,345,000	1,245,000	100,000
Oct 1	10¾	Aug 1/80	J46		325,000,000		325,000,000	325,000,000	
Dec 15	8	Dec 15/75-Oct 1/78	F57	116,479,000			116,479,000		
1986—Feb 1	12½	Feb 1/81	J55		725,000,000		725,000,000	725,000,000	
				116,579,000	3,301,245,000		3,417,824,000	3,301,245,000	100,000

TABLE 10.2

MARKETABLE BONDS—Continued

Maturity date	%	Issue date	Series	April 1/1980	Issues ⁽³⁾	Retirements ⁽³⁾	March 31/1981	Net increase or decrease (-)	
								1981	1980
				\$	\$	\$	\$	\$	\$
Payable in Canadian currency—Continued									
Maturing 1986-87									
1986—Oct 1	8	Oct 1/69-Feb 15/70							
		Apr 1/77	F47	410,380,000			410,380,000		
Maturing 1987-88									
1987—July 1	8½	July 1/77-Sept 1/77							
		Dec 15/77	J11	525,000,000			525,000,000		
Dec 1	8	Dec 1/80	F79	1,000	6,000		7,000	6,000	1,000
1988—Feb 1	8¾	Feb 1/78	J15	125,000,000			125,000,000		
				650,001,000	6,000		650,007,000	6,000	1,000
Maturing 1988-89									
1988—June 1	5	June 1/63	AT21	100,000,000			100,000,000		
June 1	5	Feb 1/64	CT9	50,000,000			50,000,000		
1989—Feb 15	6¾	Feb 15/71	F61	150,000,000			150,000,000		
				300,000,000			300,000,000		
Maturing 1989-90									
1989—Oct 1	10	Aug 15/79	J26	200,000,000			200,000,000		200,000,000
Oct 1	10½	Oct 1/79-July 1/80	J29	200,000,000	150,000,000		350,000,000	150,000,000	200,000,000
Dec 15	11¼	Dec 15/79-Feb 1/80	J33	175,000,000	275,000,000		450,000,000	275,000,000	175,000,000
1990—Mar 15	13¾	June 1/80-Aug 1/80	J38	175,000,000	5,000		5,000	5,000	
		July 1/80	J38	575,000,000	425,005,000		1,000,005,000	425,005,000	575,000,000
Maturing 1990-91									
1990—May 1	5¼	May 1/64-July 1/64							
		Sept 1/65	CT12	225,000,000			225,000,000		
May 1	5¼	Apr 1/67	F12	125,000,000			125,000,000		
				350,000,000			350,000,000		
Maturing 1992-93									
1992—Sept 1	5¾	Sept 1/66-Dec 15/66							
		Feb 1/67	F6	225,000,000			225,000,000		
Maturing 1994-95									
1994—June 15	9½	June 15/74-July 1/75							
		Aug 15/75-June 1/76							
		Aug 1/76-Apr 1/77	F85	939,620,000		43,875,000	895,745,000	-43,875,000	
Dec 1	6¼	Dec 1/67	F23	125,000			125,000		
				939,745,000		43,875,000	895,870,000	-43,875,000	
Maturing 1995-96									
1995—Oct 1	6½	Oct 1/68	F33	100,000,000			100,000,000		
Oct 1	10	Oct 1/75-Dec 15/75							
		Feb 1/76-Apr 1/76	F97	850,000,000		25,500,000	824,500,000	-25,500,000	
				950,000,000		25,500,000	924,500,000	-25,500,000	
Maturing 1996-97									
1996—Sept 15	3	Sept 15/36	P1	55,000,000			55,000,000		
Maturing 1997-98									
1997—May 15	9¼	May 15/77	J9	1,176,000,000		36,000,000	1,140,000,000	-36,000,000	
(2) 1998—Mar 15	3¾	Sept 15/56	T15	197,045,000			197,045,000		
				1,373,045,000		36,000,000	1,337,045,000	-36,000,000	
Maturing 1999-2000									
1999—Oct 15	9	Oct 15/77-Dec 15/77	J13	708,750,000		21,750,000	687,000,000	-21,750,000	
Dec 1	13½	Dec 1/80	J53		400,000,000		400,000,000	400,000,000	
2000—Mar 15	13¾	Mar 31/80-Mar 1/81							
		Mar 31/81	J39	250,000,000	500,000,000		750,000,000	500,000,000	250,000,000
				958,750,000	900,000,000	21,750,000	1,837,000,000	878,250,000	250,000,000
Maturing 2000-01									
2000—Dec 15	9¾	Dec 15/78	J22	625,000,000		18,750,000	606,250,000	-18,750,000	
Maturing 2001-02									
2001—May 1	13	May 1/80-Oct 1/80							
		Feb 1/81	J42		1,325,000,000		1,325,000,000	1,325,000,000	
Oct 1	9½	Oct 1/76-Dec 1/76							
		Apr 1/78-May 15/78							
		July 1/78	J2	1,606,500,000		48,750,000	1,557,750,000	-48,750,000	
2002—Feb 1	8¾	Feb 1/77	J7	288,000,000		9,000,000	279,000,000	-9,000,000	
				1,894,500,000	1,325,000,000	57,750,000	3,161,750,000	1,267,250,000	

TABLE 10.2

MARKETABLE BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/1980	Issues ⁽³⁾	Retirements ⁽²⁾	March 31/1981	Net increase or decrease (-)	
								1981	1980
				\$	\$	\$	\$	\$	\$
<i>Payable in Canadian currency—Concluded</i>									
Maturing 2002-03									
2002—May 1	10	May 1/79-June 1/79							
		July 15/79.....	J25	1,850,000,000			1,850,000,000		1,850,000,000
		Dec 15/79-July 1/80....	J34	750,000,000	475,000,000		1,225,000,000	475,000,000	750,000,000
2003—Feb 1	11½	Feb 1/80-June 1/80							
		Aug 1/80.....	J35	600,000,000	1,100,000,000		1,700,000,000	1,100,000,000	600,000,000
				3,200,000,000	1,575,000,000		4,775,000,000	1,575,000,000	3,200,000,000
Maturing 2003-04									
2003—Oct 1	9½	Aug 15/78-Oct 1/78....	J18	895,500,000		27,000,000	868,500,000	-27,000,000	
2004—Feb 1	10¼	Feb 1/79							
		Mar 15-21/79							
		Aug 15/79.....	J24	2,200,000,000			2,200,000,000		600,000,000
				3,095,500,000		27,000,000	3,068,500,000	-27,000,000	600,000,000
Maturing 2004-05									
2004—Oct 1	10½	Oct 1/79.....	J30	600,000,000			600,000,000		600,000,000
Accounts without current transactions.....									
								-3,046,863,500	
Total marketable bonds (Canadian currency).....				32,900,135,950	11,051,256,000	3,156,756,500	40,794,635,450	7,894,499,500	6,403,859,500
<i>Payable in foreign currencies—</i>									
United States dollars—									
1983—Apr 1	8	Apr 1/78.....		299,050,000		2,950,000	296,100,000	-2,950,000	9,200,000
		Oct 15/78.....		478,480,000		4,720,000	473,760,000	-4,720,000	14,720,000
(2) 1985—Oct 1	8.2	Apr 1/78.....		299,050,000		2,950,000	296,100,000	-2,950,000	9,200,000
(2) 1987—Oct 15	5	Oct 15/62.....		66,987,200		2,555,840	64,431,360	-2,555,840	205,760
(2) 1988—June 1	6½	June 1/68.....		119,620,000		1,180,000	118,440,000	-1,180,000	3,680,000
(2) 1998—Apr 1	8¾	Apr 1/78.....		299,050,000		2,950,000	296,100,000	-2,950,000	9,200,000
(2) 1998—Oct 15	9¼	Oct 15/78.....		418,670,000		4,130,000	414,540,000	-4,130,000	12,880,000
				1,980,907,200		21,435,840	1,959,471,360	-21,435,840	59,085,760
Deutsche marks—									
1983—May 20	4¾	May 20/78.....		366,480,000		29,700,000	336,780,000	-29,700,000	-6,300,000
(2) 1984—May 10	5	May 10/78.....		305,400,000		24,750,000	280,650,000	-24,750,000	-5,250,000
				671,880,000		54,450,000	617,430,000	-54,450,000	-11,550,000
Swiss francs—									
(2) 1989—Mar 20	3¾	Mar 20/79.....		193,350,000		9,300,000	184,050,000	-9,300,000	-12,060,000
Japanese yen—									
1984—Mar 27	6.4	Mar 27/79.....		143,580,000	24,270,000		167,850,000	24,270,000	-22,440,000
Total marketable bonds (foreign currencies).....				2,989,717,200	24,270,000	85,185,840	2,928,801,360	-60,915,840	13,035,760
Total.....				35,889,853,150	11,075,526,000	3,241,942,340	43,723,436,810	7,833,583,660	6,416,895,260

(1) Non-callable but subject to exchange for other bonds.

(2) Subject to redemption before maturity.

(3) Issues and retirements of the marketable bonds payable in foreign currencies include the translation of these currencies to Canadian dollars using closing rates of exchange at March 31.

Canada Savings Bonds

Canada savings bonds are interest bearing certificates of indebtedness issued by the Government of Canada, and having the following characteristics:

- issued to Canadian residents;
- registered in the name of the holder;
- fixed date of maturity;

- non-marketable;
- redeemable on demand by the holder with accrued interest calculated to the end of the previous month;
- not subject to call before maturity; and,
- term to maturity is seven years or more.

Certain series of Canada savings bonds include provisions for cash bonuses payable at maturity.

Table 10.3 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 10.3
CANADA SAVINGS BONDS

Maturity date	%(1)	Issue date	Series	Net increase or decrease (-)					
				April 1/1980	Issues	Retirements	March 31/1981	1981	1980
				\$	\$	\$	\$	\$	\$
1980—Nov	11½	1967-68	S22	64,002,750		64,002,750		- 64,002,750	- 3,052,000
1980—Nov	11½	1971-72	S26	753,240,050		753,240,050		- 753,240,050	- 57,377,600
1981—Nov	11½	1970-71	S25	703,451,550		34,729,200	668,722,350	- 34,729,200	- 65,853,600
1982—Nov	11½	1968-69	S23	248,250,200		12,769,600	235,480,600	- 12,769,600	- 16,358,100
1983—Nov	11½	1974-75	S29	2,816,576,650		610,685,500	2,205,891,150	- 610,685,500	- 1,901,249,750
1984—Nov	11½	1972-73	S27	594,880,000		52,665,550	542,214,450	- 52,665,550	- 73,217,050
1984—Nov	11½	1975-76	S30	1,498,449,850		334,219,550	1,164,230,300	- 334,219,550	- 905,040,050
1985—Nov	11½	1973-74	S28	334,481,500		33,378,350	301,103,150	- 33,378,350	- 44,693,800
1985—Nov	11½	1976-77	S31	757,479,450		154,720,550	602,758,900	- 154,720,550	- 362,094,950
1985—Nov	11½	1978-79	S33	4,926,838,000		1,076,146,600	3,850,691,400	- 1,076,146,600	- 2,158,271,800
1986—Nov	11½	1977-78	S32	638,356,800		107,710,400	530,646,400	- 107,710,400	- 185,054,400
1986—Nov	11½	1979-80	S34	4,745,464,000	100,225,300	1,838,387,100	3,007,302,200	- 1,738,161,800	4,745,464,000
1987—Nov	11½	1980-81	S35		3,345,207,500	642,577,800	2,702,629,700	2,702,629,700	
Accounts without current transactions									- 138,775,850
Total				18,081,470,800	3,445,432,800	5,715,233,000	15,811,670,600	- 2,269,800,200	- 1,165,574,950

(1) These rates do not reflect changes announced after March 31, 1981 but include, for series S22 to S31, cash bonus provisions.

Special Non-Marketable Bonds

Special non-marketable bonds are interest bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund, and having the following characteristics:

- non-negotiable;

- non-transferable;
- non-assignable;
- term to maturity is 20 years or less;
- interest is payable semi-annually; and,
- redeemable at face value plus accrued interest.

Table 10.4 presents a summary of the balances and transactions for these special non-marketable bonds.

TABLE 10.4
SPECIAL NON-MARKETABLE BONDS

	Net increase or decrease (-)					
	April 1/1980	Issues	Retirements	March 31/1981	1981	1980
Canada Pension Plan Investment Fund—						
Maturing 1986-87	1,894,000			1,894,000		
1987-88	3,814,000			3,814,000		
1988-89	5,607,000			5,607,000		
1989-90	4,059,000			4,059,000		
1990-91	5,447,000			5,447,000		
1991-92	6,540,000			6,540,000		
1992-93	7,112,000			7,112,000		
1993-94	7,907,000			7,907,000		
1994-95	9,087,000			9,087,000		
1995-96	10,217,000			10,217,000		
1996-97	10,651,000			10,651,000		
1997-98	11,351,000			11,351,000		
1998-99	12,015,000			12,015,000		
1999-2000	17,709,000			17,709,000		
2000-01						17,709,000
Total	113,410,000	22,971,000		136,381,000	22,971,000	17,709,000

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay a sum of money on a given date, and having the following characteristics:

- issued at a discount in lieu of interest payments;
- maturity: 3 months, 6 months and 12 months;
- issued in Canadian currency only;
- transferable; and,

—bought and sold on the open market.

Three-month and six-month bills are usually issued weekly, while other bills are issued every four weeks, usually for periods of one year or less.

The balance at March 31, 1981 consists of \$10,335 million in three-month bills; \$6,935 million in six-month bills; and, \$4,500 million in 364-day bills.

Table 10.5 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 10.5

TREASURY BILL ISSUES AND REDEMPTIONS (in millions of dollars)

	Issues				Redemptions				Net change
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	
April, 1980	2,640	870	325	3,835	2,520	670	225	3,415	420
May	3,385	1,675	500	5,560	3,235	875	225	4,335	1,225
June	2,725	970	500	4,195	2,605	710	225	3,540	655
July	2,740	755	225	3,720	2,640	740	225	3,605	115
August	3,660	1,165	650	5,475	3,385	990	450	4,825	650
September	2,925	925	300	4,150	2,725	805	225	3,755	395
October	3,750	1,270	300	5,320	2,740	870	225	3,835	1,485
November	3,165	1,285	625	5,075	3,660	1,675	550	5,885	- 810
December	3,065	1,055	300	4,420	2,925	970	250	4,145	275
January, 1981	3,835	1,120	325	5,280	3,750	755	275	4,780	500
February	3,265	1,105	375	4,745	3,165	1,165	300	4,630	115
March	3,235	1,100	375	4,710	3,065	925	300	4,290	420
	38,390	13,295	4,800	56,485	36,415	11,150	3,475	51,040	5,445
Balance at April 1, 1980									16,325
Balance at March 31, 1981									21,770

Notes and Loans Payable in Foreign Currencies

This account records borrowings by the Government of Canada under various agreements with banks in Canada, United States, Germany, Switzerland and Japan.

Transactions during the year consisted of issues and retirements in United States dollars and revaluations of year-end balances. The balances at March 31, 1981 consist of:

- \$300,000,000 US (\$355,320,000 Cdn) in a one-month note from Canadian chartered banks;
- 400,000,000 DM (\$224,520,000 Cdn) four year loan from the Deutsche Bank, Germany;
- 700,000,000 SF (\$429,450,000 Cdn) three year loan and 500,000,000 SF (\$306,750,000 Cdn) five year loan, from various Swiss banks; and,
- 35,000,000,000 Yen (\$195,825,000 Cdn) ten year loan and 35,000,000,000 Yen (\$195,825,000 Cdn) twenty year loan, from various Japanese banks.

The foreign currency balances were translated into Canadian dollars using the closing year-end rates of exchange at March 31, 1981.

Table 10.6 presents a summary of the balances and transactions for the notes and loans payable in foreign currencies.

TABLE 10.6

NOTES AND LOANS PAYABLE IN FOREIGN CURRENCIES

Maturity date	%	April 1/1980	Issues ⁽¹⁾	Retirements ⁽¹⁾	March 31/1981	Net increase or decrease (-)	
						1981	1980
		\$	\$	\$	\$	\$	\$
United States dollars—							
Notes payable to—							
Canadian banks.....		358,860,000	2,501,640,000	2,505,180,000	355,320,000	- 3,540,000	- 916,480,000
American banks.....			357,420,000	357,420,000			- 1,507,220,000
		358,860,000	2,859,060,000	2,862,600,000	355,320,000	- 3,540,000	- 2,423,700,000
Deutsche marks—							
1978-83	5	244,320,000		19,800,000	224,520,000	- 19,800,000	- 4,200,000
Swiss francs—							
1979-82	2½	451,150,000		21,700,000	429,450,000	- 21,700,000	- 28,140,000
1979-85	3	322,250,000		15,500,000	306,750,000	- 15,500,000	- 20,100,000
		773,400,000		37,200,000	736,200,000	- 37,200,000	- 48,240,000
Japanese yen—							
1979-89	7.1	167,510,000	28,315,000		195,825,000	28,315,000	- 26,180,000
1979-99	7.5	167,510,000	28,315,000		195,825,000	28,315,000	- 26,180,000
		335,020,000	56,630,000		391,650,000	56,630,000	- 52,360,000
Total.....		1,711,600,000	2,915,690,000	2,919,600,000	1,707,690,000	- 3,910,000	- 2,528,500,000

⁽¹⁾ Issues and retirements include the translation of foreign currencies to Canadian dollars using closing rates of exchange at March 31.

Interest Rates

Table 10.7 sets out unmatured debt at March 31, for each of the years 1976-77 to 1980-81 inclusive, with the average rate of interest thereon. For purposes of comparison, the unmatured debt is classified as to marketable bonds, non-marketable bonds (includes Canada savings bonds and the

Canada Pension Plan Investment Fund), Treasury bills and notes and loans payable in foreign currencies.

Interest rates on new issues of marketable bonds payable in Canada varied from a low of 8% to a high of 13.75% during the year.

TABLE 10.7

UNMATURED DEBT AS AT MARCH 31, 1977 TO 1981 INCLUSIVE, WITH THE AVERAGE RATE OF INTEREST THEREON

	Non-marketable bonds											
	Marketable bonds		Canada savings bonds		Canada Pension Plan Investment Fund		Treasury bills		Notes and loans payable in foreign currencies		Total unmatured debt	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate ⁽¹⁾	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
1981.....	43,724	9.93	15,812	11.50	136	8.97	21,770	15.11	1,707	7.18	83,149	11.53
1980.....	35,890	8.96	18,081	12.00	113	8.57	16,325	12.39	1,712	7.37	72,121	10.46
1979.....	29,473	8.04	19,247	9.19	96	8.21	13,535	10.56	4,240	9.10	66,591	8.95
1978.....	21,327	7.65	18,011	8.62	84	8.01	11,295	7.19	850	7.52	51,567	7.89
1977.....	17,888	6.27	16,304	8.67	72	7.85	8,255	8.01			42,519	7.53

Where various rates of interest are applicable, the interest rate in effect at March 31 is used.

⁽¹⁾ The rates for the years 1976-77 to 1978-79 inclusive have not been adjusted to reflect cash bonus provisions included in certain series of Canada savings bonds.

Table 10.8 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1976-77 to 1980-81 inclusively.

TABLE 10.8

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1981	17.12	9.93	16.44
1980	15.24	10.76	15.24
1979	10.92	8.07	10.92
1978	7.73	7.03	7.73
1977	9.13	7.58	7.58
Six-month bills—			
1981	16.65	10.11	14.85
1980	15.90	10.74	15.90
1979	11.00	8.34	10.96
1978	8.07	7.08	8.07
1977	9.18	7.54	7.55
Other bills—			
1981	15.82	10.45	15.58
1980	14.92	10.43	14.92
1979	10.69	8.64	10.60
1978	8.26	7.35	8.26
1977	9.08	7.56	7.56

Maturity of Government Debt

Table 10.9 presents total unmatured debt arranged in order of maturity.

TABLE 10.9

MATURITY OF GOVERNMENT DEBT

Maturity	Marketable bonds		Canada savings bonds		Treasury bills		Notes and loans payable in foreign currencies		Total	
	Amount \$ (millions)	Average interest rate %	Amount \$ (millions)	Average interest rate ⁽¹⁾ %	Amount \$ (millions)	Average interest rate %	Amount \$ (millions)	Average interest rate %	Amount \$ (millions)	Average interest rate %
1982	2,469	9.01	668	11.50	21,770	15.11	785	9.38	25,692	14.26
1983	4,801	9.69	236	11.50			224	5.00	5,261	9.57
1984	6,042	7.55	2,206	11.50					8,248	8.61
1985	5,424	11.50	1,706	11.50			306	3.00	7,436	11.15
1986	3,714	11.95	4,755	11.50					8,469	11.70
1987/91	3,077	8.07	6,241	11.50			196	7.10	9,514	10.30
1992/96	2,046	9.14							2,046	9.14
1997/2001	4,546	10.04					196	7.50	4,742	9.94
2002/05	11,605	10.67							11,605	10.67
	43,724	9.93	15,812	11.50	21,770	15.11	1,707	7.18	83,013	11.53
Less: Government's own holdings	108	9.26	107	11.50					215	10.26
	43,616	9.93	15,705	11.50	21,770	15.11	1,707	7.18	82,798	11.53

⁽¹⁾ The rates include cash bonus provisions which are part of certain series of Canada savings bonds.

SECTION 11

1980-81
PUBLIC ACCOUNTS

Other Accounts Reported on the Statement of Assets and Liabilities

CONTENTS

	<i>Page</i>
Cash	11.2
Fixed assets	11.3
Accumulated deficit	11.3
Contingent liabilities	11.6

OTHER ACCOUNTS REPORTED ON THE STATEMENT OF ASSETS AND LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities that are not included elsewhere in this volume. These accounts are:

- cash;
- fixed assets;
- accumulated deficit; and,
- contingent liabilities.

Cash

The Government's cash account represents public moneys on deposit at March 31st, to the credit of the Receiver General for Canada, with banks and other financial institutions.

The cash position of the Government is affected not only by budgetary operations but also by non-budgetary, foreign exchange and unmatured debt operations, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 11.1 presents a summary of the balances and related transactions in current and special Receiver General deposits. Transactions represent receipts and disbursements.

The year-end balances in foreign currencies have been translated into Canadian equivalents at year-end closing rates of exchange. The foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs and West German marks.

TABLE 11.1

CASH

					Net increase or decrease (-)	
	April 1/1980	Receipts	Disbursements	March 31/1981	1981	1980
	\$	\$	\$	\$	\$	\$
Receiver General—						
Current deposits—						
Canadian dollars	3,661,299,288	167,176,061,879	165,011,299,135	5,826,062,032	2,164,762,744	-2,713,283,156
Foreign currencies	30,476,625	5,366,073,002	5,347,567,108	48,982,519	18,505,894	7,941,626
Special deposits	46,864,764	227,541,451	218,309,315	56,096,900	9,232,136	10,641,377
Total	3,738,640,677	172,769,676,332	170,577,175,558	5,931,141,451	2,192,500,774	-2,694,700,153

Receiver General current deposits

The monthly balances of Canadian dollar and foreign currency deposits for the last five years are presented in the following tables:

TABLE 11.2

CASH IN CANADIAN DOLLAR DEPOSITS (in millions of dollars)

At end of month of	Years ended March 31				
	1981	1980	1979	1978	1977
April	1,922	3,400	4,394	2,385	2,210
May	1,928	3,880	4,667	2,682	2,444
June	1,108	2,780	4,008	1,879	2,139
July	1,424	3,015	4,115	2,347	2,214
August	2,406	2,661	4,213	1,948	4,224
September	1,920	2,871	5,030	1,842	1,829
October	3,325	2,573	5,074	2,764	1,925
November	4,457	2,437	6,178	4,397	4,066
December	4,138	2,446	6,462	4,726	3,277
January	4,028	1,823	6,249	5,063	4,401
February	4,061	812	6,825	5,177	4,365
March	5,826	3,661	6,375	4,487	3,581

TABLE 11.3

CASH IN FOREIGN CURRENCY DEPOSITS (translated into Canadian dollars) (in millions of dollars)

At end of month of	Years ended March 31				
	1981	1980	1979	1978	1977
April	22	8	9	12	10
May	23	14	18	12	8
June	17	15	27	9	13
July	28	14	16	13	17
August	10	11	9	17	12
September	22	19	16	7	11
October	14	16	32	21	14
November	27	15	16	16	12
December	29	36	18	13	13
January	37	17	34	13	21
February	27	17	11	13	17
March	49	30	23	19	16

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government for the purchase or redemption of Government securities and for the payment of interest.

Fixed Assets

Fixed assets are tangible, long-term assets, including major additions or alterations thereto, from which benefits are expected to be derived during their useful life.

The fixed assets of the Government, which include land, buildings, works and equipment, are charged to budgetary expenditure at the time of acquisition or construction in accordance with the accounting policies of the Government of Canada which are described in Note 1 to the audited financial statements (Section 2 of this volume). Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of \$1.

Accumulated Deficit

The accumulated deficit is the account recording the net sum of annual surpluses and deficits since Confederation, together with certain amounts charged directly to this account. The accumulated deficit is also equal to the excess of recorded liabilities over net recorded assets.

Table 11.4 summarizes the account for the year.

TABLE 11.4**ACCUMULATED DEFICIT**

	1981	1980
	\$	\$
Opening balance	68,595,267,858	55,806,205,953
Deficit for the year	12,667,460,029	12,789,061,905
Closing balance	81,262,727,887	68,595,267,858

A ten year comparative statement of the accumulated deficit in terms of total liabilities and net recorded assets is presented as follows:

TABLE 11.5
STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND NET RECORDED ASSETS⁽¹⁾
 (in millions of dollars)

As at March 31	Total liabilities	Less: net recorded assets	Accumulated deficit	
			Amount	Increase or decrease (-)
1981	118,461	37,198	81,263	12,668
1980	103,626	35,031	68,595	12,788
1979	98,023	42,216	55,807	16,185
1978	80,048	40,426	39,622	10,036
1977	67,075	37,489	29,586	6,290
1976	59,802	36,506	23,296	4,021
1975	62,700	43,425	19,275	1,147
1974	55,557	37,429	18,128	672
1973	51,716	34,260	17,456	- 481
1972	47,687	29,750	17,937	614

⁽¹⁾ Amounts for the years 1971-72 to 1974-75 inclusive have not been adjusted to reflect the presentation of assets and liabilities introduced in 1976-77.

Table 11.6 presents an analysis of the accumulated deficit account from Confederation to March 31, 1981. A statement of the direct charges to accumulated deficit from Confederation to March 31, 1981 is detailed in Table 11.7.

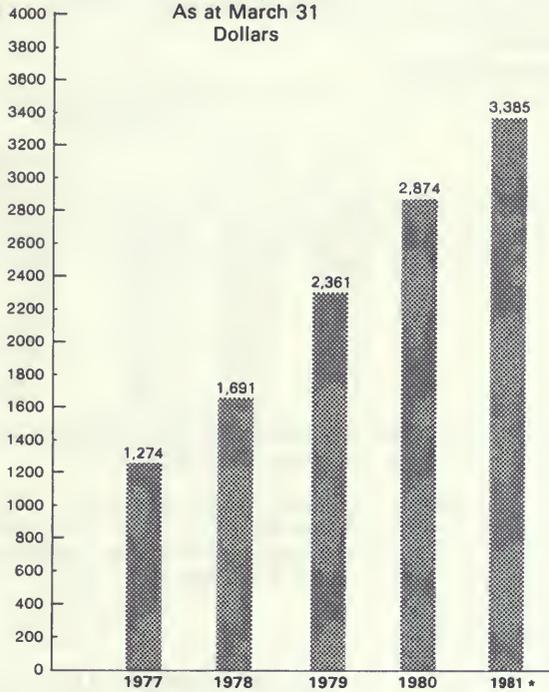
TABLE 11.6
ANALYSIS OF ACCUMULATED DEFICIT ACCOUNT FROM CONFEDERATION TO MARCH 31, 1981

	\$
Accumulated annual surpluses and deficits	79,520,317,936
Direct charges to accumulated deficit—	
Capital expenditures	1,168,855,196
Other	573,554,755
Accumulated deficit	81,262,727,887

The accumulated deficit in per capita terms and as a percentage of the gross national product is shown in the following charts.

ACCUMULATED DEFICIT

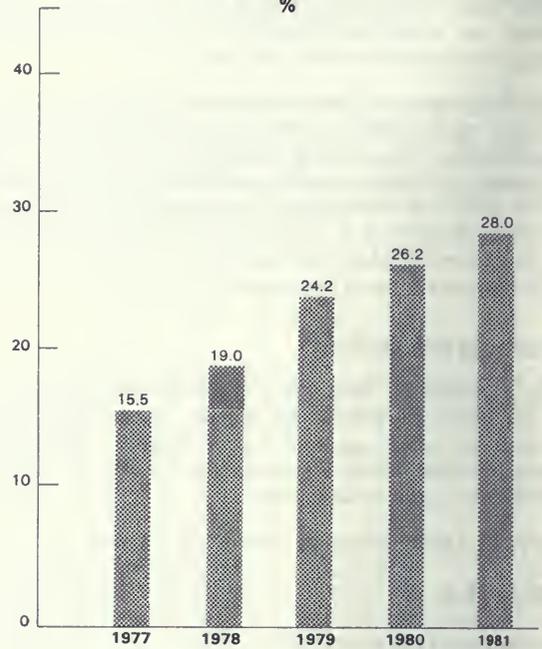
Per Capita
As at March 31
Dollars



* Based on population as at October 1, 1980

ACCUMULATED DEFICIT

As a Percentage of
Gross National Product *
As at March 31
%



* Based on figures as at previous December 31.

TABLE 11.7

STATEMENT OF DIRECT CHARGES TO ACCUMULATED DEFICIT FROM CONFEDERATION TO MARCH 31, 1981

	\$	\$
CAPITAL EXPENDITURES—		
Public Works (Canals)—		
Department of Public Works—		
Burlington Bay Canal	308,328	
Lake St Peter	1,164,235	
Department of Transport—		
Chambly Canal, Richelieu River	579,715	
Lachine Canal	10,526,202	
Murray Canal	1,248,947	
Ottawa Works	6,871,215	
Quebec Canal	34,842	
Rideau Canal	143,108	
Sault Ste Marie Canals	4,935,810	
St Anne's Lock—Railway Bridge Île Perrot	150,000	
St Lawrence Canals	34,111,409	
St Lawrence Ship Canal	133,897	
St Ours Locks	614,426	
St Peters Canal	492,024	
Tay River Navigation	476,129	
Trent Canal improvements	559,068	
Trent River Navigation	19,079,651	
Welland Canal	27,244,916	
Welland Ship Canal	130,716,890	
Miscellaneous	125	
	239,390,937	
Public Works (Railways)—		
Department of Transport—		
Canadian government railways—		
Canadian government railways	64,973,475	
Cape Breton Railway	104,521	
Caraquet and Gulf Shore Railway	209,950	
Elgin and Havelock Railway	33,530	
Hudson Bay Railway	34,682,535	
Intercolonial Railway	109,826,449	
International Railway of New Brunswick	2,681,377	
Lotbinière and Mégantic Railway	336,875	
National Transcontinental Railway	160,994,649	
New Brunswick and Prince Edward Island Rail- way	361,541	
Newfoundland Railway	25,080	
Northwest Communications System	17,884,025	
Prince Edward Island Railway	6,797,222	
Quebec Bridge	21,706,664	
Quebec and Saguenay Railway	7,120,896	
Salisbury and Albert Railway	84,390	
St Martin's Railway	72,625	
Témiscouata Railway	480,000	
York and Carleton Railway	20,976	
Other railways and miscellaneous—		
Auto-ferry vessel for service between Yarmouth, NS and the New England States	1,035,733	
Canada Central Railway—Peace River Bridge	175,000	
Digby and Annapolis Railway	660,683	
Governor General's cars	71,539	
Port Nelson terminal	6,240,096	
Residue of cost of steamer <i>Sheba</i>	78,611	
North Railway	250,000	
North Sydney, NS and Port-aux-Basques, New- foundland, ferry and terminals—		
Dock and terminal facilities, North Sydney, NS	2,880,497	
Dock and terminal facilities, Port-aux-Basques, Newfoundland	2,926,061	
Construction of auto-ferry vessel	6,373,302	
Piers "A" and "B"—Ogden Point—Victoria, BC	2,847,399	
Prince Edward Island car ferry and terminals	13,069,726	
Residue of capital cost of <i>SS Charlottetown</i>	1,194,145	
Construction of new car ferry	7,032,720	
<i>SS Scotia 2</i>	348,948	
Residue of capital cost of steamers <i>Drummond</i> and <i>McKee</i>	851,853	
Strait of Canso	6,994,146	
Hillsborough Bridge	1,532,233	
	482,959,472	
Public Works (Miscellaneous)—		
Department of Defence Production—		
Plant at Rivière-du-Loup		135,209
Department of National Defence—		
Military magazine danger zone		4,010
Department of Public Works—		
Bare Point breakwater		217,996
Burlington Channel improvements		1,392,490
Canadian Building, London, England		1,539,073
Canadian Legation Building, Tokyo, Japan		200,000
Canadian Legation Building and Site, Washington, DC		477,754
Cape Tormentine Harbour		95,000
Esquimalt graving dock		7,799,761
Georgian Bay to Montreal waterway survey		918,797
Government buildings, Ottawa		35,260,968
Halifax elevator site		86,512
Halifax Harbour improvements		13,025,454
Kingston graving dock		556,589
Land and cable telegraph line		348,321
Levis graving dock		971,593
Miscellaneous sites for government buildings		208,012
Miscellaneous wharves		1,223,857
Montreal Harbour improvements		1,060,343
New public buildings for Petitcodiac, NB		1
Ottawa—Expropriations of property between Sparks and Wellington Streets, East of Elgin Street		855,581
Port Arthur, Fort William and River Kaministikwia improvements		16,249,020
Port Colborne Harbour		904,459
Quebec Harbour improvements		10,326,479
Rainy River lock and dam		134
Sorel Harbour improvements		1,806,541
St Andrew Rapids including Red River improve- ments		1,569,777
Saint John Harbour improvements		19,300,823
Tiffin Harbour improvements		481,622
Toronto Harbour improvements		9,331,987
Toronto, new Dominion Building		1,166,647
Upper St Lawrence River—Channel improvements		468,098
Vancouver Harbour improvements		3,600,079
Victoria Harbour, British Columbia—Improve- ments		2,334,089
Victoria Harbour, Ontario—Improvements		761,802
Yukon Territory works (part)		1,638,069
Department of Transport—		
Canadian Government Trans-Atlantic air services		1,670,000
Civil aviation—Airways, airports and radio stations		83,916,341
Eastern Arctic patrol vessel		3,229,293
General service workboat, Parry Sound, Ontario, Agency		31,385
General service workboat for use at St John's, New- foundland		64,556
Government shipbuilding program		53,325,521
Hopper barge <i>Chesterfield</i>		233,941
Icebreaker and service vessels		9,609,996
Lighthouse supply and buoy vessel for the West Coast		923,360
Lighthouse supply and buoy vessel for the East Coast		1,709,767
Lightship for the Port of Saint John, NB		663,406
St Lawrence River improvements		110,372,850
Tug <i>Ocean Eagle</i>		91,071
Vessels for Pacific weather station "P"		1,770,097
Yukon Territory works (part)		283,323
National Harbours Board—		
Churchill port and terminals		12,790,681
Halifax elevator site		21,538
Prescott elevator		4,707,440
Port Colborne elevator		2,356,218
Saint John wharf site		4,531
Land in Parish Ste Foy and Parish of St Félix de Cap Rouge—Quebec		13,602

TABLE 11.7

STATEMENT OF DIRECT CHARGES TO ACCUMULATED DEFICIT FROM CONFEDERATION TO MARCH 31, 1981—*Concluded*

	\$		\$
CAPITAL EXPENDITURES—<i>Concluded</i>			
Public Works (Miscellaneous)— <i>Concluded</i>			
National Defence—			
Military property and stores	12,585,705		
<i>Less</i> —Fort Osborne Barracks, Winnipeg	62,947		
St Helen's Island, Barracks, site	19,783		
	<u>436,608,839</u>		
Territorial accounts—			
Indian Affairs and Northern Development—			
Dominion lands expenditure to March 31, 1911	10,425,396		
<i>Less</i> —Receipts from Dominion lands	4,275,526		
Northwest rebellion	826,078		
Northwest Territories, organization	1,460,000		
Northwest Territories, purchase	1,460,000		
	<u>9,895,948</u>		
Total capital expenditures	<u>1,168,855,196</u>		
OTHER NON-ACTIVE ACCOUNTS—			
Loans—			
Department of Transport—			
Canadian Government Merchant Marine, Limited ..	8,098,389		
National Harbours Board—			
Chicoutimi	3,830,286		
Churchill	8,857,289		
Halifax	29,890,788		
Montreal—Jacques Cartier Bridge—Advances for payment for guaranteed interest	6,489,605		
Quebec	52,075,243		
Saint John	34,770,238		
Trois-Rivières	3,987,356		
	<u>147,999,194</u>		
		Miscellaneous non-active accounts—	
		Canadian Pacific Railway (old)	62,791,435
		Canadian National Railway stock	359,963,017
		Soybean flour suspense account (Trade and Com- merce)	125,936
		Loans and advances—	
		Sundry Government agencies—	
		High Commissioner's Office suspense (External Affairs)	2,043
		Soldier and general land settlement loans	7,079
		Other governments—	
		Italian government—Wheat purchases, 1915 (Trade and Commerce)	703
		Miscellaneous—	
		Abasand Oils Ltd (Energy, Mines and Resources)....	1,801,621
		Victoria Shipowners Ltd—Balance remaining after liquidation (Transport)	621,987
		Investments—	
		Quebec Turnpike trust bonds (Finance).....	20,000
		Grand Trunk Railway preference stock (Transport)	121,740
		Department of Veterans Affairs—	
		University Hospital, Edmonton, Alberta	100,000
		Total other non-active accounts	<u>573,554,755</u>
		Total direct charges	<u>1,742,409,951</u>

Contingent Liabilities

A contingent liability, as defined in a note to the audited financial statements (Section 2 of this volume), is a potential liability which may become an actual liability should certain events occur.

The details of the contingent liabilities of the Government, referred in a note to the audited financial statements, are provided in the following statement and consist of explicit

guarantees by the Government, and potential losses arising from pending or threatened litigation relating to claims and assessments in respect of breach of contracts, damages to persons and property, and like items.

In certain cases, Parliament has established a limit on the aggregate amount of certain types of obligations of organizations that may be outstanding. The authorized limit in the first column in Table 11.8 refers to that limit for obligations disclosed as contingent liabilities of the Government.

TABLE 11.8

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1981

	Authorized limit (where applicable)	Contingent liability	Percentage of net claims to outstanding guarantees (where applicable) ⁽¹⁾
	\$	\$	%
EXPLICIT GUARANTEES BY THE GOVERNMENT OF—			
Borrowings by Crown corporations which are not agents of Her Majesty—			
Canadian National Railways—Bonds and notes	179,848,500	179,848,500	
Air Canada—Bonds and notes	34,427,900	8,792,504	
	214,276,400	188,641,004	
Borrowings by other than Crown corporations which are not agents of Her Majesty—			
From agents—			
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, guaranteed by the Department of Indian Affairs and Northern Development	59,750,000	41,496,955	
From other than agents under the—			
Canada Student Loans Act	1,698,401,883	764,752,081	3.0
Farm Improvement Loans Act	(2)	159,635,049	.4
Small Businesses Loans Act	(2)	138,687,526	.7
Fisheries Improvement Loans Act	(2)	17,493,997	(4)
Regional Development Incentives Act and Regional Economic Expansion Act	21,981,000	8,703,000	6.4
Advance Payments for Crops Act	200,000,000 ⁽³⁾	28,681,545	(4)
Enterprise development program	398,200,000	151,762,627	.2
Indian economic development program	30,000,000	16,238,560	13.3
Loans to the Canadian Arctic Cooperative Federation Ltd	3,500,000	2,796,750	
Loans to Nanisivik Mines Ltd for development of a town at Strathcona Sound, Baffin Island	4,570,000	2,791,435	
Loan to the Ottawa Civil Service Recreation Association	2,000,000	1,162,500	
Loans to the Fédération Coopérative du Nouveau-Québec	1,920,000	956,435	
Loans to the Manitoba Indian Brotherhood	250,000	25,384	
	2,420,572,883	1,335,183,844	
Other explicit guarantees— ⁽⁵⁾			
Insurance against accidents at nuclear installations under the Nuclear Liability Act	750,000,000	699,377,773	
Guarantee with respect to loans to Canadair Limited regarding development and production of Challenger aircraft	150,000,000	150,000,000	
Guarantees with respect to financial obligations incurred by air carriers regarding deHavilland DHC-7 aircraft	130,000,000	61,001,643	
Agreement with Bombardier/MLW to purchase two LRC train sets in the event that Amtrak does not purchase the train sets under a lease purchase agreement	9,000,000	9,000,000	
Guarantees against destruction or losses that may be occasioned by the rental or use of agricultural property for research purposes		30,000	
		919,409,416	
Total explicit guarantees		2,443,234,264	
PENDING AND THREATENED LITIGATION		1,728,040,228	
Total		4,171,274,492	

⁽¹⁾ Represents the average percentage over the most recent 5 years of net claims to the amount of outstanding guarantees at March 31.

⁽²⁾ These Acts place limits on the maximum amount of guarantee for loans made by eligible lenders over different time periods. The maximum amount of guarantee per lender is expressed in legislation as a percentage of aggregate loans made to qualified borrowers and vary depending upon the dollar value range of aggregate loans made by each lender.

⁽³⁾ This limit may be exceeded only by the amount of interest paid or payable to banks by organizations in the case of default by producers.

⁽⁴⁾ Less than .1%.

⁽⁵⁾ An agreement with Chrysler Canada Ltd in the amount of \$200,000,000 has been entered into with respect to future loan guarantees. As at the reporting date no loans have been made under the above agreement and consequently no contingent liabilities exist.

SECTION 12

1980-81
PUBLIC ACCOUNTS

Supplementary Information Required by the Financial Administration Act

CONTENTS

<i>Section</i>		<i>Page</i>
17(8)	Each remission of a tax, fee or penalty of \$1,000 or more granted by the Governor in Council	12.2
18(2)	Obligations, debts and claims deleted from the accounts.....	12.33
31(4)	Every accountable advance that is not repaid or accounted for	12.34
98(3)	Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer	12.51

SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT, c. F-10, R.S., as amended

SECTION 17(8)

Each remission of a tax, fee or penalty of \$1,000 or more granted by the Governor in Council

ENERGY, MINES AND RESOURCES— NATIONAL ENERGY BOARD

Order exempting from export charges the exportation of oil other than oil products on condition that an equivalent volume of such oil is returned to Canada. Order-in-Council PC 1976-359 dated February 18, 1976 and amending Orders-in-Council PC 1976-3091 dated December 16, 1976, PC 1977-2946 dated October 20, 1977 and PC 1979-1117 dated April 4, 1979:

	\$
BP Oil Ltd/Continental Oil Co	738,468
BP Oil Ltd/Mobil Oil Corp	35,513,003
BP Oil Ltd/Murphy Oil Corp.....	63,635,108
BP Oil Ltd/Phillips Petroleum Co	11,937,759
Consumers Co-Operative Refiners Ltd/Continental Oil Co.....	2,523,957
Gulf Canada Ltd/Ashland Petroleum Co	534,295
Gulf Canada Ltd/Continental Oil Co	39,887,084
Gulf Canada Ltd/Farmers Union Central Exchange Inc ..	13,720,850
Gulf Canada Ltd/Murphy Oil Corp	71,933,735
Imperial Oil Ltd/Exxon Corp.....	80,709,433
Petrosar Ltd/Total Leonard	6,946,581
Shell Canada Ltd/Continental Oil Co.....	165,792,569
Shell Canada Ltd/Farmers Union Central Exchange Inc..	63,976,985
Shell Canada Ltd/Shell Oil Co	217,691,191
Sunoco Inc/Continental Oil Co	4,299,982
Sunoco Inc/Ashland Petroleum Co.....	61,404,397
Texaco Canada Ltd/Exxon Corp	20,645,901
	<u>861,891,298</u>

Order exempting from export charges the exportation from Canada of oil to be used for experimental or testing purposes. Order in Council PC 1977-2183 dated July 28, 1977:

Alberta Research Council	1,924
Gulf Canada Products Company	13,533
Sunoco Inc.....	5,077
Petrosar Limited.....	1,815
Remissions of less than \$1,000	2,105
	<u>24,454</u>

Order exempting from export charges the exportation from Canada of certain oil products to the extent that equivalent volumes of such oil products are returning to Canada. Order-in-Council PC 1977-308 dated February 10, 1977 and amending Order-in-Council PC 1977-2184 dated July 28, 1977:

Sunoco Inc.....	4,228,381
-----------------	-----------

Order reducing charges imposed on certain crude oil exported during January, 1980. Order-in-Council PC 1980-1208 dated May 8, 1980:

Amoco Canada Petroleum Company Ltd	76,427
Mobil Oil Canada Ltd	243,704
	<u>320,131</u>

Total Energy, Mines and Resources	<u>866,464,264</u>
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NATIONAL DEFENCE

Customs duties and taxes charged against goods purchased outside Canada under certain circumstances involving early termination of posting:

	\$
Martel, JA.....	2,216
O'Connell, AE	1,574
Remissions of less than \$1,000	9,554
	<u>13,344</u>

NATIONAL REVENUE— CUSTOMS AND EXCISE

Customs duties and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States or its authorized agent on behalf of the Government, to be used in connection with the United States Government projects, joint Canada—United States projects, or United States Government establishments in Canada:

	\$
Atomic Energy of Canada Limited, Chalk River, Ont.....	62,689
Atomic Energy of Canada Limited, Pinawa, Man	2,727
Canadian Coast Guard, Toronto, Ont	691,050
Canadian General Electric Company Limited, Toronto, Ont	240,801
Genelcom Limited, Toronto, Ont	10,074
ITT Components Division, Downsview, Ont	44,512
Ministry of Transport, Vancouver, BC	1,440
Northern Transportation Company Limited, Hay River, NWT	71,749
ROR Associates Limited, Toronto, Ont.....	3,284
Transport Canada (CCG), Ottawa, Ont	78,527
Varian Canada Incorporated, Georgetown, Ont	16,619
Westinghouse Canada Limited, Hamilton, Ont	7,111
Remissions of less than \$1,000	2,555
	<u>1,233,138</u>

Customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:

AMF of Canada Limited, Markham, Ont.....	2,343
Aircraft Appliances and Equipment Limited, Bramalea, Ont	47,545
Bata Engineering, Batawa, Ont	232,029
Bayla Engineering, Granby, Ont	2,345
Beckman Instruments, Toronto, Ont	2,999
Bell Aerospace Canada Limited, Grand Bend, Ont	370,035
Bristol Aerospace, Winnipeg, Man.....	17,006
C-Tech Limited, Cornwall, Ont	334,470
Canada Tool Company Limited, Cambridge, Ont	42,268
Canadair Limited, Montreal, Que	14,657
Canadian Astronautics Limited, Ottawa, Ont	59,377

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$
Canadian General Electric Company Limited, Toronto, Ont.....	329,682
Canadian Liquid Air Limited, Montreal, Que.....	14,919
Canadian Lukens Limited, Rexdale, Ont.....	5,747
Canadian Marconi, Montreal, Que.....	1,458
Cercast Incorporated, Montreal, Que.....	8,128
Codelex Limited, Montreal, Que.....	9,695
Computing Devices Company, Ottawa, Ont.....	758,064
Corporation d'Electronique Shefford, Granby, Que.....	5,656
Daf Indal Limited, Cooksville, Ont.....	17,771
Davie Shipbuilding Limited, Lauzon, Que.....	2,675
Donlee Nuclear, Toronto, Ont.....	78,967
Eldorado Nuclear Limited, Toronto, Ont.....	17,972
Fathom Oceanology Limited, Port Credit, Ont.....	3,036
Fleet Industries, Division of Ronyx Corporation Limited, Fort Erie, Ont.....	269,835
Garrett Manufacturing Limited, Rexdale, Ont.....	31,708
Genelcom Limited, Toronto, Ont.....	3,565
General Dynamics Manufacturing Limited, Montreal, Que.....	476,731
Hawker Siddeley Canada Limited, Toronto, Ont.....	1,834
Heede International Limited, Port Moody, BC.....	11,394
Helipot, Division of Beckman Instruments, Toronto, Ont..	3,524
Hermes Electronic Limited, Dartmouth, NS.....	948,904
Hermes Electronics Limited, Toronto, Ont.....	16,756
Heroux Limited, Montreal, Que.....	19,835
Hewlett Packard Canada, Montreal, Que.....	9,581
Honeywell Controls Limited, Toronto, Ont.....	9,717
Irvin Industries Canada Limited, Fort Erie, Ont.....	9,324
Joly Engineering Limited, Montreal, Que.....	10,071
Linamar Machine Limited, Ariss, Ont.....	199,686
Litton Systems (Canada) Limited, Toronto, Ont.....	565,336
London Machinery Company, London, Ont.....	6,547
Ludwig Engel Canada Limited, Guelph, Ont.....	10,717
MIC Manufacture and Machine Works Limited, Division of Oden Machine Works, Kitchener, Ont.....	11,873
Magna Electronics, Division of Magna, Toronto, Ont.....	7,368
Mason Boats Limited, Smiths Falls, Ont.....	48,333
Merand Limited, Kingston, Ont.....	8,480
Ministry of Transport, Vancouver, BC.....	2,100
Nova Scotia Research Foundation, Darmouth, NS.....	3,758
Oden Machine Works Limited, Kitchener, Ont.....	15,619
Patenaude Industries Incorporated, Montreal, Que.....	2,243
Pratt and Whitney Aircraft of Canada Limited Longueuil, Que.....	2,301
Premoco Precision Machining, Kitchener, Ont.....	2,049
RJ Stamping Company Limited, Ville St Michel, Que.....	22,629
Raytheon Canada Limited, Toronto, Ont.....	223,850
Sparton of Canada Limited, London, Ont.....	200,839
Sperry Gyroscope, Ottawa, Ont.....	1,391
Sperry Univac Defence Systems, Winnipeg, Man.....	339,337
Supreme Precision Casting, Montreal, Que.....	4,815
Titan Proform Company Limited, Scarborough, Ont.....	53,586
Triplex Engineering Company Limited, Pointe-Claire, Que.....	7,548
Vickers Canada Incorporated, Montreal, Que.....	1,401,784
West Heights Manufacturing Incorporated Kitchener, Ont.....	5,107
Zettel Manufacturing Limited, Kitchener, Ont.....	3,807
Remissions of less than \$1,000.....	4,036
	7,356,762

Remission of customs duty and excise taxes paid on imported goods which are the subject of drawback claims:

	\$
Bestar Limited, Lac Mégantic, Que.....	2,955
Rapido Business Communications, Seaforth, Ont.....	2,217
Remissions of less than \$1,000.....	905
	6,077
Remission of excise duty on spirits lost due to breakage in warehouse and while in transit:	
Alberta Liquor Control Board, Edmonton, Alta.....	2,168
British Columbia Liquor Distribution Branch, Vancouver, BC.....	15,365
Calvert of Canada Limited, Gimli, Man.....	2,571
Distillers Corporation Limited, LaSalle, Que.....	5,187
Les Distilleries Dumont Ltée, Rougemont, Que.....	1,689
Les Vins André du Québec Ltée, St-Hyacinthe, Que.....	1,138
Liquor Control Commission, Winnipeg, Man.....	1,990
New Brunswick Liquor Corporation, Fredericton, NB.....	1,682
St Lawrence Starch Company Limited, Mississauga, Ont.....	699,000
Société des Alcools du Québec, Montréal, Que.....	32,706
Remissions of less than \$1,000 (8).....	3,005
	766,501
Remission of excise duty on grain or food source spirits other than wine for shipment from distillers to Licensed Bonded Manufacturers (Wine):	
Calona Wines Limited, Kelowna, BC.....	3,133,109
Distillers Corporation Limited, La Salle, Que.....	118,668
Gooderham and Worts Limited, Toronto, Ont.....	104,187
Hiram Walker and Sons Limited, Winfield, BC.....	78,715
Les Distilleries Dumont Ltée, Rougemont, Que.....	688,691
Les Vins André du Québec Ltée, St-Hyacinthe, Que.....	1,312
Melchers Incorporated, Berthierville, Que.....	623,055
Melville Distilleries Limited, Laval, Que.....	57,831
Potter Distilleries Limited, St Catharines, Ont.....	68,120
St Lawrence Starch Company Limited, Mississauga, Ont.....	10,660,629
Schenley Canada Incorporated, Valleyfield, Que.....	54,133
	15,588,450
Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:	
Canada Wire and Cable Limited.....	1,028,160
Colley Motor Ships.....	3,991,667
Dome Petroleum Limited.....	7,344,942
Dow Chemical of Canada Limited.....	548,764
Federal Commerce and Navigation Limited.....	1,795,179
Golden Eagle Canada Limited.....	2,107,292
Gulf Oil (Canada) Limited.....	2,950,000
Marentette Brothers Limited.....	84,825
Mobil Oil Company Canada Limited.....	3,573,657
National Sea Products Limited.....	247,917
Nova Scotia Department of Mines and Energy.....	2,256,752
Sydney Steel Corporation.....	2,156,875
Texaco Canada Limited.....	3,816,642
Vancouver Shipyards Limited.....	870,188
Yukon Navigation Corporation.....	15,190
Zapata Marine.....	658,516
	33,446,566

The following Order-in-Council was not acted upon during the year 1980-81:

PC 1966—37/1899, October 6, 1966

Remission of duties and taxes by Order-in-Council PC 1953—18/894 dated June 9, 1953, on importations of non-duty paid locomotives and miscellaneous railway

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

equipment used temporarily in Canada by railway companies during the year 1980-81:

	\$
Burlington Northern Railway	198,037
Canadian National Railway	729,975
Canadian Pacific Railway	1,429,374
Chesapeake Ohio Railway	56,959
Consolidated Rail Corporation	212,794
	2,627,139

Partial remission of customs duty, sales and excise taxes paid on domestic and imported parts, equipment, materials and commissary and passenger convenience items for use by Canadian air carriers providing domestic and international air service to the public:

Air Canada, Winnipeg, Man	718,241
Canadian Pacific Air Lines Limited, Vancouver, BC	1,585,055
Nordair Limitée, Montreal, Que	7,071
	2,310,367

Remission of customs duties in respect of certain motor vehicles and in respect of parts and accessories and parts thereof for such vehicles:

American Motors Canada Limited, Brampton, Ont	24,039,631
International Harvester Company of Canada Limited, Hamilton, Ont	32,901,324
Mack Canada Incorporated, Toronto, Ont	7,643,133
White Motor Corporation of Canada Limited, Toronto, Ont	4,700,615
	69,284,703

Remission of duty and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the year 1980-81 and where in all cases the amount was not less than \$25:

AAF Limited	1,534
ABC Plastic Moulding	1,474
ACT Computer Services	21,893
ADK Pressure Equipment	7,721
ADP Dealer Services	9,144
ADT Security Systems	18,940
AEI Communications Limited	5,359
AEI Microtel Limited	3,030
AEI Telecommunications	1,824
AEL Microtel Limited	14,462
AES Data Limited	1,530
AF Hall Company	6,155
AM International	6,841
A&M Sail Service	2,715
AMAC Equipment Limited	24,885
AMF Canada Limited	3,813
AMF Tuboscope Incorporated	432,232
AP Parts	1,492
APV Crepaco Limited	8,287
ATD Security Systems	7,225
Abal Manufacturing Incorporated	4,461
Abbot Laboratories	4,781
Abex Industries Limited	3,350
Accurcast Die Casting	4,373
Ace Controls	3,516
Acier Casteel Incorporated	28,824
Acme Steel Company of Canada	1,382
Acoustic Data Analysis Centre	19,448
Acurex Corporation	15,587
Adcom Electronics Limited	5,613

	\$
Adec Incorporated	2,780
Advanced Systems	6,208
Advanced Technology	1,084
Aeroquip Canada Limited	3,857
Aerospatiale Helicopters Corporation	6,982
Agrico Canada Limited	14,029
Agro-Copter Enterprises Limited	1,360
Air A Plane Corporation	1,316
Air Canada	16,224
Air King Limited	3,279
Air Liquidee Limitée	1,465
Air Niagara (1978) Limited	8,493
Air Products, Division of Catalytic Enterprises	48,163
Air Products & Chemicals Limited	61,187
Aircraft Appliances Limited	20,167
Airesearch Aviation	5,105
Airwick of Canada	9,956
Aisha Film Company	7,876
Akhurst Machinery Limited	10,796
Aladdin Synergetics Incorporated	2,249
Aladin Western Export Corporation	16,422
Alan Dick Canada Limited	3,005
Alan Landsburg Productions	17,851
Albany Engineering	4,225
Albany Felt Company of Canada Limited	2,763
Alberta Alarm Company	1,875
Alberta Government Telephones	6,918
Alberta Solicitor General Department	1,254
Alcan Canada Products Limited	37,481
Alfex Incorporated	1,531
Alfred Herbert Canada Limited	8,524
Algoma Central Railway	12,193
Algoma Ore Division	1,231
Algoma Steel Corporation Limited	23,113
Alkon Corporation	1,918
All Nighter Stove Works (Canada) Limited	1,073
Allan Crawford Associates Limited	70,173
Allen Bradley of Canada Limited	1,015
Allibert Industries Limited	60,005
Allied Chemicals Canada Limited	7,700
Allis Chalmers Canada	13,346
Alpine Industries Limited	8,146
Al's Welding & Electric	3,160
Aluminium Company of Canada Limited	64,779
Amdahl Limited	46,503
American Air Filters	4,287
American Can of Canada Limited	2,756
American Chain & Cable Limited	7,329
American Scientific & Engineering	1,029
American Telecom	13,276
Amer-Lin Labs	8,699
Amoco Canada Petroleum Company Limited	4,711
Amorak Productions	108,542
Amphenol North Montreal	1,112
Amsco, Division of Ingram & Bell Limited	1,347
Amsoil Regional Warehouse	1,675
Amway of Canada Corporation	266,085
Analgas Systems Limited	1,417
Anchor Machine & Manufacture Limited	1,323
Angenieux Corporation of Canada Limited	2,094
Anitek/Lamb Electric Division	1,029
Anixter Turmac Limitée	2,059
Answorth Electric	1,041
Apec Engineering	5,141
Applied Electronics Limited	37,417
Applied Research Laboratories	27,069
Aptec Engineering Limited	30,655

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$	\$	
Aquetaine Company of Canada	2,023	Beckwith Bemis Limited	4,014
Aquity Systems Limited	2,259	Becton Dickinson Canada	1,491
Arctic Rampage Limited	22,081	Bedford Industries Limited	24,753
Arjo Hospital Equipment Incorporated	1,265	Behlem Wickes Company Limited	1,468
Armok Incorporated	1,453	Bel Par Industries	2,497
Armstrong Cork Industry Limited	69,523	Bell Aerospace, Textron Canada	1,577
Armstrong Lang Labs	1,395	Bell Canada	5,300
Aro Canada Incorporated	1,706	Bell Helicopter	1,913
Arri Nogra Incorporated	20,543	Bell & Howell Canada Limited	2,530
Arrigo, Sam	2,551	Bell Northern Research Limited	7,078
Arrow Fastener	1,408	Belmac Supply Company Limited	41,013
Arrow Plastics	8,203	Beloit Canada Limited	7,964
Arthur Erickson Architects	2,001	Beneke Industries Limited	5,383
Asea Limited	7,557	Bennett & Emmott Limited	2,793
Associated Controls & Communications, c/o Canadian Coast Guard	3,910	Bentley, Nevada Canada Limited	10,882
Associated Test Equipment Limited	111,145	Bergair Cramer Limited	1,806
Atelco	1,353	Berglund Industrial Supply	1,571
Atlanta Stove Works	14,725	Berlett Payne Equipment Limited	1,531
Atlantic Stone Works Incorporated	7,944	Bernard Wanderaas	3,565
Atlas Copco Canada Incorporated	22,178	Berthold of North America	1,437
Atlas—Dumez	79,619	Best Foods Canada Limited	3,247
Atlas Steel Company	1,458	Billy Graham Evangelistic Association	7,990
Atomic Energy of Canada Limited	3,455	Binder Tool & Mold Limited	317,975
Audio Video Rents	65,020	Bingham Willamette Limited	20,430
Audiovan Canada Limited	4,675	Bird Machine Company of Canada	2,039
Automotive Products Company	38,362	Black Clawson Kennedy Limited	10,264
Avco Lycoming Division	9,433	Black & Decker Manufacturing Company Limited	2,801
Aventura, c/o Progressive Moulded Products	18,088	Blackcomb Skiing Enterprises	3,748
Avery Machinen GMBH	5,113	Blackstone Industrial Products Limited	44,373
Aviation Electric Limited	3,058	Boeing Company	5,532
Aviation Simulation	1,120	Boeing Computer Services (Canada) Limited	5,305
Avon Canada	8,393	Bogner Broadcast Equipment	1,467
Avtek Systems Incorporated	1,294	Boise Cascade Canada Limited	12,752
BC Telephone Company	32,797	Bombardier Limitée	4,280
BG Checo	1,142	Borden Chemical Canada Division of Borden Products Limited	96,355
BJ Services	2,755	Borelli, Anthony M	2,702
BK Products	2,582	Borg Warner Chemicals	5,361
B & N Construction	1,934	Borger Industries Limited	1,391
BP Oil Limited	1,235	Bosch, Robert	19,144
BPB Instruments Canada Limited	7,172	Bournes Medical Systems	3,581
BSR Canada Limited	2,308	Bow Plastics Limited	36,842
BST Manufacture	15,612	Bowater Newfoundland Limited	1,572
Babcock & Wilcox Canada Limited	26,620	British Columbia Forest Products	12,999
Babson Brothers Company (Canada) Limited	3,411	British Columbia Hydro	1,010
Bahco Systems	2,652	British Columbia Industries	1,453
Bailey Meter Corporation	1,866	British Columbia Railway	51,228
Balkan Films	4,085	British Petroleum Canada Limited	2,902
Bandag Canada Limited	62,374	Broad Corporation	2,237
Barber Industries Limited Division of Bralorne	2,129	Brock Electronics Limited	3,836
Barber Offshore Limited	1,322	Brown Boveri Canada Limited	13,367
Barnes Big Sky	4,148	Buckerfields	1,458
Baron Rubber Limited	55,153	Bucyros Erie Company of Canada Limited	33,158
Base Commander, C F B Chatham, NB	1,717	Budd Canada Incorporated	3,531
Batesville International Corporation	2,979	Buffalo Paint Development Corporation	14,438
Batus Workshop	1,143	Building Products of Canada	2,817
Baxter, M L Equipment	1,992	Bunn O Matic Corporation	2,742
Bay Concrete Products Limited	6,392	Burleigh Instruments Incorporated	5,591
Bay Nulls—Nicolon Division	2,046	Burlington Northern Railway	186,434
Bayer Canada Limited	3,569	Burndy, Incorporated	3,709
Bayly Engineering Limited	1,529	Burroughs Business Machines Limited	213,085
Beaver Engineering	1,017	Bushnell Communications Limited	3,283
Bechtal Canada Limited	2,322	Butler Polymert, Division of Butler Metals Products Company Limited	13,563
Beckley, Chet	2,812	CAE Electronics	10,114
Beckman Instruments Incorporated	10,602	CAE Machinery Limited	7,496
		CAE Morse Limited	21,762

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$	\$	
C & D Batteries of Canada Limited	1,771	Canadian N D E Technology Limited	5,304
CE Vetco	48,302	Canadian National Institute for the Blind	4,009
CESSCO Pipeline Compression & Pump Division	765,646	Canadian National Railways	26,534
CFTO TV Limited	6,349	Canadian National Telecommunications	10,831
CHCH TV	25,234	Canadian Occidental Petroleum	1,114
CHUM Limited	1,970	Canadian Opera Company	10,363
CIL Company	22,634	Canadian Opera Supply Company	70,234
CIL Paints Incorporated	3,328	Canadian Pacific Airlines	40,116
CITV Allarco Broadcasting Limited	2,743	Canadian Pacific Railway	392,413
CITY TV	2,045	Canadian Plastic Concentrates	1,125
CKAC	1,282	Canadian Reynolds Metals Company Limited	2,003
CKCO TV	17,028	Canadian Satellite Systems	1,057
CKLW Radio Broadcasting	1,064	Cadbury Schweppes Powell Incorporated	3,430
CL Systems Incorporated	1,915	Canadian Shipbuilding & Engineering Limited	1,214
CN & CP Telecommunications	1,899	Canadian Steel Foundries	10,193
CRC Automatic Welding	1,146	Canadian Steel Sales	8,655
Cable—Shore Limited	1,362	Canadian Thermos Products Limited	28,973
Cablesystems Engineering	4,398	Canadian Timken Limited	3,163
Cabot Carbon	1,078	Canadian Totalisator Company Limited	32,554
Caelter Enterprises	3,276	Canadylet Limited	41,369
Cae—Morse Limited	2,277	Canavest House	3,706
Caldwell Equipment	6,472	Canon Optics and Business Machines	4,831
Calgary Power Limited	13,287	Canplas Industries Limited	62,830
Calgon Interamerican Corporation	4,769	Canrep Incorporated	15,691
Calibration Services of Canada Limited	1,538	Canron Incorporated	10,585
Calmar Plastics Limited	51,498	Canron Limited	1,473,234
Cambridge Instruments Canada	5,693	Canstar Communications	5,813
Campbell Soup Company Limited	6,810	Cantech Controls Limited	1,962
Campeau Corporation	4,385	Canterra Engineering Limited	2,142
Can Am Containers Limited	5,847	Canviro Consultants	1,645
Canada Cities Services	17,224	Capco Equipment Limited	17,718
Canada Cup Limited	9,826	Cape Breton Development Corporation	3,448
Canada Die Supplies	1,989	Capilano Plastics Company Limited	12,443
Can Cat Company Incorporated	3,127	Capital Cable TV	4,657
Can Do All Machine Works	1,556	Carberry Electronics Controls	2,144
Canadian Malting Limited	7,502	Carbin Les Bateaux Incorporated	7,249
Canada Packers Limited	4,908	Cargill Grain Company Limited	8,547
Canada Plastic Containers Limited	5,280	Carl Zeiss Canada Limited	2,064
Canada Wire & Cable Limited	4,254	Carmer Limited	1,474
Canadair Limited	22,451	Carnation Incorporated	3,824
Canadelle Limitée	1,021	Caron Incorporated	26,527
Canadian Arabian and Half Arabian Horse Show	7,229	Case, J I Company Limited	7,945
Canadian Bank Note Company Limited	3,928	Catalytic Enterprises Limited	1,133
Canadian Broadcasting Corporation	22,078	Caterpillars Americas Company	1,134
Canadian Bultons Limited	13,691	Cedar Construction Equipment	36,028
Canadian Canners Limited	4,543	Ceilcote Canada, Division of General Signal Limited	4,925
Canadian Coast Guard	32,939	Centennial Dredging and Sand	1,283,382
Canadian Coleman	2,588	Central Stamping	1,261
Canadian Curtiss Wright Corporation	2,293	Century Geophysical Corporation	12,968
Canadian Digital Communications	2,284	Cessco, Pipeline Compression & Pump Division	4,202
Canadian Duff Morton Company	1,067	Cessna Aircraft	5,412
Canadian Dynamics Nova Limited	14,917	Cetech Incorporated	1,646
Canadian Fertilizers	1,512	Champion Spark Plug Company of Canada	4,725
Canadian Fine Color	1,036	Chemainus Towing Limited	437,917
Canadian Forest Products Limited	15,175	Chemrock Corporations	50,201
Canadian Fram Limited	9,325	Cherney Mills Incorporated	27,321
Canadian Fuel Marketeers	1,983,333	Chesebrough Ponds (Canada) Limited	8,791
Canadian General Electric Company Limited	84,829	Chevron Geophysical Company	1,252
Canadian Gypsum Company Limited	5,302	Chisholm—Ryder Company of Canada Limited	4,978
Canadian Hunter Explorations	11,151	Christian Arts of Alberta Society	9,312
Canadian Keyes Fibre Company Limited	3,919	Christie Brown & Company	1,625
Canadian Linen Supply Company Limited	1,019	Chromasco Limited	1,760
Canadian Marconi Company	45,484	Chrysler Canada Limited	27,154
Canadian Marketing Consultants	5,251	Chubb Security Systems Limited	1,846
Canadian Motor Sales Corporation	8,149	Cine Dyne Systems Incorporated	1,558
		Cinema Star Productions Limited	61,067
		Cinepix Incorporated	21,543

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Circle F Canada Limited.....	8,122	Cryogenic Services Limited.....	1,624
Circle Productions	6,880	Crystal Beach Company Limited	10,905
City of Calgary.....	18,997	Cuddy Food Products Limited	2,648
Clairol Canada	2,432	Cummins Quebec Limited.....	2,055
Clark Equipment of Canada Limited	102,956	Curtains Productions Incorporated	9,393
Cleancare International, Division of Syd W Collier Company Limited.....	7,178	Cutler Hummer Canada	10,028
Clement, Leopold	2,082	Cyanamid of Canada Limited.....	16,655
Cliffs of Canada Limited (Adams Mine)	1,298	Cyprus Grove Films Limited.....	9,200
Clough Chemical Company	13,974	DBM Reflex	1,188
Cobre Exploration	37,832	DSL Dynamic Sciences Limited	5,774
Cochran, Everett	3,389	DTS Sales	1,995
Cole Division—Litton Business Equipment Limited	4,287	Daal Specialties (Canada) Limited	41,498
Coleco Canada Limited	209,595	Daigle Aqua Incorporated.....	1,115
Colley Motor Ships	991,667	Dapak Limited	3,393
Collins Canada, Division of Rockwell International.....	3,350	Darling Duro Limited	2,513
Colson Canada Limited.....	1,252	Darnell Corporation of Canada Limited	1,214
Columbia Machines (Canada) Limited	3,599	Dart Industries Limited	2,446,941
Columbia Pictures TV Canada	2,911	Dart Products Limited.....	86,556
Columbia Plastics.....	2,142	Darvill Helicopters	3,063
Columbia Services Company	22,568	Data General (Canada)	18,029
Comac Communications	2,129	Datamex Limited	2,370
Comad Communications Limited.....	10,877	Davidson & Lund	55,970
Combined Market Quotations Limited	2,121	Davidson Rubber Company	1,716
Combustion Engineering Incorporated	5,515	Davie Shipbuilding Limited	1,126
Cominco	53,162	Davis Controls Limited	1,208
Commonwealth Seager Group	1,265	Davis, Peter.....	1,490
Communication Manufacturing Company (Canada) Limited	51,259	Day Specialties Company Limited	2,583
Communications Security Consultants	1,390	Dayton Walther Canada Limited	7,199
Communications Technology Canada	60,805	Dearborn Chemical Company Limited	1,444
Compagnie General Geophysique.....	23,383	Declan Group of Companies	4,532
Compulaser Incorporated	1,504	Decor Metal Products Limited	24,129
Computer Concepts Corporation	6,261	Deflect—O—Products Limited	5,381
Computer Devices Company	2,538	Deflects Products Limited	7,282
Comsat General Telesystems	1,016	De Havilland Aircraft of Canada	3,282
Cosound Electronics Limited	1,249	Delaval Turbine Canada Limited	2,068
Comtels Research Incorporated	5,940	Dell, Robert	1,061
Comtest Communications Products Limited.....	6,367	Delmar Chemicals	1,497
Concerts Artists	2,021	Demuth Products Canada Limited.....	2,185
Conklin & Garrett Limited.....	30,776	Dennison Mines	2,904
Consolidated Bathurst Incorporated.....	26,276	Denny's of Canada	1,948
Consolidated Rail Corporation	14,591	Dentech Limitée	4,680
Construction Specialities Limited.....	32,113	Denver Horn	11,080
Consults Conservation Energie	2,846	Department of Communications	2,499
Contessa Yachts Limited.....	13,165	Department of Energy, Mines & Resources	3,949
Continental Can Company of Canada Limited.....	2,635	Department of Environmental Water Survey	1,830
Continental Emsco Company	1,379	Department of Fisheries and Oceans Freshwater Institute	34,797
Continental Group of Canada.....	1,112	Department of National Defence	19,543
Continental Hydraulic	5,039	Dew Enterprises	1,054
Continental Salvage Company	28,892	Deskin, A Sales Corporation.....	22,185
Control Data Canada Limited	27,528	Deubner, Roy E	3,380
Control Devices, Division of International Systcoms Limited	5,101	Diamco	4,728
Control Lighting Limited	2,182	Diamond Canapower Limited.....	42,536
Control Valve Equipment Incorporated	3,249	Diamond Engineering Corporation.....	1,849
Cooper Energy Services Limited	31,592	Diaonics	1,537
Corinthian Pools of Canada Limited	1,188	Dickey—John of Canada Limited	2,269
Cosa Corporation of Canada Limited	5,179	Dicomed Corporation.....	2,762
County Mechanical Contractors Limited	1,792	Dielectric Communications	2,811
Cramer & Lindel Engineers Incorporated.....	1,206	Diesel Harper	2,282
Crevette du Nord Incorporée	24,823	Diffraeto Limited	3,929
Crouse Hinds Limited	7,232	Digital Communications Corporation	6,586
Crowder Communication.....	2,693	Digital Development Corporation.....	8,928
Crown Zellerback Canada Limited	1,308	Digital Equipment of Canada Limited.....	24,760
		Digital Telecommunications	1,938
		Direct Equipment Limited	1,195
		Disc Lock Canada Limited	5,046
		Discraft Limited	1,651
		Display & Exhibit Company.....	7,671
		Distributions Yves Courville Incorporée	2,643

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Doble Engineering Company	9,530	Eli Lilly & Company (Canada) Limited	1,150
Dofasco Incorporated	3,775	Elliot Industrial Equipment Company	1,598
Dolphin Manufacture	5,709	Emrik Plastics Limited	3,185
Dome Petroleum	5,861	Endreso, George W Company Limited	20,736
Domglass Incorporated	11,563	Entreprises Blouin	2,210
Domglas Limited	3,115	Enviro Service Incorporated	14,051
Dominion Bridge Company Limited	1,425	Envirotech Canada Incorporated	5,141
Dominion Comb & Novelty Company	12,864	Environment Canada Atmospheric Environment Service ..	3,569
Dominion Dairies	2,088	Envirotech Canada Incorporated	1,405
Dominion Foundries & Steel Limited	25,667	Ereth, Ronald	2,492
Dominion Textiles Limited	2,849	Esco Limited	2,117
Domtar Forest	3,917	Esso Resources Canada Limited	76,767
Domtar Limited	5,031	Estimatic	1,727
Domtar Packaging, Kraft & Paperboard Division	1,683	Estimation Incorporated	1,419
Donlee Plastics	1,143	Estronique Limitée	1,484
Donn Products Canada Limited	2,969	Ethyl Corporation	2,538
Doral Boots Limited	1,098	Ethyl Imco Incorporated	64,103
D'Orlon Jewellers Limited	6,726	Ethyl Packaging Limited	15,062
Doulton China of Canada Limited	546,588	Euclid Canada Limited	33,395
Dow Chemical of Canada Limited	72,177	Europlastiques Canada	3,691
Dowell Industrial Service	14,931	Evolution Audio Limited	1,089
Dowty Equipment of Canada Limited	10,566	Excellon Automation	1,991
Dresser Atlas	1,922	Exco Engineering	2,131
Dresser Canada Incorporated	2,677	Execoire Aviation Limited	163,175
Dresser Clark Division Dresser Canada Incorporated	209,382	Executone Limited	3,825
Dresser Incorporated Canada Limited	3,472	Ex-Lax Limited	2,686
Dresser Industries Incorporated	5,736	Exploration Logging Canada	1,004
Drut Industrial Limited	1,958	Export Packers	1,453
Duha Printers	3,079	FCC Productions	9,691
Duke Lawn Equipment Limited	1,540	FMC—Division of Gulf & Western (Canada) Limited	3,501
Dupont of Canada	89,751	FTC Communications	1,224
Durametallic of Canada Limited	1,644	Fab—Tec Canada	2,801
Duro—Quip Limited	1,012	Fairchild System Technology	2,661
Dynamic Sciences Limited	11,732	Fairmag, Division of Fairtape International Limited	2,105
Dynamit Nobel of America Incorporated	7,985	Falconbridge Nickel Mines	1,009
EB Eddy Forest Products Limited	15,649	Fallon Engineering Company	1,530
EB & G Instruments	1,697	Family Leisure Antres of Canada	2,918
EMI Technology Limited	2,266	Fansteel VR Wesson	3,606
EPG Energy Products	6,635	Farr Company Limited	3,460
EUS Consultants Limited	1,072	Fasfax Corporation	10,519
Eagle Electric Company of Canada Limited	3,576	Fedco Audio Laboratories	7,583
Eastern Plastic Industries	17,340	Federal White Cement Limited	5,656
Eastern Steel Products	5,612	Feed Rite Limited	1,673
Eaton Corporation	2,903	Feldman, Sam	4,113
Eaton Yale Limited	2,446	Ferbo Incorporated	4,273
Eaton's Traffic & Customs Office	16,463	Ferrell, Harvey O	7,977
Ebco Industries Limited	2,359	Ferro Technique Limited	25,920
Echo Science Corporation	4,150	Fiberlite Products Company Limited	1,898
Ed Shillington Enterprises	5,305	Field Aviation	1,232
Edmonds Leasing Company Incorporated	20,008	Film Three Products Limited	3,497
Edmonton Business Equipment Limited	1,523	Fine Line Circuits	1,158
Edmonton Opera Association	1,264	Finning Tractor Company	27,118
Egsma Marketing & Technical	2,991	Firestone Canada Incorporated	9,191
Ekco Canada Limited	44,568	Fischer & Porter (Canada) Limited	8,139
Elastometal Limited	2,594	Fisher Controls Company of Canada Limited	3,435
Eldon Industries of Canada Limited	12,537	Fisher—Price Canada Division of Quaker Oats Company of Canada Limited	2,763
Electro & Optical Systems	1,671	Flag Machinery	1,376
Electro Rent Canada Limited (Genstar)	141,553	Flair Plastics International	115,254
Electro Rent (Canada) Limited	118,013	Fleisher, Maureen	1,863
Electrohome Limited	13,122	Flex—Lot Industries Limited	9,373
Electromagnetic Surveys Incorporated	21,831	Floating Point Systems	14,099
Electronetic Systems	5,039	Flometrico	2,214
Electronics Corporation of America Canada Limited	1,118	Fluor Canada	13,890
Electro-Nite Canada Limited	2,408	Flying Tiger	8,360
Electrovance Incorporated	4,348	Fonderies Magottaun Canada	3,516
		Forano Incorporated	1,222

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Ford Motor Company of Canada Limited.....	25,439	Grace, WR & Company Limited.....	12,573
Forest Engineering Research Institute.....	1,121	Gracious Lining Corporation.....	13,135
Fortress Mountain Resorts Limited.....	19,259	Grain Research Laboratory.....	1,339
Foss Electric.....	1,547	Grandma Lee's of Canada Limited.....	1,465
Foster Wheeler Limited Automated Welding Limited.....	33,076	Graphic Arts.....	1,932
Four Seasons Hotel.....	5,795	Graphic Centre.....	2,331
Foxboro Canada Incorporated.....	35,231	Gray—McElhanney Surveying & Engineering.....	4,649
Franklin Electric Limited.....	3,912	Great Lake Carbon Corporation.....	12,893
Franklin Manufacturing Company (Canada) Limited.....	16,877	Great Lakes Airlines Limited.....	2,849
Fraser Boiler Incorporated.....	4,486	Great West Entertainment.....	2,884
Fraser Company Limited.....	3,434	Greater Canada Colour Printing.....	10,651
Fraser, George M.....	1,365	Greedy Lighting Unit of General Signal Limited.....	1,254
Fraser Valley Milk Products.....	2,229	Grey Fox Productions.....	4,935
Fred Deeley Imports Limited.....	5,597	Gross Machinery Canada Limited.....	5,345
Frederick Carter Motor Vessels.....	3,170	Ground Engineering Limited.....	143,647
Freeland Industries.....	17,693	Gulbransen Canada, Division of Musical Instruments.....	16,440
Fuller Brush Company Limited.....	1,082	Gulf Canada Limited.....	30,327
Funk, Alan.....	23,984	Gulf Canada Resources Incorporated.....	13,481
Furia—Oringer Productions.....	2,275	Gulf Minerals Canada.....	1,085
Future Airlines Limited.....	13,438	Gulf Oil Canada Limited.....	1,969
GCF Office Services.....	7,265	HC Industries Limited.....	3,752
GEC Canada Limited.....	6,731	HCP Industrial Sales Limited.....	1,686
G & H Energy Products Group.....	11,079	HDC Industries.....	13,948
GPR Industries Limited.....	1,097	Halliburton Company.....	3,909
GTE Sylvania Canada Limited.....	2,694	Hall Smith Company Limited.....	16,012
Gallant North Advertising Limited.....	65,519	Halliburton Services.....	2,454
Galtaco Incorporated.....	1,052	Halliburton Services.....	1,654
Galvin, John.....	6,352	Hallmark Tools Limited.....	1,625
Gambridge Incorporated.....	2,238	Hamilton Avnet Electronics Limited.....	1,410
Gardner Denver Canada Limited.....	43,943	Hamilton Avnet International Canada Limited.....	1,597
Garrett Manufacturing Limited.....	6,866	Hanksraft, Division Berber Canada.....	18,265
Gates Canada Incorporated.....	4,116	Harkless, Jan.....	4,642
Gegra Equipment Sales.....	11,537	Harris Corporation.....	5,258
Geldon Industry Incorporated.....	3,195	Harris Systems Limited.....	9,186
Geneg Incorporated.....	1,198	Harvey Hubbell of Canada Incorporated.....	6,643
General Crane Services.....	1,401	Hasbro Industries Limited.....	13,492
General Datacom Industries Canada Limited.....	69,344	Han Drop Forge Company Limited.....	2,912
General Diesel Incorporated.....	6,232	Haupt, Tim.....	1,704
General Dynamics Fort North Division.....	1,592	Hauser, John Iron Works.....	4,225
General Electric.....	8,187	Hawker Siddeley Canada Incorporated.....	25,057
General Equipment Company.....	19,901	Hayward Tyler Pump Company.....	14,896
General Instrument of Canada.....	156,608	Hearing Conservation Consultants.....	4,476
General Motors of Canada Limited.....	106,160	Heckett Engineering Company.....	3,166
General Motors—Diesel Division.....	1,508	Hemlock Printers.....	1,502
General Tire & Rubber Company.....	1,008	Hemset Brothers Limited.....	1,058
General Wire & Cable Company.....	4,096	Hercules Canada Limited.....	297,194
Genesco Incorporated.....	1,272	Heritage Gospel Productions Incorporated.....	1,693
Genifob.....	4,190	Heritage Silversmiths Limited.....	5,510
Gen—Pak Corporation.....	24,500	Heroux Limitée.....	1,042
Genrad Limited.....	32,359	Herzbert, Roland.....	4,544
Geo Physi—Con Company Limited.....	2,879	Hesston Industries Limited.....	4,152
Geo—Log Incorporated.....	18,984	Hewlett Packard Limited.....	104,637
Geophysical Services Incorporated.....	7,944	Hisk Productions.....	9,786
Gibco Canada Limited.....	3,203	Hitachi Denshi Limited.....	1,471
Giga Tron Associates Limited.....	34,304	Hitech Canada Limited.....	1,819
Gilmour, David L.....	1,518	Hobbs—Williams Machinery Limited.....	1,920
Gliden Guard Manufacture.....	2,700	Holman A Production Services.....	1,208
Global Communications Limited.....	13,741	Holophane, Johns-Manville Canada Incorporated.....	20,095
Global Non Destructive Testing Limited.....	7,469	Honda Canada.....	2,513
Gold Key Entertainment.....	3,195	Honeywell Controls.....	3,391
Goodrich B F Canada Incorporated.....	67,308	Honeywell Limited.....	14,615
Goodyear Canada Incorporated.....	46,616	Hopedale, MV, c/o Canadian National Railways.....	1,140
Gould Manufacturing of Canada.....	10,089	Horwood Billock Limited.....	1,523
Goya Products Limited.....	8,738	Hostess Food Products.....	1,348
Goylea Foods Limited.....	2,935	Hotwork Incorporated, c/o Canada Forge.....	1,366
		Howe Richardson Scale Company.....	1,278
		Hub City Seafoods.....	3,166

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Hub Fire Engines & Equipment (1973) Limited	1,396	JB Atlas Company Limited	3,948
Hudson Bay Oil & Gas Company	6,943	JEM Machine Works Limited	4,093
Hudson's Bay Mining & Smelting Company	9,279	J1 Case	2,795
Humpty Dumpty Foods	9,437	J & K Die Casting	8,732
Huron Steel Products (Windsor) Limited	32,158	JLG Industries Incorporated	10,154
Husky Injection Molding Systems	5,608	JMK Instruments Company (Canada) Limited	9,088
Hydrell CSD	2,353	JP Morgan of Canada Limited	3,242
Hydro Electric Power	6,289	Jacobson Elevator Builders Limited	3,123
Hydro Québec	13,973	Jacoby/Storm Productions	2,446
Hygrade Food Products	1,779	Jacuzzi Canada Limited	8,574
IBM Canada Limited	113,212	Jadeco Anderson Construction Limited	15,576
IKO Industries Limited	2,439	Jamesbury Canada Limited	1,120
ITT Canada Limited	9,012	Janco Sales Incorporated	3,490
ITT Gunnell, Division of ITT Industries of Canada Limited	3,610	Jaquar Rover Triumph Canada	4,115
Ickes Braun Glasshouses of Canada Limited	2,477	Jay Displays Incorporated	4,837
Ideal Builders Hardware Company	1,153	Jay Plastics Company	91,371
Ideal Toy Company of Canada Limited	17,048	Jeffery Moore Packaging Machinery	14,575
Imasco Limited	7,906	Jensen, Spike	8,991
Imco Container Canada Limited	325,612	John Deere Limited	59,282
Impact Tool & Manufacturing Limited	10,761	John Labatts Limited	1,043
Imperial Machinery Company Limited	21,335	John Meunier Incorporated	1,558
Imperial Oil Limited	61,742	John Thomas Batts Limited	9,742
Inco Limited	1,221	Johns-Manville Canada Incorporated	6,579
Inco Metals Company	4,254	Johnson, CEL & Associates Limited	1,483
Industrial Grain Products	9,320	Johnson Controls Limited	4,706
Industrial Ventilation Incorporated	1,552	Johnson, GN Company Limited	8,575
Inersop	11,010	Johnson H & R (Canada) Incorporated	7,733
Infrascon	1,538	Johnson & Johnson Baby Products	1,027
Ingersoll Machine & Tool Company	2,909	Johnson Mathey Limited	2,886
Ingersoll Rand Canada Incorporated	18,965	Johnston Forwarding	18,260
Inglis Limited	4,394	Johnston Terminals Limited	6,105
Inland Waters	1,195	Johnston Testers	14,444
Inmont Canada Limited	2,262	Jordon, Edward C & Company	4,249
Innotech Aviation	102,106	Joy Manufacturing Company	17,918
Institut de Recherche Hydro-Quebec	12,896	Jutan International	1,814
Insul Foam	1,091	Jutras Die Casting	11,245
Intec Corporation	32,020	KSH Canada Limited	2,506
Intel Semiconductors Corporation of Canada	37,948	KT Services Incorporated	4,595
Interautomation Limited	1,309	KWM Aviation Limited	17,699
Intercity Express Limited	18,386	Kaiser Aluminum	2,031
Interfax Systems	29,061	Kaiser Refractories Company, Division of Kaiser Aluminum & Chemical Canada Limited	2,818
Interfutures Incorporated	1,102	Kaiser Resources Limited	7,967
Intergraphics Incorporated	1,552	Kamyr—Valve Limited	7,382
Intergrated Building Corporation Limited	45,229	Kamyr Installations Incorporated	2,893
Intergrated Plastics Limited	11,089	Karageorge Photography	2,021
International Aeradio (North America) Limited	2,877	Karlsen Shipping Company Limited	1,719
International Cooperage Company of Canada Limited	2,978	Kaufman, Curt	4,977
International Harvester of Canada Limited	39,014	Kelcee Communications Limited	3,629
International Paints Canada	1,239	Kelly, William & Associates Limited	1,372
International Waxes Limited	2,745	Kemron Enviromental Services	16,842
International World of Motorcycles	5,310	Kemtar Incorporated	32,651
Internote Canada Limited	27,973	Kendall Canada, Division of CKR Incorporated	4,255
Internov Limited	1,399	Kendon Manufacturing Limited	1,801
Interolia Associates Limited	1,890	Kennametal Limited	1,008
Interpro Contractors Limited	2,581	Kenner Products (Canada) Limited	230,450
Interprovincial Pipeline Limited	48,695	Kenting Aviation	4,864
Interprovincial Steel & Pipe Corporation Limited	44,728	Kesney Products	11,287
Intertech Remote Sensing	1,807	Keuffel & Esser	6,283
Ion, Kenneth	5,328	Key Oilfield Supply & Rental Limited	1,168
Ireco Canada Limited	7,974	Keytronics Corporation	2,891
Iron Ore Company of Canada Limited	2,277	Kiewit, Peter and Sons Company Limited	577,884
Irving Oil Limited	53,766	Kimberley Clark Canada Limited	84,610
Irwin Corporation Limited	15,831	Kimberley, George F	5,536
Irwin Toy Limited	371,922	King Enterprises	5,408
		Kingston Air Services	1,807
		Kirk Equipment Limited	1,171
		Kitchener Public Library	1,915

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
 CUSTOMS AND EXCISE—Continued

	\$		\$
Kiwi Polish Company Canada Limited	6,541	Long, Alan	3,333
Kleese, William J & Sons Limited	1,067	Louis Albert Associates Incorporated	4,213
Kleyson Cartage Company Limited	1,410	Lowrey Organ Company Limited	5,333
Klockner, Stadler, Hurter	5,361	Lowney's Limited	1,147
Kodak Canada Limited	22,352	Ludwig Engel Canada Limited	2,962
Komeline Sanderson Limited	44,593	Luke's Machinery Limited	3,572
Kongsberg Systems Incorporated	10,442	Lundy Steel, Division of Ivaco Limited	4,035
Kontron Scientific Limited	5,426	Lustro Steel Products Limited	6,768
Koppers Hickson Canada Limited	3,435	Luxury Hardware & Plumbing	4,015
Kord Products Limited	81,481	Lynes Manufacture of Canada Limited	1,903
Korkay Systems Canada Limited	1,608	Lynes United	3,133
Kost, Albert	4,589	Lytle Gradijan	64,602
Kruger Incorporated	2,387	MCC Powers	9,742
Kudos Film Productions Limited	3,814	MEC Company	3,837
Kuntz Electro Plating Company	1,116	MGM	1,881
LFE Canada Limited	4,251	M & K Plastic Products	4,113
LGL Wardrop Sirrine	1,303	MR Products Incorporated	1,191
La Salle Machine Tool of Canada Limited	4,380	M & R Testing Company Limited	3,350
La Compagnie des Trempes des Métaux	1,830	MSC Electronics Limited	4,763
Laboratoire Mark Frosst	10,531	MSE Engineering Systems	14,861
Lacana Mining Corporation	3,034	MTD Products Limited	61,814
Lacrad Corporation	1,327	MTS Systems Corporation	1,507
Legendak & Company	5,950	Mabit, R Incorporated	2,297
Lake Ontario Cement Limited	5,032	Macbeth Color & Photometry	3,259
Lambton Pipe & Supply Limited	11,852	MacDonald Paving & Construction Limited	1,099
Lamco Die Cast Limited	20,215	Machinerie Provinciale	229,796
Laminated Paper Incorporated	13,963	Maclean Hunter Communications Limited	4,662
Laprairie Aircraft	1,073	MacMillan Bloedel	16,576
Laser Alignment Incorporated	2,166	Magna International Incorporated	1,426
Laura Secord, Division of Ault Foods Limited	1,497	Magnetic Analysis Corporation	10,193
Laurentide Controls Limited	55,593	Mainco Industrial Cleaning	1,882
Lavallee Industrial Products	1,340	Maine Coastal Services	20,928
Law Engineering Testing Company	4,384	Maine & New Brunswick Power Company	48,884
Lawrason Chemical Limited	2,803	Malax Electronics Limited	9,558
Lawrence, Art	15,427	Manitoba Hydro	3,741
Lawson Graphics	2,031	Manitoba Rolling Mills	1,451
Lear Siegler Incorporated	18,405	Manitoba Telephone System	10,967
Leco Instruments Limited	8,385	Maple Leaf Village	2,859
Ledco Limited	1,045	Mar—Del Components	15,080
Leeds & Northrop Canada Limited	4,615	Marine Industry Limited	4,388
Leisure Dynamics of Canada Limited	6,463	Marion Power Shovel Company	90,614
Leosemetrics	2,000	Mark, J Limited	1,148
Les Aliments Grissol Foods	6,323	Markowsky, Lawrence	1,228
Les Constructions du St. Laurent Limitée	193,677	Marsh McBirney Incorporated	6,363
Les Entreprises Givisco Incorporée	34,160	Martech International Incorporated	19,992
Les Equipements Blackwood	1,680	Martin Brower	3,490
Les Systèmes Northern Telecom	1,433	Marubene Canada Limited	106,949
Lethbridge & District Exhibition	4,283	Mary Kay Cosmetics Canada Limited	153,143
Leviton Manufacturing	5,232	Masonilan of Canada Limited	9,772
Levitt Safety	2,637	Mathis, Chuck	1,432
Libbey St Clair Incorporated	24,185	Mattel Canada Limited	125,097
Libby, McNeil & Libby of Canada	2,412	Matthews, L W Equipment Limited	2,544
Liftow Limited	2,259	Mazza Timing	1,153
Lily Cups	8,015	McCain Foods Limited	16,167
Line Canada Limited	33,169	McCrahen, Darrell	10,611
Liquid Carbonic Canada Limited	45,164	McDonalds Restaurants of Canada Limited	53,191
Lisle Metrix Limited	4,466	McDonnell Douglas Canada Limited	18,932
Little Mountain Sound	4,276	McFab Incorporated	1,841
Litton Bus Systems Canada Limited	1,617	McIntosh Supply	1,864
Litton Systems Incorporated	6,107	McLaughlin Planetarium	7,169
Lobb Communications Systems Limited	1,631	McNeil Laboratories	2,089
Lockie Brothers Limited	6,481	McRae Engineering Equipment Limited	1,694
Logicon Incorporated, c/o State Electric	1,678	Mead Corporation	4,852
Lomar Maintenance of Ways Incorporated	7,668	Mead Packaging Canada Limited	1,175
London Metal Service	1,038	Mega Systems Design Limited	1,929
		Meidinger, Kenny	11,363
		Melyo Laboratories Incorporated	1,721

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$	\$	
Memorex Canada Limited	1,129	Nabors Drilling Limited	4,457
Mennonite Central Committee (Man)	2,555	Nagesco Limited	19,947
Merry Packaging Limited	1,057	Napier Reed Limited	3,279
Meshan, W J	2,861	Nashua Canada Limited	13,286
Messmore & Damon Incorporated	13,296	Nashua Murritt Limited	3,556
Metacom Industries Incorporated	1,923	National Arts Centre	15,174
Métaux Ballast Canada Limitée	1,550	National Auto Radiator Company Limited	185,413
Metermaster	4,468	National Cash Register Company Canada Limited	2,245
Metrix Instrument Company	1,050	National Compressed Air Limited	2,718
Metroplex Corporation	1,678	National Controls Limited	1,445
Metropolitan Life Insurance Company	25,065	National Defense Headquarters	5,469
Meyer Industries	2,253	National Electric Coil Company	6,438
Meyer & Meyer Canada Limited	1,368	National Geographic Society	23,722
Michelin American	19,108	National Health & Welfare	1,455
Michelin Tires Canada Limited	12,652	National Research Council of Canada	5,555
Michigan Anchor & Testors	2,181	National Rubber Company Limited	10,735
Michigan Machinery	24,743	National Steel Car Corporation Limited	1,013
Micro—Sat Communications Limited	1,628	National Trading	1,802
Micro Tec Incorporated	1,411	Navair Limited	4,426
Microdata Corporation	1,063	Nelma Electronics Limited	4,900
Microform Data Systems Incorporated	1,583	Neptune Industries Limited	8,939
Midland Industries	1,206	Neumeyer, Paul	1,451
Miles Laboratories Limited	2,518	New Brunswick Electric Power Commission	174,215
Millard Lester Sales	3,940	New Brunswick Telephone Company Limited	6,318
Miller Pipeline Corporation	14,202	New Dundee Creamery Limited	3,845
Milton Bradley Company	85,999	New Holland, Division of Sperry Rand Canada Limited	42,871
Ministry of Natural Resources	3,985	Neway Canada Lear Siegler Industries	2,511
Ministry of Transportation & Communications (Ontario)	1,980	Newcor Canada Limited	2,244
Minnesota Valley Engineering	2,972	Newfoundland & Labrador Hydro	3,975
Mitel Corporation	1,735	Newmont Mines	3,741
Mitel Semiconductors Incorporated	18,205	Nican Electronics Corporation	1,084
Mitsubishi Canada Limited	7,491	Nicolet Canada Limited	25,821
Mobil Hydro Hydraulic Incorporated	15,760	Nissho—Inai Canada Limited	2,114
Mobil Oil Canada Limited	36,048	Nixdorf Computer Corporation	3,250
Molson Brewery (Ontario) Limited	4,019	Nokia Incorporated	1,525
Monroe Auto Equipment Company of Canada	3,451	Nolde, John	5,169
Monsanto Canada Incorporated	65,185	Noram Quality Control	1,229
Montage & Découpage Promac Incorporée	1,885	Noranda Mines Limited	45,658
Mooney's Bay Sport Complex	1,289	Norca Industries Limited	1,787
Moore Business Forms, Division of Moore Corporation Limited	5,858	Nordair	14,954
Moore Instrument Company	8,766	Nordic International, Division of Nordic Steel Products Limited	1,792
Morflat Freightliner Incorporated	10,059	Nordson Canada Limited	8,496
Morris Carullo World Evangelism	12,835	Norpac Controls Limited	2,114
Morval Durofoam Limited	28,101	Norseman Plastics Limited	19,761
Morvue Incorporated	3,517	North American Controls Incorporated	17,468
Motch & Merryweather	2,514	North American Weather Consultants	9,186
Motor Wheel Corporation of Canada	71,836	North Sea Products	9,147
Motorola Canada	7,294	Northern Improvement Company	53,246
Motorola Electronics Limited	53,920	Northern Telecom Limited	29,829
Motorola Military & Aerospace Products	3,567	Northland Commercial Sales Limited	1,505
Moulders Supply Limited	39,097	Northridge Plastics Limited	1,384
Mueller Company	2,672	Northumberland Silo Incorporated	9,661
Mueller Limited	2,035	Northwood Pulp & Timber Limited	1,082
Muirhead Systems Limited	1,547	Norton Company of Canada Limited	8,029
Multivision Electronics Limited	1,615	Notsa Engineering Canada Limited	1,928
Municipal Sewer Maintenance Limited	7,938	Nova An Alberta Corporation	29,619
Municipal Spraying & Contracting Limited	2,395	Nova Scotia Department of Lands & Forests	3,993
Murray—Latta Machine Company Limited	2,428	Nova Scotia Department of Tourism	2,824
Mussens Equipment	4,137	Nova Scotia Power Corporation	10,261
Mylee Canada Limited	20,862	Novalab Limited	1,236
NBC & CBC News	30,332	Nuclear Energy Services Incorporated	9,602
NCR Canada Limited	2,136	OC Tanner Jewelry Company	1,296
NEI Canada Limited	2,266	Oakland Industries	9,477
		Ocean Fisheries	2,115
		Okanagan Helicopters Limited	22,435
		Olson, Laverne	3,414

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Olsonite Products Limited	12,627	Phillips Products Company Incorporated	17,694
Ontario Electrical Construction Company Limited	1,772	Photocorp of Canada Limited	11,919
Ontario Harvestore Systems	1,512	Photoworks Limited	2,095
Ontario Hydro	44,598	Picker Canada Limited	3,374
Optyl (Canada) Limited	6,795	Pilkington Glass Industries Limited	4,525
Oral Roberts Evangel Association Incorporated	37,492	Pisces Productions	3,019
Ormond Industrial Tools	1,833	Pitney Bowes of Canada	2,524
Ortho Instruments	3,366	Plastech Incorporated	2,988
Ortho Instruments Westwood	2,213	Plastex Industries Limited	2,941
Otis Elevator Company Limited	2,536	Plasticap Limited	21,715
Outboard Marine Corporation of Canada	27,881	Plasti—Drain Limitée	7,794
Oxford Rendaflex	7,178	Plastmode Industries	15,893
PCL Packaging Limited	2,162	Plastocrat, Division of Plasted Limited	2,507
PPG Industries Canada Limited	16,053	Plateau Mills	1,265
Paccor of Canada Limited	27,847	Plax Canada Limited	87,336
Pacific International Motorama	108,243	Playboy	27,797
Pacific Point Seafoods Limited	10,885	Playboy Productions Incorporated	126,824
Pacific Western Airlines	32,826	Playtex Limited	8,575
Palliser Furniture Limited	1,850	Playtoy Industries Incorporated	7,844
Palmberg Associates	1,081	Plaza Fibreglass Manufacture Limited	2,055
Paly Marquis	2,108	Plested Equipment Limited	5,797
Panafox Incorporated	1,025	Poly Marq Equipment Limited	2,194
Panasonic Canada, Division of Matasushita Electric	5,676	Poly Science Corporation	5,915
Panasonic Industry of Canada	7,994	Polychrome Corporation Canada Limited	1,235
Panavision	4,444	Polsar	36,652
Panorama Film Studios	319,234	Porter Engineering	1,182
Papiers Cascodes Incorporée	18,028	Portion Packaging Limited	2,102
Paramount Pictures Corporation	49,587	Portland Rubber Company	3,135
Parker Brothers Games Limited	62,314	Powell Agri—Systems Limited	1,088
Parkway Manufacturing Limited	4,851	Power Electric	1,036
Partec—Lavalin Incorporated	3,368	Power Weld Engineering	1,246
Partlow Corporation	1,026	Praire Malt (Canada) Limited	8,653
Pateon Mines (Quebec) Limited	42,539	Prairie Pipeline Contractors	13,105
Patrick Computer Systems	1,096	Pratt & Whitney Aircraft of Canada Limited	51,040
Paxon Machine Company	4,338	Prestolite Battery Division	2,086
Payton Associates Incorporated	3,233	Preston Carroll Construction	30,880
Peacock Brothers	3,395	Preston Phipps Incorporated	10,286
Peerless Plastics Limited	14,175	Pretech Incorporated	4,203
Peerless Rug Limited	1,063	Prime Computer Canada	15,101
Pegasus, Division of Kochring	1,044	Prince Albert Pulp Company Limited	4,155
Pembina Automatic Systems Limited	2,823	Prism	14,325
Pennwalt of Canada Limited	1,752	Pro Lite Fusion & Fabrication Limited	13,951
Percival Machinery	32,179	Processed Plastic Company	1,486
Perimeter Aviation Limited	1,028	Procter & Gamble Company of Canada Limited	8,326
Perkin—Elmer Canada Limited	13,381	Producers Optical Services	2,130
Perkins Papers Limited	2,678	Production Plastics Incorporated	8,108
Perma Green Turn Farms	1,663	Professional Computer Systems Limited	6,426
Permalite Industries, Division of Susan Shoes Industries Limited	1,974	Progressive Moulded Products	3,869
Perry Equipment Corporation	3,085	Protective Plastics Limited	22,499
Peterson Room Dividers	7,842	Province of New Brunswick	33,406
Petro Canada Exploration	29,106	Provincial Production & Die Incorporated	1,733
Petro Canada Limited	7,660	Puddister Trading Company	2,117
Petro Equipment Sales Limited	12,692	Punchmaster	3,324
Petrolite Corporation	1,945	QIT Fer & Titane Incorporated	13,657
Petrosar Limited	26,856	Quadra Construction Company Limited	13,588
Petty—Ray Geophysical Limited	5,459	Quaker State Oil Refining	1,522
Pfizer Canada Incorporated	6,213	Quality M D E Limited	3,466
Philbrooks Shipyard & Marina	9,423	Quebec Cartier Mining Company	46,088
Philips Electronics Limited	24,748	Quebec Telephone	1,814
Philips Test and Measuring Incorporated	3,770	Quebecair Incorporated	3,285
Phillips Cabbs Limited	2,693	Quick Cable Canada Limited	1,681
Phillips Extruded Products Limited	56,012	Quisenberry, Glen	28,617
Phillips—Parkway Corporation	57,989	RAE Industrial Electronics	8,373
		RCA Limited	10,935
		R—Tec, c/o Del Ortiz	1,515
		Racal Canada Limited	1,366
		Radionics Limited	7,343

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Railtech Limited.....	16,619	Sandvik Conveyor Canada Limited	17,110
Rainbow Pipeline	2,953	Saskatchewan Power Corporation	18,543
Ramatek Corporation	5,263	Saskmont Engineering Company Limited	1,484
Rantech Electronics Limited, Division Chromalox Canada Incorporated	11,792	Sask—Tel	2,385
Rantek Corporation—Santa Clara	5,395	Savin Canada Limited	3,794
Rapifax of Canada	2,524	Savin Corporation	1,814
Rauland Borg Canada Limited	10,743	Scadia Plast Board	5,825
Rayco Stamping Products Limited	12,566	Schentic Atlantic Canada Limited	5,012
Rayonier Canada (BC) Limited	6,766	Scherer, RP Canada	3,881
Raythion Canada Limited	15,794	Schick Safety Razor Limited	4,642
Redirack Industries Limited	15,392	Schmidt Engineering	9,943
Reflex—Division of International	16,544	Schneider, JM	1,071
Regal Toy Limited	1,823	Schrader Bellows Limited	34,996
Reliable Communication & Power Products	21,128	Scienco Incorporated	1,549
Reliance Electric Limited	9,696	Scierie des Outardes Incorporée	3,604
Reliance Telecommunication	13,396	Scotia Liquicoal Company	6,039
Relmach Manufacturing Limited	16,650	Scott Paper Company	3,696
Remotic Applications Limited	1,591	Sealand Sales Limited	1,436
Renfrew Electric Company Limited	2,089	Seaman, Virgil	5,447
Rental Electronics Limited	86,297	Seapac Fisheries Incorporated	13,850
Reynolds French & Company	17,150	Searle, GD & Company of Canada Limited	2,547
Rheem Canada Limited	4,136	Sebal Limitée	21,238
Richfield Properties Limited	26,369	Security Credit Systems Limited	1,395
Rick Products of Canada Limited	44,440	Security Travel Agency	1,911
Rick's Concessions	6,498	Sedbec Feruni Incorporated	13,350
Rieke Canada Limited	1,442	Seer Industries Limited	3,201
Robert Bosch Canada Limited	13,139	Selcal (Saguenay Power)	2,069
Robert Mitchell	4,315	Selox Manufacturing Limited	1,763
Roberts, H H Machinery Limited	1,620	Semad Electronics	1,517
Robin Hood Multifoods Limited	1,558	Senant Company	5,370
Robinette, Wilburt	18,008	Sensory Systems Laboratories	2,025
Rochester Instrument Systems Limited	4,938	Sentrol Systems	14,394
Rockwell International, Power Tool Division	1,423	Sercel Electronics of Canada Limited	28,866
Rockwell International of Canada Limited	38,560	Serem Limited	8,187
Roger Tilton Films Incorporated	1,838	Shadrack Engineering	1,238
Rogers Radio Broadcasting Limited	7,008	Shaw Pipe Protection Limited	1,036
Rolph Clark Stone	1,085	Shell Canada Limited	51,110
Romatec RML	5,446	Sheller Globe Corporation	1,512
Ronalds Printing Limited	2,293	Sheller—Globe of Canada Limited	2,832
Rondine Marketing	1,169	Sherritt Gordon Mines Limited	4,404
Roper Plastics Incorporated	3,337	Shop Vac of Canada Limited	11,952
Ross Roy of Canada Limited	4,337	Siemens Electric Limited	19,978
Rotem	8,093	Signoto	3,968
Royal Columbia Hospital	1,212	Silver Grizzly Timber Company Limited	8,403
Royal Inland Hospital	1,571	Silversteins Bakery Limited	4,186
Royal Ontario Museum	4,366	Simalex Manufacturing	1,191
Royal Winnipeg Ballet	3,058	Simark Controls Limited	1,788
Rubbermaid (Canada) Limited	642,301	Simmonds Precision Instruments Limited	1,130
Rupert Neve Limited	1,956	Simon, HA	1,675
Rush Productions	174,457	Simplat Chemical Company Limited	20,952
Russell Dabney	1,759	Simplex International Time Equipment Company Limited	20,259
Ryka Blow Molds Limited	4,520	Simpson, RJ Manufacture	2,501
Rynur, JR, c/o DV Dunier	26,366	Simultaneous Wireless International	2,449
SED Systems Incorporated	1,514	Singer Company	2,409
SPB Canada	15,311	Skatt Brothers, c/o Amber Studios	1,780
Sahuaro Petroleum & Asphalt Company	71,583	Skega Canada Limited	2,641
St Croix Pulpwood Company Limited	7,017	Skis Rossignol Canada Limited	1,789
St John Shipbuilding & Drydock Company Limited	1,750	Skyline Electronic	1,096
St Mary's Cement	31,832	Smith, HB Canada Limited	1,200
Salon du Commerce	5,691	Smithers, Fred, Concrete Contracting Limited	5,220
Samsonite	2,380	Smithers of Canada Limited	2,876
Samuel Sons & Company Limited	6,414	Snemo Limited	7,880
Sanair	31,926	Snider Drilling	1,509
Sandia Laboratories	7,176	Solar Turbines	1,476
		Solarly, Division of Sunbeam Corporation (Canada) Lim- ited	62,245
		Sonority Recording Company Incorporated	10,981

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$		\$
Sony of Canada Limited	3,543	Texas Steel of Canada Limited	16,818
Sony Video Products	32,823	The Alberta Gas Trunk Line Company Limited	22,227
Southern, Murray	1,254	The Bates Manufacturing Company of Canada	2,973
Southern Utilities Limited	12,566	The Bishopric Products	5,632
Southland Corporation	7,579	The Citadel Theatre	2,404
Spar Aerospace Products Limited	11,951	The Coban Institute	17,785
Sparton Controls Limited	2,906	The Partners Film Company	102,660
Specialty Cast Metals Limited	3,683	Thermal Hydraulic Equipment Limited	1,814
Spectrex Limited	1,358	Thomas & Betts Limited	3,364
Speed Sport '80 Custom Car Show	48,069	Thomas Byrne Glass Limited	1,452
Speed Sport Promotions Incorporated	5,803	Thompson Products, Division of TRW Canada Limited	1,046
Speed Sport Promotions West	17,701	Thompson, Walter Company Limited	1,273
Speed Sport Show	76,991	Thomson CSF Limited	57,084
Spendor Industry	2,405	Thorasystem Products of Canada	2,404
Sperry Gyroscope Division	3,981	Three (3) M Canada Limited	5,185
Sperry New Holland Canada Limited	1,061	Time Life	27,475
Sperry Univac Defense Systems	1,967	Tioxide of Canada Limited	15,847
Sperry Univac Development & Manufacturing Division	6,687	Tip Top Products	1,363
Sprague Meter—Division Textron Canada Limited	1,039	Tirol Dehydrators Limited	1,164
Square "D" Company Canada Limited	33,871	Toga Manufacturing Company	1,015
Stalker Productions Incorporated	4,061	Tonka Corporation Canada Limited	2,318,655
Stanchem	19,910	Torin Manufacturing (Canada) Limited	17,508
Standard Brands Canada Limited	1,071	Toronto Star	9,439
Standard Havens Canada Limited	4,081	Totem Air Helicopters	2,393
Standard Industries, Division of Standard Pressure Pipe	18,992	Toyota Canada Limited	8,277
Stanley Aaron Message Center	7,259	Toyo—Cinema Company	5,753
Stanley Door Systems	13,591	Tracan Electronics Corporation	3,040
Stanton Pipes Limited	2,473	Tractors & Equipment 1962 Limited	3,538
Sybron Canada Corporation	1,182	Tradewinds Seafoods	27,819
Sydney Steel Corporation	2,022,662	Traeligaz	4,038
Sylvio Goudreau Inc Incorporated	1,017	Trail King Industries	8,002
Symak Sales Company Limited	6,182	Trane Company of Canada Limited	8,300
Syncrude Canada Limited	30,669	Trans Canada Electronics	6,244
Systematix Controls Incorporated	21,668	Trans Canada Pipelines	3,753
Systems Marketing Company	1,202	Trans Coastal Seafoods	2,599
Systron Company	9,014	Transcom Electronics	21,901
TRE Incorporated	4,239	Transinvest Helicopters (1965)	1,145
TRW Data Systems	56,163	Transport Canada	6,180
TRW Incorporated Equipment Group	2,355	Tranter Canada Limited	1,118
TTI Geotechnical Resources Limited	6,694	Treacan Limited	1,690
Tahsis Company Limited	4,613	Tri Canada Limited	17,459
Tannerie Cantin	1,022	Trim Trends Limited	91,066
Tarxien Company	2,356	Trimac Transport	8,151
Tasman Scientific Industries	2,879	Tri—Steel Fabricators Limited	1,032
Tate Power Limited	2,886	Triumph Incorporated	22,913
Taylor Forge Canada Limited	15,375	Trusival Systems Canada	1,410
Technicon International of Canada Limited	12,964	Tubico Steel Manufacturing Company	3,703
Technics Incorporated	4,638	Trucker Plastic Products Limited	76,582
Techware Computing Company	1,238	Tupperware Home Parties	1,761,461
Teck Corporation	8,330	Turnelle Associates Limited	5,004
Tekpak Division of Tekform Systems	1,364	Turnelle Associates 1979 Limited	6,283
Tektronix Canada Limited	2,293	Twenty Fifth Frame Film Products	2,589
Telecine Film Productions Incorporated	2,497	Tye Sil Corporation Limited	8,069
Teledyne Exploration Limited	1,103	Tyler Camera Systems	1,299
Teleglobe Canada Limited	33,168	Tyler, WS Company of Canada Limited	3,134
Teletype Corporation	3,323	Tyme Systems Limited	7,713
Telex Limited	3,407	US Instruments Rentals	13,830
Telton Limited	1,638	Ultra Energy Incorporated	5,283
Teltone International Incorporated	1,741	Ultramar Canada	1,611,438
Temfiler Incorporated	13,595	Underground Survey Limited	1,704
Tennant Company	34,422	Underwater Gas Developers	11,297
Tesdata Systems Canada Limited	34,423	Unican Security System	8,372
Test Technology Incorporated	3,336	Unicor Industries Incorporated	26,883
Tetronix Canada	14,274	Unifran Limited	1,187
Texas Instruments Incorporated	1,875	Union Carbide Canada Limited	76,701
		Uniroyal Limited	3,162
		Unistrut of Canada Limited	4,419

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

Unit Rig Equipment Company Canada Limited	\$ 3,114
United Ammunition Containers	6,128
United Artists Corporation	2,259
United Co—Op of Ontario	3,432
United Limited	2,820
Universal Foam Moulding	2,102
Universal Oil Products	1,724
Universal Telecommunication	3,285
Upton Bradeen & James Limited	3,167
Uvex Winter Optical Limited	32,371
Vajradhater Seminary	2,910
Valenite Modco Limited	17,102
Valley Blue Ski Area	8,624
Valtek Controls	1,102
Vancouver Soccer Club	1,640
Vanguard Company	1,183
Vannotten, HE Limited	4,632
Varian Associates of Canada Limited	8,511
VariPerm Canada Limited	1,200
Vicking Brush Limited	1,440
Victory Soya Mills	781,259
Vida Systems	15,018
Video Tek	3,104
Visa USA Incorporated	1,827
Venard Films Limited	6,574
Vetco Pipeline Services	19,557
Video Tele—UTF	99,257
Vine, Harold	4,035
Vopni Press Limited	3,024
Westinghouse Canada Limited	51,584
Westinghouse Electric Corporation	1,531
Westlund Industrial Supply Limited	18,821
Wexler Hall	6,456
Weyhauser Canada Limited	8,377
Wheaton Glass Company	1,080
White Equipment Incorporated	29,635
White Farm Equipment	1,232
White Motor Corporation of Canada Limited	3,678
White Radio Company	1,175
White, William F	15,541
Whitewater Ski Society	81,382
Wickman, AC Limited	6,227
Wil Rich Incorporated	11,578
Willer Engineering	3,224
William E Coutts Company Canada Limited	8,176
William Kelly Associates Limited	57,197
Williams & Wilson Limited	5,964
Wiltron Instruments Limited	10,156
Windsor Mould Incorporated	13,818
Wismer & Becker Incorporated	3,861
Withers Evans Incorporated	1,015
Wood Enterprises	15,164
Wood, MD Incorporated	72,060
Woodbridge Moulded Products Limited	37,941
Woodstream Corporation	121,858
Workwear Corporation of Canada Limited	1,132
World Wide Ski Corportion	18,181
Worthington Service Corporation	35,404
Wylain of Canada Limited	6,119
Xerox of Canada Incorporated	29,198
York Hanover Developments Limited	4,067
Yukon Navigation Corporation	24,990
Z & W Food Limited	1,229
Zettel Manufacturing Company Limited	1,630
	43,049,951

Tariff item 41100—1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1980 to March 31, 1981, inclusive:

	\$		
PC 1974—766, April 2, 1974		6,086	
PC 1974—1872, August 14, 1974		5,774	
PC 1975—125, January 23, 1975		71,219	
PC 1975—835, April 15, 1975		3,131	
PC 1975—3039, December 23, 1975		5,362	
PC 1976—436, February 27, 1975		4,549	
PC 1976—664, March 25, 1976		2,391	
PC 1976—1731, July 6, 1976		93,955	
PC 1976—2166, September 8, 1976		4,181	
PC 1976—2337, September 21, 1976		5,009	
PC 1976—2528, October 14, 1976		32,450	
PC 1977—688, March 17, 1977		9,782	
PC 1977—876, March 30, 1977		663,027	
PC 1977—981, April 5, 1977		219,765	
PC 1977—2313, August 10, 1977		2,229	
PC 1977—3368, December 1, 1977		24,195	
PC 1978—292, February 2, 1978		1,248	
PC 1978—524, February 23, 1978		11,075	
PC 1978—612, March 2, 1978		25,916	
PC 1978—869, March 16, 1978		1,206	
PC 1978—1725, May 25, 1978		8,124	
PC 1978—1823, June 1, 1978		23,283	
PC 1978—2114, June 29, 1978		5,008	
PC 1979—228, February 1, 1979		73,770	
PC 1979—390, February 20, 1979		32,190	
PC 1979—841, March 22, 1979		11,556	
PC 1979—1826, July 5, 1979		512,235	
PC 1979—2613, September 26, 1979		378,519	
PC 1979—3174, November 22, 1979		7,672	
PC 1980—163, January 11, 1980		88,699	
PC 1980—684, March 20, 1980		16,620	
PC 1980—797, March 27, 1980		3,803	
PC 1980—1233, May 8, 1980		3,817	
PC 1980—2071, July 31, 1980		7,693	
PC 1980—2450, September 12, 1980		4,937	
PC 1980—3038, November 6, 1980		23,567	
		2,394,043	

Tariff item 42700—1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500 of value for duty in respect of each application. The following

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
 CUSTOMS AND EXCISE—Continued

remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1980 to March 31, 1981, inclusive:

	\$		\$
PC 1973—117, January 16, 1973.....	26,343	PC 1974—2242, October 8, 1974.....	556,820
PC 1973—215, January 30, 1973.....	38,736	PC 1974—2326, October 22, 1974.....	226,827
PC 1973—216, January 30, 1973.....	7,724	PC 1974—2327, October 22, 1974.....	310,112
PC 1973—365, February 13, 1973.....	14,621	PC 1974—2427, November 5, 1974.....	1,000,081
PC 1973—366, February 13, 1973.....	1,715	PC 1974—2486, November 12, 1974.....	286,581
PC 1973—1066, May 8, 1973.....	21,384	PC 1974—2520, November 19, 1974.....	433,423
PC 1973—1416, June 5, 1973.....	7,246	PC 1974—2723, December 10, 1974.....	1,249,587
PC 1973—2512, August 21, 1973.....	1,719	PC 1974—2724, December 10, 1974.....	404,643
PC 1973—3015, October 4, 1973.....	25,115	PC 1974—2791, December 17, 1974.....	548,937
PC 1973—3171, October 16, 1973.....	1,761	PC 1975—34, January 16, 1975.....	538,289
PC 1973—3172, October 16, 1973.....	62,149	PC 1975—35, January 16, 1975.....	997,757
PC 1973—3448, October 30, 1973.....	51,292	PC 1975—126, January 23, 1975.....	2,177,722
PC 1973—3622, November 20, 1973.....	2,975	PC 1975—187, January 28, 1975.....	1,058,668
PC 1973—3623, November 20, 1973.....	21,130	PC 1975—244, February 4, 1975.....	596,575
PC 1973—3669, November 20, 1973.....	45,270	PC 1975—294, February 11, 1975.....	409,889
PC 1973—3767, December 4, 1973.....	7,906	PC 1975—408, February 25, 1975.....	449,445
PC 1973—3821, December 11, 1973.....	70,783	PC 1975—409, February 25, 1975.....	379,540
PC 1973—4044, December 18, 1973.....	369,329	PC 1975—500, March 4, 1975.....	308,263
PC 1974—26, January 8, 1974.....	63,916	PC 1975—555, March 11, 1975.....	463,225
PC 1974—27, January 8, 1974.....	246,407	PC 1975—667, March 25, 1975.....	328,530
PC 1974—88, January 15, 1974.....	333,143	PC 1975—668, March 25, 1975.....	983,847
PC 1974—249, February 12, 1974.....	450,992	PC 1975—769, April 8, 1975.....	175,823
PC 1974—250, February 12, 1974.....	240,809	PC 1975—836, April 15, 1975.....	580,992
PC 1974—251, February 12, 1974.....	213,803	PC 1975—837, April 15, 1975.....	315,438
PC 1974—252, February 12, 1974.....	269,516	PC 1975—981, April 29, 1975.....	134,296
PC 1974—397, February 26, 1974.....	306,080	PC 1975—982, April 29, 1975.....	224,400
PC 1974—398, February 26, 1974.....	117,900	PC 1975—1086, May 13, 1975.....	271,195
PC 1974—480, March 5, 1974.....	124,532	PC 1975—1153, May 20, 1975.....	234,317
PC 1974—548, March 12, 1974.....	1,090,572	PC 1975—1195, May 27, 1975.....	316,134
PC 1974—684, March 26, 1974.....	389,451	PC 1975—1254, June 3, 1975.....	903,150
PC 1974—685, March 26, 1974.....	385,857	PC 1975—1341, June 12, 1975.....	200,196
PC 1974—767, April 2, 1974.....	370,114	PC 1975—1393, June 17, 1975.....	545,426
PC 1974—928, April 23, 1974.....	337,333	PC 1975—1512, July 3, 1975.....	594,572
PC 1974—929, April 23, 1974.....	932,967	PC 1975—1565, July 8, 1975.....	117,959
PC 1974—1064, May 7, 1974.....	90,894	PC 1975—1709, July 22, 1975.....	330,953
PC 1974—1123, May 14, 1974.....	1,053,680	PC 1975—1838, July 29, 1975.....	268,171
PC 1974—1222, May 30, 1974.....	844,178	PC 1975—1961, August 27, 1975.....	355,326
PC 1974—1223, May 30, 1974.....	151,544	PC 1975—2027, August 27, 1975.....	398,181
PC 1974—1297, June 6, 1974.....	165,041	PC 1975—2028, August 27, 1975.....	215,844
PC 1974—1433, June 20, 1974.....	470,007	PC 1975—2097, September 11, 1975.....	215,262
PC 1974—1434, June 20, 1974.....	404,051	PC 1975—2262, September 25, 1975.....	1,978,850
PC 1974—1515, June 27, 1974.....	694,186	PC 1975—2388, October 9, 1975.....	281,653
PC 1974—1612, July 16, 1974.....	352,367	PC 1975—2389, October 9, 1975.....	48,690
PC 1974—1658, July 23, 1974.....	196,199	PC 1975—2390, October 9, 1975.....	160,467
PC 1974—1736, July 30, 1974.....	837,531	PC 1975—2551, October 28, 1975.....	265,520
PC 1974—1737, July 30, 1974.....	233,880	PC 1975—2619, November 7, 1975.....	1,071,951
PC 1974—1823, August 6, 1974.....	743,982	PC 1975—2620, November 7, 1975.....	174,663
PC 1974—1873, August 14, 1974.....	830,441	PC 1975—2702, November 18, 1975.....	201,620
PC 1974—2064, September 17, 1974.....	484,471	PC 1975—2805, December 2, 1975.....	795,364
PC 1974—2065, September 17, 1974.....	1,193,644	PC 1975—2944, December 18, 1975.....	187,244
PC 1974—2066, September 17, 1974.....	352,637	PC 1975—2945, December 18, 1975.....	434,406
PC 1974—2138, September 24, 1974.....	417,334	PC 1975—2946, December 18, 1975.....	158,504
PC 1974—2139, September 24, 1974.....	503,819	PC 1975—3049, December 23, 1975.....	216,766
PC 1974—2185, October 1, 1974.....	239,274	PC 1976—93, January 20, 1976.....	177,262
		PC 1976—94, January 20, 1976.....	383,148
		PC 1976—209, February 3, 1976.....	1,155,677
		PC 1976—326, February 17, 1976.....	1,377,229
		PC 1976—437, February 27, 1976.....	145,542
		PC 1976—438, February 27, 1976.....	822,896
		PC 1976—491, March 2, 1976.....	322,178
		PC 1976—492, March 2, 1976.....	363,980
		PC 1976—662, March 25, 1976.....	192,420
		PC 1976—663, March 25, 1976.....	824,986
		PC 1976—665, March 25, 1976.....	266,666
		PC 1976—876, April 13, 1976.....	220,224
		PC 1976—877, April 13, 1976.....	179,437

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$	\$	
PC 1976—1109, May 11, 1976.....	640,681	PC 1977—2722, September 29, 1977	629,343
PC 1976—1110, May 11, 1976.....	534,031	PC 1977—2723, September 29, 1977	88,950
PC 1976—1111, May 11, 1976.....	205,934	PC 1977—2895, October 13, 1977.....	395,225
PC 1976—1169, May 18, 1976.....	339,524	PC 1977—3041, October 27, 1977.....	119,209
PC 1976—1385, June 8, 1976.....	384,827	PC 1977—3042, October 27, 1977.....	365,674
PC 1976—1386, June 8, 1976.....	480,670	PC 1977—3182, November 10, 1977.....	478,238
PC 1976—1387, June 8, 1976.....	473,497	PC 1977—3244, November 17, 1977.....	435,367
PC 1976—1453, June 15, 1976.....	453,495	PC 1977—3369, December 1, 1977.....	250,974
PC 1976—1621, June 21, 1976.....	548,648	PC 1977—3370, December 1, 1977.....	218,114
PC 1976—1622, June 21, 1976.....	144,124	PC 1977—3513, December 15, 1977.....	1,059,059
PC 1976—1730, July 6, 1976.....	583,317	PC 1977—3625, December 22, 1977.....	279,381
PC 1976—1792, July 13, 1976.....	675,071	PC 1977—3626, December 22, 1977.....	293,294
PC 1976—1873, July 20, 1976.....	114,985	PC 1977—3627, December 22, 1977.....	172,245
PC 1976—1929, July 27, 1976.....	334,539	PC 1978—116, January 19, 1978.....	424,525
PC 1976—2005, August 5, 1976.....	298,614	PC 1978—201, January 26, 1978.....	609,670
PC 1976—2167, September 8, 1976.....	299,673	PC 1978—293, February 2, 1978.....	415,920
PC 1976—2338, September 21, 1976.....	350,139	PC 1978—363, February 9, 1978.....	501,341
PC 1976—2339, September 21, 1976.....	118,276	PC 1978—525, February 23, 1978.....	567,132
PC 1976—2340, September 21, 1976.....	613,378	PC 1978—526, February 23, 1978.....	315,285
PC 1976—2341, September 21, 1976.....	170,044	PC 1978—613, March 2, 1978.....	1,067,826
PC 1976—2468, October 7, 1976.....	335,725	PC 1978—690, March 7, 1978.....	969,135
PC 1976—2469, October 7, 1976.....	375,467	PC 1978—770, March 16, 1978.....	295,989
PC 1976—2529, October 14, 1976.....	221,812	PC 1978—870, March 23, 1978.....	210,477
PC 1976—2650, October 14, 1976.....	296,435	PC 1978—936, March 23, 1978.....	214,464
PC 1976—2651, October 14, 1976.....	1,042,376	PC 1978—1127, April 13, 1978.....	429,754
PC 1976—2935, November 25, 1976.....	167,052	PC 1978—1299, April 20, 1978.....	291,632
PC 1976—2936, November 25, 1976.....	860,304	PC 1978—1300, April 20, 1978.....	321,864
PC 1976—2937, November 25, 1976.....	541,645	PC 1978—1401, April 27, 1978.....	869,282
PC 1976—3047, December 9, 1976.....	88,242	PC 1978—1576, May 11, 1978.....	384,046
PC 1976—3202, December 23, 1976.....	180,967	PC 1978—1665, May 18, 1978.....	562,048
PC 1977—37, January 13, 1977.....	608,131	PC 1978—1726, May 25, 1978.....	527,680
PC 1977—138, January 27, 1977.....	315,030	PC 1978—1796, June 1, 1978.....	759,619
PC 1977—139, January 27, 1977.....	173,697	PC 1978—1823, June 1, 1978.....	984,490
PC 1977—140, January 27, 1977.....	1,080,753	PC 1978—2019, June 22, 1978.....	503,652
PC 1977—304, February 10, 1977.....	325,744	PC 1978—2115, June 29, 1978.....	829,238
PC 1977—417, February 24, 1977.....	234,374	PC 1978—2175, July 5, 1978.....	832,951
PC 1977—418, February 24, 1977.....	319,440	PC 1978—2240, July 13, 1978.....	933,136
PC 1977—546, March 3, 1977.....	179,170	PC 1978—2316, July 25, 1978.....	1,648,024
PC 1977—612, March 10, 1977.....	298,225	PC 1978—2490, August 1, 1978.....	787,562
PC 1977—613, March 10, 1977.....	207,096	PC 1978—2491, August 1, 1978.....	390,914
PC 1977—689, March 17, 1977.....	212,608	PC 1978—2569, August 15, 1978.....	318,423
PC 1977—690, March 17, 1977.....	1,182,160	PC 1978—2819, September 6, 1978.....	406,585
PC 1977—877, March 30, 1977.....	938,899	PC 1978—2820, September 6, 1978.....	585,551
PC 1977—878, March 30, 1977.....	7,313	PC 1978—2864, September 13, 1978.....	874,579
PC 1977—982, April 5, 1977.....	306,742	PC 1978—2953, September 27, 1978.....	511,693
PC 1977—1086, April 21, 1977.....	246,547	PC 1978—3064, October 4, 1978.....	1,134,209
PC 1977—1249, May 5, 1977.....	178,552	PC 1978—3115, October 12, 1978.....	816,773
PC 1977—1250, May 5, 1977.....	848,093	PC 1978—3145, October 12, 1978.....	1,095,002
PC 1977—1418, May 19, 1977.....	227,140	PC 1978—3274, October 26, 1978.....	509,588
PC 1977—1419, May 19, 1977.....	376,031	PC 1978—3423, November 9, 1978.....	552,123
PC 1977—1420, May 20, 1977.....	179,017	PC 1978—3554, November 23, 1978.....	830,568
PC 1977—1423, May 20, 1977.....	143,612	PC 1978—3555, November 23, 1978.....	125,459
PC 1977—1736, June 23, 1977.....	638,702	PC 1978—3624, November 30, 1978.....	837,714
PC 1977—1737, June 23, 1977.....	148,311	PC 1978—3753, December 12, 1978.....	1,291,418
PC 1977—1738, June 23, 1977.....	252,047	PC 1978—3754, December 12, 1978.....	884,326
PC 1977—1927, July 7, 1977.....	584,633	PC 1979—80, January 18, 1979.....	278,829
PC 1977—1928, July 7, 1977.....	550,565	PC 1979—81, January 18, 1979.....	1,772,413
PC 1977—2006, July 14, 1977.....	312,545	PC 1979—229, February 1, 1979.....	578,264
PC 1977—2083, July 21, 1977.....	196,834	PC 1979—230, February 1, 1979.....	562,376
PC 1977—2177, July 28, 1977.....	634,508	PC 1979—318, February 13, 1979.....	1,112,819
PC 1977—2314, August 10, 1977.....	306,470	PC 1979—391, February 20, 1979.....	555,676
PC 1977—2315, August 10, 1977.....	473,756	PC 1979—493, February 20, 1979.....	250,679
PC 1977—2429, August 31, 1977.....	264,214	PC 1979—585, March 1, 1979.....	861,060
PC 1977—2544, September 15, 1977.....	799,347	PC 1979—669, March 8, 1979.....	632,370
		PC 1979—766, March 15, 1979.....	572,299
		PC 1979—842, March 22, 1979.....	222,868

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$
PC 1979—1039, March 28, 1979	931,215
PC 1979—1162, April 4, 1979	1,456,588
PC 1979—1229, April 11, 1979	2,041,304
PC 1979—1305, April 25, 1979	664,873
PC 1979—1306, April 25, 1979	760,795
PC 1979—1421, May 9, 1979	1,772,602
PC 1979—1512, May 17, 1979	1,226,818
PC 1979—1578, May 24, 1979	227,308
PC 1979—1827, July 5, 1979	4,665,527
PC 1979—1828, July 5, 1979	498,482
PC 1979—1829, July 5, 1979	1,927,195
PC 1979—1985, July 26, 1979	1,426,956
PC 1979—1986, July 26, 1979	1,815,324
PC 1979—1987, July 26, 1979	1,304,501
PC 1979—1988, July 26, 1979	2,889,583
PC 1979—2287, August 24, 1979	821,168
PC 1979—2349, September 6, 1979	1,447,624
PC 1979—2350, September 6, 1979	1,158,143
PC 1979—2351, September 6, 1979	592,737
PC 1979—2614, September 26, 1979	2,054,631
PC 1979—2615, September 26, 1979	2,540,182
PC 1979—2616, September 26, 1979	1,917,205
PC 1979—2702, October 4, 1979	1,576,270
PC 1979—2736, October 11, 1979	2,255,759
PC 1979—2826, October 18, 1979	459,851
PC 1979—2891, October 25, 1979	782,045
PC 1979—3035, November 8, 1979	1,945,537
PC 1979—3175, November 22, 1979	784,570
PC 1979—3176, November 22, 1979	753,441
PC 1979—3242, November 29, 1979	1,696,469
PC 1979—3513, December 19, 1979	2,300,494
PC 1979—3514, December 19, 1979	646,482
PC 1979—3515, December 19, 1979	1,652,805
PC 1980—164, January 11, 1980	2,467,605
PC 1980—281, January 25, 1980	698,417
PC 1980—448, February 8, 1980	2,553,083
PC 1980—449, February 8, 1980	2,568,814
PC 1980—685, March 20, 1980	2,548,750
PC 1980—686, March 20, 1980	1,726,264
PC 1980—687, March 20, 1980	1,276,053
PC 1980—688, March 20, 1980	1,223,376
PC 1980—689, March 20, 1980	5,361,932
PC 1980—690, March 20, 1980	1,482,184
PC 1980—691, March 20, 1980	2,040,903
PC 1980—798, March 27, 1980	873,446
PC 1980—936, April 10, 1980	1,024,104
PC 1980—1016, April 17, 1980	5,786,605
PC 1980—1129, May 1, 1980	1,729,641
PC 1980—1234, May 8, 1980	3,304,449
PC 1980—1235, May 8, 1980	4,456,521
PC 1980—1308, May 15, 1980	1,407,846
PC 1980—1362, May 22, 1980	1,534,076
PC 1980—1518, June 5, 1980	997,775
PC 1980—1570, June 5, 1980	1,207,985
PC 1980—1647, June 19, 1980	1,467,279
PC 1980—1785, July 3, 1980	835,151
PC 1980—1845, July 10, 1980	610,630
PC 1980—2072, July 31, 1980	2,221,877
PC 1980—2073, July 31, 1980	2,733,606
PC 1980—2204, August 27, 1980	918,668
PC 1980—2384, August 27, 1980	993,670
PC 1980—2451, September 12, 1980	2,592,419
PC 1980—2452, September 12, 1980	1,145,794
PC 1980—2494, September 18, 1980	916,159

PC 1980—2620, October 2, 1980	951,067
PC 1980—2675, October 9, 1980	1,517,600
PC 1980—2852, October 23, 1980	670,407
PC 1980—2853, October 23, 1980	1,020,070
PC 1980—3039, November 6, 1980	2,533,668
PC 1980—3199, November 27, 1980	2,321,941
PC 1980—3200, November 27, 1980	1,327,440
PC 1980—3467, December 18, 1980	490,985
PC 1981—35, January 8, 1981	947,693
PC 1981—36, January 8, 1981	398,492
PC 1981—37, January 8, 1981	710,365
PC 1981—38, January 8, 1981	404,083
PC 1981—228, January 29, 1981	919,554
PC 1981—235, January 29, 1981	424,028
PC 1981—297, February 5, 1981	396,981
PC 1981—435, February 19, 1981	97,265
PC 1981—592, March 5, 1981	39,680
PC 1981—593, March 5, 1981	5,764
PC 1981—666, March 12, 1981	38,216
	239,568,545

Tariff item 42701—1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1980 to March 31, 1981, inclusive:

PC 1976—1874, July 20, 1976	62,835
PC 1976—2652, October 28, 1976	19,383
PC 1976—2939, November 25, 1976	4,090
PC 1977—141, January 27, 1977	120,890
PC 1977—419, February 24, 1977	14,060
PC 1977—691, March 17, 1977	15,014
PC 1977—692, March 17, 1977	10,175
PC 1977—983, April 5, 1977	17,140
PC 1977—1087, April 21, 1977	2,118,556
PC 1977—1251, May 5, 1977	156,818
PC 1977—1252, May 5, 1977	168,912
PC 1977—1422, May 20, 1977	203,953
PC 1977—1739, June 23, 1977	67,468
PC 1977—1740, June 23, 1977	252,577
PC 1977—1741, June 23, 1977	386,297
PC 1977—1929, July 7, 1977	472,071
PC 1977—1930, July 7, 1977	99,319
PC 1977—2007, July 14, 1977	112,363
PC 1977—2084, July 21, 1977	63,510
PC 1977—2179, July 28, 1977	5,912
PC 1977—2316, August 10, 1977	700,481
PC 1977—2317, August 10, 1977	15,594
PC 1977—2430, August 31, 1977	235,636
PC 1977—2545, September 15, 1977	131,456
PC 1977—2724, September 29, 1977	1,256,767

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
PC 1977—2725, September 29, 1977	302,964	PC 1979—767, March 15, 1979	69,574
PC 1977—2896, October 13, 1977	500,858	PC 1979—843, March 22, 1979	5,056
PC 1977—3043, October 27, 1977	307,673	PC 1979—1040, March 28, 1979	250,825
PC 1977—3183, November 10, 1977	422,943	PC 1979—1163, April 4, 1979	1,433,065
PC 1977—3184, November 10, 1977	5,012	PC 1979—1230, April 11, 1979	228,623
PC 1977—3245, November 17, 1977	317,557	PC 1979—1307, April 25, 1979	208,255
PC 1977—3371, December 1, 1977	1,199,111	PC 1979—1308, April 25, 1979	68,750
PC 1977—3372, December 1, 1977	352,806	PC 1979—1422, May 9, 1979	347,448
PC 1977—3514, December 15, 1977	6,563	PC 1979—1423, May 9, 1979	121,530
PC 1977—3628, December 22, 1977	159,488	PC 1979—1513, May 17, 1979	408,559
PC 1977—3629, December 22, 1977	415,271	PC 1979—1579, May 24, 1979	49,099
PC 1977—3630, December 22, 1977	72,488	PC 1979—1830, July 5, 1979	98,434
PC 1978—117, January 19, 1978	177,243	PC 1979—1831, July 5, 1979	2,847
PC 1978—202, January 26, 1978	160,403	PC 1979—1832, July 5, 1979	116,899
PC 1978—294, February 2, 1978	155,465	PC 1979—1989, July 26, 1979	105,593
PC 1978—364, February 9, 1978	68,614	PC 1979—1990, July 26, 1979	20,526
PC 1978—527, February 23, 1978	46,248	PC 1979—1991, July 26, 1979	93,863
PC 1978—528, February 23, 1978	105,949	PC 1979—1992, July 26, 1979	74,343
PC 1978—614, March 2, 1978	258,293	PC 1979—2288, August 24, 1979	49,745
PC 1978—691, March 7, 1978	18,357	PC 1979—2352, September 6, 1979	77,156
PC 1978—771, March 16, 1978	21,570	PC 1979—2353, September 6, 1979	268,761
PC 1978—871, March 23, 1978	100,582	PC 1979—2354, September 6, 1979	71,875
PC 1978—937, March 23, 1978	426,470	PC 1979—2617, September 26, 1979	180,469
PC 1978—1128, April 13, 1978	104,669	PC 1979—2618, September 26, 1979	33,959
PC 1978—1301, April 20, 1978	245,324	PC 1979—2619, September 26, 1979	188,129
PC 1978—1302, April 20, 1978	158,167	PC 1979—2703, October 4, 1979	183,070
PC 1978—1402, April 27, 1978	741,487	PC 1979—2737, October 11, 1979	46,339
PC 1978—1577, May 11, 1978	161,744	PC 1979—2827, October 18, 1979	125,728
PC 1978—1664, May 18, 1978	295,363	PC 1979—2892, October 25, 1979	80,001
PC 1978—1727, May 25, 1978	282,353	PC 1979—3036, November 8, 1979	169,460
PC 1978—1797, June 1, 1978	2,704,203	PC 1979—3177, November 22, 1979	37,622
PC 1978—1824, June 1, 1978	633,927	PC 1979—3178, November 22, 1979	108,963
PC 1978—2020, June 22, 1978	43,354	PC 1979—3241, November 29, 1979	60,589
PC 1978—2116, June 29, 1978	62,239	PC 1979—3516, December 19, 1979	271,551
PC 1978—2176, July 5, 1978	39,390	PC 1979—3517, December 19, 1979	5,679
PC 1978—2241, July 13, 1978	105,875	PC 1979—3518, December 19, 1979	889,779
PC 1978—2317, July 25, 1978	21,412	PC 1980—165, January 11, 1980	98,717
PC 1978—2489, August 1, 1978	59,933	PC 1980—282, January 25, 1980	136,682
PC 1978—2492, August 1, 1978	128,465	PC 1980—450, February 8, 1980	141,222
PC 1978—2493, August 1, 1978	148,719	PC 1980—451, February 8, 1980	33,873
PC 1978—2570, August 15, 1978	92,283	PC 1980—692, March 20, 1980	63,287
PC 1978—2821, September 6, 1978	524,940	PC 1980—693, March 20, 1980	441,566
PC 1978—2822, September 6, 1978	92,499	PC 1980—694, March 20, 1980	126,342
PC 1978—2865, September 13, 1978	54,183	PC 1980—695, March 20, 1980	373,315
PC 1978—2954, September 27, 1978	103,369	PC 1980—696, March 20, 1980	3,120,108
PC 1978—3065, October 4, 1978	7,903	PC 1980—697, March 20, 1980	170,357
PC 1978—3116, October 12, 1978	398,853	PC 1980—698, March 20, 1980	398,636
PC 1978—3146, October 12, 1978	25,747	PC 1980—799, March 27, 1980	164,669
PC 1978—3475, October 26, 1978	301,472	PC 1980—937, April 10, 1980	144,897
PC 1978—3424, November 9, 1978	109,155	PC 1980—1017, April 17, 1980	166,855
PC 1978—3556, November 23, 1978	32,097	PC 1980—1130, May 1, 1980	31,970
PC 1978—3557, November 23, 1978	176,948	PC 1980—1236, May 8, 1980	57,129
PC 1978—3625, November 30, 1978	120,459	PC 1980—1237, May 8, 1980	689,693
PC 1978—3755, December 12, 1978	1,009,805	PC 1980—1309, May 15, 1980	368,106
PC 1978—3756, December 12, 1978	168,611	PC 1980—1363, May 22, 1980	46,716
PC 1979—82, January 18, 1979	84,753	PC 1980—1519, June 5, 1980	183,893
PC 1979—83, January 18, 1979	10,188	PC 1980—1571, June 5, 1980	127,119
PC 1979—231, February 1, 1979	1,575,734	PC 1980—1648, June 19, 1980	449,775
PC 1979—232, February 1, 1979	14,099	PC 1980—1786, July 3, 1980	170,093
PC 1979—319, February 13, 1979	539,883	PC 1980—1846, June 10, 1980	48,558
PC 1979—392, February 20, 1979	125,063	PC 1980—2074, July 31, 1980	271,550
PC 1979—494, February 20, 1979	93,402	PC 1980—2075, July 31, 1980	60,590
PC 1979—586, March 1, 1979	183,588	PC 1980—2205, August 27, 1980	96,225
PC 1979—670, March 8, 1979	58,272	PC 1980—2385, August 27, 1980	84,734
		PC 1980—2453, September 12, 1980	159,168
		PC 1980—2454, September 12, 1980	2,082

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
 CUSTOMS AND EXCISE—Continued

	\$
PC 1980—2495, September 18, 1980	414,799
PC 1980—2621, October 2, 1980	61,002
PC 1980—2676, October 9, 1980	32,389
PC 1980—2854, October 23, 1980	320,441
PC 1980—2855, October 23, 1980	51,733
PC 1980—3040, November 6, 1980	262,839
PC 1980—3201, November 27, 1980	34,134
PC 1980—3202, November 27, 1980	64,662
	40,375,225

PC 1971—2727, December 14, 1971, amended by PC 1973—4030, December 18, 1973, PC 1974—547, March 12, 1974, PC 1975—2943, December 18, 1975, PC 1977—2546, September 15, 1977, PC 1977—3373, December 1, 1977 and PC 1979—3466, December 19, 1979, remits the duty payable under Schedule A of the Customs Tariff on certain parts classified under tariff item 42700—1 and 42701—1 entered for consumption in 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979 or 1980 and are either:

- (a) for machines, for accessories for machines or attachments to machines, which machines were as of December 31, 1967, held to be of a class or kind not made in Canada and would be classified under tariff item 42700—1 or tariff item 42701—1 and were in fact imported prior to January 1, 1968, or
 - (b) for machines, for accessories for machines or attachments to machines, that were imported under a remission of duty authorized during 1968, 1969, 1970, 1971, 1972, 1973, 1974 or 1975 pursuant to tariff item 42700—1 and tariff item 42701—1
- 15,797,877

PC 1970—1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to tariff item 42700—1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods

5,577,403
21,375,280

Customs duties, excise duties and sales tax on sales made to NATO Forces and/or NATO personnel in Canada:

Alberta Liquor Control Board, Edmonton, Alta	47,084
British Columbia Liquor Distribution Branch, Vancouver, BC	5,712
Liquor Control Board of Ontario, Toronto, Ont	27,445
New Brunswick Liquor Corporation, Fredericton, NB	5,349
Newfoundland Liquor Corporation, St John's, Nfld	3,623
Nova Scotia Liquor Commission, Halifax, NS	15,251
Saskatchewan Liquor Board, Regina, Sask	1,599
Société des Alcools du Québec, Montreal, Que	1,934
Remissions of less than \$1,000	650
	108,647

Order respecting the remission of customs duty on goods imported for processing and subsequent export.

Order-in-Council PC 1979—615 dated March 1, 1979:

ABE Rosenberg Furs Limited, Montreal, Que	2,140
AEL Microtel Limited, Brockville, Ont	3,053

	\$
AEL Microtel, Richmond, BC	40,982
AES Data Limited, Montreal, Que	77,287
ALE & C Company, Montreal, Que	23,755
ARD Industries Limited, Friction Welding Division Cambridge, Ont	4,152
AVL Digital Limited, Scarborough, Ont	12,576
Acme Manufacturing Canada Limited, Kitchener, Ont	24,538
Alberta Distillers Limited, Calgary, Alta	85,338
Alberta 222251 Limited, Calgary, Alta	7,960
Alderbrook Industries Limited, Downsview, Ont	1,543
Alpha Engineering Corporation, of Ontario, Windsor, Ont	17,729
Aluminum Company of Canada Limited, Kitimat, BC	200,479
Aradco Management Limited, Windsor, Ont	3,085
Arconas—Airborne Corporation, Mississauga, Ont	16,851
Arrowhead Metals Limited, Toronto, Ont	7,392
Arya Systems International, Montreal, Que	4,761
Atco Company, Ville La Salle, Que	276,223
Atco—International, Montreal, Que	4,645
Atco Pacific—A Division of Atco Industries (N A) Limited, Penticton, BC	98,950
Atlas Steels, Division of Rio Algom Limited Welland, Ont	47,572
Autoport Limited, Dartmouth, NS	27,538
BG Checo International Limitée, Montreal, Que	7,978
B and X Industries Corporation, Valleyfield, Que	10,209
Barker—Thorne Limited, Rexdale, Ont	19,796
Bar—Well Foods Limited, Trenton, Ont	200,803
Baver Brothers Company Limited, Brantford, Ont	382,204
Bay Coat Limited, Hamilton, Ont	339,176
Bayly Engineering Limited, Ajax, Ont	24,287
Beaver Knitwear Limited, Montreal, Que	1,470
Bernard Mould Limited, Windsor, Ont	18,582
Binder Tool—Mould Limited, Windsor, Ont	82,190
Bingham—Williamette Limited, Burnaby, BC	33,739
Blackwood Hodge Company, Montreal, Que	6,716
Blue Bell Canada Limited, Renfrew, Ont	668,940
Bluebird International Incorporated, Brantford, Ont	1,511,057
Bolton's Die Company Limited, Windsor, Ont	38,764
Bombardier Incorporated, Montreal, Que	14,500
Bombardier Limitée, Division du Transport en Commun La Pocatière, Que	18,055
Brighton Yachts Limited, Brighton, Ont	5,847
British American Bank Note Company Limited, Ottawa, Ont	23,555
Brookside Farms Limited, Abbotsford, BC	36,966
Brown Boveri Canada Limited, Pointe-Claire, Que	91,313
Budd Canada Incorporated, Kitchener, Ont	278,307
Build—A—Mould Limited, Windsor, Ont	3,439
Butler Metal Products, Cambridge, Ont	94,986
Butterfield Division, Litton Business Systems of Canada Limited, Rock Island, Que	3,646
CAE Aircraft Limited, Winnipeg, Man	7,524
CAE Electronics Limited, Montreal, Que	277,381
CAE Machinery Limited, Vancouver, BC	559,753
CAE Montupet Die Cast Limited, St. Catharines, Ont	37,636
CE Natco Limited, Calgary, Alta	233,795
CIDA, Hill, Que	45,855
Calvert of Canada Limited, Amberstbury, Ont	1,258,179
Can Ocean Resources Limited, New Westminster, BC	41,013
Canada Forgings, A Division of Toromount Industries Limited, Welland, Ont	6,810
Canada Hair Cloth Company Limited, St Catharines, Ont	36,215
Canada Spool and Bobbin Company Limited, Walkerton, Ont	5,546
Canadian General Electric Company Limited, Don Mills, Ont	201,834

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$	\$
Canadian Heat Treaters Canada Limited, Richmond Hill, Ont.....	2,343	
Canada Induction Processing Incorporated, Burlington, Ont.....	1,026	
Canadian Lukens Limited, Rexdale, Ont.....	2,343	
Canadian Marconi Company, Montreal, Que.....	1,321,125	
Canadian Mist Distillers Limited, Collingwood, Ont.....	183,854	
Canadian Webcor Electronics Limited, Kingsville, Ont.....	104,929	
Canadian Westinghouse, T and G Division, Hamilton, Ont.....	1,520,992	
Canron Incorporated, Vancouver, BC.....	95,958	
Center Tool and Mould Company Limited, Windsor, Ont	439,639	
Central Bridge Company, Division of TIW Industry Limited, Trenton, Ont.....	114,014	
Cerecast Incorporated, Montreal, Que.....	416,155	
Champion Road Machinery Limited, Goderich, Ont.....	33,877	
Cheminées Sécurité (Canada) Limitée, Chomedey, Que.....	26,159	
Chemique Canada Limited, Malton, Ont.....	23,657	
Columbia Trailer Company Limited, Burnaby, BC.....	15,151	
Common Market Ink Consultants, Division of Mundet Industries Limited, St Jerome, Que.....	6,694	
Comor Supplies Limited, Surrey, BC.....	13,539	
Computing Devices Company, Division of Control Data Canada Limited, Ottawa, Ont.....	210,889	
Continuous Color Coat Limited, Rexdale, Ont.....	42,223	
Control Data Canada Limited, Mississauga, Ont.....	609,740	
Cooper Energy Services, Stratford, Ont.....	2,396,010	
Corma Incorporated, Concord, Ont.....	89,028	
Crane Canada Incorporated, Brantford, Ont.....	118,266	
Crane Canada Limited, Trenton, Ont.....	17,103	
DGM Dominion General, Toronto, Ont.....	4,492	
De Sede Nienkamper Manufacturing Incorporated, Scarborough, Ont.....	16,006	
Deep Steam, Montreal, Que.....	7,905	
Delaval Turbine Canada Limited, Maple, Ont.....	64,481	
Delta Furniture Company Limited, Montreal, Que.....	21,279	
Diesel Division, General Motors of Canada Limited, London, Ont.....	1,467,500	
Digital Equipment of Canada Limited, Ottawa, Ont.....	1,727,505	
Distillers Corporation Limited, LaSalle, Que.....	93,894	
Dominion Bridge Company Limited, Lachine, Que.....	31,624	
Dominion Forge Company Limited, Windsor, Ont.....	72,161	
Donlee Manufacturing Industries Limited, Weston, Ont.....	5,693	
Donlee Nuclear, Division of Donlee, Toronto, Ont.....	11,679	
Dravo Manufacturing Limited, Niagara Falls, Ont.....	12,367	
EBCO Industries Limited, Richmond, BC.....	1,030,030	
Edac Incorporated, Don Mills, Ont.....	295,813	
Edco Garment Industries Limited, Montreal, Que.....	10,832	
El Chem Construction Company Limited, Burlington, Ont.....	21,406	
Electronical Contacts Limited, Hanover, Ont.....	5,540	
Electrohome Limited, Kitchener, Ont.....	2,072,661	
Ernst Leitz (Canada) Limited, Midland, Ont.....	5,104	
Euro Curtain Corporation, Cornwall, Ont.....	30,819	
Eurowide, Windsor, Ont.....	9,331	
Evin Industries Limited, Montreal, Que.....	15,611	
Exelsior Steel Polishing Limited, Toronto, Ont.....	31,238	
Exeltor Incorporated, Bedford, Que.....	7,684	
F Jos Lamb Company Canada Limited, Windsor, Ont.....	822,661	
FMC of Canada Limited, Cable Crane and Excavator Division, Woodstock, Ont.....	102,811	
FW Roberts Manufacturing Company Limited Niagara Falls, Ont.....	5,326	
Fab Tec Canada Limited, Windsor, Ont.....	112,117	
Fabricated Steel Products (Windsor) Limited, Windsor, Ont.....	52,266	
Fontaine Body Limited, Cowansville, Que.....	21,929	
Freedland Industries Limited, Kingsville, Ont.....	697,464	
Freight Master of Canada Limited, St Stephen, NB.....	87,206	
Furnetrod Incorporated, St Hyacinthe, Que.....	7,688	
GEC Diesels Incorporated, Etobicoke, Ont.....	27,467	
Gaco—Sternson Limited, Brantford, Ont.....	113,482	
Gardner—Denver Canada Incorporated, Woodstock, Ont	251,468	
Gearmatic Company, Division of Paccar of Canada Limited, Surrey, BC.....	2,847	
General Crane Industries Limited, London, Ont.....	21,464	
General Wire and Cable Company Limited, Cobourg, Ont.....	2,151	
Glenayre Electronics Limited, Vancouver, BC.....	47,462	
Greymore Industries Limited, Scarborough, Ont.....	29,181	
HJM Enterprises, Montreal, Que.....	4,410	
Hallmark Tools Limited, Windsor, Ont.....	21,888	
Hartford Fibres Limited, Kingston, Ont.....	145,772	
Harusch Skitow and Equipment Company Limited, Squamish, BC.....	7,374	
Highway Stamping (Windsor) Limited, Tecumseh, Ont.....	390,517	
Hiram Walker and Son Limited, Windsor, Ont.....	1,549,821	
Holiday Juice Limited, Windsor, Ont.....	3,663	
Holmes Foundry Limited, Sarnia, Ont.....	40,621	
Horst Klaus International Limited, Mississauga, Ont.....	3,634	
Hursteel Limited, Montreal, Que.....	11,120	
IBM Canada Limited, Don Mills, Ont.....	10,866,420	
IBM Canada Limitée, Bromont, Que.....	19,742,299	
IMO Foods Limited, Canada, Yarmouth, NS.....	70,112	
Ideal Mold Corporation Limited, Windsor, Ont.....	34,691	
Imasa, Montreal, Que.....	10,808	
Imprimerie Montreal-Granby, Granby, Que.....	3,992	
Inco Limited, Port Colborne, Ont.....	133,773	
Interiors International Limited, Weston, Ont.....	31,619	
International Submarine Engineering Limited, Port Moody, BC.....	202,432	
International Tools (1973) Limited, Windsor, Ont.....	1,122,698	
Iron Ore Company of Canada Limited, Sept Îles, Que.....	150,764	
JB Systems Limited, Stoney Creek, Ont.....	82,293	
JTL Machine Limited, Port Colborne, Ont.....	63,580	
Jacques Poulin Vulcanisation Limitée, Beauceville-Est, Que.....	6,766	
Jet Chemical Products Limited, Montreal, Que.....	9,785	
Judricks Enterprises Limited, Windsor, Ont.....	176,067	
Kendan Manufacturing Limited, Windsor, Ont.....	646,228	
Kingston Spinners (Canada) Limited, Kingston, Ont.....	43,736	
LaSalle Machine Tool of Canada Limited, Windsor, Ont..	428,090	
Le Manufacturier Grandford Incorporée, St-Alphonse de Granby, Que.....	30,034	
Lemtec Incorporated, Montreal, Que.....	1,426	
Les Machineries Tenco Limitée, St Valerien, Que.....	21,423	
Libby Manufacturing Company Limited, Tecumseh, Ont..	12,435	
London Concrete Machinery Company, London, Ont.....	59,392	
Long Manufacturing Division, Borg—Warner (Canada) Limited, Cambridge, Ont.....	160,497	
MacDonald, Dettwiler and Associates Limited, Richmond, BC.....	90,193	
Manitoba Forestry Resources Limited, Engineering Division, The Pas, Man.....	20,354	
March Manufactured Products, St-Laurent, Que.....	85,731	
Marcotte, LP et Fils Limitée, Division de Mark Hot Incorporatée, Longueuil, Que.....	15,217	
Marhagen Incorporated, Montreal, Que.....	1,058	
Marine Industries Limitée, Tracy, Sorel, Que.....	3,222,704	
Mitel Telcom Products, A Division of Mitel Corporation, Kanata, Ont.....	20,732	

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$
Modern Mold Limited, Windsor, Ont	1,293
Mohawk Structural Steel of NA Limited, Caughnawaga, Que	32,784
Montreal-Granby Imprimerie, Montreal, Que	104,783
Morse Electro Products Canada Limited, Montreal, Que ..	94,807
Motor Coach Industries Limited, Winnipeg, Man	309,635
Nabors Drilling Limited, Calgary, Alta	257,504
National Steel Car Corporation Limited, Hamilton, Ont ..	4,185
Nelbro Packing Company, Steveston, BC	622,781
Nelson Steel Company, Stoney Creek, Ont	26,201
Newcor Canada Limited, Windsor, Ont	66,568
Niagara Forge Incorporated, Niagara Falls, Ont	3,772
Noranda Metal Industries Limited, Arnprior, Ont	16,779
Noranda Metal Industries Limited, Montreal, Que	111,457
North American Wallpapers Limited, Bromaba, Ont	108,471
Novatronics of Canada Limited, Stratford, Ont	5,540
Numatics Air Controls Limited, London, Ont	2,504
Opera Leather Garment Limited, Montreal, Que	2,259,293
Optical Art Camera Corporation, Ottawa, Ont	2,036
Outboard Marine Corporation of Canada Limited, Peterborough, Ont	5,696
Paragon Tools Company, Division North American Plastics, Windsor, Ont	685,796
Paul Demers et Fils, Montreal, Que	28,196
Pierre Thibault Incorporée, Pierreville, Que	8,343
Poly Ink, Montreal, Que	6,142
Pratt and Whitney Aircraft of Canada Limited, Montreal, Que	9,625
Price Steel and Engineering Limited, Kelowna, BC	1,201
Protein Foods Corporation Limited, Hamilton, Ont	105,627
Provincial Crane—Amca Heavy Equipment Limited, Niagara Falls, Ont	39,824
Pure Metal Galvanizing, Rexdale, Ont	8,561
Quebec Gear Works Limited, St-Laurent, Que	5,196
REJ Automation Limited, Weston, Ont	27,020
Remtec Incorporated, Chambly, Que	47,376
Ricevil Limited, St Thomas, Ont	10,463
Robinson Acoustics Limited, Richmond Hill, Ont	27,621
Romeo Machine Shop Limited, Windsor, Ont	2,453
Ronalds Federated Limited, Montreal, Que	50,417
Royal Canadian Mint, Vanier, Ont	5,033
Royal Canadian Mint, Winnipeg, Man	653,461
Rumble Equipment, Rexdale, Ont	5,313
St Clair Tool and Die Limited, Wallaceburg, Ont	57,781
St Denis, ER and Sons Limited, Windsor, Ont	32,352
Security Cadet Systems Limited, Markham, Ont	15,365
Shellcast Foundries Incorporated, Montreal, Que	31,583
Sheller Globe of Canada Limited, Deseronto, Ont	728,573
Sheller—Globe Manitoba, Morris, Man	851,210
Sheres Furniture Limited, Ville d'Anjou, Que	54,284
Singer Company of Canada Limited, St Jean, Que	3,736
Skykeesh Industries Limited, Vankleek Hill, Ont	43,646
Smith and Nephew Limited, Lachine, Que	381,084
Snyder and Fils Incorporated, Bedford, Que	55,030
Sonotrol Systems, Etobicoke, Ont	27,827
Space Research Corporation, (Quebec), Incorporated, Highwater, Que	301,127
Sperry Gyroscope Division, Sperry Incorporated, Ottawa, Ont	38,030
Sperry Univac Development and Manufacture Division Sperry Incorporated, Dorval, Que	633,981
Stamco Tool and Die Limited, Windsor, Ont	3,647
Stayment Industries Incorporated, Montreal, Que	10,531
Steel Cylinder Manufacturing Limited, Tilbury, Ont	22,146

	\$
Sterling Automotive Supplies Incorporated, Windsor, Ont	164,874
Stewart Warner Corporation of Canada Limited, Ottawa, Ont	1,375
Stowe—Woodward Company Limited, Sherbrooke, Que ..	77,903
Strudex Fibres Limited, Waterloo, Ont	13,170
TIW Industries Limited, Toronto, Ont	550,761
Taltek Electronics Limited, Montreal, Que	6,402
Teepak Industries, A Division of the Continental Group of Canada Limited, Scarborough, Ont	13,384
Tenco Company, Montreal, Que	6,331
Texpack, Division of McGaw Supply, Brantford, Ont	30,736
Thomas Built Buses of Canada Limited, Woodstock, Ont ..	483,258
Thought Technology Limited, Montreal, Que	1,749
Toga Manufacturing Limited, Windsor, Ont	26,711
Treco Incorporated, St. Romuald, Que	99,213
Tri-Par Incorporated, Montreal, Que	5,816
Tri-Way Machine Limited, Windsor, Ont	63,046
Uniflex Rig Company Limited, Brooks, Alta	18,875
Uniroyal Limited, Kitchener, Ont	57,569
Uniroyal Limited, Montreal, Que	75,473
United Tire and Rubber Company Limited, Rexdale, Ont	179,747
Universal Package Corporation, Montreal, Que	144,559
Universal Telecommunications Systems Limited, Pointe Claire, Que	1,160,595
Unlimited Textures Company Limited, Windsor, Ont	4,998
Utah Mines Limited, Vancouver, BC	168,597
Valley City Manufacturing Company Limited, Dundas, Ont	4,881
Vancouver Shipyards Company Limited, Vancouver, BC ..	12,971,786
Vannatter, H E Limited, Wallaceburg, Ont	555,831
Varta Batteries Limited, Richmond, BC	14,968
Varta Batteries Limited, Scarborough, Ont	64,020
Varta Batteries Limited, St. Thomas, Ont	5,092
Velan Engineering, Montreal, Que	2,530,817
Vending International Limited, Greenfield Park, Que	13,954
Versatile Machine and Tool Manufacturing Company Limited, Windsor, Ont	2,286
Vestshell Incorporated, Montreal, Que	10,675
Vickers Canada Incorporated, Montreal, Que	10,480
Vicom and Company (Canada) Limited, Kingston, Ont ...	13,303
Victor Woolen Products Limited, St. Victor de Beauce, Que	4,587
Vulcan Equipment Company Limited, Scarborough, Ont ..	10,938
Waterville Allular Products Limited, Waterville, Que	2,057
Welles Corporation Limited, Windsor, Ont	58,048
Westinghouse Canada Limited, Hamilton, Ont	182,525
Willco Industries Limited, Montreal, Que	35,237
Windsor Chrome, Windsor, Ont	85,138
Windsor Mold Incorporated, Windsor, Ont	181,074
Zollner Canada Limited, Leamington, Ont	84,860
Remissions of less than \$1,000	12,268
	93,910,800

General:

Remission of customs duty and partial tax on defence supplies:	
PC 1966—2184, November 24, 1966	6,592,571
Remission of customs duty payable on goods, tooling, ground support equipment and support spares for use in the development, manufacture and activation of the AN/USD—501 Surveillance Drone Systems:	
Canadian Limited, Montreal, Que	4,823

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

Customs duty on imported equipment and materials used in the construction of exported vessels:

	\$
Asea Limitée, Montreal, Que	13,945
Marine Industries Limited, Sorel, Que	9,593
Marystown Shipyard Limited, Marystown, Nfld	667,864
Remissions of less than \$1,000	1,359

Remissions of customs duties otherwise payable on goods, tooling, ground support equipment and initial support spares for use in the development of F5 and T38 type aircraft:

McDonnell-Douglas Canada Limited, Malton, Ont	45,713
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Remissions paid or payable on coated titanium anodes that are for use in the production of chlorine sodium hydroxide or sodium chlorate:

BC Chemical Limited, Prince George, BC	1,584
CJL Incorporated, Beancour, Que	80,425
Chemetics International Limited, Vancouver, BC	8,620
Dow Chemicals of Canada Limited, Sarnia, Ont	56,013
FMC of Canada Limited, Squamish, BC	11,347
Great Lakes Forest Products, Thunder Bay, Ont	20,797
Quenord Chemicals Limited, Montreal, Que	240,715
Stanchem Limited, Montreal, Que	13,890
Remissions of less than \$1,000	235

Remission of customs duty on certain bleaching solutions for newsprint in substitution thereof:

Abitibi Price Incorporated, Thunder Bay, Ont	37,050
BC Forest Products Limited, Vancouver, BC	151,706
Boise Cascade Limited, Fort Frances, Ont	58,377
Boise Cascade Limited, Kenora, Ont	22,769
Bowater Newfoundland Limited, Cornerbrook, Nfld	67,272
Consolidated Bathurst Incorporated, La Baie, Que	32,597
Crown Zellerbach Canada Limited, Vancouver, BC	120,522
Domtar Newsprint, Donnacona, Que	65,443
Gaspesia Pulp and Paper Company, Chandler, Que	30,274
Great Lakes Forest Products Limited, Thunder Bay, Ont ..	108,920
MacMillan Bloedel Limited, Vancouver, BC	252,934
New Brunswick International Paper Company, Dalhousie, NB	21,451
Ontario Paper Company Limited, Thorold, Ont	63,996
Soucie, FF Incorporated, Rivière du Loup, Que	25,005
Virchem of Canada Limited, Cornwall, Ont	146,506
Virchem Limited, Moncton, NB	9,276

Remission of customs duty and sales tax on certain pleasure motor cruisers:

Grew Boats, Penetanguishene, Ont	147,987
Beau Industries, Kelowna, BC	56,287

Remission of customs duty on maple syrup and maple sugar production equipment:

Dominion and Grimm, Ville d'Anjou, Que	3,079
Plastifab Industry Incorporated, Montreal, Que	3,450
Remissions of less than \$1,000	372

Remission of customs duty on certain fruits and vegetables imported for processing during 1980-81:

Backwillis Limited, Summerland, BC	15,942
Bick's Pickles, Division of Multifoods, Scarborough, Ont ..	1,454
Campbell Soup Company, Toronto, Ont	36,641
Canadian Canner Limited, Hamilton, Ont	12,434
Canadian Cannery Limited, Vancouver, BC	79,583

David Lord Limitée, Montreal, Que	18,021
Humpty Dumpty Foods, Rexdale, Ont	24,966
Humpty Dumpty Foods, Hartland, NB	58,391
Mrs D L Milne Cannery Limited, Osoyoos, BC	27,010
Mrs White's Products, Montreal, Que	1,985
McLaren's Foods, Hamilton, Ont	4,231
Old Dutch Foods, Winnipeg, Man	55,311
Snow Crest Packers Limited, Abbotsford, BC	3,525
Strub Brothers, Dundas, Ont	2,983
Swartz Brothers, Vancouver, BC	94,262
York Farms, Brantford, Ont	1,854
York Farms, Division of Canada Packers, Lethbridge, Alta	16,298
York Farms, Sardis, BC	46,469
Yum Yum Potato Chips, Warwick, Que	5,204
Remissions of less than \$1,000	158

Remission of customs duty and sales tax on goods imported in connection with the acquisition of armoured vehicles and general purpose defence supplies associated therewith:

Boscal Canada Limited, Downsview, Ont	10,789
Commanding Officer (DND), Downsview, Ont	4,073
Dahl Brothers (Canada) Limited	4,506
Department of National Defence, Ottawa, Ont	11,120
Douglas Enterprises, Ottawa, Ont	2,772
Dunlop Industrial Limited, Toronto, Ont	4,437
Duplicate Canada Limited, Oshawa, Ont	3,979
Fleming LJ Limited, Leamington, Ont	1,350
GM Diesel Limited, London, Ont	1,974,425
Galtaco Incorporated, Cambridge, Ont	34,568
Garrett Manufacturing Limited, Toronto, Ont	3,832
General Motors of Canada Limited, London, Ont	159,393
Ina Bearing Company Limited, Toronto, Ont	1,515
Ingersoll Machine and Tool Company Limited, Ingersoll, Ont	86,727
Michelin Canada Limitée, Montreal, Que	30,392
Neco Industries, Burlington, Ont	4,843
Rank Precision Industries, Mississauga, Ont	91,201
Robert Bosch Canada Limited, Mississauga, Ont	20,688
Standard Induction Castings, Windsor, Ont	2,878
Triplex Engineering, Pointe Claire, Que	1,275
Vankirk Heating System Limited, Toronto, Ont	38,918
Williams Fluidaire Corporation Limited, Westhill, Ont ..	2,219
Remissions of less than \$1,000	5,641

Order respecting the remission of customs duty on perfluorinated ion-exchange mem. branes remission order:

Asahi Chemicals Canada Limited, Toronto, Ont	53,045
Great Lakes Forest Products Limited, Thunder Bay, Ont ..	119,329
Saskatoon Chemicals, Division of Prince Albert Pulp Company, Saskatoon, Sask	108,090
Remissions of less than \$1,000	73

Order respecting the remission of customs duty and sales tax on certain front end wheel loaders and their parts:

Caterpillar of Canada Limited, Thunder Bay, Ont	1,564,522
Clark Equipment of Canada Limited, St Thomas, Ont	13,351
Diesel Division General Motors, London, Ont	4,078
International Harvester Canada, Montreal, Que	19,033

Remission of customs duty on used foundry patterns and related jigs and fixtures:

Acier Sorel Incorporée, Sorel, Que	3,277
Ardiem Industrial Corporation, Vancouver, BC	1,716

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$
Canada Alloy Castings Limited, Kitchener, Ont	31,585
Canadian Ohio Brass Company Limited, Niagara Falls, Ont	6,966
Canadian Steel Foundries, Montreal, Que	4,293
Cercost Incorporated, Montreal, Que	23,081
Crowe Foundry Limited, Hespeler, Ont	13,266
Dan Foundries, Stevensville, Ont	2,622
Galtaco Incorporated, Cambridge, Ont	34,213
Irving Industries, Calgary, Alta	3,963
Metallurgie—Lynne McLeod Limitée, Sherbrooke, Que ..	1,991
Monarch Industries Limited, Winnipeg, Man	2,155
OB Canada Incorporated, Niagara Falls, Ont	2,573
Procast Foundries Incorporated, Elmira, Ont	8,238
Shellcast Foundries, Montreal, Que	14,619
Specialty Cast Metals, Niagara Falls, Ont	12,428
Texas Steel Company of Canada Limited, St Stephen, NB	20,980
Unit Cast, Division Midland Ross, Sherbrooke, Que	1,277
Welmet Industries, Welland, Ont	18,085
Western Foundry Company Limited, Wingham, Ont	2,751
Remissions of less than \$1,000	10,600

Customs duty on parts and materials in production of vehicles for off highway use:

BJ Goodrich Canada Incorporated, Kitchener, Ont	39,695
Bata Engineering, Batawa, Ont	2,774
Bohn Heat Transfer, Mississauga, Ont	1,802
Brute Manufacturing Limited, Cambridge, Ont	11,431
CR Industries—Chicago Rawhide Products Canada Limited, Brantford, Ont	26,690
Canadian General Electric Company Limited, Toronto, Ont	29,493
Canadian Kenworth Company (Paccar Division) Ste Therese, Que	96,226
Canadian Tire and Rubber Company, Barrie, Ont	21,744
Chicago Rawhide, Brantford, Ont	1,019
Codel Limited, Toronto, Ont	2,829
Eaton Yale Limited, Toronto, Ont	14,471
Euclid Canada, A Division of White Motor Corporation of Canada, Guelph, Ont	3,025,435
Firestone Canada Limited, Hamilton, Ont	85,026
GM Diesel Limited, London, Ont	313,187
General Motors of Canada Limited, London, Ont	1,718,743
Industrial Rubber Products Limited, Toronto, Ont	5,513
John Degrott Associates, Scarborough, Ont	2,745
King Hydraulic Power Limited, Woodstock, Ont	7,255
Lincoln Engineering Company of Canada, Rexdale, Ont ..	15,601
Mitsubishi Canada Limited, Vancouver, BC	8,484
Paccar Canada Limited, Ste Therese, Que	225,178
Pacific Truck and Trailer, Vancouver, BC	464,267
Patton Aircraft and Industries Limited Toronto, Ont	1,246
Stratoflex of Canada Limited, Etobicoke, Ont	9,989
Teledyne Canada Metal Products, Woodstock, Ont	6,740
Unit Rig and Equipment Company Canada Limited Niagara Falls, Ont	2,168,653
Wabco Equipment of Canada, Paris, Ont	2,779,975
White Motor Corporation, Montreal, Que	17,686
Remissions of less than \$1,000	6,164

Order respecting the remission of customs duty on certain motor vehicles, parts and accessories and parts thereof:

Jeep Corporation, London, Ont	13,312,489
Gould Manufacturing of Canada, Oakville, Ont	2,086
Motor Coach Industries Limited, Winnipeg, Man	4,415,386

Peelco Manufacturing Limited, Oakville, Ont	3,903
Sheller—Globe (Manitoba) Limited, Morris, Man	375,792
Webster W L Manufacturing Company, Windsor, Ont	6,993
Remissions of less than \$1,000	709

Remission of customs duty and sales tax on buses, parts and accessories and parts thereof:

Canrep Incorporated, Toronto, Ont	7,996
General Motors of Canada Limited, Oshawa, Ont	74,580
Ontario Bus Industries, Mississauga, Ont	151,619
Sheller—Globe of Canada Limited, Deseronto, Ont	28,494
Superior Deseronto, Division of Shell, Deseronto, Ont	223,640
Remissions of less than \$1,000	366

Remission of customs duties and taxes paid on machinery and equipment imported by various companies:

FCM Division, Windsor, Ont	3,381
Fab—Tec Canada Limited, Windsor, Ont	1,510
General Motors of Canada Limited, Oshawa, Ont	35,644
General Motors of Canada Limited, St-Catherines, Ont	7,321
Jervis B Webb Company of Canada Limited, Hamilton, Ont	11,722
La Salle Machine Tool of Canada, Windsor, Ont	8,918
Tri-Way Machine Limited, Windsor, Ont	15,142
Windsor Bumper, Division of Gulf and Western (Canada) Limited, Windsor, Ont	1,711

Remission of custom duty in respect of the development and manufacture of certain aerospace components:

Boeing of Canada, Winnipeg, Man	1,159,121
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Remissions of customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export:

Bristol Aerospace, Winnipeg, Man	37,141
McDonnell Douglas Canada Limited, Malton, Ont	85,521
Remissions of less than \$1,000	170

Remission of customs duty on crane and specified commercial vehicles, parts and accessories thereof:

American Motors, Montreal, Que	1,098
Caelter Enterprise Limited, Mississauga, Ont	98,876
Central Truck Body Company Limited, Toronto, Ont	15,502
General Motors of Canada, Diesel Division London, Ont ..	17,542
Dynatel Incorporated, Mississauga, Ont	11,991
Gould Manufacturing of Canada Limited, Fort Erie, Ont ..	5,367
Halvey Industries Limited, Calgary, Alta	24,362
Les Fourgons Transit Incorporée, Montreal, Que	7,988
Machineries Canada Limited, Montreal, Que	181,021
Mack Trucks, Toronto, Ont	88,263
Pettibone Canada Limited, Mississauga, Ont	188,493
SMJ Industry, Montreal, Que	6,501
Teal Manufacturing Limited, Windsor, Ont	2,911
Truck Equipment and Service Company Limited Agincourt, Ont	1,788
Universal Handling Equipment Company, Ont	105,309
White Motor Corporation of Canada Limited Toronto, Ont	868,844
Willock Industries Limited, Regina, Sask	4,732
Remissions of less than \$1,000	409

47,017,643

Total Customs and Excise 620,419,837

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

Other remissions were granted as follows:

PC 1945, April 4, 1952, remission of customs duty and the consumption or sales tax imposed under the Customs Tariff and the Excise Tax Act on goods imported into Canada or purchased therein, either for sale, use or free distribution by the United Nations or its agents.

PC 1952—4282, October 15, 1952, remission in respect of goods originating in countries enjoying the privileges of British Preferential Tariff when transhipped to a foreign port owing to circumstances beyond the control of the importers.

PC 1954—26/1904, December 8, 1954, remission granted to members of NATO on automobiles purchased in Canada.

PC 1959—1624, December 22, 1959, remission in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes and in respect of items of official militia uniform dress or accoutrement not available in Canada, a remission upon importation, of customs duty otherwise payable.

PC 1963—15/1854, December 20, 1963, remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of class or kind not made in Canada and drilling mud when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method within the time limits specified in the Order-in-Council.

PC 1964—235, February 13, 1964, remission of customs duty and excise tax on goods that are not ordered.

PC 1964—1436, September 17, 1964, remission of customs duties and excise taxes on consumable goods imported into Canada by scientific expeditions.

PC 1966—545, March 23, 1966, provided remission of excise tax on Canadian engines returned to Canada after having been exported for repair purposes.

PC 1966—23/2179, November 24, 1966, remission of the customs duty payable on tires and tubes exported by Canadian manufacturers and installed as original equipment on vehicles shipped to Canada and the sales tax in the amount of the difference between the sales tax payable on the duty paid value and that calculated on the value for duty.

PC 1966—19/220, December 1, 1966, remission of customs duty and excise tax on passover bread or matzos imported for use during the Passover holidays and entered at customs during the period commencing two months prior to the eve of the Passover festival and terminating on the last day of the festival.

PC 1967—30/128, January 26, 1967, remission of customs duty and excise tax payable on goods imported for use by the international Pacific Salmon Fisheries Commission.

PC 1967—23/261, February 16, 1967, remission before the liability therefore arises of all customs duty and excise tax that would otherwise be payable in respect of vehicles and equip-

ment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches.

PC 1967—38/393, March 2, 1967, remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty.

PC 1969—1224, June 17, 1969, remission of customs duty and excise taxes in respect of certain goods used for the NATO Infrastructure Project.

PC 1969—1785, September 17, 1969, remission for spare parts and equipment for ground service to aircraft for foreign airlines operating into Canada on international routes.

PC 1970—1786, October 14, 1970, remission of duty and sales tax otherwise payable on ballet slippers and pointed toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances.

PC 1970—1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported for the remission of all or part of the customs duty and excise tax payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.

PC 1972—2516, November 9, 1972, remission of customs duty and excise tax in respect of Computer Generated Mailing Lists.

PC 1973—228, January 30, 1973, remission of sales tax on domestically manufactured aircraft used for demonstration to prospective customers.

PC 1973—745, March 27, 1973, remission of customs duty and excise tax in respect of the temporary entry of specified articles imported for the special uses set forth in Schedule "A" to the order.

PC 1973—837, April 3, 1973, order respecting the privileges and immunities in Canada of the International Atomic Energy Agency.

PC 1973—8/1041, May 8, 1973, remission of customs duty on replacement parts gas turbine electricity generating sets.

PC 1973—1361, May 29, 1973, remission of customs duty and excise tax in respect to goods imported for meetings in Canada or foreign organizations.

PC 1973—2529, August 21, 1973, order respecting the remission of customs duty and excise tax on goods for use in cases of emergency.

PC 1974—34, January 8, 1974, remission of a portion of the customs duty, sales tax and excise tax paid or payable on goods grown, produced or manufactured in Australia.

PC 1974—832, April 9, 1974, railway rolling stock (Canadian Domestic Service) remission order.

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

PC 1974—2246, October 8, 1974, remission of excise taxes payable by diplomats and others representing another country.

PC 1974—2523, November 19, 1974, remission of customs duty and excise taxes paid or payable on commercial samples temporarily imported for exhibition or demonstration.

PC 1975—287, February 11, 1975, partial remission of sales tax on aircraft temporarily exported from Canada in fulfilment of a contract for commercial air service.

PC 1975—885, April 22, 1975, remission of customs duty and excise tax paid or payable on gifts received by the Prime Minister, Minister's and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada.

* PC 1975-1024, May 6, 1975, remission of a portion of the customs duty and sales tax payable on automobiles produced in a foreign country by a manufacturer who has imported for installation on the automobiles, Canadian manufactured components.

PC 1975—1903, August 6, 1975, remission of sales tax paid or payable in respect of machinery and apparatus imported into or purchased in Canada on or after June 1, 1974 by Livingston Industries Limited, Tillsonburg, Ontario for packaging and repackaging of goods for export.

PC 1975—1973, August 27, 1975, remission of customs duty paid or payable on various types of railway rolling stock entering Canada for use in international service (railway rolling stock departmental service remission order no. 3).

PC 1976—259, February 10, 1976, remission of customs duty on machinery, apparatus and parts used in the construction, equipment and repair of two plants for the direct reduction of iron ore.

PC 1976—957, April 27, 1976, remission of sales and excise taxes on imported aircraft used for demonstration to prospective buyers.

PC 1976—1174, May 18, 1976, remission of customs duty paid or payable on goods used in the manufacture of electronic subsystems for communication satellites for export.

PC 1976—1314, June 1, 1976, remission of customs duty and excise tax payable on Canadian exposed and processed film and recorded video tape.

PC 1976—1884, July 20, 1976, authorized in respect of circuses and other amusement devices, remission of customs duty and excise tax payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada.

PC 1976—1930, July 27, 1976, remission of customs duties and excise taxes underpaid due to entry error.

PC 1976—2345, September 21, 1976, remission of sales tax paid or payable on seed drill transports and swather carriers imported into Canada or sold after December 31, 1975.

PC 1976—2616, October 21, 1976, remission of customs duty and excise tax on wines used exclusively for blending purposes.

PC 1976—2984, December 2, 1976, remission of customs duty and excise tax paid or payable on samples of negligible value.

PC 1976—17/3066, December 9, 1976, remission of air transportation tax paid or payable in accordance with Part II of the Excise Tax Act with respect to the transportation of United States personnel to or from the joint Canada, United States defence project "Dew Line" for the purpose of its construction, maintenance or operation.

PC 1976—3176, December 31, 1976, remission of customs duty and sales tax on goods imported in connection with a contract between the government of Canada and Lockheed Aircraft Corporation.

PC 1977—73, January 20, 1977, remission of customs duty paid or payable under the customs tariff on carbon fibres and filaments imported into Canada.

PC 1977—435, February 10, 1977, remission of customs duty and sales tax payable on air pollution monitoring stations and equipment temporarily imported by or on behalf of the Detroit Edison Company.

PC 1977—1714, June 23, 1977, computer generated mailing list remission order.

PC 1977—2391, August 31, 1977, remission of customs duty on transistors and other semi-conductor devices.

PC 1977—8/3148, November 3, 1977, remission of customs duty paid or payable on goods used in the development and manufacture of space shuttle manipulator systems joint Canada-U S A/NASA Space Program.

PC 1977—3/3327, November 24, 1977, remission of customs duty paid or payable in respect of parts and materials to Canadian Vickers Limited for use in the manufacture of forty-six electric rapid transit railway passenger cars for the Delaware Port Authority.

PC 1978—4/151, January 19, 1978, remission to Bristol Aerospace Limited, Winnipeg, Manitoba, of the customs duty and excise tax paid or payable on the importation of materials or components used in the manufacture of the Black Brant Upper Atmospheric Research Vehicles during the period January 1, 1978 to December 31, 1980.

PC 1978—5/398, February 9, 1978, remission of the customs duty paid or payable under the Customs Tariff on sewing machines entitled to entry under tariff item 41525-1, imported during the period January 1, 1972 and December 31, 1978, by the Singer Company of Canada Limited.

PC 1978—1136, April 13, 1978, remission of customs duty in respect of vessels chartered by C N Marine Corporation for the Atlantic Region Ferry Service.

PC 1978—5/1188, April 13, 1978, remission of customs duty and sales tax paid or payable on Xenon Lighting equipment for use exclusively by the Niagara Falls Illumination Board, in the illumination of the falls at Niagara Falls, Ontario.

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

PC 1978—1412, April 27, 1978, remission of 50% of the sales tax paid or payable on certain retail scales capable of being converted to metric, imported or sold during the period April 1, 1977 and June 30, 1981.

PC 1978—1533, May 4, 1978, remission of customs duty paid or payable on goods used in the manufacture of electronic subsystems for communication satellites for export.

PC 1978—2023, June 22, 1978, remission of customs duty and excise tax on vehicles and baggage temporarily imported by non-residents.

PC 1978—2427, July 26, 1978, remission of customs duty on unmanufactured tobacco.

PC 1978—2539, August 9, 1978, remission of customs duty paid or payable on sheepskin and lambskin leathers imported into Canada for use in the manufacture of gloves, etc.

PC 1978—6/2602, August 16, 1978, remission to Jeep Corporation Canada Limited, London, Ontario, of the customs duty and sales tax paid or payable on motor vehicles.

PC 1978—2644, August 23, 1978, order respecting the remission of customs duty on soluble coffee produced in countries entitled to the benefits of the General Preferential Tariffs.

PC 1978—2963, September 27, 1978, remission of sales and excise taxes on motor vehicles purchased or imported by diplomatic and other representatives of foreign countries without payment of sales and excise taxes and after two years diverted to taxable use.

PC 1978—2/3021, September 27, 1978, remission of the customs duty and sales tax payable to Sperry Univac Development Manufacturing—Division of Sperry Rand Canada Limited, Dorval, Quebec, under the Customs Tariff on parts and materials for use in the manufacture of computer equipment power supplies.

PC 1978—3279, October 26, 1978, remission of penalties of less than \$10 in respect of late payment of tax imposed under the Excise Tax Act.

PC 1978—3728, December 14, 1978, remission of customs duty and excise tax on wines used exclusively for blending purposes.

PC 1978—6/3898, December 21, 1978, remission of customs duty paid or payable on used patterns to Worthington (Canada) Limited, Brantford, Ontario, for use in the manufacture of Sies—Batch double screw rotary pumps.

PC 1978—7/3898, December 21, 1978, remission of customs duty payable on empty chlorine cylinders which are owned by the government of Cuba and are temporarily imported into Canada by Canadian Industries Limited, for refilling.

PC 1979—27, January 18, 1979, Bombardier Limited, remission order number 2, remission of customs duty on materials and parts for use in the manufacture of commuter cars.

PC 1979—28, January 18, 1979, remission of customs duty and sales tax on certain goods imported to support the CP—140 Aurora Aircraft.

PC 1979—3/182, January 25, 1979, remission of customs duty paid or payable on materials and components imported for use by CAE Electronics Limited, in the production of five MRCA aircraft flight simulator systems.

PC 1979—395, February 15, 1979, remission of customs duty and excise tax in respect of non-commercial importations in connection with warranty or guaranty adjustments.

PC 1979—6/798, March 15, 1979, remission to National Semiconductors Limited, Montreal, Quebec, of the customs duty paid or payable in respect of vacuum evaporator masks which are employed in the production of photocells.

PC 1979—1028, March 28, 1979, remission of the customs duty on man made staple fibres, tow or filament yarns.

PC 1979—3/1068, March 28, 1979, Spar Aerospace Products Limited, Toronto, Ontario, remission order: order respecting the remission of customs duty on parts and materials for gearboxes and axle couplings for light rail vehicles or streetcars.

PC 1979—1098, March 29, 1979, remission of sales, excise and air transportation taxes from March 27, 1979 in accordance with the reductions proposed in Bill C-38, an Act to amend the Excise Tax Act, given first reading January 29, 1979.

PC 1979—1099, March 29, 1979, order respecting the remission of customs duty and sales tax.

PC 1979—1965, July 26, 1979, order respecting the remission of customs duty and sales tax on computer equipment and parts.

PC 1979—3164, November 22, 1979, order respecting the remission of customs duty and sales tax on components for a vessel traffic management systems.

PC 1979—3494, December 19, 1979, remission of customs duty on television chassis and components.

PC 1980—47, January 4, 1980, remission of customs duty, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations.

PC 1980—4/247, January 18, 1980, remission of customs duty on fabrics for use in the production of textile bags.

PC 1980—250, January 18, 1980, remission of customs duty paid or payable under Section "A" to the Customs Tariff on netting composed of man made fibres imported during the period January 1, 1977 to December 31, 1979, for use in growing mushrooms.

PC 1980—324, February 1, 1980, order respecting the remission of customs duties and excise taxes on wines used exclusively for blending purposes.

PC 1980—325, February 1, 1980, partial remission of customs duty, sales and excise taxes on sparkling cider effective December 12, 1979. PC 1980—1056, April 18, 1980 revoked this Order effective April 21, 1980.

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Concluded

PC 1980—9/376, February 1, 1980, order respecting the remission of customs duty on rotogravure printing rolls imported by Domco Industries Limited, Farnham, Quebec.

PC 1980—485, February 8, 1980, order respecting the remission of customs duty paid or payable on carbon fibres and filaments.

PC 1980—487, February 8, 1980, order respecting the remission of customs duty on stemmed, flue—cured tobacco.

PC 1980—819, March 27, 1980, regulations exempting certain ships in the coasting trade of Canada from Part XV of the Canada Shipping Act.

PC 1980—875, April 3, 1980, remission of customs duty on certain goods used in the production of components for certain aircraft in substitution thereof.

PC 1980—4/903, April 3, 1980, remission of customs duty on aluminum sheet or strip and lids imported for processing fish for export.

PC 1980—3/960, April 10, 1980, remission of a portion of the customs duty paid on 28,270 gallons of refined cathodic resin.

PC 1980—2/1383, May 22, 1980, remission of customs duty and sales tax on certain domestic sewing machines.

PC 1980—3/1383, May 22, 1980, remission of customs duty on parts and materials for use in the manufacture of rapid transit cars for export.

PC 1980—9/1447, May 29, 1980, Ford Essex Manufacturing Plans remission order. Remission of customs duty and sales tax on the duty upon the importation of certain articles for the use in the construction and outfitting of the new plants.

PC 1980—3/1674, June 19, 1980, remission of customs duty paid or payable under the customs tariff on polycaprolactam imported by Badische Canada Limited, Ottawa, Ontario, for the production of fibres and yarns for carpets.

PC 1980—7/1674, June 19, 1980, printed material for foreign carriers. Remission of customs duty and sales tax on printed material.

PC 1980—1677, June 19, 1980, remission of customs duty on goods used in the manufacturing of electronic subsystems.

PC 1980—1904, July 17, 1980, remission of customs duty on aluminum wire imported for use in the manufacture of slide fasteners.

PC 1980—2060, July 31, 1980, remission of customs duties on transistors and other semi-conductor devices.

PC 1980—5/2106, July 31, 1980, remission of customs duty on fabrics for use in the production of textile bags.

PC 1980—2310, August 27, 1980, remission of customs duty on lamp bulbs for Christmas lighting sets.

PC 1980—4/2323, August 27, 1980, remission of the customs duty paid or payable under schedule A to the Customs

Tariff on a girth gear and pinion imported by Ciment Quebec Incorporated, St Basile, Portneuf, Quebec.

PC 1980—4/2516, September 18, 1980, remission of the customs duty paid on stainless steel sheet or strip imported by Firestone Steel Products of Canada Incorporated, London, Ontario.

PC 1980—2938, October 30, 1980, remission of customs duty on diesel engines and parts thereof for crawler loaders and crawler dozers.

PC 1980—17/3119, November 13, 1980, remission of customs duty, sales and excise taxes paid or payable on articles and samples of merchandise imported for use in brochures, etc.

PC 1980—3160, November 27, 1980, remission of a portion of the customs duty, sales tax and excise tax paid or payable on goods grown, produced or manufactured in New Zealand.

PC 1981—3/324, February 5, 1981, remission of customs duties paid or payable on O—Cresol Imported by Bakelite Thermosets Limited.

TAXATION

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Remissions of income tax:

Anderson, Barbara 1,040

PC 1980—4/3497 recommended that income tax be remitted to Barbara Anderson, Columbia, Maryland, USA in the amounts of \$632 for the 1975 taxation year and \$408 for the 1976 taxation year plus interest payable.

The taxpayer, a non-resident, received alimony from her Canadian resident husband in which he deducted the appropriate non-resident tax.

The Canadian Embassy in Washington provided outdated information to the taxpayer which did not inform her that she was eligible for an election under Section 217 of the Income Tax in respect of these payments.

When the taxpayer discovered this information omission, she filed income tax returns for 1975, 1976 and 1977. As the rules under Section 217 state that such returns are to be filed within six months after the end of the taxation year, only the 1977 income tax return was accepted.

Because the taxpayer was provided with misleading information and has been subject to financial hardship due to family illness, a remission has been recommended for the 1975 and 1976 taxation years.

Cole, George L 14,647

PC 1980—8/2706 dated October 9, 1980, authorized the remission of tax of \$3,149, \$6,806 and \$4,692 plus relevant interest in respect of the 1971, 1972 and 1973 taxation years.

The taxpayer and Mr. Henry Morgan were law partners who were re-assessed for 1971 to 1973. Mr. Morgan filed a Notice of Objection and his re-assessments were reduced to Nil. As Mr. Cole was concerned with personal problems at the time, he did not file a Notice.

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
TAXATION—Continued

Due to the fact that the taxpayer's 1972 and 1973 returns were statute—barred, a remission is recommended in order to treat both partners equitably.

Crevier, Paul 5,002

PC 1980—9/2706 dated October 9, 1980, authorized the remission of tax of \$3,459 plus relevant interest and a penalty of \$692 in respect of the 1966 taxation year.

The taxpayer and Guy D'Arcy Labrosse were each re-assessed to include income of \$10,492 on their 1966 return. Notices of Objection were posted on the same day but the taxpayer's was refused because it was late. Mr. Labrosse's was accepted because he had moved to Florida and it had been necessary for the Department to mail the re-assessment notice again at a later date. Mr. Labrosse's appeal was settled in his favor.

Since both taxpayers should be treated in similar fashion, a remission is recommended.

Darius—Leut Group Hutterian Brethren Church 28,331,979

PC 1981—767 recommended that federal income tax and interest in the amount of \$28,331,979 be remitted to the Darius—Leut group of the Hutterian Brethren Church for the taxation years 1967 to 1976 inclusive.

In the 1960's the Department devised a formula to allocate a Hutterite Colony's income to individuals rather than to apply tax as a corporation. Most of the Hutterite Colonies accepted this formula with the exception of the Darius—Leut Group who appealed the assessments successfully to the Supreme Court.

This group's position has been that they are a religious group and as such are not taxable. The Department's position has been that they are in the business of farming and have no exempt status.

Because this group, unlike the other colonies, did not take advantage of an amendment to the Income Tax Act for 1977, which allowed them if they so elected, to be taxed as individuals, the income of the Colonies was taxed at corporation rates. This resulted in the federal tax and interest assessed amounted to more than twice the amount than if they had been taxed as individuals.

In view of the problems of compliance with this group, it was proposed that a remission of taxes of approximately 28 million dollars be recommended for the years 1967 to 1976 in order that this group be treated in the identical manner to other similar groups. This 28 million dollars is the difference between the taxes and interest assessed at corporation rates rather than the amount that would have been assessed at individual rates; and such remission would be granted if this group would agree to pay the applicable taxes at individual rates; that outstanding appeals be abandoned and that they would sign a covenant to indicate their willingness to comply with the law from now on. As these conditions have been so agreed, the remission has been recommended.

Employees of M B L International Contractors Inc 50,000

PC 1981—154 dated January 22, 1981, authorized the remission of income taxes and relevant interest paid by employees of the M B L International Contractors Inc. on income earned in Tanzania in the 1978 taxation year.

A District Taxation Office informed the corporation that its employees would be exempt from Canadian income tax while employed in Tanzania. As a result, the corporation did not make tax deductions. Subsequently, the employees were taxed as residents of Canada.

As both employer and employees were misled by the taxation office, a remission of relevant taxes and interest was recommended.

Financial Institution Dividends Remission Order, Revocation

PC 1980—1058 dated April 18, 1980 revoked the Financial Institution Dividends Remission Order PC 1980—313 of January 25, 1980. The required changes respecting term preferred shares were announced in the Finance Minister's Economic Statement of April 21, 1980 and as a consequence the order was revoked. The original order authorized the remission of income tax paid or payable in respect of dividends received on publicly traded shares of a financial institution by a Canadian Corporation for any taxation year after October 23, 1979.

Hein—Werner of Canada Limited 2,301

PC 1980—10/1035 dated April 17, 1980 authorized the remission of \$2,301 in respect of the 1974 Taxation Year.

In the 1974 and 1975 corporation returns the taxpayer incorrectly calculated its manufacturing and processing profits deductions and was assessed as filed.

In July 1977 revised calculations were submitted requesting refunds. On June 20, 1979 the request was resubmitted. On August 2, 1979 the request was granted in respect of 1975 but by then 1974 was statute—barred.

Since National Revenue, Taxation delayed in reassessing, a remission was recommended.

Isolated Post Benefits and Allowances Remission Order 1,605,526

PC 1980—1717 dated June 26, 1980 authorized the remission on income taxes and interest and penalties on benefits and allowances paid to employees in isolated northern posts for the taxation years 1978, 1979, and 1980.

Allowances and benefits such as low-cost housing benefits; subsidized housing, allowance, and travel assistance payments will have tax and penalties remitted for employed persons living north of the 60th parallel or in a location designated as an isolated post by Treasury Board Guidelines.

The remission fulfills a commitment by the Prime Minister to impose a moratorium on the taxation of certain non-salary benefits to Northern residents.

There is no change in the taxability of these benefits under the Income Tax Act.

Leger, Albert 1,850

PC 1980—12/1035 dated April 17, 1980 authorized the remission of \$1,850 income tax in respect of the 1974 Taxation Year.

The taxpayer was a shareholder and employee of Atlantic Roofers Limited. In 1974 he declared a salary income of \$15,250 which included an unpaid bonus of \$10,000. However, the corporation did not earn the expected profits and the bonus was unpaid.

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
TAXATION—Continued

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In February 1979 the taxpayer's representative requested the bonus be deleted. The District Office replied that the request was late filed pursuant to Subsection 164(1). However, it is the Department's practice to reopen prior year returns when reassessment is justified within the limits prescribed in 152(4) rather than 164(1)(b). Since the practice was not followed, a remission of the income tax was recommended.

Malouin, Paul 10,733

PC 1980—8/1764 dated June 16, 1980 authorized the remission of tax to the extent of \$8,265 and penalties to the extent of \$2,468 in respect of the 1973 Taxation Year.

The taxpayer, in 1970 along with partners, purchased land to construct a revenue producing property. Financing was obtained by sale of the property with a redemption right. Due to financial difficulty the project was not completed. The taxpayer and another partner were reassessed on the basis that the profit realized was income and not a capital gain. The other partner successfully appealed the re-assessment.

Due to the fact the taxpayer's 1973 return was statute—barred, a remission was recommended in order to treat both partners equitably and the taxpayer was not a land speculator.

Mineral Resources Taxation Production Profits Remission Order

PC 1980—1423 dated May 29, 1980 revoked the previous order PC 1978—1923 of June 15, 1978 and extended the period of application. This order remits the income tax paid or payable on mining and gas production profits with respect to any taxation year after May 6, 1974 and before 1977. An application in writing must be submitted within one year of the proclamation date in a form satisfactory to the Deputy Minister of National Revenue for Taxation in order to receive a remission.

Mirabel and Pickering Tax on Interest Remission Order

PC 1980—2681 October 9, 1980 amends the original Order-In-Council PC 1980—499 of 8th February, 1980.

Section 2 of the original Order was revoked and new wording substituted in order to replace the year "1973" by the year "1972" in the case of the expropriation at Pickering, Ontario.

Expropriation was finally made on January 30, 1973. The original order refers to expropriation at Pickering as occurring after 1973.

Morgan, Ghislaine L 7,660

PC 1981—13/324 dated February 5, 1981, recommended that federal income tax of \$7,660 plus applicable interest be remitted to Ghislaine L Morgan for the taxation years 1965 to 1975.

The taxpayer who was a citizen of both Switzerland and Great Britain worked in Canada for a period of ten years and left in July 1964 for residence in the United Kingdom.

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On March 3, 1965 she was employed by the Canadian High Commission in the United Kingdom until her retirement in 1979. At the start of her employment, she was informed that she was liable for Canadian Tax but exempt from United Kingdom tax.

In 1979, the United Kingdom declared that she had been a United Kingdom resident since 1964 but due to the intervention of the High Commission agreed to commence taxing her as of April 1976. Canadian taxes for 1976 to 1978 were refunded but her additional liability for United Kingdom taxes for this period is \$8,000.

The Canadian income tax returns filed from 1965 to 1975 are statute—barred. In view of the taxpayer receiving incorrect information from Canadian officials, her age, poor health and poor financial circumstances, a remission has been recommended.

Natale, J T 4,543

PC 1980—7/2706 of October 9, 1980 authorized the remission of tax of \$2,283 in respect of the 1969 taxation year and \$2,260 in respect of the 1970 taxation year plus relevant interest payable.

The taxpayer, in 1971, emigrated to California returning to Canada in 1975. While out of the country re-assessments were processed for his returns of 1969 and 1970 and the Notices of Re-Assessment were forwarded to his accountant who neglected to forward them to California.

At the time of his return, the 1969 and 1970 returns were statute-barred. The taxpayer was able to provide information to prove that the re-assessments were incorrect and if he had been resident in the country, would have been appealed.

A remission is recommended due to the fact that the taxpayer did not receive the Notices and the re-assessments were incorrect.

Parkinson, the late Charles Neil

PC 1981—10/54 dated January 8, 1981 authorized the remission of \$944 plus relevant interest for the 1973 Taxation Year.

Remission of income tax was granted to certain minority shareholders of W J Gage Limited on February 1, 1981 PC 1980—19/376. The Taxpayer's name was not included in the schedule even though his situation was identical to the other shareholders.

Accordingly, a remission was recommended.

Persam, Walter R 2,062

PC 1980—11/1035 dated April 17, 1980 authorized the remission of \$2,062 plus relevant interest for the 1973 Taxation Year.

The taxpayer, a former federal government employee, received unearned sick leave amounting to \$6,615 which he reported in 1973. He did not return to work but retired on March 30, 1976 and commenced to receive a disability pension. From November 12, 1973 to March 20, 1976 he received disability benefits based on 75% of his income. Upon retirement he was requested to repay the \$6,615 and his retirement was back-dat-

SECTION 17(8)—Concluded**NATIONAL REVENUE—Concluded
TAXATION—Concluded**

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ed 65 days to use the "back pay" from the superannuation to repay the amount.

National Revenue Taxation informed the taxpayer at the request of the federal department that if he repaid the unearned sick leave less the Federal Tax thereon, a remission would be recommended provided the remitted tax was returned to the federal department. In 1979 the taxpayer advised National Revenue, Taxation that he had repaid the net amount, consequently a remission was recommended.

Remissions of less than \$1,000 (2)	576
Total Taxation	30,037,919
Total National Revenue	650,457,756

SECRETARY OF STATE

Fees ordinarily payable for applications for proof of Canadian Citizenship filed by a person who has been invited by a Club or Organization to take part in a ceremony for the promotion of citizenship.

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IODE Project	1,252
Remissions of less than \$1,000	1,452
Total Secretary of State	2,704

SECTION 18(2)

Obligations, debts and claims deleted from the accounts

Department and agency	Treasury Board authority		Ministerial authority		Total	
	Accounts not in excess of \$5,000		Accounts not in excess of \$2,000			
	No	Amount	No	Amount	No	Amount
	\$		\$		\$	
AGRICULTURE			111	54,761	111	54,761
COMMUNICATIONS—						
Department			5	1,212	5	1,212
National Library			11	368	11	368
CONSUMER AND CORPORATE AFFAIRS			1,156	46,213	1,156	46,213
EMPLOYMENT AND IMMIGRATION—						
Canada Employment and Immigration Commission			6,874	318,634	6,874	318,634
ENERGY, MINES AND RESOURCES—						
Department			56	4,450	56	4,450
National Energy Board			188	1,020	188	1,020
ENVIRONMENT	2	300	159	11,689	161	11,989
EXTERNAL AFFAIRS—						
Department			342	38,170	342	38,170
Canadian International Development Agency			48	12,746	48	12,746
FISHERIES AND OCEANS			716	20,048	716	20,048
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	5	17,988	84	30,815	89	48,803
LABOUR			1	1,494	1	1,494
NATIONAL DEFENCE	1	3,632	2,182	177,992	2,183	181,624
NATIONAL HEALTH AND WELFARE	34	113,534	27,591	718,199	27,625	831,733
NATIONAL REVENUE—						
Customs and Excise	98	315,215	525	230,992	623	546,207
Taxation	1,176	3,784,147	9,544	4,836,182	10,720	8,620,329
PARLIAMENT—						
House of Commons			298	58,271	298	58,271
POST OFFICE	1	2,241	379	52,820	380	55,061
PRIVY COUNCIL—						
Privy Council Office			6	665	6	665
PUBLIC WORKS	5	16,822	119	28,687	124	45,509
REGIONAL ECONOMIC EXPANSION			20	3,623	20	3,623
SCIENCE AND TECHNOLOGY—						
National Research Council of Canada			24	2,270	24	2,270
SECRETARY OF STATE	80	236,267			80	236,267
SOLICITOR GENERAL—						
Department			1	1,443	1	1,443
Correctional Services			368	6,799	368	6,799
National Parole Board			1	1,974	1	1,974
Royal Canadian Mounted Police	2	7,162	1	717	3	7,879
SUPPLY AND SERVICES—						
Department	1	2,673	1	154	2	2,827
Statistics Canada			47	2,733	47	2,733
TRANSPORT			1,835	36,233	1,835	36,233
TREASURY BOARD			2	483	2	483
VETERANS AFFAIRS	31	94,211	2,744	828,807	2,775	923,018
	1,436	4,594,192	55,439	7,530,664	56,875	12,124,856

Deletions were from departmental accounts receivable with the following exceptions: Environment, 5 items totalling \$589 pertaining to the asset account "Departmental petty cash"—External Affairs, 49 items totalling \$155 pertaining to the Passport Office revolving fund—Indian Affairs and Northern Development, 7 items totalling \$8,928 pertaining to the asset account "Indian economic development", 1 item of \$3,965 pertaining to the asset account "Indian housing assistance" and 12 items totalling \$8,650 pertaining to the asset account "Eskimo loan fund"—Solicitor General, Correctional Services, 368 items totalling \$6,799 pertaining to the asset account "Parolees".

SECTION 31(4)

Every accountable advance that is not repaid or accounted for (including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1981-82	To be settled in 1981-82	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1981-82	To be settled in 1981-82
		\$	\$	\$			\$	\$	\$
AGRICULTURE					Canadian Film Development Corporation				
Alexander D	25	35		35	Brown A	80	1,970	1,770	200
Asseltine A	1	215		215	Lamy A	80	471	471	
Brouillard C	1	328	328		LeMay D	80	620	620	
Carnafan A	1	180	180		Mitchell H	80	1,028	1,028	
Caskey P	1	5	5		McCabe M	80	1,840	1,840	
Champagne E	1	18		18	Novak D	80	1,708	1,708	
Clifford L	1	2,000	2,000		Paisley G	80	52	52	
Daniel R	1	158	158		Pelchat-Johnson J	80	954	954	
Davey B	1	41	41		Phypers D	80	1,050		1,050
Davidson R	1	3,665		3,665	Ritter G	80	2,020	1,820	200
De Graf J	1	5	5				11,713	10,263	1,450
Desrosiers A	1	526		526	Canadian Radio-television and Telecommunications Commission				
Di Emanuele E	1	86	86		Eriksen M	15	14	14	
Duchaine F	25	550		550	McDonald L	15	154	154	
Duncker H	1	594	594				168	168	
Ferguson L	1	104	104		National Museums of Canada				
Fetterly G	1	33	33		Armstrong J	100	267	267	
Gatz M	25	400		400	Arsenault D	100	6,000	6,000	
Girt J	1	68	68		Arthur B	100	2,600	2,600	
Gore P	1	227		227	Bedard M	100	750	750	
Hayward F	1	100	100		Brisson H	100	400	400	
Hedley D	1	465	465		Bruce C	100	600	600	
Hunter L	1	58		58	Bruce C	100	112	112	
Jacques Y	1	895		895	Charron R	100	2,500	2,500	
Jartour V	1	118	118		Charron R	100	9,000	9,000	
Jarvis W	1	337		337	Clark D	100	83	83	
Judiesch F J	25	120		120	Clement P	100	750		750
Kirkland D	1	13	13		Coutourier M	100	784	784	
Lattimore R	1	430		430	Diotte C	100	210		
Lowman H R	25	155		155	Dubois J L	100	3,000	3,000	
Mains C	1	29		29	Fay L	100	58		58
McClatchy D	1	80		80	Fowler E	100	480		480
McCready K	1	456		456	Frost M	100	700	700	
McGuire J	1	50		50	Gauthier R	100	10,001		10,001
Melton P R	25	300		300	Grass B	100	3,600	3,600	
Ostiguy M	1	1,400	1,400		Holmes W	100	5	5	
Payne L	1	200	200		Homulus P	100	300	300	
Perrier G	1	75		75	Hooper M	100	1,500	1,500	
Plouffe D	25	200		200	Huard J	100	495	495	
Renaud A	1	267		267	Kolpak N	100	1,184	1,184	
Reynolds G	1	63	63		Laing C	100	700	700	
Richard D	1	100		100	Lord B	100	190	190	
Richardson G	1	11	11		Malagon R	100	600	600	
Russell D	1	472		472	McNairn A	100	843	843	
Scott T	25	175		175	McRae R	100	18	18	
Sheekman G	25	26		26	Paul T	100	450		
Sim D	25	175		175	Pedoniouott L	100	786	786	
Singh Y	25	425		425	Potvin D	100	4,200	4,200	
Smiley J	1	1,869		1,869	Rhindress G	100	13	13	
Stone P	1	1,000	1,000		Robichaud L G	100	850		850
Storcy P	1	800	800		Schultz K	100	114	114	
Thiboutat S	1	1,965	1,965		Sloan D	100	25		25
Thomas F	25	30		30	Sloan D	100	800	800	
Thompson K	1	94	94		Thomas C	100	600	600	
Trant G	1	1,502	652	850			55,568	42,744	12,164
Tubman G	25	300		300	Social Sciences and Humanities Research Council				
Tufts D	1	10		10	Gaulin M	120	3,000		3,000
Turner A	1	537	537		Hoople R P	120	5,000		5,000
Vandermeulen H	1	3		3	Rochette C	120	3,000		
Vitonova G	1	400	400		Ross J	120	2,500		
Warrell W	25	450		450			13,500		8,000
Watson M	1	36		36			81,321	53,547	21,614
		25,429	11,320	14,109					
COMMUNICATIONS					Department				
Brown A S	1	69	69						
Buchanan D	1	298	298						
Groves E	1	5	5						
		372	372						

SECTION 31(4)—Continued

Name	Charged to Vote	Settled		To be settled in 1981-82
		Amount ⁽¹⁾	in 1981-82	
		\$	\$	\$
EMPLOYMENT AND IMMIGRATION—Concluded				
Canada Employment and Immigration Commission—Concluded				
Neufeld M	10	18	18	
Neuman D	10	2	2	
Nicholson J E	1	22		22
Norton L	5	525	525	
Nowicki F	10	250	250	
Olson D	20	75		75
Osicki G	10	150	150	
Patenaude G	20	260		260
Pelot W I	10	50		50
Pender C	10	200		200
Pilon C	10	150	150	
Pinay L	10	100		100
Pizzocolo R	20	24		24
Poggione S	20	150		150
Poisson Y	5	400		400
Polly D	5	100		100
Potts B	10	170		170
Pouliot R G	10	19	19	
Pride N	10	3		3
Racine K	10	25		25
Radi M	20	800	800	
Ranville M	10	60		60
Rapanos W	10	300		300
Reeve A	10	73		73
Reginald B	10	220		220
Renaud R	10	250		250
Riviet L	5	97		97
Roberts P	20	135		135
Rocheport P	10	4		4
Routledge D	5	23		23
Rudolph P	10	8	8	
Ruscome C	10	500	500	
Sanschagrín R	5	1,135		1,135
Sault W	10	700		700
Savard G	10	250	250	
Schlievert J	20	6		6
Simard F	10	15		15
Smith D	10	33	33	
Southin C	10	93	93	
Speck H	20	41		41
Steinman R	10	90		90
Stephenson M	5	1,745		1,745
Stewart H	10	2	2	
Stokolosa N	10	224		224
Stubbs J	5	150		150
Sutton M L	10	437	437	
Théoret D	20	54	54	
Thibeault D	5	2	2	
Tobac A	10	127	127	
Torlone S	10	111		111
Toulouse C	20	60		60
Turple J	10	88		88
Urquhart S	10	100	100	
Vail E	10	85	85	
Voth A	10	60		60
Voth A	10	220		220
Walkely A	10	500	500	
Walker J	10	220		220
Walker J	10	170		170
Watson G	10	375	375	
Watts M	10	13		13
West F	10	250		250
Williams D	10	41	41	
Williamson R	20	622	622	
Young N	10	100		100
York V	10	12	12	
York W	10	255	255	
		51,167	12,523	38,644

Name	Charged to Vote	Settled		To be settled in 1981-82
		Amount ⁽¹⁾	in 1981-82	
		\$	\$	\$
ENERGY, MINES AND RESOURCES				
Department				
Boisvert T	5	307		307
Regimbald G	50	117	117	
		424	117	307
National Energy Board				
Dubuc D	100	115	115	
		539	232	307
ENVIRONMENT				
Attfield B	5	72	72	
Bouchard M	5	263	263	
Connor P	5	450		450
Douville J	5	701		701
Dupre P	5	85		85
Ewen H	5	235		235
Fawcett R N	5	264		264
Green W	5	860		860
Greig D E	5	100	100	
Halle J	5	83	83	
Hughes P	5	550		550
Jabanosky J	1	41	41	
Lapczak S	5	750	750	
Martin F	20	915	40	875
Masterton J	5	7	7	
Minville P	5	600	600	
O'Doherty A J	5	400	400	
Penner R L	5	800		800
Pettit K G	5	75	75	
Porter D W	5	430		430
Read T M D	5	2,700	2,700	
Robilliard B D	5	926		926
Roots F	1	200	200	
Schneider R	1	10	10	
Tatarin G	1	117		117
Trudeau C	20	98		98
Van Rumpf R	20	31	31	
Wilson R	5	300	300	
Yee T L	5	134	134	
		12,197	5,806	6,391

EXTERNAL AFFAIRS

Department				
Allard T	1	418		418
Anderson C	1	378		378
Armstrong D J	1	2,236		2,236
Barni W	1	1,044		1,044
Beaton R	1	826		826
Beaulieu R	1	1,203		1,203
Bell M D	1	41		41
Bellfooy V	1	17		17
Bessette L	1	698		698
Blanchette A E	1	415		415
Blenkarn N	1	123		123
Bluteau A	1	4,859		4,859
Boivert N	1	80		80
Bontron W J	1	6,747		6,747
Borrowman L	1	1,353		1,353
Bouchoucha M	1	277		277
Broski S G	1	150		150
Burchell J	1	148		148
Campbell C	1	36		36
Campbell D W	1	2,804		2,804
Clements A S	1	400		400
Clendenning P	1	1,000		1,000
Consul D M	1	67		67
Cook B D	1	1,071		1,071
Coughlin D G	1	1,992		1,992
Court C T	1	35		35

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1981-82	To be settled in 1981-82	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1981-82	To be settled in 1981-82
		\$	\$	\$			\$	\$	\$
EXTERNAL AFFAIRS—Continued									
Department—Concluded									
Craig J W	1	2,298		2,298	Palmer P	1	1,208		1,208
Daigle J	1	50	50		Paproski S	1	1,851		1,851
Deegan J	1	1,108		1,108	Parisien A A M	1	1,426		1,426
De Quimper J	1	25		25	Park A E	1	1,600		1,600
Donahoe T	1	3,426		3,426	Park J S	1	44		44
Dubois D	1	2,982		2,982	Parrot R	1	1,500		1,500
Duffield D L	1	88		88	Parsons K W	1	200		200
Earp A	1	189		189	Pasho D	1	71		71
Edington R J	1	3,044		3,044	Pinnacle T J	1	300		300
Evans G	1	126		126	Preault P	1	178	178	
Ferland A J C	1	625		625	Prefontaine R	1	284		284
Finlan M L	1	322		322	Prud'homme M	1	150		150
Flis J	1	137		137	Rossi C	1	147		147
Fortier B M J	1	98		98	Rouc P J	1	1,924		1,924
Fullerton F E	1	300		300	Roy M	1	1,153		1,153
Germain M	1	500		500	Saint-Onge Y	1	3,500		3,500
Gorham R V	1	1,263		1,263	St-Pierre C	1	286		286
Gourd R	1	150		150	Sanford W J	1	115		115
Graham J W	1	388		388	Sawyer N	1	426		426
Gratton G	1	505		505	Schram J R	1	429	429	
Greenaway L	1	150		150	Scott J J	1	595	595	
Greenwood T D	1	250		250	Seymour G W	1	196		196
Haidasz S	1	150		150	Sherdown J	1	150		150
Hall I M	1	1,364		1,364	Sheppy G R	1	1,524		1,524
Hickman H A C	1	800		800	Simard A	1	232		232
Horner W E	1	149		149	Sinden D B	1	24		24
Horsman J D	1	800		800	Singh S	1	71		71
Huxley D G	1	339	339		Smith R	1	295		295
Jacobs S	1	1,304		1,304	Snider D A	1	203		203
Kinsman J K B	1	328	328		Stewart J C	1	2		2
Kirby R P	1	1,629		1,629	Sutherland A	1	361	361	
Kirschberg N	1	150		150	Swenson M J	1	858		858
Knox H L	1	873	873		Takla M	1	400		400
Kramer A M	1	278		278	Thivierge P A E	1	1,079		1,079
Laboucane K	1	16		16	Touchette J M	1	2,000		2,000
Laforest G	1	20		20	Tremblay G E	1	3,984		3,984
Lamadeleine D	1	240		240	Trottier P E	1	8,380		8,380
Lambert S	1	68		68	Ullyot G H	1	859		859
Lamothe D J	1	2,843		2,843	Veck S J	1	1,463		1,463
Landry G	1	12	12		Viellard T	1	2,000		2,000
Landry L	1	423		423	Walsh J E	1	46		46
Langille G W	1	281		281	Wanner N	1	3,713		3,713
Lapointe P A	1	69		69	Warren G I	1	489		489
Larkin J	1	174		174	Watson K R	1	1,066		1,066
Lawrence J G	1	1,315		1,315	Webster J	1	55		55
Legare J	1	71		71	Wenman R L	1	900		900
Leir N	1	191	191		Wensel M	1	384		384
Lewis R G	1	111		111			130,523	5,904	124,619
Loignon J A R	1	3,541		3,541	Canadian International Development Agency				
Lussier G	1	800		800	Archambault M	25	622		622
MacDonnell N C	1	190		190	Audette R	25	5		5
MacKenzie K L	1	281		281	Bailey B	25	403	400	3
Madore G M J	1	475		475	Baird R	25	306		306
Martin V P	1	507	507		Beaudry-Somcynsky M	25	6,000	4,034	1,966
Massip M I	1	11	11		Bellemare F	25	54		54
Maybroda V	1	3		3	Bissonnette R	25	3,346		3,346
McCloskey J C	1	104		104	Blanchet G	25	4	4	
McDonald D	1	1,736	1,736		Bloch F	25	90		90
McGrath R	1	135		135	Blyth A	25	518		518
McJanet D	1	926		926	Bolduc P	25	9,936		9,936
McLean D	1	7	7		Bourgault L	25	1,193		1,193
McNairnay H	1	408		408	Breiner L	25	20		20
Meier I	1	81	81		Briand D	25	2,300		2,300
Menzies A	1	276		276	Cadjeu M	25	325		325
Montgomery W H	1	949		949	Christie K	25	662		662
Morel P	1	206	206		Correy P	25	2,200		2,200
Murray A	1	110		110	Couture R	25	536		536
Murray L	1	900		900	Dompierre M	25	2,100		2,100
Neiman J	1	900		900	Faucher M	25	183	183	
Nutting S C H	1	7,800		7,800	Foster J	25	72	71	1
O'Grady T	1	91		91	Francoeur C	25	1,560		1,560
Olohan T M	1	318		318	Gillies F	25	496	496	
O'Meara M	1	968		968	Gobeil L	25	603		603
Ouellette J A	1	239		239	Hébert B	25	1,321		1,321

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1981-82	To be settled in 1981-82	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1981-82	To be settled in 1981-82
		\$	\$	\$			\$	\$	\$
EXTERNAL AFFAIRS— Concluded									
Canadian International Development Agency—Concluded									
Hermens H.....	25	220	220		Duggan R.....	1	200	200	
Hutton D.....	25	2,404		2,404	Elias W J.....	1	200	200	
Jackson V.....	25	1,304		1,304	Ellis J.....	1	200	200	
Khiari S.....	25	54	54		Englar J R.....	1	80	80	
Kramer J.....	25	906		906	Fraser F J.....	1	600		600
Lalande R.....	25	668		668	Gibbard G A.....	1	80	80	
Latulippe C.....	25	230		230	Glover K.....	1	231		231
Lavigne J.....	25	618		618	Gould A P.....	1	1,384		1,384
Lawrence R.....	25	652		652	Grant B R.....	1	13		13
Leger R.....	25	317		317	Herlinveaux R.....	1	59	59	
Levett R.....	25	1,250		1,250	Hogan B.....	1	250		250
Lindores D.....	25	389	389		Jackson F.....	1	199		199
MacDonald B.....	25	686		686	Jonas R E E.....	1	80	80	
McMaster C.....	25	610		610	Kadowaki R.....	1	186	186	
Metivier J.....	25	187		187	Leamont R.....	1	639	213	426
Morgan P.....	25	2,938		2,938	Lee F N H.....	1	80	80	
Mussell N.....	25	176	176		Lelievre G.....	1	10		10
Notowidigdo P.....	25	76	57	19	Lloyd P G.....	1	594	594	
Olexiuk E.....	25	431		431	Maclean E J.....	1	150	150	
O'Meara P.....	25	1,400	1,400		MacPherson A A.....	1	1,450		
Page D.....	25	26		26	Maher E J.....	1	100	100	
Pim F.....	25	707		707	Marshall T L.....	1	1,050	1,050	
Potvin A.....	25	1,789		1,789	Melling H.....	1	700	700	
Préfontaine S.....	25	392		392	Miller K.....	1	2		2
Rivard R.....	25	4,263		4,263	Moojalsky T M.....	1	135		135
Robin S.....	25	869		869	Mulcahy J.....	1	561	561	
Rust K.....	25	134		134	Myers C.....	1	1,000	1,000	
Salesse G.....	25	571		571	Nassichuk M D.....	1	250	250	
Sallery R.....	25	722		722	Nelson A G.....	1	124	124	
Sattar A.....	25	601		601	Neufeld N.....	1	45	45	
Shortliffe G.....	25	346		346	Norberg G V.....	1	10	10	
Sinclair J.....	25	484	484		Penney L.....	1	28	28	
Smith A.....	25	523		523	Peters M D.....	1	80	80	
Steinberg D.....	25	450		450	Provan B.....	1	1,000		1,000
Tanguay P.....	25	323		323	Puccini D.....	1	300	204	96
Thérien G.....	25	1,193		1,193	Rashotte B.....	1	100	100	
Tiedman K.....	25	112		112	Rekdal D W.....	1	45	45	
Van Brakel P.....	25	578		578	Richard H.....	1	482	482	
Wiseman B.....	25	50	40	10	Robichaud V J.....	1	62	62	
Wood J.....	25	797		797	Robinson S.....	1	62		
		65,301	8,368	56,933	Roxburgh V A.....	1	600	450	150
		195,824	14,272	181,552	Scarth H H C.....	1	6	6	
					Scott G E.....	1	710		710
					Scott M J.....	1	19	19	
					Setter M K.....	1	299		299
					Sewid A.....	1	1,500		1,500
					Smith D T.....	1	80	80	
					Smith P.....	1	394	394	
					Southcott B A.....	1	80	80	
					Stevens G.....	1	75	75	
					Tabata S.....	1	304	304	
					Taylor W R.....	1	16	16	
					Theriault M.....	1	49	49	
					Therien M.....	1	332		
					Thompson B.....	1	230	230	
					Tsuyuki I.....	1	80	80	
					Venable N.....	1	700	700	
					Vinton M.....	1	100		100
					Vosburgh J.....	1	121		121
					Weerasinghe A.....	1	400		400
					Wentzell A.....	1	500	500	
					Whyte J N C.....	1	80	80	
					Williscroft S N.....	1	80	80	
					Wylie A W.....	1	400	400	
					Wylie W J.....	1	350		350
							27,303	14,797	10,200
FISHERIES AND OCEANS					INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Ackerman B.....	1	100	100		Adam G.....	5	200		200
Anderson A D.....	1	2,000		2,000	Albert G.....	5	300	300	
Annand C.....	1	800	800		Anaguod F.....	5	175		175
Armstrong R W.....	1	224		224	Anderson J.....	5	21	21	
Bigg M.....	1	800	800		Barlow G.....	5	80		80
Bilinski E.....	1	79	79		Bearchief A.....	5	9		9
Boyd J W.....	1	80	80		Belcourt A.....	20	374		374
Britten R E.....	1	32	32						
Brock D N.....	1	81	81						
Buchanan J.....	1	150	150						
Burdeck J A.....	1	400	400						
Campbell A.....	1	450							
Charters J.....	1	12							
Cheng J Y N.....	1	580	580						
Cormier A.....	1	1,000	1,000						
Deveau W P.....	1	79	79						
Donaldson G.....	1	100	100						
Drake J D.....	1	10	10						

SECTION 31(4)—Continued

Name	Charged to		Settled in 1981-82	To be settled in 1981-82	Name	Charged to		Settled in 1981-82	To be settled in 1981-82	
	Vote	Amount ⁽¹⁾				Vote	Amount ⁽¹⁾			
		\$	\$	\$			\$	\$	\$	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded										
Belfry J	5	295		295	Craig I	1	150	150		
Bernhardt W	1	220		220	Dery R	1	144	144		
Blicberger Y	5	150	150		Donaldson R	1	225	202	23	
Bombay H	1	600		600	Dubois A	1	68	68		
Bonc M	5	51	51		Dufour L	1	3,000		3,000	
Brazeau	1	358		358	Dymond W	1	17	17		
Brown J	5	104	104		Eyton A	1	3,000	3,000		
Bryant M	1	51		51	Filshie M	1	50	50		
Campbell R	5	174	174		Fitzpatrick P	1	2,000	2,000		
Carroll J	5	6	6		Frechette G	1	1,150	1,150		
Clarke E	1	53		53	Graham Senator A L	1	5,000		5,000	
Couture L	5	1,000		1,000	Grant A	1	1,335		1,335	
Crellin D	5	110	110		Green G	1	2,750	2,750		
Crossland P	5	250		250	Guerin A	1	1,700	1,700		
Downey W J	5	300		300	Hammond R	1	2,494		2,494	
Farmer K	5	31		31	Ins J	1	75	75		
Farrah C	1	623	623		Johnstone R	1	1,300	1,300		
Farrow C	5	130		130	Keys G	1	379	379		
Finlayson B	5	200		200	Lamoureux S	1	2,500	1,750	750	
Fobister R	5	450	350	100	Latour C	1	250	250		
Freamo J	1	157		157	Lee P	1	100	100		
Greyeyes A	5	28		28	Lefebvre D	1	1,200	1,200		
Griffith H	5	100		100	Lochhead G	1	1,000	1,000		
Harley D	1	77		77	Lumley Hon E	1	7,000		7,000	
Harper A	5	300	300		McCracken D	1	300	300		
Hipperson M	1	9		9	McCulloch P	1	650	650		
Hubick L	5	150		150	McEwen G	1	387	387		
Johnson G	5	250		250	Miller B	1	300	300		
Kennedy D	5	2,420		2,420	Morrison P	1	200		200	
Kerr M	5	170	170		Moszczenska M	1	3,000	3,000		
Kury H	5	9		9	Nelson J	1	976	976		
Lamarre L	1	173	173		Pacher A	1	1,300	1,300		
Laroche S	5	450	450		Parsons G	1	1,600	1,600		
Lefebvre M	1	900	900		Plourde C	1	1,500	1,500		
Lueppky V	5	31	31		Poirier O	1	1,000	1,000		
McCaskill C T	5	150		150	Raley G	45	300	300		
McNabb H	5	226		226	Smith W	1	450		450	
McNeil J	5	3,634	3,634		Steers B	1	2,500	2,000	500	
Miller B	1	1,703		1,500	Tetro P	1	225	225		
Moore A	20	500	500		Tousignant A	1	400		400	
Nicholas A	5	300		300	Vandenhoff M	1	4,500	4,500		
Norn L	20	200	200		Van Dusen J	1	300	300		
O'Connor D	1	194		194	Wilkin P	1	50	50		
O'Reilly E	1	113		113	Wink K	1	70		70	
Pitsicoulis G	1	125		125	Wright T	1	3,400	400	3,000	
Poulin V	1	215		215				61,245	36,773	24,472
Poulin V	5	100		100	JUSTICE					
Richardson D	1	5		5	Barbour G	1	10		10	
Sabattis F	5	52	52		Beach D	1	249		249	
Sappier G	5	156		156	Beauchemin M	1	953	953		
Sauve E	5	231		231	Beveridge J	1	150	150		
Shearer J	5	100		100	Bickerton A	1	910		910	
Seesequasis G	5	140		140	Boris M	1	31	31		
Sigtema P	5	100		100	Caron H	1	910	910		
Simon R	20	600	600		Chambers L	1	200	200		
Simon S	5	200	200		Coomaraswamy A	1	126	126		
Simonite R	5	58	58		Côté F	1	238		238	
Sparvier A	5	113		113	Côté J	1	95	95		
Sturgeon L	5	336	336		Donovan J	1	125	125		
Tremble G	5	28	28		Dunlap D	50	460	460		
Tsannie J	5	250		250	Eggertson G	1	1,722		1,722	
Wahler D	5	200		200	Esling-McInnes L	1	350	350		
Webber B	1	200		200	Ewaschuk E	1	125	125		
Weisner B	1	500		500	Fogarty W	1	273		273	
Weizenback B	1	42		42	Foster A	1	1,960		1,960	
Wesley X	5	235		235	Halprin P	1	700	700		
Young L	5	8	8		Hay B	1	225	225		
		22,553	9,732	12,821	Hobson W	1	1,706	1,706		
INDUSTRY, TRADE AND COMMERCE					Hodgson D	1	36	36		
Bannerjee R	1	250		250	Hohmann W	1	30		30	
Bottomley W	1	450	450		Hynes R	1	1	1		
Campbell J	1	250	250		Isaac J	1	115	115		
					Kobernick C	1	10	10		
					Kromkamp J	1	68	68		

SECTION 31(4)—Continued

Name	Charged to Vote		Settled in 1981-82	To be settled in 1981-82	Name	Charged to Vote		Settled in 1981-82	To be settled in 1981-82
	Amount ⁽¹⁾					Amount ⁽¹⁾			
	\$	\$	\$	\$		\$	\$	\$	\$
JUSTICE—Concluded					Gagnon J	15	345		345
Leduc L	1	350	350		Garland B	5	550		
Lefebvre P	10	668		668	Gauthier D	40	55		55
Letang C	50	600	600		Girard S	15	66		66
Long J	1	200	200		Goodbody M	15	400		400
London J	1	33	33		Graham M	15	745	170	575
McCulloch S	1	75	75		Green P	5	100		100
McMillan M	1	120	120		Henderson J	15	695		695
Molot H	1	2,156		2,156	Hollett S	40	54	54	
Pearson C	1	172	172		Howard J	5	300		300
Plourde P	1	130	130		Howell V	15	270		270
Pringle A	1	271	271		Jalbert M	15	184		184
Reed B	1	500		500	Jeffries L	15	40		40
Scarth W	1	38	38		Jensen D	5	1,500		1,500
Schwantze W	1	377	377		Jervis R	15	300		300
Scollin J	1	642	642		Joly K	5	300	300	
Shilton B	1	1,800	1,800		Jones F	15	150		150
Sims J	1	39	39		Kakegamic N	15	193		193
Skelly S	1	1,030	966	64	Kmicic E	5	1,200		1,200
Sommerfeld S	1	900	900		Koepke J	15	801		801
Starkman B	1	554	554		Kressall J	15	300		300
Stenning P	35	850		850	Lamoureux B	15	48		48
Thomas E	1	158	158		Lamoureux J	15	319		319
Tittley G	1	120	120		Lecours G	5	1,700		1,700
Troop P	1	225	225		Legault R	15	19		19
Verdon D	1	96		96	Lelonde M	15	260		260
		23,882	14,156	9,726	Linklater D	15	100		100
					Loiselle R	15	650		650
LABOUR					Manseau F	5	16	16	
Ward J	1	200		200	Marois H	15	200		200
					Marriott R	15	400		400
NATIONAL DEFENCE—					Martin J	5	1,146	1,146	
Butt R D	L20b	2,880		2,880	Mayer J C	5	289	160	
Heap M	L20b	7,293		7,293	McCartney V	15	350		350
Ouellette J M	L20b	38,609		38,609	McDougall P	5	300	300	
Russell A T	L20b	1,327		1,327	McGhie M	15	650		650
		50,109		50,109	Mintz J	5	100		
					Moose D	15	230		230
NATIONAL HEALTH AND WELFARE					Murphy A	15	10		10
Alisappi J	15	90	90		Nagel R	15	600		600
Alexandrou G	5	305		305	Nicol J	15	150		150
Bachynsky J	5	81	81		Noah M	15	310		310
Banister P G	5	350	350		Ogrodnik T M	5	166	166	
Barker L	15	400		400	Ogston D G	5	100	100	
Barlett J	5	108	108		Parliament R	15	501		501
Beck C	15	100		100	Piasecki Z	25	20		20
Begley J	15	150		150	Ploughman S	15	60		60
Billy J	15	500		500	Ricard A	5	680		680
Boddy B	15	170		170	Simpson D	15	500		500
Boone F	15	150		150	Singer M	15	3		3
Boudreau A	15	400		400	Sirois L	15	150		150
Bradley J E	5	500		500	Skye D	15	146		146
Bussière I	5	550		550	Smith B	15	500		500
Cannon A	15	350		350	Smith G	5	100		
Cartner M	15	140		140	Smyth R M	25	2	2	
Cayer A	15	115		115	Sparham A	15	60		60
Censner A	5	350		350	Stewart G	15	106		106
Chartrand P	5	45			Sutherland J	15	176	176	
Checcho J	15	100	100		Tellier L	15	2,000		2,000
Cocksedge W	15	425		425	Todd V	15	600		600
Colpitts B	15	511		511	Tourville T	15	350		350
Copeman J	15	350		350	Turcotte N	15	281		281
Coppaway G	15	150		150	Turner J	5	550		
Diab R	5	210			Vaillancourt Y	15	3,000		3,000
Dodd H	15	300		300	Wabjik J	15	280		280
Dooner R	5	300	300		Weir B	15	1,550	1,550	
Dupuis G	15	500		500			41,574	5,312	34,578
Dupuis R	15	5		5	NATIONAL REVENUE				
Elcombe D	15	4,600	4,600		Customs and Excise				
Etherington M	15	100		100	Borisenko R	1	200	200	
Faries J	15	250		250	Koenig D	1	440		440
Fiddler M	15	200		200	Langlands D	1	350	350	
Fiset G	15	300		300	Morrow P	1	400		400
Freewin M	40	143	143		Price R	1	350	350	
							1,740	900	840

SECTION 31(4)—Continued

Name	Charged to		Settled in 1981-82	To be settled in 1981-82	Name	Charged to		Settled in 1981-82	To be settled in 1981-82
	Vote	Amount ⁽¹⁾				Vote	Amount ⁽¹⁾		
	\$	\$	\$	\$		\$	\$	\$	\$
NATIONAL REVENUE—									
<i>Continued</i>									
Taxation									
Adams H	5	396		396	Cooper G W	5	300		300
Agopowicz D	5	195		195	Cope J	5	250		250
Albert R	5	250		250	Corbett D	5	300		300
Alexander R	5	336		336	Coté G	5	500		500
Allen H W	5	550		550	Cox A L	5	220		220
Amenagements Dieni Inc	5	300		300	Currie G	5	12	12	
Amyot R	5	300		300	Dalati A	5	425		425
Antonishyn W	5	250		250	Dalke P	5	425	425	
Archer J	5	525		525	Danyleko W	5	434		434
Arsenault P	5	19	19		Day G	5	250		250
Attia P	5	1,706		1,706	Deans B	5	200		200
Bagnall A	5	200		200	Decae R E	5	250		250
Bagnall J	5	204		204	Delorme L	5	500		500
Bagshaw J	5	280		280	Deschênes Y	5	500		500
Baillard B	5	350		350	Dien Ferdinando Antonio	5	300		300
Barabash J	5	350		350	Dinnigan L A	5	45		45
Barber H W	5	350		350	Dolan R	5	125		125
Barker W R	5	750		750	Dompierre H	5	132		132
Barton K L	5	200		200	Donnelly K J	5	275		275
Baumgartner E	5	204		204	Down J	5	250		250
Baziuk B	5	900		900	Downs R	5	250		250
Beaulac H	5	838		838	Doyon L	5	425		425
Beck P	5	197		197	Dreher A	5	275		275
Begin J L	5	869		869	Duplessis Bernard J	5	550		550
Berry S	5	405		405	Dupuis Y	5	31		31
Biage J	5	141		141	Dymterko S	5	645		645
Bisson C	5	325		325	Edgill M	5	265		265
Blanchard T S	5	150		150	Edwards J	5	225		225
Bobbot D	5	300		300	England D	5	500		500
Bourget M	5	5	5		Ennist R	5	425		425
Bourke C	5	300		300	Errett P	5	1,200		1,200
Bourque L A	5	75		75	Fassett C	5	106		106
Bouthillier R	5	500		500	Fazal A	5	325		325
Bowe D J	5	600		600	Fenez P	5	1,075		1,075
Bowness A	5	750		750	Fillmore D	5	250		250
Bradley H	5	300		300	Finn T M	5	275		275
Bratty C	5	515		515	Fisher H	5	1,021		1,021
Brauel H	5	275		275	Fisher R	5	1	1	
Braun J	5	300		300	Fleming P	5	140		140
Bray H	5	168		168	Flinn M	5	125		125
Bridgeman S	5	225		225	Forward L	5	625		625
Britan J	5	250		250	Foster S	5	218		218
Brooks D S	5	750		750	Franko L	5	200		200
Brousseau N	5	500		500	Frattaroli D	5	60		60
Brown D A	5	343		343	Free M	5	75		75
Brown D S	5	750		750	Fuder B	5	800		800
Brown L	5	210		210	Gagnon A	5	300		300
Brown R J	5	164	164		Gates R	5	10	10	
Bryan W J	5	1,935		1,935	Gates R C	5	174		174
Burbank W	5	552		552	Gauthier M	5	500		500
Burchill M C	5	250		250	Gauvreau J	5	800		800
Burke G J	5	150		150	Gendron P	5	210		210
Bush P	5	678		678	Généreux R	5	10	10	
Butlano D	5	250		250	Gianorilius B	5	600		600
Campbell D E	5	300		300	Gibbings J	5	370		370
Campbell G	5	375		375	Gilders C	5	250		250
Campbell R E	5	200		200	Giles D E	5	648		648
Canada Post	5	20,794		20,794	Gilles J	5	300		300
Canadian 83841 Ltd	5	300		300	Gingrich S	5	504		504
Centre Realite Inc	5	300		300	Gobeil G	5	5	5	
Chabot G	5	500		500	Gorchinski K	5	300		300
Chernuck J	5	7	7		Gordon D G	5	50		50
Chin V	5	45		45	Gordon J	5	16		16
Chisholm R	5	400		400	Gould D	5	275		275
Choquette S	5	649	649		Grant W	5	600		600
Cinch R	5	200		200	Green C	5	500		500
Clark J	5	1,075		1,075	Greenig D	5	160		160
Clarke W	5	250		250	Greiss H	5	13		13
Cockburn W G	5	1,608		1,608	Grenier G F	5	450		450
Coffey D P	5	733		733	Hadjukiewicz R	5	900		900
Cole J	5	250		250	Hall L S	5	1,500		1,500
Coleman P	5	188		188	Hamilton D	5	187		187
Colwell C	5	528		528	Hansen D J	5	275		275
Cooper D	5	250		250	Hansen J	5	250		250
					Harding K	5	2,000		2,000
					Harman J	5	297	297	
					Harrison J	5	330		330

SECTION 31(4)—Continued

Name	Charged to		Settled in 1981-82	To be settled in 1981-82	Name	Charged to		Settled in 1981-82	To be settled in 1981-82
	Vote	Amount ⁽¹⁾				Vote	Amount ⁽¹⁾		
		\$	\$	\$			\$	\$	\$
NATIONAL REVENUE—									
<i>Continued</i>									
Taxation—Continued									
Hartwick D	5	700		700	Matthews C	5	1,000		1,000
Hemmings B	5	107		107	McDavid D	5	46		46
Henderson S	5	283		283	McGregor P	5	1,300		1,300
Henfrey Mason & Co	5	200		200	McKee L	5	1,010		1,010
Hewko O	5	34		34	McLauchlan K	5	75		75
Hills D	5	200		200	McLean W G	5	350		350
Hobson N	5	250		250	McLeod L E	5	250		250
Hodgom B M	5	100		100	McLeod M	5	200		200
Hodgson K H	5	700		700	McLeod N	5	300		300
Holdsworth G	5	453		453	McNair K	5	231		231
Hooper L J	5	550		550	McNiven M	5	220		220
Hospital & Institutional Mang Corp	5	300		300	Meatherell D	5	991		991
Howie D	5	216		216	Mehta S	5	250		250
Hunter J	5	825		825	Melanson C	5	200		200
Isaac A D	5	325		325	Miller B	5	300		300
Isaacs C	5	600	600		Miller D	5	300		300
Jackson M	5	230	230		Ministère des Finances—Québec	5	9,450		9,450
Jensen D	5	400		400	Minister of Finance, BC	5	1,073		1,073
Johnson R	5	200		200	Miranda H	5	100		100
Johnson S	5	40		40	Modres W R	5	150		150
Jones A	5	350		350	Moc G A	5	200		200
Keays G F	5	200		200	Moir L	5	168		168
Keirstead D	5	335		335	Moorhouse D	5	683		683
Kern P	5	150		150	Morgan A	5	850		850
Khosta R	5	678		678	Morrow D	5	92		92
Killett A	5	518		518	Mounif E	5	900		900
Kirkwood W	5	300		300	Murphy J	5	8	8	
Klynchuk E	5	150		150	Nagus A	5	1,500		1,500
Knutson H E	5	90		90	Nash D	5	125		125
Krahn L	5	75		75	Nieminen D	5	967		967
Krane J T	5	26		26	Niven D	5	800		800
Kuna R J	5	300		300	Norman C	5	200		200
Kuss R	5	684		684	Nowosielski S	5	65		65
Ladke V	5	250		250	Nyffenegger J J	5	220		220
La Fave M	5	48		48	O'Donnell N	5	42		42
Lagasse H J	5	425		425	Oldfin L	5	400		400
Lake D A	5	580		580	Ovas M	5	34		34
Landry T F	5	900		900	Owen R	5	240		240
Landry Y	5	330		330	Palmer H	5	100		100
Langille K	5	699		699	Palmquist D J	5	734		734
Langlois P	5	280		280	Paveley C	5	1,010		1,010
Lamont L	5	160		160	Payette S	5	116		116
Laporte P E	5	300		300	Pearson J G	5	425		425
Larocque J	5	114		114	Perrin G	5	900		900
Larocque L C	5	390		390	Perry C R	5	15	15	
Latray L	5	500		500	Petruk E	5	800		800
Lavolette N	5	252		252	Phaneuf D	5	147	147	
Leaman W B	5	250		250	Philip D	5	340		340
Leblanc R	5	2		2	Pomerleau W	5	600		600
Lechasseur A	5	300		300	Poor D	5	1,000		1,000
Lecointe E	5	250		250	Potvin G	5	1,289		1,289
Legassik D N	5	225		225	Price Waterhouse	5	2,000		2,000
Legrin P	5	960		960	Prickett H F	5	166		166
Leier D	5	250		250	Province of British Columbia	5	200		200
Leiner B	5	250		250	Pustay P	5	300		300
Lesage G	5	300		300	Puzeris A	5	600		600
Lesage P	5	290		290	Ramsay J	5	250		250
Levasseur L	5	1,280		1,280	Raschella F	5	300		300
Lewton M	5	375		375	Regimbald D J	5	260		260
Little R	5	375		375	Reynolds W J	5	260		260
Logan G	5	300		300	Richichi F	5	200		200
Logan R	5	205		205	Ripley B	5	425		425
MacInnis A	5	216		216	Riviere R	5	200		200
MacKay L E	5	205		205	Robart M	5	70		70
MacKinnon E	5	425		425	Robinson J	5	250		250
Maggio G	5	300		300	Rosche W	5	1,200		1,200
Magnaye V	5	250		250	Rose J	5	300		300
Maharas E	5	29	29		Roy M	5	1,595		1,595
Mahovlick N	5	200		200	Royal C	5	870	370	500
Mainville G	5	300		300	Rumball W G	5	169		169
Marary R	5	900		900	Sankarsingh H W	5	400		400
Martin J	5	1,865		1,865	Sarjeant W J	5	130		130
Matralse G	5	200		200	Schermann E	5	250		250
					Schroeder A	5	300		300
					Schwartz G	5	240		240
					Scott K	5	16		16
					Scott R G	5	330		330

SECTION 31(4)—Continued

Name	Charged to Vote		Settled in 1981-82		Name	Charged to Vote		Settled in 1981-82	
	Amount ⁽¹⁾		Amount ⁽¹⁾			Amount ⁽¹⁾		Amount ⁽¹⁾	
	\$		\$	\$		\$	\$	\$	\$
NATIONAL REVENUE—									
<i>Concluded</i>									
Taxation—Concluded									
Sczinski R	5	250		250	Wiseman R	5	250		250
Sereda K	5	385		385	Wood C	5	225		225
Shadid B	5	1,455		1,455	Wood K	5	150		150
Shajani S	5	370		370	Wood R C	5	250		250
Sheraton—Calgary	5	768		768	Wright K	5	200		200
Sheriff of Cochrane	5	219		219	Yip G	5	265		265
Sheriff of Durham	5	500		500	Zach M	5	200		200
Sheriff of Halton	5	15,500		15,500	Zadworny V	5	17	17	
Sheriff of Kent	5	800		800	Zelinsky L	5	900		900
Sheriff of Middlesex	5	400		400			221,356	3,277	218,079
Sheriff of Parry Sound	5	300		300			223,096	4,177	218,919
Sheriff of Peel	5	9,900		9,900	PARLIAMENT				
Sheriff of Simcoe	5	350		350	House of Commons				
Sheriff of Vancouver	5	2,300		2,300	Adams C	5	41	41	
Sheriff of Victoria	5	400		400	Bellemare C	5	2,669	2,188	481
Sheriff of the Judicial District of Hull	5	1,200		1,200	Blackburn S	5	100	100	
Sheriff of the Judicial District of Montreal	5	300		300	Bourcier, P	5	100		100
Sheriff of the Judicial District of Pontiac	5	300		300	Brosseau, H	5	41	41	
Sheriff of York District	5	16,613		16,613	Carpenter L	5	50		50
Shoobert P	5	750		750	Clay N	5	185	185	
Simonds F	5	310	60	250	Coire E	5	50		50
Simpson G	5	250		250	Desrosiers M	5	100	84	16
Sisk G	5	850		850	Fairman S	5	86		86
Small B L	5	200		200	Finne D	5	41	41	
Smith J L	5	300		300	Gervais E	5	100		100
Smith L M	5	106		106	Guertin J A	5	237	36	201
Smith M M	5	275		275	Hardie M	5	554	77	477
Snow J L	5	75		75	Hudlot D	5	50		50
Speiser R	5	250		250	Kane G	5	50		50
Spencer C	5	275		275	Kerr K	5	41	41	
Spences D	5	200		200	Lamborelle R	5	225		225
Spicer J	5	200		200	Lavoie M	5	105		105
Spratt P	5	175		175	MacDonnell D F	5	50		50
Stallard R	5	300		300	Maingot J P	5	2,090	2,090	
Standil E	5	350		350	Mears M	5	225		225
Stephens R	5	350		350	Milligan E	5	50		50
St Louis A J	5	30		30	Prager J	5	256		256
Stonehouse N	5	100		100	Priest M	5	150		150
Stoness D B	5	700		700	Richards B	5	50		50
Straub D	5	225		225	Roger A	5	36		36
Stroms G E	5	800		800	Roy C	5	41	41	
Stubel A	5	90		90	Swartz G	5	137	137	
Supreme Court	5	600		600	Terrien M	5	41	41	
Supreme Court of Ontario	5	150	150				7,951	5,143	2,808
Sweluk L	5	750		750	Library of Parliament				
Tanguay R	5	300		300	Laliberte F	10	445		
Tarrant J C	5	250		250	Spicer E	10	250		
Taylor J	5	365		365			695		
Tkaczyk J K	5	47	47				8,646	5,143	2,808
Tordion D	5	300		300	POST OFFICE				
Tourville H	5	412		412	Ainsworth P	1	200		200
Toushan C	5	462		462	Albert R	1	100		100
Trans-Lux Inc	5	300		300	Anderson R	1	500	500	
Tremblay M	5	100		100	Anderson R	1	500	500	
Tramblay R	5	500		500	Anderson R	1	600		600
Trew P	5	253		253	Antonik L	1	300		300
Turchetta A	5	300		300	Apps L	1	300		300
Tyron W	5	260		260	Arthur M	1	25	25	
Tywoniak A	5	200		200	Ashman H	1	50		50
Utell International	5	49		49	Athwal H	1	50		50
Van Roestl M	5	150		150	Babineau M	1	210		210
Vrooman M F	5	800		800	Bacon E	1	25		25
Wager G	5	250		250	Bain S	1	600		600
Walker R	5	75		75	Barrington E	1	10	10	
Wall V J	5	270		270	Baxter N	1	150		150
Warner W H	5	738		738	Belanger G	1	120	120	
Weatherby K F	5	170		170	Benes P	1	275		275
Williams H	5	400		400	Bennett A	1	150		150
Williamson C	5	15		15	Bessey E G	1	100		100
Wilson B	5	235		235	Billingsley A	1	625		625
Wintonyk L	5	230		230					

SECTION 31(4)—Continued

Name	Charged to	Settled in	To be settled in	Name	Charged to	Settled in	To be settled in
	Vote				Amount ⁽¹⁾		
		\$	\$		\$	\$	\$
POST OFFICE—Continued							
Blair R A	1	25	25	Emond L	1	900	736
Bob L	1	50	50	Endo K	1	250	250
Bob L J	1	300	300	Evans J B	1	50	50
Botwood K	1	300	300	Ewanick H	1	25	25
Boucher R	1	100	100	Farley J	1	300	300
Boughen J	1	500	500	Faust D	1	50	50
Bourassa K	1	20	20	Fear R	1	285	285
Bowyer B	1	250	250	Fedorak M	1	250	250
Bowyer H	1	100	100	Fennessy R E	1	100	100
Bradburn R	1	600	600	Fennessy R E	1	25	25
Brady J	1	150	150	Fisher R W	1	339	339
Brennan L	1	500	500	Fleischaker K	1	200	200
Brooks W A	1	100	100	Flemming P	1	107	107
Brown T	1	700	700	Ford G I	1	50	50
Brunet G	1	120	120	Freeman K	1	25	25
Burghart R	1	125	125	Friel T	1	150	150
Burkett G	1	300	300	Garland R	1	200	200
Burt R	1	25	25	Gates M	1	125	125
Byas D	1	100	100	Gaudette C	1	120	120
Cameron G	1	300	300	Gelinas M	1	150	150
Carew N	1	146	146	Gingras J	1	15	15
Carlson R	1	55	55	Girling G E	1	100	100
Carr R	1	75	73	Gordon J	1	200	200
Chance R E	1	50	50	Gowan D	1	1,125	1,125
Chapple G	1	25	25	Graham R	1	800	800
Charron A	1	700	700	Granten D	1	94	94
Christensen E	1	148	148	Grise E	1	85	85
Christensen W	1	240	240	Grubisich A	1	200	200
Chubb K	1	150	150	Gruenewald M	1	600	600
Clark B	1	1,200	1,200	Hall B	1	50	50
Clark J	1	100	100	Hall W	1	100	100
Clarke S D	1	25	25	Halvorson A	1	25	25
Clement G	1	75	35	Hammer E L	1	50	50
Colahan K	1	200	200	Hanes R	1	350	350
Coles D	1	100	100	Hemmingway R	1	510	510
Collins H	1	710	710	Hennesey M	1	204	204
Collins H	1	710	710	Hennesey M	1	126	126
Colquohan W	1	700	700	Henrikson B	1	400	400
Connel M	1	500	500	High G	1	125	125
Connors F	1	98	98	Hill D G	1	25	25
Connors P	1	100	100	Hill G	1	200	200
Constable R E	1	150	150	Ho J	1	350	350
Conway H	1	50	50	Hodge P	1	125	125
Cooke L S	1	50	50	Holler J	1	210	210
Corkum J	1	-1	-1	Holm J	1	25	25
Corner W	1	52	52	Homenuk W	1	325	325
Courtice A	1	100	100	Huff W	1	500	500
Crawford G	1	175	175	Hughes R	1	800	800
Crilley L	1	500	500	Hughes R	1	300	300
Crispin R	1	25	25	Hughes W H	1	350	350
Crozier J W	1	25	25	Humm H	1	120	120
Csikos J	1	500	500	Humphrey A	1	25	25
Currie D	1	300	300	Hunter A	1	600	600
Curwain J	1	50	50	Hury J	1	50	50
Davidson G	1	500	500	Hutchinson D	1	100	100
Deans R	1	50	50	Inglis R	1	250	250
Deans T R	1	50	50	Inglis R	1	300	300
Debolt P R	1	300	300	Inwood D	1	50	50
Debolt R	1	50	50	Jackson S L	1	35	35
de Jong F	1	500	500	Jakubec K	1	500	500
de Jong F	1	8,807	8,807	James P	1	471	471
Denecke K	1	275	275	James P	1	300	300
Desgroseilliers A	1	750	750	Jatana D	1	50	50
Devlin R	1	836	836	Jeffcoat W	1	600	600
Dew R J	1	25	25	Jeffers J	1	320	320
Dickson P	1	100	100	Jensen R	1	20	20
Dixon N	1	25	25	Jillings K	1	250	250
Donovan E	1	300	300	Jobe J	1	125	125
Dumma R	1	50	50	Johb B	1	200	200
Dunn S	1	400	400	Johnson M	1	100	100
Eisler E	1	100	100	Johnson W	1	800	800
Eldridge J	1	200	200	Johnson Y	1	9	9
Elliot A B	1	248	248	Johnston B	1	1,745	191
Ellis M	1	500	500	Johnston G	1	250	250
Ellis R	1	100	100	Jones H	1	370	370
Emmerson F G	1	500	500	Jones R	1	500	500
				Kawa J	1	25	25

SECTION 31(4)—Continued

Name	Charged to		Settled in 1981-82	To be settled in 1981-82	Name	Charged to		Settled in 1981-82	To be settled in 1981-82
	Vote	Amount ⁽¹⁾				Vote	Amount ⁽¹⁾		
		\$	\$	\$			\$	\$	\$
POST OFFICE—Continued					Morrison M	1	300		300
KcKinley J	1	25		25	Moulder E	1	250		250
Kellough C	1	100	100		Munro K	1	25		25
Kennedy D	1	250		250	Munsch A	1	300		300
Kirkpatrick R	1	100		100	Munsch A O	1	600	600	
Kleinseroth L	1	310		310	Munteau P	1	200		200
Klimochko L	1	425	425		Murphy L	1	-200		-200
Knelson R	1	75		75	Myles J	1	25		25
Koshuta M	1	300		300	Nemirsky T	1	50	50	
Koyanagi C	1	120	120		Newell J	1	25		25
Kozak J	1	125		125	Newman A	1	25		25
Laforce M	1	120	120		Newton J	1	100		100
Landry G	1	500	500		Nicholson B	1	535	535	
Langford J	1	500		500	Nolan C	1	250		250
Laplante D	1	150		150	Nolan C	1	1,500		1,500
Latremoville D	1	20		20	O'Halloran R	1	18	18	
Lauresceson W	1	289	289		Ohara N	1	500		500
Lavigne G	1	600		600	Oliver J A	1	50		50
Layton L	1	100		100	Olmstead G	1	425	425	
Layton R B	1	116	116		Olsen B	1	500	500	
Leaman D	1	500	500		Osmond S	1	1,200		1,200
Leclair V	1	125		125	Ouellette R	1	900	900	
Legault J	1	300		300	Paleshuvik E	1	200	200	
Leger M	1	13		13	Parama E	1	150		150
Lemay E E	1	500		500	Paul D	1	25		25
Lemery M	1	1,500		1,500	Paul W	1	250		250
Letwenuk W	1	100		100	Paynes S	1	250		250
Leverett W	1	25		25	Pedrotti J D	1	500		500
Lindberg D	1	250		250	Penner A J	1	25		25
Lindemark T	1	25		25	Percy E	1	850		850
Livingstone D	1	300		300	Pettyjohn J	1	50		50
Livingstone D	1	250		250	Phipps R	1	500		500
Lloyd R	1	300	300		Phipps R	1	20		20
Lodin H	1	400	220	180	Pilsworth D A	1	300		300
Loehr E L	1	100		100	Plain C G	1	100		100
Logeman E	1	25		25	Philco R	1	300		300
Loney R	1	500		500	Plummer A	1	97	97	
Louth C	1	445		445	Poissant D	1	120		120
Louth C	1	500	500		Pollard E	1	200		200
Luciuk G	1	50		50	Polornikoff P	1	50		50
Luft P	1	275		275	Popov N	1	125	59	66
Lycon J	1	158	158		Potter G	1	300		300
Lynn A	1	600		600	Poulin P	1	149	149	
MacLean D K	1	75		75	Powless D	1	500	206	294
MacLeod M	1	393	393		Pratt B	1	300		300
Mah P	1	600		600	Preece E	1	100		100
Marsh P	1	25		25	Prell V	1	230		230
Marshall J	1	180		180	Prepes A	1	350		350
Martin S	1	125	125		Prescott J	1	500		500
Matowich L	1	50		50	Preston W	1	300	300	
Maurice R	1	600		600	Proulx P	1	120		120
McDonald A	1	200		200	Pye J	1	40	40	
McElgunn J W	1	100		100	Quachegan R	1	125	57	68
McGuire C R	1	500	500		Quint E	1	3,091		3,091
Melver D	1	307		307	Raine L C	1	300		300
Melver DN	1	307	307		Rancourt M	1	75		75
McKinlay D	1	25		25	Rapsey M	1	50	50	
McNicol R	1	120	120		Reid B	1	125	125	
McPhee G	1	100		100	Reid B	1	300	300	
Meade R	1	500		500	Reinbold W	1	300		300
Menard J A R	1	120	120		Reinbold W	1	250		250
Meres J G	1	50		50	Richardson H	1	700		700
Meyers D	1	785	785		Roberts C	1	300		300
Meynders A	1	300		300	Roberts T	1	300		300
Millar V	1	200	200		Robertson J R	1	425	425	
Milne B	1	175	175		Robertson J K	1	100		100
Mitchell A G	1	500		500	Robidoux R	1	120	120	
Mitchell B	1	251	251		Rochon A	1	120	120	
Mitchell D	1	164	164		Ronsky N	1	200		200
Miyahara G	1	75		75	Root J	1	300		300
Moniuk V E	1	125		125	Rose C	1	275		275
Moreau R	1	300		300	Rose J	1	120	120	
Moriarty D	1	265	265		Rosenke L	1	125	125	
Morris R	1	500	500		Ross W	1	250		250
Morrison C	1	310		310	Sakaluk L	1	425		425
Morrison C	1	570	570		Samson D H	1	50		50

SECTION 31(4)—Continued

Name	Charged to Vote	Settled in			Name	Charged to Vote	Settled in		
		Amount ⁽¹⁾	1981-82	To be settled in 1981-82			Amount ⁽¹⁾	1981-82	To be settled in 1981-82
		\$	\$	\$		\$	\$	\$	
REGIONAL ECONOMIC EXPANSION—Concluded									
Last R.....	1	150		150	Benner R.....	5	140	140	
McFadden D H.....	1	10		10	Benoit R.....	5	400	400	
Ramancik L.....	1	100		100	Bertrand R.....	5	2,000	2,000	
		1,589	845	744	Bilodeau M.....	5	125	125	
					Blakeney B.....	5	350	293	
					Boyer G.....	5	300	300	
					Briere A.....	5	9	9	
					Broadbent E.....	5	56	56	
					Brown A.....	5	56	56	
					Brown S.....	5	84	84	
					Campbell B.....	5	78	78	
					Campbell L.....	5	63	63	
					Carroll T.....	5	22	22	
					Carson R.....	5	53	53	
					Chauvin J.....	5	236	236	
					Cheese R.....	5	1,045	1,045	
					Clark D.....	5	22	22	
					Clark R.....	5	63	63	
					Cloutier S.....	5	1,793	1,793	
					Copeland G.....	5	3	3	
					Crossman W.....	5	53	53	
					Davey D.....	5	60	60	
					Dawson M.....	5	3	3	
					Decaire T.....	5	60	60	
					Draves S.....	5	4	4	
					Dufresne M.....	5	525	525	
					Dunkley R.....	5	8	8	
					Dunn D.....	5	87	87	
					Dyer R.....	5	55	55	
					Ferguson S.....	5	30	30	
					Ferland J.....	5	1,500	1,500	
					Fiset G.....	5	300	300	
					Fletcher D.....	5	75	75	
					Fletcher K.....	5	57	57	
					Green J.....	5	10	10	
					Hachey D.....	5	3	3	
					Hamer J.....	5	1,000	1,000	
					Hamilton I.....	5	137	137	
					Hardy W.....	5	225	225	
					Hart R.....	5	102	102	
					Hayden W.....	5	140	140	
					Houde R.....	5	281	281	
					Hudson J.....	5	37	37	
					Hudson J E.....	5	48	48	
					Jacques S.....	5	410	410	
					Jesse L.....	5	104	104	
					Kaye J.....	5	57	57	
					Kulyk P.....	5	43	43	
					Lancaster T.....	5	600	600	
					Landry G.....	5	800	800	
					Larock J.....	5	150	150	
					Leclair K.....	5	110	110	
					Lee R.....	5	53	53	
					Leeson G.....	5	63	63	
					Legacy P.....	5	175	175	
					Lloyd C.....	5	20	20	
					Lovett J.....	5	62	62	
					MacLellan H.....	5	350	272	
					Mantha L.....	5	175	175	
					McCallum R.....	5	57	57	
					McCredie J.....	5	48	48	
					Menard P.....	5	100	100	
					Moore R.....	5	54	54	
					Omichinski W.....	5	150	150	
					Palmer W.....	5	67	67	
					Paveling W.....	5	400	400	
					Perry J.....	5	342	342	
					Rabeau R.....	5	213	213	
					Robb W.....	5	64	64	
					Rodgers F.....	5	55	55	
					Sampson C.....	5	46	46	
					Segdonia J.....	5	400	400	
					Sheasgreene B.....	5	83	83	
					Sherbert G.....	5	437	437	
					Smith H.....	5	800	800	
					Spavier R.....	5	120	120	
					Stack R.....	5	25	25	
SCIENCE AND TECHNOLOGY									
National Research Council of Canada									
Houde A.....	5	350	350						
Keri G.....	5	150	150						
		500	500						
SECRETARY OF STATE									
Department									
Ackroyd J.....	1	18	18						
Bernard S.....	40	256	256						
Dupere J.....	1	300	300						
Marquis M.....	35	43		43					
Pocius A.....	40	450		450					
Reidy E.....	40	51		51					
Saunders J.....	40	290		290					
Tell B.....	35	170		170					
		1,578	574	1,004					
Public Service Commission									
Allen J.....	Stat	500	500						
Bédard M.....	Stat	475	425	50					
Crey E.....	115	248	248						
Justras D.....	115	20		20					
Lejeune J.....	115	200	200						
McCuskec L.....	Stat	311	311						
Paulette M.....	Stat	523	523						
Rocque R.....	Stat	300	300						
Soley G.....	Stat	2,113	2,113						
Townson F.....	115	14		14					
		4,704	4,620	84					
		6,282	5,194	1,088					
SOLICITOR GENERAL									
Department									
Ansell, P.....	1	16		16					
Avison N.....	1	621		621					
Caplan A.....	1	700		700					
Crane J.....	1	110		110					
Engstad P.....	1	1,100		1,100					
Evans J.....	1	1,500		1,500					
Guay R.....	1	506		506					
Haggan R.....	1	332		332					
Harvey B.....	1	107		107					
Herveux-Payette C.....	1	621	621						
Holmes R.....	1	621		621					
King R.....	1	420		420					
Lloyd S.....	1	650		650					
MacLean J.....	1	26		26					
McManus K.....	1	525		525					
Murphy A.....	1	51	51						
Needham A.....	1	100		100					
Peterson R.....	1	5		5					
Savage L.....	1	210		210					
Stethem B.....	1	264		264					
Williams R.....	1	450		450					
		8,935	672	8,263					
Correctional Services									
Allen K.....	5	40	40						
Bandy J.....	5	51	51						
Baxter A.....	5	48	48						
Bedard R.....	5	200	200						
Benjamin G.....	5	138	138						

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1981-82	To be settled in 1981-82	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1981-82	To be settled in 1981-82	
		\$	\$	\$			\$	\$	\$	
SOLICITOR GENERAL—Concluded					Laplante R 1 2,000					2,000
Correctional Services—Concluded					Levasseur L 1 1,000					1,000
Stevenson W	5	650	650		Lindner W 1 189				189	
Stewart R	5	10	10		Long L 1 550	550				
St Pierre Y	5	125	125		Luit P 1 700	700				
Tedesco V	5	56	56		Lynch S 1 611	611				
Thompson K	5	34	34		Madott P 1 150	150				
Trafford J	5	35	35		Manuel W 1 1,000	1,000				
Trenholm K	5	53	53		Maskell N 1 200				200	
Turner M	5	50	50		Macdougall P 1 467	467				
Unger D	5	9		9	McDowell N 1 361	361				
Vinkle J	5	49	49		McGill J 1 400	400			400	
Whitaker W	4	53	53		McNamara C 1 400	400				
Wildman W	5	63	63		Merryweather H 1 6,000	6,000				
Wilson D	5	80		80	Merryweather H 1 2,000	2,000				
Zimola D	5	88		88	Mijal V 1 800	800				
		20,163	9,117	11,046	Mindach C 1 400	400				
		29,098	9,789	19,309	Monaghan H 1 5,950				5,950	
SUPPLY AND SERVICES					Monteath W 1 600					600
Department					Montgomery A 1 200					200
Abboud Victor J	1	1,300	1,300		Mooney C 1 200	200				
Albert D	1	300	77	223	Moors K 1 898	898				
Algar D	1	405	405		Murray R 1 300	300				
Anstey G	1	186	186		Mustapha S 1 1,500	1,500				
Archibald A	1	2,500		2,500	Nadeau M 1 500	500				
Aubin M	1	600	600		Ozga R 1 540	540				
August R W	1	1,562	1,362	200	Papineau M 1 194	194				
Awalt R	1	448	448		Perron R 1 441	441				
Beique C	1	700		700	Peters F 1 150	150				
Boltz D	1	50		50	Petitclerk J 1 3,500				3,500	
Bonneville P	1	500	250	250	Piche R 1 1,475	1,475				
Boucher G	1	100	100		Pollock B 1 200				200	
Burke G	1	125	125		Portugais G 1 2,000	2,000			2,000	
Cameron R	1	125	125		Portugais G 1 6,000	6,000			6,000	
Charron D	1	750	750		Quon T 1 100	100				
Cloutier M	1	775		775	Rancourt J 1 427				427	
Cloutier M	1	435		435	Robert A 1 1,100	1,100				
Corr J	1	500	500		Rondeau J 1 1,500	1,500				
Corser F	1	1,200	1,200		Rounding B 1 867	867				
Daigle J	1	820	820		Roy J 1 1,400				1,400	
Desjadins J	1	320	320		Sackman A 1 2,700	2,700				
Desmeulles G	1	500	500		Scorsone J 1 750	750				
Devries J	1	300	300		Shah J 1 45	45				
Dobson D	1	620	620		Sleeman D 1 1,800	1,800				
Doctoroff M	1	770	770		Sorby P 1 700	700				
Doiron J	1	3,195	3,195		St Jacques A 1 400	400				
Dunlop R	1	87		87	Trudel P 1 400	400				
Egan T	1	125	125		Vermette R 1 575	575				
Fecteau L	1	1,000	1,000		Whalley B 1 600				600	
Filion S	1	1,500	1,500		Woolles C 1 500	500			500	
Fitzgerald J	1	476	476			93,568	59,149		34,419	
Fournier A	1	450	450		Statistics Canada					
Gaetan Y	1	1,000	1,000		Antille A 35 9,520	4,297			5,223	
Gagnon G	1	93	93		Bacon M 35 700				700	
Gagliano G	1	200		200	Bailey D 35 500	500				
Garner C	1	3,000		3,000	Bennet R 35 450	450				
Gillispie G	1	700		700	Bussey H 35 1,750	1,750				
Gold B	1	254	254		Cassells J 35 600	600			600	
Goneau R	1	93	93		Chartier R 35 850	850				
Graves F	1	300	73	227	Cinq-Mars R 35 100	100			100	
Gray M	1	683	683		Collins R 35 1,750	1,750				
Greenough B	1	275	275		Connors P 35 450	450			450	
Herbert I	1	844	844		Courtney W 35 200	200				
Hesse C	1	350	250	100	Donovan W 35 1,000	1,000				
Hicks D	1	337	337		Dubois F 35 850	850				
Hunter W	1	1,300	1,300		Duhaime R 35 1,700	1,700				
Isenberg S	1	443	443		Durocher S 35 750	750				
Isliefson A	1	900		900	Fontaine B 35 400	400				
Johnson J	1	350	350		Fortier P 35 850	850				
Johri H	1	6		6	Gagnon R 35 475	475				
Kane K	1	700		700	Garand P 35 1,700	1,700				
Kaye F	1	650	650		Gariepy J 35 1,650	1,650				
Kizney E	1	226	226		Hamelin C 35 850	850				
Kosasky B	1	2,400	2,400		Hamilton K 35 300				300	
					Haynes R 35 400				400	
					Kembel A 35 1,650	1,650				

SECTION 31(4)—Continued

Name	Charged to	Settled in	To be settled	Name	Charged to	Settled in	To be settled	
	Vote	Amount ⁽¹⁾	in 1981-82		in 1981-82	Vote	Amount ⁽¹⁾	in 1981-82
		\$	\$			\$	\$	
SUPPLY AND SERVICES—Concluded								
Statistics Canada—Concluded								
Kosheluk D	35	600	357	243	Gorman T	1	4	4
Lachance M	35	1,700	1,700		Heffner T	1	40	
Langlois F	35	1,700	1,700		Hirvonen R	1	166	166
Leckie E	35	70		70	Holt R	55	17	17
Lupien G	35	572	259	313	Hutchinson J	55	4	4
Lusick D	35	350		350	James A	55	100	100
Mathews B	35	715		715	Jameson M	1	32	
Martin J	35	550	550		Johnson R	55	682	682
McDonald P	35	350	350		Jones J	55	1,960	1,960
Newman C	35	600	385	215	Kanigan T	1	100	
Potvin R	35	350	350		Keenan W	55	309	309
Provencher P	35	630		630	Kempfer C	55	185	185
Ramesbottom V	35	1,650	1,514	136	Kennedy P	55	53	53
Randall J	35	3,515	3,515		Kingwell J	10	100	
Rossiter A	35	1,750	1,750		Koch R	55	1,183	1,183
Sayant G	35	8	8		Lackey R	55	34	34
Scardina N	35	1,900		1,900	Lafleur R	55	422	422
Smellie D	35	600	360	240	Lanctin D	55	200	200
Smith M	35	300		300	Lawes D	55	997	997
Sutherland D	35	84		84	Ledoux Y	1	500	500
Traquair D	35	1,360	1,360		Lefebvre D	1	1,200	
		48,799	34,880	13,919	Lemay J	1	800	800
		142,367	94,029	48,338	Little L	1	400	400
					Lynch J	1	1,580	1,580
					Mackinson D	55	61	61
					Mains T	55	20	20
					Melan E	55	195	195
					Miller L	1	400	400
					Monnet C	55	200	200
					Murray R	55	1,237	1,237
					McCallum H	55	487	487
					McCrae B	55	2	2
					McDonald K	55	250	250
					McDonald L	55	328	328
					McGrath B	10	29	
					McKay R	55	49	49
					McKearney I	55	352	352
					McLeod D	55	661	661
					Nelson J	1	153	153
					Nelson R	55	1,000	1,000
					Olboldeston R	55	30	30
					Olmstead G	1	3,000	3,000
					Orth B	55	17	17
					Ouellet G	1	993	993
					Paling E	55	1,876	1,876
					Parton M	55	955	955
					Pedersen R	55	240	240
					Pellizzon G	55	1,100	1,100
					Perry L	10	163	
					Petrie F	55	127	127
					Phillips K	55	310	310
					Podealuk T	55	50	50
					Pratt W	55	140	140
					Richer M	1	3,000	2,100
					Rint T	10	240	
					Robitaille J	1	425	425
					Robson T	10	25	
					Roos R	55	185	185
					Ruest C	55	225	225
					Siba F	1	250	
					Simard J	10	50	
					Simms J	1	2,000	
					Sinclair G	10	116	
					Slate A	55	300	300
					Smith A	55	68	68
					Smyth R	10	50	
					Stammes T	55	50	50
					Stark G	55	139	139
					Stille G	1	207	
					Strahl G	55	51	51
					Townsend J	55	121	121
					Tully E	55	100	100
					Tuttle K	1	600	44
					Vandeham A	55	220	220
					Wagman B	55	1,654	1,652
					Warren J	1	85	85
					Watts E	55	112	112

TRANSPORT

Department	Charged to	Settled in	To be settled	Name	Charged to	Settled in	To be settled
	Vote	Amount ⁽¹⁾	in 1981-82		Vote	Amount ⁽¹⁾	in 1981-82
		\$	\$			\$	\$
Alder D	55	826		826			
Allan D	55	910		910			
Austeen E	55	2		2			
Bach A	55	30		30			
Bard J C	1	300	300				
Barnhart D	55	152		152			
Bazuik P	55	11		11			
Beauchesne R	55	200		200			
Beebe R	55	338		338			
Benedetti S	1	550					
Berman S	55	630		630			
Bohn C	55	2		2			
Brassington B	55	674		674			
Brien R	55	1		1			
Broadfoot M	55	104		104			
Brownlee G	1	200					
Bryson P	55	996		996			
Buchan H	55	817		817			
Buchanan D	55	203		203			
Burch L	55	275		275			
Butler R	1	460	460				
Campbell R	55	106		106			
Cavanagh D	55	45		45			
Caws P	55	19		19			
Chapman H	55	4		4			
Chisholm B	55	31		31			
Christensen E	55	3		3			
Clarke F	55	400		400			
Colman H	55	1,639		1,639			
Cook T	55	1,827		1,827			
Culleton G	1	16	16				
Davey G	55	14		14			
Desautels M	1	74		74			
Desorcy C	55	757		757			
Devost L	10	406					
Dewan G	55	467		467			
Duncan I	55	300		300			
Duzsik K	55	144		144			
Emery R	55	543		543			
Ferneyhough F	55	400		400			
Foster C	55	269		269			
Freestone T	55	10		10			
Friesen B	55	150		150			
Gaede D	1	250	250				
Gardner D	55	232		232			
Giannone F	55	180		180			

SECTION 31(4)—Concluded

Name	Charged to		Settled in 1981-82	To be settled in 1981-82	Name	Charged to		Settled in 1981-82	To be settled in 1981-82
	Vote	Amount ⁽¹⁾				Vote	Amount ⁽¹⁾		
		\$	\$	\$			\$	\$	\$
TRANSPORT—Concluded									
Department—Concluded									
Wheeler G	55	275		275	Durling W	1	150	150	
White D	55	228		228	Eimantas E A	1	102	102	
Wilson S	55	14		14	Evan K R L	1	150	150	
Wood J	1	60	60		Fabro R	1	181	181	
Woodhouse T	1	375			Fraser S	1	645	645	
		52,685	10,492	35,502	Gautreau M	1	203	203	
Canadian Transport Commission									
Corderre P	105	2,073	2,073		Harrison D	1	395	395	
Côté A	105	75	75		Hebert W	1	500	500	
Crockett R	105	1,000	1,000		Hillary R	1	150	150	
D'Crus L M	105	1	1		Kitchen A	1	223	223	
Fleming M S	105	130	130		Lamoureux P	20	350	350	
Kane W H	105	700	700		Langis C	1	300	300	
Magee J	105	137	137		Magford W	1	546	546	
McAngus J L	105	5,200		5,200	Mallette M	1	29	29	
Nelson C	105	300			Marasco M	1	679	679	
Olivier B	105	1,211	1,211		Miles T W	1	200	200	
Thompson K W	105	1,137		625	McKenzie M	30	250	250	
Walter J F	105	550		550	McLean W	1	232	232	
		12,514	5,327	6,375	McNaught A	1	5	5	
		65,199	15,819	41,877	Moss T	10	450	450	
TREASURY BOARD									
Côté-O'Hara J	1	50	50		Patenaude L	1	450	450	
VETERANS AFFAIRS									
Allix J	1	67	67		Pelletier M	1	340	340	
Altman P	1	518	518		Riley J	1	120	120	
Beaton R	20	350	350		Ryan R W	1	93	93	
Beaudoin R	1	150	150		Ryan W	1	50	50	
Benoit L	1	70	70		Slaney R	1	199	199	
Birnbom F	1	300	300		Smith J C	1	170	170	
Bowes W	1	600	600		Stepta K	1	181	181	
Cardill L	1	145	145		Sterling R	1	75	75	
Clark H J	20	218	218		Stranden B	1	150	150	
Connelly P	20	1,200	1,200		Swayze J	1	67	67	
Conrad D	1	200	200		Taylor D	1	180	180	
Daigle G	1	400	400		Thomas V A	1	500	500	
DeBellfeuille R E	1	392	392		Thompson D	10	107	107	
Dore J S	1	150	150		Trimmer B L	1	140	140	
					Tucker R F	1	225	225	
					Tyrrell D	20	514	514	
					Watmore G W	1	143	143	
					Watts G T	1	8	8	
					Weacher J	20	85	85	
					White A	1	810	810	
					Whitney D C	1	24	24	
					Wiebe F	1	60	60	
							15,191	15,191	

⁽¹⁾ This column includes amounts settled in 1980-81.

SECTION 98(3)

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer

Note: Losses of the Post Office Department are reported separately further on in this section. The Public Officers Guarantee Account is reported as a deposit and trust account in Section 7 of this volume.

	Summary				
	Number of cases in 1980-81	Amount of loss	Amount recovered in 1980-81	Net charge to Account in 1980-81	Amount outstanding
		\$	\$	\$	\$
Amounts previously reported outstanding at March 31, 1980		126,921			126,921
Net difference due to changes			7,144	10,375	-17,519
		126,921	7,144	10,375	109,402
Amounts reported in 1980-81					
Losses recovered in full	15	31,013	31,013		
Other losses	16	29,951	2,609		27,342
	31	60,964	33,622		27,342
		187,885	40,766	10,375	136,744

Details on the following pages.

Adjustment in cases reported in previous years

(Figures in bold face indicate amounts previously reported)

Department and position	Year last reported	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
		\$	\$	\$	\$	
Employment and Immigration						
Employee.....	1979-80	77,950	8,168	69,782		Misappropriation of public funds through preparation of fraudulent contracts and forgery of cheques. The employee was found guilty and sentenced to four years with an order for restitution of the amount. Initial recovery was made from funds owing to the employee for salary, unused annual leave, retroactive pay, and superannuation. Recovery payments are being made.
		77,950	7,508	70,442		
Service unit clerk	1979-80	15,995	2,812	13,183	13,183	Misappropriation of funds by alteration of Unemployment Insurance claims and sharing increased benefits with claimants. \$2,812 recovered from superannuation and salary adjustment owing to the employee. Employee dismissed.
		15,995	2,812			
External Affairs						
Locally engaged accountant ..	1978-79	1,371	1,371		1,371	Locally engaged accountant at mission abroad converted funds to own use by falsification of accounting records. Recovered in full from monies owed by the crown to the accountant.
		1,371				
Indian Affairs and Northern Development						
Crafts purchasing officer.....	1978-79	8,773	7,261		1,512	Employee failed to account for monies advanced to him for purchasing arts and crafts from Indian producers in remote areas. Employee was released from the Department and declared bankruptcy. Court granted discharge subject to repayment of the full amount owing. Employee failed to make restitution and served jail sentence. Justice Department recommended that trustee discharge funds recovered since former employee cannot be located. The balance due will be submitted for debt deletion during fiscal year 1981-82.
		8,773	5,079		3,694	
National Film Board						
Audit clerk	1978-79	3,301	3,301	1,217		Misappropriated public funds through falsification of travel claims, forgery of cheques and failure to remit refunds of travel advances. The employee pleaded not guilty to the charge and was given a suspended sentence with restitution to be made within two years.
		3,301	2,084			

SECTION 98(3)—Continued

Adjustment in cases reported in previous years—Concluded

(Figures in bold face indicate amounts previously reported)

Department and position	Year last reported	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
		\$	\$	\$	\$	
Regional Economic Expansion Program officer	1979-80	27,900 27,900	27,900 27,117		783	The employee was a principal part in a conspiracy to defraud the department of \$27,900. The employee and conspirator were charged, convicted and ordered to make full restitution. Recovery was obtained in full from the employee and the co-conspirator.
National Revenue—Taxation Mail clerk	1978-79	1,088 1,088	431	657 1,088		Former ex-casual mail clerk at Ottawa Data Centre was convicted of theft and repaid in full \$431. In relation to the balance of the loss a suspect has been identified and a warrant exists for his arrest.
Transport Clerk	1979-80	42,800 42,800	10,023 9,523	32,777 33,277		Misappropriation of public funds through alteration of deposit slips. Recovery payments are being received at irregular intervals.
		179,178	61,267	116,399	1,512	
		179,178	54,123	106,024	19,031	
Net difference due to changes....			7,144	10,375	-17,519	

SECTION 98(3)—Continued

Amounts reported in 1980-81 recovered in full

Department and position	Amount of loss	Amount recovered	Particulars
	\$	\$	
Canadian International Development Agency			
Employees.....	16,904	16,904	An employee misappropriated public funds by submitting false housing allowance claims. Full recovery in the amount of \$16,904 has been made. The employee resigned on October 16, 1980. Decision on whether employee will be prosecuted is pending.
Consumer and Corporate Affairs			
Inspector.....	171	171	Misuse of Public Funds through submission of fraudulent travel claims.
Inspector.....	26	26	Misuse of Public Funds through submission of fraudulent travel claims. Employee suspended one day.
Inspector.....	116	116	Misuse of public Funds through submission of fraudulent travel claims. Employee suspended two days.
Inspector.....	110	110	Misuse of Public Funds through submission of fraudulent travel claims. Employee suspended two days.
Inspector.....	241	241	Misuse of Public Funds through submission of fraudulent travel claims. Employee suspended five days.
Inspector.....	135	135	Misuse of Public Funds through submission of fraudulent travel claims. Employee suspended two days.
Inspector.....	2,424	2,424	Misuse of Public Funds through submission of fraudulent travel claims. Employee suspended 70 days.
Inspector.....	84	84	Misuse of Public Funds through submission of fraudulent travel claims. Employee suspended two days.
Employment and Immigration			
Supervisor.....	5,788	5,788	Employee cashed CMTF Allowance cheques. Employee terminated employment February 14, 1978. Trial was set for May 14, 1981.
Fisheries and Oceans			
Senior accounts clerk.....	900	900	Misappropriated public funds by failure to remit to the Receiver General for Canada refunds of salary and travel advances. Employee resigned. Full voluntary restitution was made. Charges pending.
Indian Affairs and Northern Development			
Business services officer.....	1,977	1,977	Diverted Public Funds to own use. Employee was found guilty and sentenced to one year in prison. Full restitution has been made.
National Defence			
Recruiting personnel.....	1,930	1,930	A deficiency occurred in the Working Capital Imprest Account due to poor accounting records and control of accountable advances. The three persons responsible for the advances made full voluntary restitution. Since that time one person was released from the Canadian Forces and a grievance was received regarding her voluntary restitution. The Board of Inquiry will be re-opened and further information will be provided in due course.
National Revenue—Customs and Excise			
Customs inspector.....	106	106	Misappropriation of public funds through improper claiming of mileage expenses, and improper disposition of the unused portion of an airline ticket. No prosecution action has been taken against the employee who has made full restitution. Employee suspended five days without pay.
Solicitor General—Royal Canadian Mounted Police			
Corporal.....	101	101	Submission of expense account to which not entitled. Full amount recovered and member disciplined.
	31,013	31,013	

SECTION 98(3)—Continued

Other losses

Items not charged to the Public Officers Guarantee Account

Department and position	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
	\$	\$	\$	\$	
Consumer and Corporate Affairs					
Inspector	1,368	912		456	Misuse of public funds through submission of fraudulent travel claim. Employee suspended 30 days. Recovery being made through payroll deductions.
Inspector	1,028	685		343	Misuse of public funds through submission of fraudulent travel claim. Employee suspended 30 days. Recovery being made through payroll deductions.
Inspector	271	203		68	Misuse of public funds through submission of fraudulent travel claim. Employee suspended five days. Recovery being made through payroll deductions.
Inspector	288	216		72	Misuse of public funds through submission of fraudulent travel claim. Employee suspended five days. Recovery being made through payroll deductions.
Inspector	555	370		185	Misuse of public funds through submission of fraudulent travel claim. Employee suspended ten days. Recovery being made through payroll deductions.
Inspector	227	170		57	Misuse of public funds through submission of fraudulent travel claim. Employee suspended five days. Recovery being made through payroll deductions.
Employment and Immigration					
Program administrator	51			51	Falsified travel claims. \$51 reimbursement of May, 1981 will be accounted for in 1981-82 fiscal year.
Supervisor	6,000			6,000	Issued false receipts for cash received for U.I. overpayments and diverted funds to own use. Employee suspended pending investigation.
Program administrator	344			344	Submitted falsified travel claims. Employee dismissed. \$344 recovered from pension plan April 1981. Recovery will be shown in report for 1981-82 fiscal year.
Chief, C.S.A.P.	5,431			5,431	Diverted public funds to own use. Employee resigned. Action being taken to recoup loss from funds belonging to former employee.
Purchasing agent	4,922			4,922	Purchased goods for own use. Employee discharged. Further action pending.
Employment counsellor assistant	551			551	Withheld public funds for personal use. RCMP holding \$60 which will be returned. The remainder will be recovered from employee's Canada Savings Bonds. Employee terminated employment following suspension.
External Affairs					
Locally engaged accountant	5,091			5,091	Misappropriation of public funds by falsification of accounting documents and failure to deposit revenues collected at post abroad. Employee was suspended February 13, 1981 and pending formal notification of dismissal submitted letter of resignation. Further action pending.
Fisheries and Oceans					
Accounts payable clerk	2,568			2,568	Misappropriation of funds by alteration of departmental cheque requisition. \$790 representing salary adjustments owing to employee is being held by department. Employee dismissed. Prosecution of employee anticipated.
National Defence					
Master corporal	160	53		107	A deficiency in the Working Capital Imprest Account due to negligence. \$53 recovered by administrative deduction. This case is not finalized and information concerning the balance of \$107 will be provided in due course.
National Revenue—Taxation					
Casual mail examiners	1,096			1,096	Two cases for \$604 presently under municipal police investigation. The balance of \$492 is not expected to be recovered because of difficulty identifying Public Officers involved.
	29,951	2,609		27,342	

SECTION 98(3)—Continued

Post Office Department

Summary of losses due to defalcation or other fraudulent acts or omissions

Note: Unrecovered losses of the Post Office Department arising from defalcation are charged to the Post Office Guarantee Fund.

	Number of cases in 1980-81	Amount of loss	Amount recovered in 1980-81	Net charge to fund in 1980-81	Amount outstanding
		\$	\$	\$	\$
Amounts previously reported outstanding at March 31, 1980		55,867			55,867
Net difference due to changes		2,042	67,577	- 9,668	- 55,867
		57,909	67,577	- 9,668	
Amounts reported April 1, 1980 to March 31, 1981					
Losses recovered in full	44	79,548	79,548		
Losses incurred during 1980-81 and outstanding at March 31, 1981	45	298,786	64,174		234,612
	89	378,334	143,722		234,612
		436,243	211,299	- 9,668	234,612

Details on the following pages.

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in cases reported in previous years

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to	Amount	Particulars
				Post Office Guarantee Fund	outstanding at March 31, 1981	
		\$	\$	\$	\$	
Postmaster		4,097	2,258	1,839		Postmaster committed arson to conceal shortage. Prosecuted. Regular payments received.
	1979-80	4,097	2,098	1,999		
Postmaster		8,025	1,972	6,053		Conversion of funds. Postmaster dismissed and prosecuted. Small deductions from Spouse's salary received intermittently. Ex-postmaster unemployed.
	1979-80	8,025	1,890	6,135		
Postmaster		1,750	1,614	136		Conversion of funds. Postmaster dismissed and prosecuted. Small regular payments received.
	1979-80	1,750	1,564	186		
Postmaster		8,274	5,624	2,650		COD funds not remitted. Postmaster dismissed and prosecuted. Fairly regular payments received.
	1979-80	8,274	5,384	2,890		
Postmaster		2,505	2,134	371		Conversion of funds. Postmaster dismissed. Regular payments received.
	1979-80	2,505	2,029	476		
Postmaster		539	367	172		Numerous financial irregularities. Postmaster dismissed. Small intermittent payments received.
	1979-80	539	337	202		
Postmaster		1,688	811	877		Conversion of funds. Postmaster dismissed and prosecuted. Intermittent payments received.
	1979-80	1,688	746	942		
Assistant		7,772	5,472	2,300		Conversion of funds, falsification of records. Assistant PM dismissed and prosecuted. Regular collections received.
	1979-80	7,772	4,272	3,500		
Postmaster		1,882	1,768	114		Conversion of funds. Post Office closed. Prosecution not recommended. No payments received since November 1979. Awaiting decision on collectability.
	1979-80	1,882	1,768	114		
Postmaster		6,055	4,253	1,802		Conversion of funds. Postmaster dismissed and prosecuted. Irregular payments received.
	1979-80	6,055	4,003	2,052		
Postmaster		1,943	1,756	187		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Fairly regular payments received.
	1979-80	1,943	1,581	362		
Postmaster		961	783	178		Conversion of funds. Postmaster dismissed and prosecuted. No payments received since September 1979. Outstanding balance declared uncollectable. Case closed.
	1979-80	961	783	178		
Postmaster		4,790	3,105	1,685		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1979-80	4,790	2,505	2,285		
Postmaster		5,915	5,320	595		Conversion of funds. Postmaster dismissed and prosecuted. Regular payments received.
	1979-80	5,915	4,595	1,320		
Postmaster		3,026	3,026			Conversion of funds. Postmaster dismissed and prosecuted. Recovered in full.
	1979-80	3,026	2,787	239		
Postmaster		7,788	3,275	4,513		Unremitted COD funds. Postmaster dismissed. Remote northern Post Office. Prosecution not recommended. Irregular payments received.
	1979-80	7,788	3,025	4,763		
Postmaster		6,723	4,826	1,897		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Irregular payments received.
	1979-80	6,723	4,326	2,397		
Postmaster		2,486	2,161	325		Unremitted COD funds. Postmaster dismissed. Postmaster was unemployed for some time. Small irregular payments received.
	1979-80	2,486	2,026	460		
Postmaster		2,917	289	2,628		Conversion of funds. Postmaster dismissed. Postmaster has numerous debts and no assets. Debt declared uncollectable, January 1981. Case closed.
	1979-80	2,917	289	2,628		
Postmaster		4,176	2,601	1,575		Conversion of funds. Postmaster dismissed and prosecuted. Irregular payments received.
	1979-80	4,176	2,068	2,108		
Postmaster		10,007	9,577	430		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular monthly payments received.
	1979-80	10,007	8,077	1,930		
Postmaster		13,120	5,729	7,391		Conversion of funds. Postmaster dismissed and prosecuted. Ordered to repay debt by monthly installments; placed on 3 years probation. Irregular payments received until September 1980. Case referred again to Dept of Justice for collection action.
	1979-80	13,120	4,929	8,191		
Postmaster		3,597	2,483	1,114		No explanation for shortage. Post Office transferred. Remote northern Post Office. Ex-postmaster unemployed. Case is presently being reviewed by Legal Services. Full collection unlikely.
	1979-80	3,597	2,483	1,114		
Postmaster		5,161	5,161			Conversion of funds. Post Office closed. Postmaster prosecuted. Criminal charges dropped. Case referred to Dept of Justice. Recovered in full.
	1979-80	5,161	4,725	436		

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustment in cases reported in previous years—Continued

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1981	Particulars
		\$	\$	\$	\$	
Postmaster	1979-80	2,518 2,518	1,381 1,231	1,137 1,287		Unremitted COD funds. Postmaster transferred. Remote northern Post Office. Irregular payments received.
Postmaster	1979-80	2,954 2,954	1,129 1,129	1,825 1,825		Numerous financial irregularities. Post Office closed. Prosecution not recommended due to Financial circumstances of family. Irregular payments received until August 1979. Regular monthly payments to resume May 1981.
Postmaster	1979-80	744 744	744 616	128		Numerous errors in the accounts. Post Office transferred. Case referred to the Dept of Justice. Recovered in full.
Postmaster	1979-80	4,322 4,322	2,168 2,018	2,154 2,304		Conversion of funds. Postmaster dismissed. Intermittent payments received.
Postmaster	1979-80	3,471 3,471	815 775	2,656 2,696		Unremitted COD funds. Post Office transferred. Small regular payments received.
Postmaster	1979-80	9,159 9,159	273 273	8,886 8,886		Conversion of funds. Post Office closed. Prosecution case. Postmaster offered to make full restitution at \$25 per month however she is presently unemployed. Awaiting District Director's recommendation to declare debt uncollectable.
Postmaster	1979-80	3,008 3,008	2,933 2,933	75 75		Conversion of funds. Post Office closed. Recovery of balance unlikely. Awaiting decision on collectibility from the District Office.
Postmaster	1979-80	8,083 8,083	5,796 3,996	2,287 4,087		Falsification of records. Conversion of funds. Post Office closed. Case referred to Dept of Justice. Regular monthly payments received.
Assistant postmaster	1979-80	1,766 1,766	738 663	1,028 1,103		Conversion of funds. Post Office closed. Case referred to the Dept of Justice. Irregular payments received. Former postmaster is presently unemployed.
Postmaster	1979-80	3,095 3,095	2,360 361	735 2,734		Conversion of funds. Postmaster dismissed and prosecuted. Criminal charges dropped. Irregular payments received through the Dept of Justice.
Postmaster	1979-80	5,073 5,073	5,073 1,595	3,478		Conversion of funds. Post Office closed. Postmaster charged. Ordered to make full restitution. Recovered in full.
Postmaster	1979-80	6,063 6,063	1,158 1,158	4,905 4,905		Forged cheques in deposits. Post Office transferred. Postmaster sentenced to one year imprisonment. To repay \$2,000. Sentence appealed, resulting in probation and restitution being set aside. Civil action commenced. Case being handled by Legal Services.
Postmaster	1979-80	7,400 7,400	2,903 2,903	4,497 4,497		Errors in the accounts and unexplained shortages. Post Office transferred. No payments received since October 1979. Case referred to the Dept of Justice. Payments to resume June 1981.
Postmaster	1979-80	3,929 3,929	1,061 1,061	2,868 2,868		Evidence of "kiting". Postmaster dismissed. Case referred to the Dept of Justice. Former postmaster is destitute. Balance declared uncollectible and authority received to close case.
Postmaster	1979-80	490 490		490 490		Shortage disclosed on inspection. Post Office transferred. Postmaster refused to pay. Case referred to Dept of Justice. Full restitution ordered, however ex-postmaster has declared bankruptcy. Pending distribution of assets.
Postmaster	1979-80	1,750 1,750	1,165 1,015	585 735		Shortage disclosed when office closed. Remote northern office. Intermittent payments received. Ex-postmaster has been requested to remit on a regular basis.
Postmaster	1979-80	26,987 26,987	1,863 1,863	25,124 25,124		Conversion of funds. Post Office closed. Postmaster charged, placed on 24 months probation. Ordered to repay \$2,400, which has now been collected in full. Civil action taken to recover balance. Out of court settlement to repay \$5,000 agreed upon. Payments to begin May 1981.
Postmaster	1979-80	6,215 6,215	6,215 5,746	469		Conversion of funds. Post Office closed. Postmaster charged. Placed on three years probation. Ordered to make full restitution. Recovered in full.
Assistant postmaster	1979-80	16,528 16,528	107 107	16,421 16,421		Irregular accounting practices. Post Office closed. Insufficient evidence for criminal charges. Civil action in progress. Possible out of court settlement. Awaiting repayment schedule and further details from the Crown Attorney's Office.

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in cases reported in previous years—Continued

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to	Amount	Particulars
				Post Office Guarantee Fund	outstanding at March 31, 1981	
		\$	\$	\$	\$	
Postmaster	1979-80	2,589	1,124	1,465		Numerous financial irregularities. Post Office transferred. Case referred to the Dept of Justice. Unable to locate former Postmaster. Shortage deemed uncollectible and authority received to close case.
		2,589	1,124	1,465		
Postmaster	1979-80	28,394	5,000	23,394		Conversion of funds. Office closed. Ex-postmaster sentenced to 90 days in jail, probation for three years and ordered to repay \$5,000 in three annual payments, which now have been received. Civil action instituted by Dept of Justice for balance of shortage.
		28,394	3,334	25,060		
Postmaster	1979-80	12,119	3,312	8,807		Shortage outstanding when office transferred. Remote Northern Office. Case referred to the Dept of Justice for legal action. Awaiting decision on collectibility.
		12,119	3,312	8,807		
Postmaster	1979-80	13,672	3,136	10,536		Conversion of funds. Office transferred. Postmaster charged. Given two years suspended sentence. Charged to repay \$6,000. Regular monthly payments received.
		13,672	1,756	11,916		
Postmaster	1979-80	1,237	200	1,037		Conversion of funds. Office closed. Postmaster charged to make full restitution. Ex-postmaster unemployed and claims to be destitute. Case referred to Dept of Justice for further legal action.
		1,237	200	1,037		
Postmaster	1979-80	797	186	611		Shortage outstanding when office transferred. Case referred to Justice Dept. Ex-postmaster ordered to make full restitution. Regular monthly payments received.
		797	11	786		
Postmaster	1979-80	2,543	2,137	406		Unremitted COD funds. Office transferred. Remote northern office. Irregular payments received.
		2,543	1,742	801		
Postmaster	1979-80	958	665	293		NSF cheques deposited. Office transferred. Postmaster promised to repay debt but has failed to do so. Case referred to Justice Dept. Writ of execution served. Awaiting further details from the District Office.
		958	665	293		
Postmaster	1979-80	35,637	4,046	31,591		Conversion of funds. Postmaster suspended. Charged. Placed on two years probation. Ordered to make full restitution, however ex-postmaster's finances are limited. Last collection received in May 1980. Case presently with Dept of Justice.
		35,637	3,896	31,741		
Postmaster	1979-80	9,995	8,296	1,699		Shortage outstanding at time office transferred. Remote northern office. Irregular collections received.
		9,995	7,696	2,299		
Postmaster	1979-80	5,428	5,428		684	Conversion of funds. Office transferred from individual to band council. Band agreed to pay. Recovered in full.
		5,428	4,744		684	
Postmaster	1979-80	13,168	4,470	8,698		Shortage disclosed when Company in which Post Office was located declared bankruptcy. Pending distribution of assets remaining.
		13,168	4,470	8,698		
Postmaster	1979-80	8,145	1,485	6,660		Unremitted COD funds. Office closed. Remote northern office. Ex-postmaster is on welfare. Outstanding balance declared uncollectible and authority received to close case.
		8,145	1,485	6,660		
Wicket clerks	1979-80	8,092	1,039	7,053		Outstanding shortage, the responsibility of four former employees. Clerks ordered to repay a portion of the amount (\$2,610). Case referred to the Dept of Justice for legal action against two of the clerks who have not made payment. Awaiting decision on collectibility.
		8,092	865	7,227		
Assistant postmaster	1979-80	18,065	425	17,640		Conversion of funds. Office closed. Postmaster charged and sentenced to one year in jail. Case referred to Justice Dept regarding restitution.
		18,065	425	17,640		
Postmaster	1979-80	6,342	5,194	1,148		Shortage outstanding when office transferred. Remote northern office. Regular collections received.
		6,342	4,969	1,373		
Postmaster	1979-80	1,261	496	765		Shortage outstanding when office transferred. Case referred to Justice Dept. Partial settlement proposed by Legal Services. Awaiting further developments.
		1,261	496	765		

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in cases reported in previous years—Continued

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1981	Particulars
		\$	\$	\$	\$	
Postmaster		598	575	23		Shortage disclosed on inspection and transfer. Irregular monthly payments received.
	1979-80	598	490	108		
Postmaster		6,022	2,772	3,250		Shortage and unremitted COD's disclosed on inspection. Office transferred. Former postmaster has no assets and is considered indigent. Debt declared uncollectible.
	1979-80	6,022	2,672	3,350		
Rural mail courier		16,414	12,000	4,414		Kiting of funds. Courier issued NSF cheques to postmaster to purchase money orders. Prosecution not recommended. Courier's family promised to pay off shortage in four annual payments. Third payment received.
	1979-80	16,414	8,000	8,414		
Postmaster		4,854	2,561	2,293		Conversion of funds. Office transferred. Postmaster issued money orders to her husband. Case referred to the Justice Dept. Court ordered full restitution. Payments to begin June 1981.
	1979-80	4,854	2,561	2,293		
Postmaster		9,227	1,610	7,617		Shortage caused by NSF cheques returned by the bank when postmaster's business went bankrupt. Pending division of assets.
	1979-80	9,227	1,610	7,617		
Postmaster		2,549	1,039	1,510		No explanation for shortage. Office closed. Case referred to the Justice Dept for legal action. Former postmaster has numerous debts. Full recovery unlikely.
	1979-80	2,549	1,039	1,510		
Postmaster		2,878	2,479	399		COD shortage. Conversion of funds. Band Council assumed responsibility and promised to pay. Irregular payments received.
	1979-80	2,878	2,079	799		
Postmaster		4,655	1,131	3,524		Outstanding shortage when office closed. Former postmaster has declared bankruptcy. Proof of claim submitted. Pending division of assets.
	1979-80	4,655	969	3,686		
Postmaster		4,007	3,910	97		Numerous shortages. Office transferred. Acknowledgement of debt signed. Irregular payments received. Full recovery expected.
	1979-80	4,007	3,460	547		
Postmaster		9,614	2,224	7,390		Numerous shortages and unremitted COD's. Remote northern office. No payments received since July 1980. Case referred to the Dept of Justice for legal action.
	1979-80	9,614	2,124	7,490		
Postmaster		6,073	1,621	4,452		Shortage on inspection. Remote northern office. Case referred to the Dept of Justice for legal action. Band employee who operated the post office cannot be located. Debt declared uncollectible. Case closed.
	1979-80	6,073	1,621	4,452		
Postmaster		3,501	2,846	655		Conversion of funds. Last payment received August 1980. The Dept of Justice have been requested to commence legal action.
	1979-80	3,501	2,796	705		
Postmaster		1,286	234	1,052		Numerous shortages. Office transferred. Remote northern office. Case referred to the Justice Dept. Statement of Claim issued against the former postmaster. Awaiting results from the District office.
	1979-80	1,286	234	1,052		
Postmaster		3,308	3,308			Conversion of funds. Former postmaster prosecuted and ordered to make full restitution. Recovered in full.
	1979-80	3,308	2,604	704		
Postmaster		500	200	300		Shortage outstanding when office transferred. Case referred to the Justice Dept. Regular monthly collections received.
	1979-80	500		500		
Postmaster		847	847			Shortage disclosed when office closed. Case referred to Legal Services. Recovered in full.
	1979-80	847	122	725		
Postmaster		4,493	1,189	3,304		Shortage and unremitted COD funds. Judgement entered against former postmaster, however, he is now considered indigent. Authority received to close case in accordance with IIS No. 079-02C-1. Balance withdrawn from the Post Office Guarantee Fund.
	1979-80	4,493	1,189		3,304	
Postmaster		1,724	844	880		Conversion of funds. Office closed. Case referred to the Justice Department for legal action. Small irregular payments received due to poor financial situation. Balance withdrawn from the Post Office Guarantee Fund.
	1979-80	1,724	814		910	
Wicket clerk		2,610		2,610		Conversion of funds by former wicket clerk. Clerk prosecuted and sentenced to 30 days in jail and probation. Shortage to be recovered from superannuation. Balance withdrawn from the Post Office Guarantee Fund.
	1979-80	1,399			1,399	

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in cases reported in previous years—Continued

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1981	Particulars
		\$	\$	\$	\$	
Postmaster	1979-80	5,490 5,490	2,784 2,784	2,706	2,706	Shortage disclosed on inspection. Office closed. Former postmaster has declared bankruptcy. Awaiting final settlement of assets by the trustees. Balance withdrawn from the Post Office Guarantee Fund.
Postmaster	1979-80	1,943 1,899	420 29	1,523	1,870	Inspection shortage. Office closed. Commitment to pay \$50 per month obtained, however, no payments received. Case under investigation by District office. Balance withdrawn from the Post Office Guarantee Fund.
Postmaster	1979-80	857 857		857	857	COD shortage. Non-accounting office. Remote northern office. Person responsible for the loss cannot be located. Shortage declared uncollectible in accordance with IIS No. 079-02C-1. Balance withdrawn from the Post Office Guarantee Fund.
Postmaster	1979-80	2,684 2,684	1,756 1,656	928	1,028	Inspection shortage. Office transferred. Remote northern office. Irregular payments received. Balance withdrawn from the Post Office Guarantee Fund.
Postmaster	1979-80	2,427 2,427	1,110 610	1,317	1,817	Shortage on inspection and closing. Former postmaster agreed to pay via monthly payments. Regular collections received. Balance withdrawn from the Post Office Guarantee Fund.
Postmaster	1979-80	11,384 11,384	8,589 7,038	2,795	4,346	Inspection shortage. Office closed. Former postmaster originally agreed to repay at \$2,000 per month. Payments have now been reduced to \$100 due to financial difficulties. Regular collections received. Balance withdrawn from the Post Office Guarantee Fund.
Postmaster	1979-80	1,092 305	638	454	305	Shortage disclosed on inspection. Office transferred. P/M inflating figures to cover shortage. Promise to pay obtained, however, no collections received since June 1980. Case referred to the Department of Justice. Balance withdrawn from the Post Office Guarantee Fund.
Postmaster	1979-80	615 615		615	615	Inspection shortage. Office transferred. P/M issued money orders and did not account for them. Case referred to the Department of Justice for legal action. Balance withdrawn from the Post Office Guarantee Fund.
Postmaster	1979-80	3,554 3,554	2,272 1,804	1,282	1,750	Shortage disclosed on inspection. Remote northern office. P/M signed agreement to repay. Last collection received in May 1980. District is attempting to collect further. Balance withdrawn from the Post Office Guaranteed Fund.
Postmaster	1979-80	4,425 4,425	4,425 3,299		1,126	Inspection shortage. Present postmaster. Clerk employed by P/M was stealing money. Recovered in full.
Postmaster	1979-80	2,382 2,382	2,382 1,992		390	No explanation for shortage. Office transferred.
Postmaster	1979-80	235 235	235 92		143	No explanation for shortage. Office transferred. Outstanding balance recovered in full.
Postmaster	1979-80	1,741 1,741	1,741 1,718		23	Outstanding COD shortage. Present postmaster. Shortage recovered in full.
Postmaster	1979-80	2,684 2,684	2,684 1,237		1,447	Non-accounting office. Present postmaster. Salary deductions received at \$200 per month. Recovered in full.
Postmaster	1979-80	384 384	384 140		244	No explanation for shortage. Present postmaster. Recovered in full.
Postmaster	1979-80	1,497 1,497	1,497 550		947	COD shortage. Non-accounting office. Recovered in full.
Postmaster	1979-80	5,637 5,637	5,637 475		5,162	Conversion of funds. Office closed. Postmaster prosecuted. Recovered in full.
Postmaster	1979-80	6,399 6,399	6,399		6,399	Shortage on inspection. Poor financial controls. Office closed. Recovered in full.
Postmaster	1979-80	442 442	442 419		23	No explanation for shortage. Office transferred. Recovered in full.
Postmaster	1979-80	1,070 1,070	1,070 590		480	Shortage on inspection. No explanation. Office transferred. Recovered in full.

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustment in cases reported in previous years—Concluded

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at March 31, 1981	Particulars
		\$	\$	\$	\$	
Postmaster		404	404			Shortage disclosed on inspection. Recovered in full via salary deduction.
	1979-80	404	350		54	
Postmaster		1,057	1,057			Outstanding shortage on transfer. Remote northern office. Balance collected from the Band Council.
	1979-80	1,057			1,057	Inspection shortage. No explanation. Present postmaster. Recovered in full.
Postmaster		1,383	1,383			Inspection shortage. Offsetting errors subsequently found to correct shortage.
	1979-80	1,383	276		1,107	Shortage reported on transfer. Recovered in full.
Postal employee		4,868	4,868			No explanation for shortage. Present Postmaster. Recovered in full.
	1979-80	4,868			4,868	Unremitted COD funds. Office transferred. Recovered in full.
Postmaster		136	136			Shortage on inspection. Present postmaster. Recovered in full.
	1979-80	136			136	Shortage due to error in issuing money orders. Loss recovered via monthly salary deductions.
Postmaster		594	594			Outstanding shortage relating to a lost deposit voucher. Recovered in full.
	1979-80	594	275		319	Shortage on inspection. Loss recovered in full.
Postmaster		685	685			Conversion of funds. Office transferred. Recovered in full.
	1979-80	685	80		605	Inspection shortage. No explanation for error. Loss recovered in full.
Postmaster		690	690			No explanation for shortage. Recovered in full.
	1979-80	690			690	
Postmaster		416	416			
	1979-80	416			416	
Postmaster		250	250			
	1979-80	250			250	
Postmaster		4,282	4,282			
	1979-80	4,282			4,282	
Postmaster		2,413	2,413			
	1979-80	2,413			2,413	
Postmater		1,234	1,234			
	1979-80	1,234			1,234	
Postmaster		1,145	1,145			
	1979-80	1,145			1,145	
		558,853	266,298	292,555		
		556,811	198,721	302,223	55,867	
Net difference due to changes		2,042	67,577	-9,668	-55,867	

SECTION 98(3)—Continued

Post Office Department—Continued

Losses incurred during 1980-81 and outstanding at March 31, 1981

Employee responsible	Amount of loss	Amount recovered	Amount outstanding	Particulars
	\$	\$	\$	
Postmaster	1,497	1,125	372	COD shortage. Non accounting office. Present postmaster. Salary deductions of \$50 per month received.
Postmaster	4,609	2,970	1,639	Inspection shortage. Present postmaster. Outstanding balance collected in April 1981.
Postmaster	2,478	178	2,300	Conversion of funds. Postmaster charged under Sec. 65(1) of Post Office Act. Full restitution ordered, however P/M is considered destitute. Full recovery unlikely.
Postmaster	176		176	Unremitted COD payment. Former postmaster. Case referred to the Dept of Justice for legal action.
Postmaster	6,080		6,080	Inspection shortage and unremitted COD funds. Poor financial control. Pending receipt of final salary and superannuation in accordance with Treasury Board authority. Full recovery of balance unlikely.
Postmaster	5,962	1,360	4,602	Unremitted COD funds. Non-accounting office. Case referred to the Dept of Justice for legal action. Full recovery unlikely.
Postmaster	154		154	Shortage disclosed on inspection. Office closed. Former postmaster has now declared bankruptcy. Pending distribution of assets.
Wicket supervisor	6,026	1,572	4,454	Conversion of funds. Employee charged under Criminal Code. Full restitution received from superannuation in April 1981.
Postmaster	627	401	226	Unremitted COD funds. Non-accounting office. District are attempting to collect from former postmaster.
Postmaster	8,372	5,328	3,044	Shortage on inspection and transfer. Poor financial controls and inflation of figures. Former postmaster authorized monthly deduction from her pension cheque.
Postmaster	16,176	7,100	9,076	Shortage disclosed on inspection. Conversion of funds by an employee of the postmaster. Regular monthly payments received.
Postmaster	19,651	4,110	15,541	Conversion of funds. Office closed. Acknowledgement of debt and promise to repay signed by former postmaster. Regular monthly payments of \$650. received.
Postmaster	1,017	376	641	Conversion of funds. Office transferred, P/M used Post Office funds for personal use. Former postmaster signed an agreement to re-pay. Monthly collections received.
Postmaster	4,151	2,092	2,059	Conversion of funds. Office closed. Prosecution pending. Regular monthly payments received.
Wicket clerk	17		17	Wicket shortage during training period. Authority received to delete this amount from our accounts.
Postmaster	3,624	3,512	112	Conversion of funds. Prosecution not recommended. Balance collected in full, April 1981.
Postmaster	3,247	534	2,713	Conversion of funds. Case referred to the Dept of Justice. Prosecution recommended. Pending results of court appearance.
Postmaster	2,454	598	1,856	Shortage disclosed on inspection. Office closed. No explanation for shortage. Awaiting further report from the District office on collection action taken.
Postmaster	2,897	1,200	1,697	Inspection shortage. Office closed. P/M promised to repay shortage but cannot be located. Possible prosecution case.
Postmaster	510		510	Inspection shortage. Office closed. Former postmaster has declared bankruptcy. Pending distribution of assets.
Postmaster	37,847	7,287	30,560	Conversion of public funds. Former postmaster charged. Court date to be set in the near future. No restitution expected until court appearance.
Postmaster	1,291	1,044	247	Inspection shortage. Poor financial control. Postmaster requested the shortage be recovered from her salary. Balance recovered in full April 1981.
Postmaster	6,863		6,863	Numerous financial irregularities. Remote northern office. Awaiting further developments from the District on collection attempts.
Postmaster	17,518	17,436	82	Conversion of funds. Prosecution not recommended. Outstanding balance recovered in full April 1981.
Postmaster	69,492		69,492	Conversion of funds by person operating the Post Office for the band council. Under investigation by Region and District. Legal action in progress.
Postmaster	10,178		10,178	Conversion of funds. Remote northern office. Ex-postmaster charged under the Criminal Code. Court date to be set.
Postmaster	2,044		2,044	Shortage disclosed on inspection. Remote northern office. District office is attempting to obtain payment.
Postmaster	360	300	60	Inspection shortage. No explanation for loss. Recovered in full, April 1981.
Wicket clerk	1,189		1,189	Conversion of funds by clerk. Charged under the Criminal Code. Trial date set for late fall 1981.
Postmaster	1,338	338	1,000	Inspection shortage. Remote northern office. Balance to be recovered via salary deductions.
Postmaster	6,053	577	5,476	Shortage disclosed on inspection. Office changed to non-accounting. Balance to be recovered from the Band Council in June 1981.
Postmaster	350		350	COD shortage. Remote northern office. Conversion of funds. Actual shortage amount is over \$10,000 for unremitted COD funds. Case referred to the Dept of Justice.
Postmaster	1,710	250	1,460	Inspection shortage. Present postmaster. No explanation for shortage. Payments received via monthly salary deductions.
Postmaster	3,372	2,720	652	Conversion of funds by assistant postmaster. Promise to repay received. Balance collected in full, May 1981.
Postmaster	506		506	No explanation for shortage. Office changed to non-accounting. Balance recovered in full April 1981.
Postmaster	585		585	Inspection shortage. Poor financial controls. Balance recovered from salary May 1981.
Assistant postmaster	5,384		5,384	Unremitted COD funds. Assistant postmaster admitted to handing out COD parcels and neglecting to collect for them. Promise to repay obtained. Case may be referred to the Dept of Justice for legal action.

SECTION 98(3)—Concluded

Post Office Department—Concluded

Losses incurred during 1980-81 and outstanding at March 31, 1981—Concluded

Employee responsible	Amount of loss	Amount recovered	Amount outstanding	Particulars
	\$	\$	\$	
Postmaster	1,801	1,766	35	Shortage disclosed on inspection and transfer. No explanation for loss. Balance recovered in April 1981.
Postmaster	1,629		1,629	Shortage disclosed when office closed. Former postmaster has declared bankruptcy. Awaiting distribution of assets.
Postmaster	11,648		11,648	Conversion of public funds. Postmaster promised to repay, however no payment received to date. Case to be referred to the Dept of Justice for legal action.
Postmaster	22,403		22,403	Conversion of funds. Postmaster charged under the Criminal Code. Awaiting results of court appearance.
Postmaster	488		488	Inspection shortage. Office closed. Post dated payments received for outstanding balance.
Postmaster	315		315	Shortage disclosed on inspection. Offsetting credit amount subsequently discovered in April 1981.
Postmaster	2,576		2,576	Inspection shortage. Poor accounting practices. Shortage recovered in full, April 1981.
Postmaster	2,121		2,121	Inspection shortage. Numerous accounting errors. The District office is attempting to obtain payment.
	298,786	64,174	234,612	

SECTION 13

1980-81 PUBLIC ACCOUNTS

Other Miscellaneous Information

CONTENTS

	<i>Page</i>
Statement of assistance given to railways by the Government of Canada	13.2
Losses of \$1,000 or more due to accidental destruction of, or damage to, assets	13.4
Report of surplus material disposed of in 1980-81	13.5
Education leave costs	13.6
Return on investments	13.7
Summary of statutory appropriations by department for the year ended March 31, 1981	13.13
Interest on the public debt	13.14

Statement of assistance given to railways by the Government of Canada to March 31, 1981

	Original amounts of grants, contributions, loans, investments and advances and guarantees	Amounts repaid, transferred or discharged	Amounts written off	Loans, investments and advances and guarantees as at March 31, 1981
	\$	\$	\$	\$
CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR AND AFFILIATED COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—				
<i>Land grants</i> (number of acres)	5,728,192			
Cash contributions—				
Cash subsidies	127,255,778		127,255,778	
Capital and construction expenditures	428,396,780		428,396,780 ⁽¹⁾	
Deficits and operating expenditures*	1,364,316,717		1,364,316,717	
Total	1,919,969,275		1,919,969,275	
Loans and advances—				
Loans for capital expenditures and deficits	733,592,152 ⁽²⁾	359,769,032 ⁽³⁾	373,823,120 ⁽⁴⁾	
Loans for betterment of, and repairs to, railway equipment	1,183,593	1,183,593		
Railway equipment purchased and sold to railway under a hire-purchase agreement	91,872,556	91,872,556		
Loans and advances including loans made in connection with Government's relief program ⁽⁵⁾	5,706,599,727	5,447,516,063	2,462,118	256,621,546 ⁽⁶⁾
Total	6,533,248,028	5,900,341,244	376,285,238	256,621,546
Stock acquired—				
1,000,000 shares of no par value	18,000,000 ⁽⁷⁾		18,000,000	
5,000,000 shares of no par value	378,518,135		378,518,135 ⁽⁸⁾	
6,265,074 shares of no par value ⁽⁹⁾	2,496,480,732 ⁽⁹⁾			2,496,480,732
1,555,926,732 shares of 4% preferred stock ⁽⁹⁾	1,555,926,732	1,555,926,732		
Total	4,448,925,599	1,555,926,732	396,518,135	2,496,480,732
Guarantees—				
Loans guaranteed as to principal and interest by Government	2,466,001,923	1,984,778,423		481,223,500
Loans guaranteed as to interest only by Government	216,207,142	216,207,142		
Total	2,682,209,065	2,200,985,565		481,223,500 ⁽¹⁰⁾
CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COMPRISED IN THAT SYSTEM—				
<i>Land grants</i> (number of acres)	32,848,477			
Cash contributions—				
Cash subsidies	24,175,758		24,175,758	
Capital and construction expenditures	63,452,118		63,452,118 ⁽¹¹⁾	
Operating expenditures	- 98,510		- 98,510	
Total	87,529,366		87,529,366	
Loans and advances—				
Loans for capital expenditures and to assure dividends during construction	29,465,512	29,465,512		
Loans for betterment of, and repairs to, railway equipment	1,270,000	1,270,000		
Railway equipment purchased and sold to railway under a hire-purchase agreement	15,681,490	15,681,490		
Temporary loans and advances including loans made in connection with Government's relief program	8,501,922	8,501,922		
Total	54,918,924	54,918,924		
Guarantees—				
Loans guaranteed as to principal and interest by Government	75,000,000	75,000,000		
<i>Sundry assistance</i>	2,383,043		2,383,043	

Statement of assistance given to railways by the Government of Canada to March 31, 1981—Concluded

Other railways	Cash subsidies	Capital and construction expenditures	Other railways	Cash subsidies	Capital and construction expenditures
	\$	\$		\$	\$
Albert Southern Railway, New Brunswick	50,460		Leamington and St Clair Railway	51,200	
Algoma Central and Hudson Bay Railway	2,048,704		Maritime Coal and Railway Company	3,200	
Brantford, Waterloo and Lake Erie Railway ..	57,600		Minudie Coal Company, Nova Scotia	18,544	
Bruce Mines and Algoma Railway	53,920		Napierville Junction Railway	173,440	
Canada and Gulf Terminal Railway	210,054		North Railway		250,000
Canada Central Railway—Peace River Bridge		175,000	North Shore Railway Company, Beersville Coal and Railway Company	27,616	
Central Railway of Canada, Quebec	30,145		Northern New Brunswick Seaboard Railway Company	108,160	
Colchester Coal and Railway Company	12,800		Ottawa and New York Railway	262,384	
Cumberland Railway and Coal Company, Nova Scotia	39,850		Pacific Great Eastern Railway	2,478,500	
Dominion Coal Company, Nova Scotia	87,808		Phillipsburg Junction and Quarry Company	23,712	
Edmonton, Dunvegan and British Columbia Railway	338,382		Pontiac and Renfrew Railway	13,600	
Eric and Huron Railway	96,000		Port Nelson Terminal		6,240,096
Ha Ha Bay Railway Company, Quebec	231,462		Quebec, Montmorency and Charlevoix Railway	96,000	
Harvey Branch Railway, New Brunswick	5,554		Schomberg and Aurora Railway	46,144	
Residue of cost of steamer <i>Sheba</i>		78,611	St Lawrence and Adirondack Railway	149,482	
Joggins Railway, Nova Scotia	37,500		St Louis Richibucto Railway	22,400	
Klondyke Mines Railway	197,184		Temiskaming and Northern Ontario Railway	2,134,080	
Lake Erie, Essex and Detroit Railway	118,400				
Lake Erie and Detroit River Railway	357,451				
L'Assomption Railway, Quebec	11,200				
			Total other railways	9,592,936	6,743,707 ⁽¹⁾

Interest on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, was never taken into the accounts of the Government but interest amounting to \$530,832,598 was shown on the books of the railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637. Any claim the Government may have for such interest was transferred to the Canadian National Railways Securities Trust as provided for by the Canadian National Railways Capital Revision Act for 1937.

*Includes Air Canada.

⁽¹⁾ See Accumulated Deficit in Section 11 of this volume.

⁽²⁾ As at the implementation of the Capital Revision Act, 1937.

⁽³⁾ Includes \$89,731,594 repaid prior to the implementation of the Capital Revision Act, 1937 and \$270,037,438 transferred to the Securities Trust pursuant to the said Act.

⁽⁴⁾ Comprised of deficit advances outstanding at the time of implementation of the Capital Revision Act, 1937.

⁽⁵⁾ Includes amounts in respect of the Canadian National Railways and Air Canada operating deficits which also appear under "Cash contributions" above.

⁽⁶⁾ Loans and advances to Canadian National Railways.

⁽⁷⁾ These shares were received in exchange for 180,000 shares of Canadian Northern Railway capital stock valued at \$18,000,000.

⁽⁸⁾ Includes capital loss on retirement of steam locomotives amounting to \$36,555,118 for the years 1956, 1957, 1958, 1959 and 1960 and see Accumulated Deficit in Section 11, Canadian National Railway Stock, for the remainder.

⁽⁹⁾ No par value shares representing the cancellation of \$808 million of loans and advances and of the 1,555,926,732 shares of 4% preferred stock pursuant to amendments to the Canadian National Railways Capital Revision Act and the Railway Act in 1978 and in the 1979-80 fiscal year, the purchase of 23,352 additional common shares and the exchange of 208,722 additional common shares for the value of assets transferred to the Corporation under the authority of PC 1979-1449, and in 1980-81 fiscal year the purchase of 33,000 additional common shares.

⁽¹⁰⁾ See Statement of Contingent Liabilities in Section 11 of this volume.

Losses of \$1,000 or more due to accidental destruction of, or damage to, assets which would normally be covered by insurance had insurance existed

Department and agency	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
Agriculture.....			10,535	14,101		24,636
Communications—						
Department			3,019 ⁽¹⁾			3,019
National Film Board			2,797 ⁽²⁾			2,797
Consumer and Corporate Affairs				8,612		8,612
Employment and Immigration			4,248			4,248
Energy, Mines and Resources			41,819 ⁽³⁾	1,100		42,919
Environment.....	40,000 ⁽⁴⁾	56,503 ⁽⁵⁾	47,098 ⁽⁶⁾	114,675 ⁽⁷⁾	15,230 ⁽⁸⁾	273,506
External Affairs.....				30,714		30,714
Fisheries and Oceans.....			340,437 ⁽⁹⁾	9,757	12,773	362,967
Indian Affairs and Northern Development	948,192		250,000	42,461	3,785	1,244,438
National Defence.....	790,548	106,757	7,581	798,320	212,079 ⁽¹⁰⁾	1,915,285
National Health and Welfare		27,700	9,100	27,979	3,000	67,779
National Revenue—						
Customs and Excise					12,632 ⁽¹¹⁾	12,632
Taxation			23,308 ⁽¹²⁾			23,308
Post Office	12,437		5,382	36,079	2,807	56,705
Privy Council—						
Canadian Intergovernmental Conference Secretariat ..					3,400 ⁽¹³⁾	3,400
Public Works—						
Department	423,636		32,190	7,400 ⁽¹⁴⁾		463,226
Regional Economic Expansion.....	1,000	200	3,525	8,550		13,275
Science and Technology—						
National Research Council of Canada	1,500	40,100	80,294 ⁽¹⁵⁾			121,894
Secretary of State—						
Public Service Commission			5,692 ⁽¹⁶⁾			5,692
Solicitor General—						
Correctional Services	53,678	17,713	1,135	17,437	9,500	99,463
Royal Canadian Mounted Police.....	10,336	4,211	10,000	17,377		41,924
Transport	6,990		771,442	103,934	46,320	928,686 ⁽¹⁷⁾
Veterans Affairs			4,327 ⁽¹⁸⁾			4,327
Total	2,288,317	253,184	1,653,929	1,238,496	321,526	5,755,452

(1) Accidental damage.

(2) Includes theft of the following items: camera tripod \$1,115 and magazines \$1,682.

(3) Includes theft of the following items: camping equipment \$9,302; theodolite \$1,472; outboard motor \$815; camera & lens (2) \$757 and hand tools \$331.

(4) Loss of warehouse due to fire.

(5) This amount includes loss of contents of warehouse due to fire of \$50,503 and loss due to theft of artifacts of \$6,000.

(6) This amount includes loss of \$3,368 to a trailer house due to an accident; loss due to theft of a portable radio \$1,400; theodolite \$1,800 and various tools \$2,549; losses due to fire of firefighting equipment \$1,468 and warehouse equipment \$32,000.

(7) This amount includes losses due to theft of 2 motor vehicles at \$7,243 and \$6,790.

(8) This amount includes losses due to theft from government vehicle of radio with antenna \$2,189, generator \$400 and pentax camera \$225; losses due to fire of office furniture and golf equipment \$1,563; losses due to theft of outboard motors (9) \$4,893, carpenter tools \$814, camera equipment \$691, sound equipment \$520, chain saws (2) \$612, stuffed wolf \$1,000 and miscellaneous items \$2,323.

(9) Includes theft of the following items: outboard motor \$1,147, paramount pump \$1,500, 2 transceivers \$2,036 and a diesel generator \$1,200.

(10) Includes theft of the following items: band equipment and supplies \$12,175; lumber \$2,425; 3 drag shutes \$1,980; radio and electronic equipment \$15,190; night vision scope \$3,500; general purpose huts \$18,920; arctic gear and equipment \$3,035; survival seat packs \$2,100; boating equipment \$2,645; clothing and combat gear \$4,250; cadet stores \$1,175.

(11) Of this amount \$4,352 was due to theft of folders in Toronto.

(12) Includes theft of the following items: portable calculators and camera.

(13) Shipment lost by fire in traffic accident in New Brunswick.

(14) Includes theft of one typewriter, value of \$1,628.

(15) Includes theft of 2 electronic metrologgers \$2,804.

(16) Office machinery stolen from various PSC premises.

(17) Includes theft of the following items: motor vehicles \$17,140; Sony video tape recorder, accessories, camera and tripod \$6,849; Sony Betamax recorder \$1,466; wire cable \$1,200; inflatable boat \$1,032 and lantern \$1,000.

(18) Includes theft of miscellaneous equipment such as (9) dictating machine cassettes at \$290 each, (2) IBM electric typewriters at an estimated value of \$600 each and (2) desk adding machines at \$150 each.

Report of surplus material disposed of in 1980-81

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Agriculture.....	4,586	1,692	22,572	9,001	163,350	5,503
Communications—						
Department		2,092		55,427	57,894	2,190
Canadian Radio-television and Telecommunications Commission			20,413	8,666	1,341	88
National Film Board			66,645	940	5,686	
National Library					361	
National Museums of Canada	3,060	229	40,600	14,279	14,227	671
Public Archives					14,332	20,076
Consumer and Corporate Affairs	2,817	1,351	81,496	14,416	73,834	14,775
Employment and Immigration	70,368	3,825	240,721	30,940	54,150	17,695
Energy, Mines and Resources—						
Department	65,838	10,221	189,267	34,341	114,478	39,250
Atomic Energy Control Board	830	50				
National Energy Board					126	
Environment.....	261,072	4,724	210,680	65,057	355,962	18,594
External Affairs—						
Department				6,896	573,903	30
Canadian International Development Agency	122,931	122,931	1,382,530	336,400	11,180	29
International Joint Commission			4,600	64	150	
Finance—						
Department				41,219	13,812	196
Auditor General			398	199		
Insurance			4,265	325		
Fisheries and Oceans—						
Department	119,110	174,978 ⁽¹⁾	129,540	790,349 ⁽¹⁾	314,473 ⁽¹⁾	13,888
Great Lakes Fishery Commission	823	(841)	2,260	310	5,367	20
Governor General					101	
Indian Affairs and Northern Development.....	8,462	191,364 ⁽²⁾	105,455	6,271	78,692	1,230
Industry, Trade and Commerce		60	55,566	143	5,697	1,918
Justice—						
Department				4,767	3,827	1,420
Commissioner for Federal Judicial Affairs					1,288	
Labour—						
Department	14,027	3,113	1,100	441	74	298
Canada Labour Relations Board			1,109	12		
National Defence.....	23,966,434	268,249	28,292,807	137,867	2,180,715	994,604
National Health and Welfare	48,188	10,124	166,313	22,046	107,890	54,708
National Revenue—						
Customs and Excise	900	67	91,367	307	61,849	637
Taxation		168		4,163	34,614	3,369
Parliament—						
House of Commons				5,556	11,885	17,740
Post Office	290,431	38,420	128,833	17,020	529,152	40,253
Privy Council—						
Privy Council		11,002		26,809	23,348	1,067
Chief Electoral Officer		900		3,352	300	682
Public Service Staff Relations Board			7,576	1,723	248	
Public Works—						
Department	26,357	16,903	654,894	258,139	218,198	359,165
Canada Mortgage and Housing Corporation		2,321		8,709	32,159	854
Regional Economic Expansion	25,154	9,306	25,781	10,151	1,596	355
Science and Technology—						
Ministry of State					4,147	25
National Research Council of Canada		4,349		69,249	49,011	9,402
Science Council of Canada			3,331	850	95	
Secretary of State—						
Department		8,195		2,262	11,705	49
Public Service Commission	50		377,305	104,707	42,911	
Solicitor General—						
Department					583	
Correctional Services	82,495	22,259	357,115	87,260	87,801	15,630
National Parole Board			7,586	490	206	
Royal Canadian Mounted Police	40,504	11,295	60,176	13,639	2,573,357	20,391
Supply and Services—						
Statistics Canada				22,182	12,332	147
Transport—						
Department	849,990	29,016	1,928,986	346,878	1,890,323	45,712
Canadian Transport Commission		4,082		75	1,042	
National Harbours Board		190		32,800	36,652	17,082
Veterans Affairs	68,574	7,995	237,550	61,590	31,967	1,610
Total	26,073,001	960,630	34,898,837	2,658,287	9,808,391	1,721,353

⁽¹⁾ Includes sale of surplus fish.⁽²⁾ Includes sales in the current year of Indian arts and crafts declared surplus in the year 1979-80.

Education leave costs

Department and agency	No of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$	\$
Agriculture.....	30	396,279 ⁽¹⁾	42,128	7,864	6,300	26,224	2,348	4,768	485,911
Communications—									
Department.....	5	15,729 ⁽²⁾	37,165	2,782	8,290	1,264	250		65,480
National Museums of Canada.....	2	23,884 ⁽³⁾		2,154		675	199	184	27,096
Public Archives.....	1		12,364			3,776	450		16,590
Employment and Immigration—									
Department.....	28	104,854 ⁽⁴⁾	43,060	4,805		12,609	1,966	87	167,381
Status of Women—Office of the Coordinator.....	6	903				1,685			2,588
Energy, Mines and Resources—									
Department.....	5	50,109 ⁽⁵⁾	22,022	4,132	1,955	5,949	457	1,397	86,021
National Energy Board.....	1		7,729						7,729
Environment.....	36	52,021 ⁽⁶⁾	137,159	2,640	744	17,833	1,540	1,567	213,504
External Affairs—									
Department.....	1	7,231				257	209		7,697
Canadian International Development Agency.....	9	150,239 ⁽⁷⁾	19,537	9,155	25,237	2,874	804	2,294	210,140
Finance—									
Department.....	3	8,686 ⁽⁸⁾	29,070			1,332	492	1,325	40,905
Auditor General.....	1	10,807		406	1,662	2,421	528		15,824
Fisheries and Oceans.....	95	142,442 ⁽⁹⁾	135,553	4,919	1,356	31,045	3,219	5,538	324,072
Indian Affairs and Northern Development	32	135,703 ⁽¹⁰⁾	413,596	21,717	3,867	42,216	9,939	195	627,233
Justice—									
Department.....	5	116,000 ⁽¹¹⁾	10,500	18,096	4,845	15,736	1,341		166,518
Canadian Human Rights Commission ..	1	2,659							2,659
Law Reform Commission of Canada ..	5	116,000 ⁽¹²⁾	10,500						126,500
National Defence.....	38	20,062	342,276	1,156		3,063	919		367,476
National Health and Welfare	76	5,351 ⁽¹³⁾	668,000	19,422		245,127	430	5,763	944,093
Parliament—									
Library of Parliament.....	1	20,250 ⁽¹⁴⁾							20,250
Post Office.....	7	44,078 ⁽¹⁵⁾	11,000	1,543	2,724	3,685	648	1,251	64,929
Privy Council—									
Economic Council of Canada.....	1		4,279						4,279
Public Service Staff Relations Board ..	1	3,765				540	244		4,549
Public Works.....	8	44,298 ⁽¹⁶⁾		49		10,950	562	25	55,884
Regional Economic Expansion.....	4	17,110 ⁽¹⁷⁾	9,007			1,096	283	188	27,684
Science and Technology—									
National Research Council of Canada ..	2	15,398 ⁽¹⁸⁾							15,398
Secretary of State—									
Department.....	8	51,889 ⁽¹⁹⁾		755		1,092	100	42	53,878
Public Service Commission	22		180,581			3,928	76		184,585
Solicitor General—									
Correctional Services	24	98,707 ⁽²⁰⁾	72,979	694		8,976	774	971	183,101
Supply and Services—									
Services.....	2	30,593				1,485	237	125	32,440
Statistics Canada.....	9	51,222		630	963	7,221	743		60,779
Transport.....	25	83,560 ⁽²¹⁾	18,353	2,263	2,400	10,165	2,767	88	119,596
Treasury Board—									
Secretariat.....	1		10,443	643		1,920	104	458	13,568
Comptroller General.....	1	10,819					366		11,185
Veterans Affairs.....	1			1,292		1,306	46	12	2,656
Total.....	497	1,830,648	2,237,301	107,117	60,343	466,450	32,041	26,278	4,760,178

(1) Twenty-six (26) of the above 30 employees were paid salaries while on education leave.

(2) One (1) of the above five (5) employees was paid salary while on education leave.

(3) Both (2) of the above employees were paid salaries while on education leave.

(4) Salary amount paid to 7 of 28 employees.

(5) Two (2) of the above five (5) employees were paid salaries while on education leave.

(6) Seven (7) of the above thirty-six (36) employees were paid salaries while on education leave.

(7) Five (5) of the above nine (9) employees were paid salaries while on education leave.

(8) One (1) of the above three (3) employees was paid salary while on education leave.

(9) Ten (10) of the ninety-five (95) employees were paid salaries while on education leave.

(10) Five (5) of the above thirty-two (32) employees were paid salaries while on education leave.

(11) Four (4) of the five (5) employees were paid full salary during leave.

(12) Four (4) of the five (5) employees were paid full salary during leave.

(13) One (1) of the above seventy-six (76) employees was paid salary while on education leave.

(14) The above employee was paid a salary while on education leave.

(15) Five (5) of the above seven (7) employees were paid salaries while on education leave.

(16) Four (4) of the above employees were paid salaries while on leave.

(17) One (1) of the above four (4) employees was paid a salary while on education leave.

(18) One (1) of the above two (2) employees was paid a salary while on education leave.

(19) Three (3) of the above eight (8) employees were paid salaries while on education leave.

(20) Fourteen (14) of the above twenty-four (24) employees were paid salaries while on education leave.

(21) Eleven (11) of the above twenty-five (25) employees were paid salaries while on education leave.

Return on investments

	Amount invested at March 31, 1981	Amount realized in 1980-81				Total
		Interest	Transfer of profits and surpluses	Dividends	Other	
LOANS, INVESTMENTS AND ADVANCES—						
Crown corporations and agencies—						
LENDING INSTITUTIONS—						
Canada Mortgage and Housing Corporation	10,189,124,246	831,054,380	8,154,779			839,209,159
Export Development Corporation	1,550,248,256	100,384,279	660,434			101,044,713
Farm Credit Corporation	3,364,949,845	242,374,515				242,374,515
Farm syndicates loan fund	13,984,762	1,072,405				1,072,405
Federal Business Development Bank	1,156,000,000	94,503,659				94,503,659
Municipal Development and Loan Board—						
Newfoundland	6,064,967	328,240				328,240
Nova Scotia	4,912,003	285,227				285,227
Prince Edward Island	1,116,006	61,580				61,580
New Brunswick	7,119,894	388,513				388,513
Quebec	61,241,580	3,410,535				3,410,535
Ontario	44,626,151	2,642,574				2,642,574
Manitoba	7,063,299	418,527				418,527
Saskatchewan	4,225,874	265,215				265,215
Alberta	9,313,903	550,405				550,405
British Columbia	12,463,083	719,536				719,536
Northwest Territories	15,081	1,544				1,544
	<i>158,161,841</i>	<i>9,071,896</i>				<i>9,071,896</i>
Total lending institutions	16,432,468,950	1,278,461,134	8,815,213			1,287,276,347
ALL OTHER CROWN CORPORATIONS AND AGENCIES—						
Air Canada	622,162,009	22,110,925		13,200,000		35,310,925
Atomic Energy of Canada Limited	880,627,470	68,195,138				68,195,138
Canadian National Railways	2,752,979,738	21,545,430		41,632,946		63,178,376
Yarmouth Bar Harbour ferry services	122,540					
Petro-Canada	1,443,799,853					
	<i>5,699,691,610</i>	<i>111,851,493</i>		<i>54,832,946</i>		<i>166,684,439</i>
Other—						
Bank of Canada	5,920,000		1,458,802,297			1,458,802,297
Canadian Arsenals Limited	3,500,000					
Canadian Broadcasting Corporation—						
Working capital	33,000,000					
Canadian Commercial Corporation	17,000,000	555,706				555,706
Canadian Dairy Commission	12,312,000	9,275,688				9,275,688
Canadian Film Development Corporation	5,756,462					
Canadian National (West Indies) Steamships, Limited	325,000					
Canadian Patents and Development Limited	296,199					
Canadian Saltfish Corporation	2,031,000	1,054,205				1,054,205
Eldorado Nuclear Limited	30,446,877	3,210,394				3,210,394
Freshwater Fish Marketing Corporation	11,552,895	971,308				971,308
The Jacques Cartier and Champlain Bridges Incorporated	59,752,867					
Loto Canada Inc.	1					
National Capital Commission	43,619,097	3,365,291				3,365,291
National Harbours Board	343,423,368					
Saint John Harbour Bridge Authority	14,650,186	1,006,793				1,006,793
Northern Canada Power Commission	179,408,924	17,054,310				17,054,310
Northern-Transportation Company Limited	62,125,105	2,904,948				2,904,948
Royal Canadian Mint	20,467,730	2,047,516				2,047,516
The St Lawrence Seaway Authority	624,950,000					
Teleglobe Canada	15,393,708	890,185	7,200,000			8,090,185
Uranium Canada, Limited	9					
VIA Rail Canada Inc.	9,300,000					
	<i>1,495,231,428</i>	<i>42,336,344</i>	<i>1,466,002,297</i>			<i>1,508,338,641</i>
Total all other Crown corporations and agencies	7,194,923,038	154,187,837	1,466,002,297	54,832,946		1,675,023,080
Total Crown corporations and agencies	23,627,391,988	1,432,648,971	1,474,817,510	54,832,946		2,962,299,427
Provincial and territorial governments—						
NEWFOUNDLAND—						
Finance—						
Federal-provincial employment loans program	3,661,214	266,536				266,536
Special development loans program	6,700,000	314,231				314,231
Winter capital projects fund	7,260,277	431,647				431,647
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	1,146,027	101,169				101,169
Atlantic Provinces Power Development Act	85,320,504	6,510,741				6,510,741
Special areas and highways agreement—						
Loans	42,997,010	4,922,127				4,922,127
	<i>147,085,032</i>	<i>12,546,451</i>				<i>12,546,451</i>

Return on investments—Continued

	Amount invested at March 31, 1981	Amount realized in 1980-81				Total
		Interest	Transfer of profits and surpluses	Dividends	Other	
LOANS, INVESTMENTS AND ADVANCES—Continued						
Provincial and territorial governments—Continued						
NOVA SCOTIA—						
Energy, Mines and Resources—						
Regional electrical interconnections	2,634,064					
Finance—						
Federal-provincial employment loans program	5,213,551	390,550				390,550
Special development loans program	4,300,000	324,220				324,220
Winter capital projects fund	5,429,734	502,852				502,852
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	4,583,184	416,554				416,554
Atlantic Provinces Power Development Act	48,922,490	7,360,698				7,360,698
Mainland Investments Limited	3,500,000	280,000				280,000
Special areas and highways agreement—						
Loans	31,433,240	3,638,925				3,638,925
Transport—						
Loading ramp, Yarmouth, NS	143,340	12,614				12,614
	106,159,603	12,926,413				12,926,413
PRINCE EDWARD ISLAND—						
Energy, Mines and Resources—						
Regional electrical interconnections	8,869,362	888,544				888,544
Finance—						
Federal-provincial employment loans program	262,637	25,584				25,584
Special development loans program	299,386	20,680				20,680
Winter capital projects fund	1,315,746	161,539				161,539
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	29,299	737				737
Comprehensive development plan agreement	12,090,289	964,914				964,914
	22,866,719	2,061,998				2,061,998
NEW BRUNSWICK—						
Energy, Mines and Resources—						
Regional electrical interconnections	10,000,000					
Finance—						
Federal-provincial employment loans program	7,006,548	490,349				490,349
Special development loans program	5,375,000	398,287				398,287
Town of Oromocto	271,494	12,423				12,423
Winter capital projects fund	9,933,937	816,075				816,075
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	980,233	76,490				76,490
Atlantic Provinces Power Development Act	48,676,587	3,257,560				3,257,560
Special areas and highways agreement—						
Loans	48,773,169	4,281,803				4,281,803
	131,016,968	9,332,987				9,332,987
QUEBEC—						
Finance—						
Federal-provincial employment loans program	61,300,779	4,523,997				4,523,997
Federal-provincial fiscal arrangements		58,944				58,944
Special development loans program	70,300,000	4,952,180				4,952,180
Winter capital projects fund	91,314,928	7,663,057				7,663,057
Regional Economic Expansion—						
Special areas and highways agreement—						
Loans	108,229,325	11,167,196				11,167,196
Transport—						
Quebec Autoroute 13		1,297,019				1,297,019
	331,145,032	29,662,393				29,662,393
ONTARIO—						
Finance—						
Federal-provincial employment loans program	13,316,367	972,457				972,457
Special development loans program	2,782,575	196,297				196,297
Winter capital projects fund	43,178,272	4,003,578				4,003,578
	59,277,214	5,172,332				5,172,332
MANITOBA—						
Energy, Mines and Resources—						
Regional electrical interconnections	115,887,647	11,860,470				11,860,470
Finance—						
Federal-provincial employment loans program	5,676,423	402,688				402,688
Special development loans program	5,702,962	391,318				391,318
Winter capital projects fund	2,882,728	244,887				244,887

Return on investments—Continued

	Amount invested at March 31, 1981	Amount realized in 1980-81				Total
		Interest	Transfer of profits and surpluses	Dividends	Other	
	\$	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—Continued						
Provincial and territorial governments—Concluded						
MANITOBA—Concluded						
Regional Economic Expansion—						
Agricultural service centres—						
Advances	1,156,744					
Loans	6,678,823	658,659				658,659
Special areas and highways agreement—						
Loans	3,636,798	424,080				424,080
	<i>141,622,125</i>	<i>13,982,102</i>				<i>13,982,102</i>
SASKATCHEWAN—						
Finance—						
Federal-provincial employment loans program	1,088,383	81,596				81,596
Winter capital projects fund	19,529	1,895				1,895
Regional Economic Expansion—						
Agricultural service centres—						
Advances	1,119,602					
Loans	6,038,863	639,613				639,613
South Saskatchewan River project—						
Treasury bills	11,710,900	657,777				657,777
	<i>19,977,277</i>	<i>1,380,881</i>				<i>1,380,881</i>
ALBERTA—						
Finance—						
Federal-provincial employment loans program	4,622,361	302,659				302,659
Special development loans program	4,000,000					
Winter capital projects fund	5,271,270	442,056				442,056
Regional Economic Expansion—						
Agricultural service centres—						
Advances	14,516					
Loans	295,716					
Special areas and highways agreement—						
Loans	3,358,765	709,700				709,700
	<i>17,562,628</i>	<i>1,454,415</i>				<i>1,454,415</i>
BRITISH COLUMBIA—						
Finance—						
Federal-provincial employment loans program	13,132,788	967,467				967,467
Special development loans program	24,540,054	1,844,930				1,844,930
Winter capital projects fund	17,582,461	1,714,113				1,714,113
	<i>55,255,303</i>	<i>4,526,510</i>				<i>4,526,510</i>
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans program	24,983	2,000				2,000
Winter capital projects fund	307,975	29,777				29,777
Indian Affairs and Northern Development—						
Government of the Northwest Territories	18,242,371	1,713,096				1,713,096
	<i>18,575,329</i>	<i>1,744,873</i>				<i>1,744,873</i>
YUKON TERRITORY—						
Indian Affairs and Northern Development—						
Government of the Yukon Territory	26,765,676	1,130,365				1,130,365
Yukon Territory small business loans	722,297	79,398				79,398
	<i>27,487,973</i>	<i>1,209,763</i>				<i>1,209,763</i>
Total provincial and territorial governments	1,078,031,203	96,001,118				96,001,118
National governments including developing countries—						
China—Finance						
	49,426,118					
Greece—Finance						
	6,525,000					
Jamaica—						
Finance—						
Special program—Economic assistance	25,000,000	2,219,289				2,219,289
United Kingdom—						
Finance—						
The United Kingdom Financial Agreement Act, 1946	711,621,729	17,046,079				17,046,079
Developing countries—						
External Affairs—Canadian International Development Agency—						
Special loan assistance	2,149,431,850	3,609,807		86,906		3,696,713
National Defence—						
North Atlantic Treaty Organization—						
Damage claims recoverable	11,253					
Total national governments including developing countries	2,942,015,950	22,875,175		86,906		22,962,081

Return on investments—Continued

	Amount invested at March 31, 1981	Amount realized in 1980-81				Total
		Interest	Transfer of profits and surpluses	Dividends	Other	
	\$	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—						
<i>Continued</i>						
International organizations—						
International financial institutions	431,449,109					
International organizations and associations—						
United Nations bonds	2,121,119	49,646				49,646
Other	2,574,967					
Other international organizations	1,002,368,910					
Total international organizations	1,438,514,105	49,646				49,646
Veterans' Land Act Fund—Advances	312,466,485	19,108,480				19,108,480
Government controlled corporations—						
Canadair Limited—Industry, Trade and Commerce—						
Capital stock	46,618,550					
Loans	14,928,447					
Canada Development Corporation—Finance	322,000,000					
Consolidated Computer Incorporated—Industry, Trade and Commerce	12,395,999					
The de Havilland Aircraft of Canada Limited—Industry, Trade and Commerce—						
Capital stock	40,792,888					
Loans	3,756,888					
Total government controlled corporations	440,492,772					
Private sector enterprises—						
Burgee Leasing Limited—Public Works	194,823					
Canadian Arctic Producers Limited—Indian Affairs and Northern Development	432,905	17,667				17,667
Canadian defence industry—Industry, Trade and Commerce	42,648,629					
Canadian manufacturers of automotive products—Industry, Trade and Commerce	1,897,540	186,250				186,250
Canadian producers of frozen groundfish—Fisheries and Oceans	1,121,809	304,840				304,840
Coast Ferries Limited—Transport	100,000					
Coleman Collieries Limited—Energy, Mines and Resources	227,000	31,062				31,062
Enterprise development program—Industry, Trade and Commerce	8,349,167	742,508				742,508
Eurocan Pulp and Paper Co Ltd—Public Works	2,250,000	180,427				180,427
Footwear and tanning industries adjustment program—Industry, Trade and Commerce	829,000	20,355				20,355
Groundfish processors—Fisheries and Oceans	554,101	180,027				180,027
Haddock fishermen—Fisheries and Oceans	1,450,672	15,861				15,861
Kennedy Round agreement—Industry, Trade and Commerce	1,190,000					
La Société du Parc Industriel et Commercial Aéroportuaire de Mirabel—Regional Economic Expansion	400					
Lower Churchill Development Corporation—Energy, Mines and Resources	9,850,000					
Mainland Investments Limited—Regional Economic Expansion	5,001,000					
Newfoundland and Labrador Development Corporation Limited—Regional Economic Expansion—						
Capital stock	200					
Loans	23,000,000	1,913,664				1,913,664
Oil refinery terminal wharf at Come-by-Chance, Newfoundland—Public Works	14,207,689					
Panarctic Oils Limited—Indian Affairs and Northern Development	20,971,510	91,105				91,105
Pharmaceutical industry development assistance program—Industry, Trade and Commerce	153,750	16,567				16,567
Radio Engineering Products Limited—Industry, Trade and Commerce	1,000,000					
Saint John Harbour Bridge Authority—Finance	9,260,006					
Société Inter-Port de Québec—Regional Economic Expansion	400					
Sydney Steel Corporation—Public Works	5,218,162					
Telesat Canada—Communications	30,000,000			2,400,000		2,400,000
Town of Oromocto Development Corporation—Finance	580,670	32,822				32,822
Total private sector enterprises	180,489,433	3,733,155		2,400,000		6,133,155

Return on investments—Continued

	Amount invested at March 31, 1981	Amount realized in 1980-81				Total
		Interest	Transfer of profits and surpluses	Dividends	Other	
	\$	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—Concluded						
Miscellaneous—						
Loans and accountable advances—						
Employment and Immigration—						
Personnel posted abroad	332,091	29,675				29,675
External Affairs—						
Personnel posted abroad	3,045,568	203,543				203,543
Posts abroad	5,158,910					
	8,204,478	203,543				203,543
Industry, Trade and Commerce—						
Personnel posted in Canada and abroad	586,748	50,164				50,164
National Defence—						
Imprest accounts, standing advances and authorized loans	21,191,259					
Post Office account	7,416,455					
Supply and Services—						
Miscellaneous departmental accountable advances	4,655,408					
Treasury Board—						
Miscellaneous departmental accountable im- prest and standing advances	10,967,064					
Total loans and accountable advances	53,353,503	283,382				283,382
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	24,775,790	2,130,422				2,130,422
Employment and Immigration—						
Assisted passage scheme	40,554,137	83,318				83,318
Energy, Mines and Resources—						
Hydro-Quebec Research Institute	15,203,773	1,424,767				1,424,767
Finance—						
Ottawa Civil Service recreational association ..	753,052	31,552				31,552
Town of Oromocto	39,764	12,294				12,294
	792,816	43,846				43,846
Indian Affairs and Northern Development—						
Eskimo loan fund	4,138,740	193,928				193,928
Inuvialuit Development Corporation	8,850,000					
Native claimants	29,537,276					
Chippewa Band of Kettlepoint	65,000					
Indian economic development	41,539,012	1,813,838				1,813,838
Indian housing assistance	7,118,148					
Indian Associations of Canada	74,731					
Indians and Inuit of Quebec	3,500,000	769,392				769,392
Council for Yukon Indians	480,000					
	95,302,907	2,777,158				2,777,158
Labour—						
Provincial Workmen's Compensation Boards ...	3,137,000					
Canada Labour Code—Safety services	15,000					
	3,152,000					
National Defence—						
Canadian Forces housing projects	17,643,135	843,862				843,862
Solicitor General—						
Parolees	7,688					
Supply and Services—						
Defence production loan account	2,474,007					
Transport—						
Corporation of the City of Montreal—						
Atwater Tunnel	952,315	32,001				32,001
St Remi Tunnel	204,653	8,399				8,399
Fraser River Harbour Commission	413,516	37,734				37,734
Hamilton Harbour Commissioners	3,351,481	99,715				99,715
Lakehead Harbour Commission	585,593	46,244				46,244
Nanaimo Harbour Commission		587				587
Port Alberni Harbour Commission	1,390,714	107,846				107,846
Maritime Employers' Association	4,435,143	511,010				511,010
	11,333,415	843,536				843,536
Veterans Affairs—						
Commonwealth War Graves Commission	79,449					
Total other miscellaneous	211,319,117	8,146,909				8,146,909
Total miscellaneous	264,672,620	8,430,291				8,430,291
Total loans, investments and advances	30,284,074,556	1,582,846,836	1,474,817,510	57,232,946	86,906	3,114,984,198

Return on investments—Concluded

	Amount realized in 1980-81					Total
	Amount invested at March 31, 1981	Interest	Transfer of profits and surpluses	Dividends	Other	
	\$	\$	\$	\$	\$	
OTHER ASSETS—						
Working capital advances to revolving funds, departments and agencies—						
Communications—						
Government Telecommunications Agency revolving fund		318,713				318,713
Energy, Mines and Resources—						
Petroleum compensation revolving fund		9,893,214				9,893,214
Stockpiling of uranium concentrates		4,284,167				4,284,167
		<i>14,177,381</i>				<i>14,177,381</i>
External Affairs—						
Acquisition of capital equipment for the central and regional passport offices		105,309				105,309
Secretary of State—						
Public Service Commission staff development and training revolving fund		137,990				137,990
Supply and Services—						
Supply revolving fund		5,213,106				5,213,106
Veterans Affairs—						
Manufacture of Remembrance Day poppies (Vetcraft)			969,541			969,541
Total other assets		19,952,499	969,541			20,922,040
FOREIGN EXCHANGE ACCOUNTS—						
Exchange Fund Account—Advances	1,938,720,302		620,203,774			620,203,774
International Monetary Fund—Subscriptions	2,961,778,458		1,293,480			1,293,480
Total foreign exchange accounts	4,900,498,760		621,497,254			621,497,254
CASH—						
Interest on bank deposits	5,931,141,451	318,218,722				318,218,722
OTHER ACCOUNTS—						
Advancement of industrial technology—Industry, Trade and Commerce						
		73,231				73,231
Canada student loans—Secretary of State		3,884,335				3,884,335
Crown Assets Disposal Corporation—Profit—Supply and Services						
			45,018			45,018
Electrical Reduction Co Ltd—Public Works		138,987				138,987
Government's holding of unmatured debt—						
Marketable bonds—Finance						
	107,306,600	30,424,678				30,424,678
Canada savings bonds held on account of employees—Finance						
	107,191,800					
Gulf Oil Canada Ltd—Public Works		374,096				374,096
Interest on loans and profit on foreign transactions—						
RCMP—Solicitor General						
		6,747	22,070			28,817
Interest on loans to employees posted abroad—						
National Defence						
		16,806				16,806
Interest on sale of irrigated land—Regional Economic Expansion						
		20,882				20,882
Miscellaneous—Environment						
				92		92
Miscellaneous—Industry, Trade and Commerce						
		178,515				178,515
Miscellaneous—Correctional Services—Solicitor General						
				277,235		277,235
Rent from properties—Public Works				19,160,522		19,160,522
Rentals of public buildings and properties—National Revenue						
				70,438		70,438
Settlers and Czeck student loans and rentals—						
Employment and Immigration						
		194				194
Small Craft Harbours—Fisheries and Oceans		7,228				7,228
Sundries—Indian Affairs and Northern Development						
Sundries—Public Works		256,878				256,878
Sundries—Transport						
				50		50
Sundries—Transport				2,290		2,290
Upper Ottawa Improvement Company—Public Works						
				14,311		14,311
Total other accounts	214,498,400	35,382,577	67,088	19,524,938		54,974,603
TOTAL RETURN ON INVESTMENTS	41,330,213,167	1,956,400,634	2,097,351,393	57,232,946	19,611,844	4,130,596,817

Summary of statutory appropriations by department for the year ended March 31, 1981

	Expected use ⁽¹⁾		Actual use		Variances	
	Budgetary	Non-budgetary	Budgetary	Non-budgetary	Budgetary	Non-budgetary
	\$	\$	\$	\$	\$	\$
Agriculture	135,562,400	270,400,000	144,094,774	240,041,454	- 8,532,374	30,358,546
Communications	15,746,200		216,231,456	4,998,768	- 200,485,256	- 4,998,768
Consumer and Corporate Affairs	7,037,200		7,068,846		- 31,646	
Economic Development	995,200		996,975		- 1,775	
Employment and Immigration	1,085,935,200		2,550,126,460	14,835,282	- 1,464,191,260	- 14,835,282
Energy, Mines and Resources	- 245,011,800	338,000,000	- 436,737,133	440,000,000	191,725,333	- 102,000,000
Environment	33,038,200		39,559,684		- 6,521,484	
External Affairs	14,839,200	17,262,000	12,137,227	16,148,983	2,701,973	1,113,017
Finance	14,410,407,000	5,562,000	14,712,635,967	181,218,868	- 302,228,967	- 175,656,868
Fisheries and Oceans	17,095,200		19,094,878		- 1,999,678	
Governor General	426,098		424,773		1,325	
Indian Affairs and Northern Development ..	20,919,200		170,876,114		- 149,956,914	
Industry, Trade and Commerce	143,906,200	38,000,000	149,430,813	- 120,094,007	- 5,524,613	158,094,007
Justice	58,559,200		65,947,738		- 7,388,538	
Labour	18,045,200		20,078,497		- 2,033,297	
National Defence	388,399,200		394,051,594		- 5,652,394	
National Health and Welfare	15,166,285,200		15,233,664,264		- 67,379,064	
National Revenue	69,534,200		69,591,668		- 57,468	
Parliament	33,312,939		35,534,865		- 2,221,926	
Post Office	148,449,200		150,013,249		- 1,564,049	
Privy Council	67,793,133		22,599,468		45,193,665	
Public Works	31,638,200	98,800,000	59,780,311	321,800,000	- 28,142,111	- 223,000,000
Regional Economic Expansion	6,381,000		6,971,514		- 590,514	
Science and Technology	11,490,200		11,467,000		23,200	
Secretary of State	1,736,704,200		1,709,898,747		26,805,453	
Social Development	317,200		294,000		23,200	
Solicitor General	113,907,200		138,518,082		- 24,610,882	
Supply and Services	50,206,200		65,191,808	- 1,381,785	- 14,985,608	1,381,785
Transport	390,023,200		1,019,630,586	- 13,382,875	- 629,607,386	13,382,875
Treasury Board	4,315,200		- 16,465,945		20,781,145	
Veterans Affairs	13,015,200		14,599,395		- 1,584,195	
Total	33,949,271,570	768,024,000	36,587,307,675	1,084,184,688	- 2,638,036,105	- 316,160,688

(1) Represents statutory amounts included in the Main and Supplementary Estimates for 1980-81.

Interest on the public debt

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
UNMATURED DEBT—				
Marketable bonds—				
Payable in Canadian dollars—				
P 1—1936-96	Mar/Sept 15		3	55,000,000
T 15—1956/96-98 (conversion loan)	Mar/Sept 15		3½	197,045,000
T 29—1958-83 (conversion loan)	Mar/Sept 1		4½	1,992,679,450
AT 14—1962-80 (cancelled Apr 1/80)	Feb/Aug 1		5½	- 4,100,000
AT 14—1962-80 (matured Aug 1/80)	Feb/Aug 1	4 months	5½	73,467,500
AT 21—1963-88	June/Dec 1		5	100,000,000
CT 9—1964-88	June/Dec 1		5	50,000,000
CT 12—1964/65-90	May/Nov 1		5¼	225,000,000
CT 26—1966-80 (cancelled Apr 1/80)	Feb/Aug 1		5½	- 2,450,000
CT 26—1966-80 (matured Aug 1/80)	Feb/Aug 1	4 months	5½	48,529,500
F 3—1966/67-80 (cancelled Apr 1/80)	Feb/Aug 1		5½	- 2,450,000
F 3—1966/67-80 (matured Aug 1/80)	Feb/Aug 1	4 months	5½	154,230,500
F 6—1966/67-92	Mar/Sept 1		5¾	225,000,000
F 12—1967-90	May/Nov 1		5¼	125,000,000
F 23—1967-94	June/Dec 1		6¼	125,000
F 33—1968-95	Apr/Oct 1		6½	100,000,000
F 39—1974-84	Apr/Oct 1		7½	69,821,000
F 47—1969/70/77-86	Apr/Oct 1		8	410,380,000
F 57—1975/78-85	June/Dec 15		8	116,479,000
F 61—1971-89	Aug/Feb 15		6¾	150,000,000
F 64—1971/75-80 (matured Apr 1/80)	Oct/Apr 1		6¼	450,000,000
F 68—1976-81	Feb/Aug 1		7¼	887,500
F 75—1977-82	Jan/July 1		7½	1,151,500
F 78—1973/74-80 (partial exchange during year to F 79)	June/Dec 1	6 months	7½	- 6,000
F 78—1973/74-80 (matured Dec 1/80)	June/Dec 1	8 months	7½	799,999,000
F 79—1980-87 (in exchange for F 78)	June/Dec 1	4 months	8	6,000
F 79—1980-87	June/Dec 1		8	1,000
F 81—1979-84	Apr/Oct 1		8	77,000
F 84—1974-82	Feb/Aug 1		9¼	592,835,000
F 85—1974/75/76/77-94 (cancelled Apr 1/80)	June/Dec 15		9½	- 36,550,000
F 85—1974/75/76/77-94 (cancelled June 26/80)	June/Dec 15	3 months	9½	- 7,325,000
F 85—1974/75/76/77-94	June/Dec 15		9½	939,620,000
F 87—1974-84	Apr/Oct 1		9¼	322,309,000
F 91—1975/79-84	Apr/Oct 1		8¾	749,000
F 95—1975/76-80 (partial exchange during year to F 96)	Apr/Oct 1	6 months	9	- 1,245,000
F 95—1975/76-80 (matured Oct 1/80)	Apr/Oct 1	6 months	9	449,900,000
F 96—1980-85 (in exchange for F 95)	Apr/Oct 1	6 months	9½	1,245,000
F 96—1980-85	Apr/Oct 1		9½	100,000
F 97—1975/76-95 (cancelled Apr 1/80)	Apr/Oct 1		10	- 19,125,000
F 97—1975/76-95 (cancelled June 26/80)	Apr/Oct 1	3 months	10	- 6,375,000
F 97—1975/76-95	Apr/Oct 1		10	850,000,000
F 99—1976-81 (matured Feb 1/81)	Feb/Aug 1	10 months	8½	475,000,000
J 1—1976/78-81	June/Dec 1		8¾	1,000,000,000
J 2—1976/78-2001 (cancelled Apr 1/80)	Apr/Oct 1		9½	- 40,625,000
J 2—1976/78-2001 (cancelled June 26/80)	Apr/Oct 1	3 months	9½	- 8,125,000
J 2—1976/78-2001	Apr/Oct 1		9½	1,606,500,000
J 4—1976-81	June/Dec 15		8½	300,000,000
J 6—1977-82	Apr/Oct 1		7¾	675,000,000
J 7—1977-2002 (cancelled Apr 1/80)	Feb/Aug 1		8¾	- 7,500,000
J 7—1977-2002 (cancelled June 26/80)	Feb/Aug 1	3 months	8¾	- 1,500,000
J 7—1977-2002	Feb/Aug 1		8¾	288,000,000
J 8—1977-82	Jan/July 1		8	900,000,000
J 9—1977/78-97 (cancelled Apr 1/80)	May/Nov 15		9¼	- 30,000,000
J 9—1977/78-97 (cancelled June 26/80)	May/Nov 15	3 months	9¼	- 6,000,000
J 9—1977/78-97	May/Nov 15		9¼	1,176,000,000
J 10—1977/78-80 (matured June 1/80)	June/Dec 1	2 months	7½	475,000,000
J 11—1977-87	Jan/July 1		8¼	525,000,000
J 12—1977-82	Apr/Oct 15		8	475,000,000
J 13—1977-99 (cancelled Apr 1/80)	Apr/Oct 15		9	- 18,125,000
J 13—1977-99 (cancelled June 26/80)	Apr/Oct 15	3 months	9	- 3,625,000
J 13—1977-99	Apr/Oct 15		9	708,750,000
J 14—1978-83	Feb/Aug 1		8¼	575,000,000
J 15—1978-88	Feb/Aug 1		8¾	125,000,000
J 16—1978-81	Apr/Oct 1		8¼	100,000,000
J 17—1978-83	May/Nov 15		8¾	950,000,000
J 18—1978-2003 (cancelled Apr 1/80)	Apr/Oct 1		9½	- 22,500,000
J 18—1978-2003 (cancelled June 26/80)	Apr/Oct 1		9½	- 4,500,000
J 18—1978-2003	Apr/Oct 1		9½	895,500,000
J 19—1978-83	June/Dec 15		9	350,000,000
J 20—1978/79-82	Feb/Aug 1		9¾	475,000,000
J 21—1978/79-84	Feb/Aug 1		9¾	1,000,000,000

1980-81

Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1979-80	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
1,650,000			1,650,000	1,650,000	
7,389,187			7,389,187	7,389,187	
89,670,571			89,670,571	89,670,571	
1,234,154			1,234,154	4,040,712	- 2,806,558
5,000,000			5,000,000	5,000,000	
2,500,000			2,500,000	2,500,000	
11,812,500			11,812,500	11,812,500	
822,332			822,332	2,669,122	- 1,846,790
2,760,184			2,760,184	8,482,678	- 5,722,494
12,937,500			12,937,500	12,937,500	
6,562,500			6,562,500	6,562,500	
7,812			7,812	7,812	
6,500,000			6,500,000	6,500,000	
5,236,575			5,236,575	5,236,575	
32,830,400			32,830,400	32,830,400	
9,318,320			9,318,320	9,318,320	
10,125,000			10,125,000	10,125,000	
				28,125,000	- 28,125,000
64,344			64,344	64,344	
86,363			86,363	86,363	
225			225		225
39,999,725			39,999,725	59,999,975	- 20,000,250
160			160		160
77			77	25	52
6,160			6,160	6,160	
54,837,237			54,837,237	54,837,237	
84,228,009			84,228,009	89,263,900	- 5,035,891
29,813,583			29,813,583	29,813,583	
65,537			65,537	60,856	4,681
55,775			55,775		55,775
20,189,475			20,189,475	40,495,500	- 20,306,025
59,137			59,137		59,137
9,500			9,500	4,500	5,000
82,450,000			82,450,000	85,000,000	- 2,550,000
33,645,834			33,645,834	40,375,000	- 6,729,166
87,500,000			87,500,000	87,500,000	
147,986,250			147,986,250	152,617,500	- 4,631,250
25,500,000			25,500,000	25,500,000	
52,312,500			52,312,500	52,312,500	
24,281,250			24,281,250	25,200,000	- 918,750
72,000,000			72,000,000	72,000,000	
104,478,750			104,478,750	108,780,000	- 4,301,250
5,937,500			5,937,500	35,625,000	- 29,687,500
43,312,500			43,312,500	43,312,500	
38,000,000			38,000,000	38,000,000	
61,911,563			61,911,563	63,787,500	- 1,875,937
47,437,500			47,437,500	47,437,500	
10,937,500			10,937,500	10,937,500	
8,250,000			8,250,000	8,250,000	
83,125,000			83,125,000	83,125,000	
82,507,500			82,507,500	85,072,500	- 2,565,000
31,500,000			31,500,000	31,500,000	
46,312,500			46,312,500	42,369,732	3,942,768
97,500,000			97,500,000	86,546,669	10,953,331

Interest on the public debt—Continued

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
UNMATURED DEBT—Continued				
Marketable bonds—Concluded				
Payable in Canadian dollars—Concluded				
J 22—1978-2000 (cancelled Apr 1/80)	June/Dec 15		9¾	- 15,625,000
J 22—1978-2000 (cancelled June 26/80)	June/Dec 15	3 months	9¾	- 3,125,000
J 22—1978-2000	June/Dec 15		9¾	625,000,000
J 23—1979/80-84 (issued July 1/80)	June/Dec 1	9 months	10	275,000,000
J 23—1979-84	June/Dec 1		10	800,000,000
J 24—1979-2004	Feb/Aug 1		10¼	2,200,000,000
J 25—1979-2002	May/Nov 1		10	1,850,000,000
J 26—1979-89	Apr/Oct 1		10	200,000,000
J 27—1979-82	Apr/Oct 15		10¾	200,000,000
J 28—1979-84	Apr/Oct 1		10½	300,000,000
J 29—1979/80-89 (issued July 1/80)	Apr/Oct 1	9 months	10½	150,000,000
J 29—1979/80-89	Apr/Oct 1		10½	200,000,000
J 30—1979-2004	Apr/Oct 1		10½	600,000,000
J 31—1979/80-82	June/Dec 15		11¾	875,000,000
J 32—1979/80-84	June/Dec 15		11½	700,000,000
J 33—1979/80-89 (issued June 1/80)	June/Dec 15	10 months	11¼	150,000,000
J 33—1979/80-89 (issued Aug 1/80)	June/Dec 15	8 months	11¼	125,000,000
J 33—1979/80-89	June/Dec 15		11¼	175,000,000
J 34—1979/80-2002 (issued July 1/80)	June/Dec 15	9 months	11¼	475,000,000
J 34—1979/80-2002	June/Dec 15		11¼	750,000,000
J 35—1980-2003 (issued June 1/80)	Feb/Aug 1	10 months	11¾	650,000,000
J 35—1980-2003 (issued Aug 1/80)	Feb/Aug 1	8 months	11¾	450,000,000
J 35—1980-2003	Feb/Aug 1		11¾	600,000,000
J 36—1980-83 (issued May 1/80)	Mar/Sept 15	11 months	13¾	150,000,000
J 36—1980-83	Mar/Sept 15		13¾	150,000,000
J 37—1980-85 (partial exchange during year to J38)	Mar/Sept 15		13¾	- 5,000
J 37—1980-85	Mar/Sept 15		13¾	850,000,000
J 38—1980-90 (in exchange for J37)	Mar/Sept 15		13¾	5,000
J 39—1980/81-2000 (issued Mar 1/81)	Mar/Sept 15	1 month	13¾	250,000,000
J 39—1980/81-2000 (issued Mar 31/81)	Mar/Sept 15		13¾	250,000,000
J 39—1980/81-2000	Mar/Sept 15		13¾	250,000,000
J 40—1980-85 (issued May 1/80)	May/Nov 1	11 months	13	500,000,000
J 40—1980-85 (issued Dec 1/80)	May/Nov 1	4 months	13	800,000,000
J 40—1980-85 (issued Dec 22/80)	May/Nov 1	3¼ months	13	500,000,000
J 42—1980/81-2001 (issued May 1/80)	May/Nov 1	11 months	13	450,000,000
J 42—1980/81-2001 (issued Oct 1/80)	May/Nov 1	6 months	13	375,000,000
J 42—1980/81-2001 (issued Feb 1/81)	May/Nov 1	2 months	13	500,000,000
J 43—1980-83 (issued June 1/80)	Mar/Sept 15	10 months	11¼	400,000,000
J 44—1980-85 (issued June 1/80)	Jan/July 1	10 months	11¼	450,000,000
J 45—1980-83 (issued Aug 1/80)	Feb/Aug 1	8 months	10½	250,000,000
J 46—1980-85 (issued Aug 1/80)	Apr/Oct 1	8 months	10¾	325,000,000
J 47—1980-82 (issued Oct 1/80)	Apr/Oct 15	6 months	12¼	150,000,000
J 48—1980-84 (issued Oct 1/80)	Apr/Oct 1	6 months	12½	775,000,000
J 50—1980-83 (issued Dec 1/80)	June/Dec 15	4 months	13¼	200,000,000
J 53—1980-99 (issued Dec 1/80)	June/Dec 1	4 months	13½	400,000,000
J 54—1981-83 (issued Feb 1/81)	June/Dec 15	2 months	12¾	275,000,000
J 55—1981-86 (issued Feb 1/81)	Feb/Aug 1	2 months	12½	725,000,000
J 57—1981-84 (issued Mar 1/81)	Feb/Aug 1	1 month	13¾	450,000,000
J 59—1981-85 (issued Mar 31/81)	Feb/Aug 1		13¾	600,000,000
Matured or transferred in 1979-80				43,710,510,950
Payable in foreign currencies—				
<i>United States dollars—⁽¹⁾</i>				
1962-87 (redeemed Apr 15 and Oct 15/80)	Apr/Oct 15	various	5	1,895,040
1962-87	Apr/Oct 15		5	64,431,360
1968-88	June/Dec 1		6¾	118,440,000
1978-83	Apr/Oct 1		8	296,100,000
1978-83	Apr/Oct 15		9	473,760,000
1978-85	Apr/Oct 1		8.2	296,100,000
1978-98	Apr/Oct 1		8¾	296,100,000
1978-98	Apr/Oct 15		9¼	414,540,000
				1,961,366,400
<i>Deutsche marks—⁽²⁾</i>				
1978-83	May 20		4¾	336,780,000
1978-84	May 10		5	280,650,000
				617,430,000
<i>Swiss francs—⁽³⁾</i>				
1979-89	Mar 20		3%	184,050,000
<i>Japanese yen—⁽⁴⁾</i>				
1979-84	Mar/Sept 27		6.4	167,850,000
				2,930,696,400
				46,641,207,350

1980-81

Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1979-80	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
58,728,516			58,728,516	60,937,500	- 2,208,984
20,694,076	1,718,750	575,372	22,988,198		22,988,198
80,000,000			80,000,000	74,323,316	5,676,684
225,500,000			225,500,000	207,968,984	17,531,016
185,000,000			185,000,000	179,253,603	5,746,397
20,000,000			20,000,000	15,371,802	4,628,198
21,500,000			21,500,000	11,425,292	10,074,708
31,500,000			31,500,000	18,193,490	13,306,510
11,844,867	2,625,000	632,159	15,102,026		15,102,026
21,000,000			21,000,000	11,674,850	9,325,150
63,000,000			63,000,000	35,066,940	27,933,060
102,450,314			102,450,314	32,781,783	69,668,531
80,293,219			80,293,219	28,972,528	51,320,691
13,944,044	3,750,000	241,775	17,935,819		17,935,819
9,375,000	312,500	396,632	10,084,132		10,084,132
19,687,500			19,687,500	8,847,536	10,839,964
40,035,433	2,375,000	2,944,690	45,355,123		45,355,123
84,375,000			84,375,000	39,120,115	45,254,885
63,680,688	13,000,000	3,248,000	79,928,688		79,928,688
35,250,000	2,250,000	2,497,593	39,997,593		39,997,593
70,500,000			70,500,000	28,110,086	42,389,914
18,953,353		189,940	19,143,293		19,143,293
20,625,000			20,625,000	807,260	19,817,740
117,101,149			117,101,149	4,334,812	112,766,337
689			689		689
2,817,500	1,875,000	1,129,275	5,821,775		5,821,775
	1,250,000	1,269,030	2,519,030		2,519,030
34,375,000			34,375,000	1,094,919	33,280,081
59,597,430	2,500,000	1,426,816	63,524,246		63,524,246
34,666,667	2,000,000	2,301,144	38,967,811		38,967,811
17,604,167	- 1,250,000	1,600,000	17,954,167		17,954,167
53,702,921	4,500,000	2,438,282	60,641,203		60,641,203
24,375,000	7,500,000	1,977,640	33,852,640		33,852,640
10,833,333	8,750,000	2,450,966	22,034,299		22,034,299
37,443,492	2,400,000	389,764	40,233,256		40,233,256
42,129,702	4,500,000	988,636	47,618,338		47,618,338
17,500,000		314,972	17,814,972		17,814,972
23,307,626	1,625,000	854,400	25,787,026		25,787,026
9,126,670	1,350,000	147,120	10,623,790		10,623,790
48,437,500	11,625,000	2,375,680	62,438,180		62,438,180
8,745,594	1,000,000	250,272	9,995,866		9,995,866
18,000,000	4,000,000	2,097,046	24,097,046		24,097,046
5,843,750	1,375,000	327,938	7,546,688		7,546,688
15,104,167	3,625,000	1,943,572	20,672,739		20,672,739
5,156,250	1,500,000	1,354,700	6,510,950		6,510,950
		1,674,840	3,174,840		3,174,840
3,506,464,106	86,156,250	38,038,254	3,630,658,610	107,767,730	- 107,767,730
				2,610,791,767	1,019,866,843
47,848			47,848	3,321,897	- 3,274,049
3,177,651			3,177,651		3,177,651
8,083,281			8,083,281	8,104,020	- 20,739
23,676,000			23,676,000	23,551,000	125,000
42,334,200			42,334,200	42,365,400	- 31,200
24,267,900			24,267,900	24,139,775	128,125
25,525,688			25,525,688	25,390,922	134,766
38,071,381			38,071,381	38,099,440	- 28,059
165,183,949			165,183,949	164,972,454	211,495
18,939,666			18,939,666	17,016,695	1,922,971
16,976,854			16,976,854	14,728,237	2,248,617
35,916,520			35,916,520	31,744,932	4,171,588
6,774,796			6,774,796	7,185,465	- 410,669
10,800,310			10,800,310	9,499,089	1,301,221
218,675,575			218,675,575	213,401,940	5,273,635
3,725,139,681	86,156,250	38,038,254	3,849,334,185	2,824,193,707	1,025,140,478

Interest on the public debt—Continued

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
UNMATURED DEBT—Concluded				
Canada savings bonds—				
S 22—1967-80 (redeemed during 1980-81)	various	various	6	803,700 }
S 22—1967-80 (matured Nov 1/80)	various	various	6	63,199,050 }
S 23—1968-82 (redeemed during 1980-81)	various	various	7	12,769,600 }
S 23—1968-82	various	various	7	235,480,600 }
S 25—1970-81 (redeemed during 1980-81)	various	various	8	34,729,200 }
S 25—1970-81	various	various	8	668,722,350 }
S 26—1971-80 (redeemed during 1980-81)	various	various	7½	14,693,650 }
S 26—1971-80 (matured Nov 1/80)	various	various	7½	738,546,400 }
S 27—1972-84 (redeemed during 1980-81)	various	various	7½	52,665,550 }
S 27—1972-84	various	various	7½	542,214,450 }
S 28—1973-85 (redeemed during 1980-81)	various	various	7½	33,378,350 }
S 28—1973-85	various	various	7½	301,103,150 }
S 29—1974-83 (redeemed during 1980-81)	various	various	9¾	610,685,500 }
S 29—1974-83	various	various	9¾	2,205,891,150 }
S 30—1975-84 (redeemed during 1980-81)	various	various	9½	334,219,550 }
S 30—1975-84	various	various	9½	1,164,230,300 }
S 31—1976-85 (redeemed during 1980-81)	various	various	9¼	154,720,550 }
S 31—1976-85	various	various	9¼	602,758,900 }
S 32—1977-86 (redeemed during 1980-81)	various	various	11½-12	107,710,400 }
S 32—1977-86	various	various	11½-12	530,646,400 }
S 33—1978-85 (redeemed during 1980-81)	various	various	11½-12	1,076,146,600 }
S 33—1978-85	various	various	11½-12	3,850,691,400 }
S 34—1979-86 (redeemed during 1980-81)	various	various	11½-12	1,838,387,100 }
S 34—1979-86	various	various	11½-12	3,007,302,200 }
S 35—1980-87 (redeemed during 1980-81)	various	various	10½-11¼	642,577,800 }
S 35—1980-87	various	various	10½-11¼	2,702,629,700 }
Matured or redeemed in 1979-80				
				21,526,903,600
Special non-marketable bonds—				
Canada Pension Plan Investment Fund				136,381,000 ⁽⁵⁾
Treasury bills—				
Unamortized balance carried forward at March 31, 1980				
Amortization of discount on 1980-81 issues				21,770,000,000
				21,770,000,000
Notes and loans payable in foreign currencies—				
United States dollars—⁽¹⁾				
Canadian banks		various		355,320,000
American banks		various		355,320,000
Deutsche marks—⁽²⁾				
1978-82	May 2		5	224,520,000
Swiss francs—⁽³⁾				
1979-82	Mar 8		2¾	429,450,000
1979-85	Mar 14		3	306,750,000
				736,200,000
Japanese yen—⁽⁴⁾				
1979-89	Feb/Aug 19		7.1	195,825,000
1979-99	Feb/Aug 19		7.5	195,825,000
				391,650,000
				1,707,690,000
Total interest on unmatured debt				91,782,181,950
SPECIFIED PURPOSE ACCOUNTS—				
Canada Pension Plan Account	various	various	various	18,946,921,810
Unemployment Insurance Account	various		various	- 228,287,963
Annuities agents' pension account	June/Sept 30			
	Dec/Mar 31		4	75,764
Government Annuities Account	Mar 31		7	1,193,241,877
Canadian Forces Superannuation Account	June/Sept 30			
	Dec/Mar 31		various	9,327,417,912
Regular forces death benefit account	June/Sept 30			
	Dec/Mar 31		various	38,491,291
Members of Parliament retiring allowances account	various		6	11,339,160
Royal Canadian Mounted Police—				
Dependants' pension fund	Mar 31		4	10,715,255
Superannuation Account	June/Sept 30		various	
	Dec/Mar 31		various	1,032,985,638

1980-81					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1979-80	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
5,622,872			5,622,872	8,525,086	- 2,902,214
38,216,751			38,216,751	31,928,411	6,288,340
113,125,691			113,125,691	99,449,665	13,676,026
75,528,032			75,528,032	106,788,668	- 31,260,636
72,458,082			72,458,082	64,943,765	7,514,317
37,741,171			37,741,171	38,065,284	- 324,113
262,270,542			262,270,542	394,131,086	- 131,860,544
134,060,330			134,060,330	196,462,151	- 62,401,821
67,384,745			67,384,745	90,880,885	- 23,496,140
75,320,547			75,320,547	78,868,989	- 3,548,442
532,116,036		- 58,947	532,057,089	641,175,472	- 109,118,383
456,404,286		7,531,285	463,935,571	282,119,005	181,816,566
144,988,910		24,952,184	169,941,094		169,941,094
				35,776,292	- 35,776,292
2,015,237,995		32,424,522	2,047,662,517	2,069,114,759	- 21,452,242
11,935,524			11,935,524	9,114,644	2,820,880
	497,497,234		497,497,234	314,343,212	183,154,022
	1,876,116,031		1,876,116,031	1,319,313,451	556,802,580
	2,373,613,265		2,373,613,265	1,633,656,663	739,956,602
44,420,841			44,420,841	62,708,866	- 18,288,025
9,884,231			9,884,231	7,036,975	2,847,256
54,305,072			54,305,072	69,745,841	- 15,440,769
13,033,100			13,033,100	11,849,846	1,183,254
12,454,531			12,454,531	13,430,728	- 976,197
9,254,546			9,254,546	10,065,430	- 810,884
21,709,077			21,709,077	23,496,158	- 1,787,081
13,690,252			13,690,252	12,458,478	1,231,774
14,461,533			14,461,533	13,160,364	1,301,169
28,151,785			28,151,785	25,618,842	2,532,943
117,199,034			117,199,034	130,710,687	- 13,511,653
5,869,512,234	2,459,769,515	70,462,776	8,399,744,525	6,666,790,460	1,732,954,065
91,445,066			91,445,066	68,294,901	23,150,165
12,849,565			12,849,565	24,373,790	- 11,524,225
1,567			1,567	1,714	- 147
1,414			1,414	1,541	- 127
81,033,651			81,033,651	82,180,377	- 1,146,726
436,073,029			436,073,029	339,076,309	96,996,720
314,515,712			314,515,712	312,774,302	1,741,410
1,489,302			1,489,302	1,293,021	196,281
1,590,123			1,590,123	1,371,330	218,793
806,598			806,598	711,933	94,665
869,952			869,952	789,354	80,598
36,870,908			36,870,908	30,461,351	6,409,557
40,505,648			40,505,648	33,552,461	6,953,187

Interest on the public debt—*Concluded*

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
SPECIFIED PURPOSE ACCOUNTS—<i>Concluded</i>				
Public Service death benefit account	June/Sept 30 Dec/Mar 31		various	115,225,347
Public Service Superannuation Account	June/Sept 30 Dec/Mar 31			12,705,719,124
Supplementary Retirement Benefits Account	June/Sept 30 Dec/Mar 31		various	900,484,028
Diplomatic Services	various	various	various	
Judges	various	various	various	
Lieutenant-Governors	various	various	various	
Judges superannuation account	various	various	various	
Deposit and trust accounts—				
Common school funds—				
Ontario	Jan/July 1	various	5	1,502,256 ⁽⁶⁾
Quebec	Jan/July 1	various	5	1,175,515 ⁽⁶⁾
Foreign claims fund	Mar/Sept 30		various	3,518,336
Rumania claims fund insurance	Mar/Sept 30		various	
War claims fund—World War II	Mar 31		various	6,525,534
Canadian Dairy Commission—Contingency levy	various	various	various	
Guarantee deposits—Reserve resources	various	various	various	557,654
Guarantee deposits—Rotating herds	various	various	various	24,305
Land assurance fund	Mar 31		3	535,416
Federal court special account	Mar/Sept 30		various	6,989,512
Contractors' security deposits	various	various	various	4,343,295
Army benevolent fund	Mar/Sept 30	various	various	1,499,417
Halifax 1917 explosion pension account	Sept/Mar 31	various	various	1,322,468
Indian band funds	Mar 31	various	various	298,897,703
Indian compensation funds	Mar 31		various	54,710
Indian rental suspense account	Mar 31	various	various	4,486,810
Special account—Nigeria	June/Sept 30 Dec/Mar 31			3,389,449
Indian estate accounts	Mar 31	various	various	2,702,819
Indian mentally incompetent accounts	Mar 31	various	various	
Indian guardianship accounts	Mar 31	various	various	
Indian savings accounts	Mar 31	various	various	9,543,958
Medical Research Council—Donations and bequests	Mar/Sept 30		various	82,409
Post Office guarantee fund—Cash	Sept/Mar 31		various	37,827
Maritime pollution claims fund	June/Sept 30 Dec/Mar 31		various	
Western grain stabilization account	various	various	various	64,093,642
Mackenzie King trust account	Mar 31		various	259,750,167
Strathcona trust fund	Mar 31		9.28	280,617
Queen's Fellowship trust fund	May/Nov 15		various	500,000
Queen's Fellowship trust fund	Mar/Sept 30		various	323,473
Inmates' trust fund	June/Sept 30 Dec/Mar 31		various	
NATO—Symposium—Measurement of trace metals	various	various	various	1,191,300
Corporation of the town of Wallacebury	various	various	various	53,568
Veterans administration and welfare trust fund	various	various	various	688,321
Truroc Gypsum Products Ltd	various	various	various	
Allocation of Special Drawing Rights of the International Monetary Fund	various	various	various	
Atomic Energy of Canada Limited	various	various	various	20,000,000
Crown Assets Disposal Corporation	various	various	various	
Export Development Corporation	various	various	various	
Farm Credit Corporation	various	various	various	
National Museums of Canada trust account	various			304,607
National Museums of Canada special account	various		various	
Royal Canadian Mounted Police benefit fund	Mar 31		various	396,071
				694,771,159
Total interest on specified purpose accounts				44,749,100,402
TOTAL INTEREST ON THE PUBLIC DEBT				136,531,282,352

(1) Converted to \$1 US = \$1.1844 Canadian.

(2) Converted to 1 DM = \$.5613 Canadian.

(3) Converted to 1 SF = \$.6135 Canadian.

(4) Converted to 1 Y = \$.005595 Canadian.

(5) Term of maturity in 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 Department of Insurance, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(6) Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

1980-81

Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1979-80	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
4,016,623			4,016,623	3,164,820	851,803
4,424,357			4,424,357	3,550,670	873,687
476,815,205			476,815,205	503,742,373	- 26,927,168
502,547,819			502,547,819	319,513,125	183,034,694
42,053,026			42,053,026	24,176,342	17,876,684
52,257,895			52,257,895	34,822,332	17,435,563
1,413			1,413		1,413
54,434			54,434	33,849	20,585
2,187			2,187		2,187
33,487			33,487		33,487
21,271			21,271	128,954	- 107,683
16,352			16,352	101,201	- 84,849
411,803			411,803	367,369	44,434
2,765			2,765	2,523	242
679,374			679,374	554,263	125,111
728,594			728,594	1,651,220	- 922,626
12,960			12,960	58,702	- 45,742
2,840			2,840	3,021	- 181
14,282			14,282	12,175	2,107
708,259			708,259	345,447	362,812
1,059,388			1,059,388	800,930	258,458
201,061			201,061	189,905	11,156
98,618			98,618	99,182	- 564
30,194,206			30,194,206	20,994,221	9,199,985
20,596			20,596	4,007	16,589
931,874			931,874	1,213,899	- 282,025
477,985			477,985	502,935	- 24,950
387,701			387,701		387,701
15,110			15,110		15,110
105,775			105,775		105,775
867,807			867,807		867,807
9,711			9,711	8,398	1,313
4,110			4,110	4,086	24
3,466,326			3,466,326	2,536,926	929,400
3,853,366			3,853,366	3,004,778	848,588
15,542,609			15,542,609	6,458,826	9,083,783
28,530			28,530	25,492	3,038
67,081			67,081	57,550	9,531
7,357			7,357	5,487	1,870
101,310			101,310	85,697	15,613
5,154			5,154		5,154
867			867		867
3,174			3,174		3,174
1,261			1,261		1,261
94,047,099			94,047,099		94,047,099
2,632,771			2,632,771	1,971,697	661,074
8,247			8,247	13,855	- 5,608
133,600			133,600	200,813	- 200,813
26,898			26,898		133,600
268,295			268,295	39,288	- 12,390
9,748			9,748	279,556	- 11,261
157,176,135			157,176,135	18,475	- 8,727
				41,740,878	115,435,257
2,257,435,116			2,257,435,116	1,825,626,773	431,808,343
8,126,947,350	2,459,769,515	70,462,776	10,657,179,641	8,492,417,233	2,164,762,408

SECTION 14

1980-81
PUBLIC ACCOUNTS

Index

INDEX

NOTE—NUMBERS IN HEAVY TYPE PERTAIN TO SECTIONS

A

Accounting entity, Government of Canada as an, 2·11
 Accounts payable, 2·9, 8·10, 8·11
 Accumulated deficit, 2·8, 2·12, 11·3, 11·4
 as a percentage of gross national product (chart), 11·4
 from Confederation to March 31, 1981, 11·3, 11·5, 11·6
 in terms of total liabilities and net recorded assets, 11·3
 per capita (chart), 11·4
 Acquisition of capital equipment for
 Canadian Government Photo Centre, 8·4, 8·6
 Canadian Government supply services, 8·5, 8·9
 central and regional passport offices, 8·4, 8·7, 13·12
 Central Microfilm Unit, 8·4, 8·7
 Government Telecommunications Agency, 8·4, 8·6
 race track supervision, 8·4, 8·6
 Acquisition of meteorological equipment and supplies, 8·4, 8·7
 Administered trust accounts, 7·12, 7·20
 Advance payments, Statistics Canada, 7·11, 7·19
 Advancement of industrial technology, 13·12
 Advances—Exchange Fund Account, 2·8, 4·4, 9·2, 13·12
 African Development Bank, 6·33
 African Development Fund, 6·33
 Agent Crown corporations, financial information regarding, 2·13
 Agricultural commodities stabilization account, 8·4, 8·6
 Agricultural Development Fund, 6·33
 Agricultural products board account, 8·4, 8·6
 Agricultural service centres, 6·23, 6·24, 6·26
 advances, 6·23, 6·26, 13·9
 loans, 6·23, 6·24, 6·26, 6·49, 13·9
 Agriculture revolving fund, 8·4, 8·6
 Air Canada, 2·8, 4·4, 6·3, 6·7, 6·9, 6·17, 6·20, 13·7
 capital stock, 6·7, 6·9
 consolidated loan, 6·7, 6·9
 Winnipeg maintenance hangar, 6·7, 6·9
 Airports
 capital loans, 8·5, 8·9
 revolving fund, 8·5, 8·10
 unpaid contractors' holdbacks, 8·5, 8·10
 Alberta, Province of
 loans, investments and advances, 6·24, 13·9
 Algeria, special loan assistance to, 6·29
 Allocation of Special Drawing Rights of the International Monetary Fund, 13·20
 All other Crown corporations and agencies, loans, investments and advances to, 2·8, 4·4, 6·3, 6·7, 6·20, 6·49, 13·7
 Allowance for Government's cost of paying unemployment insurance benefits, 2·9, 7·2
 Allowance for valuation, 2·8, 6·3, 6·48, 8·2
 Allowances for valuation, 2·13
 Analysis of accumulated deficit account from Confederation to March 31, 1981, 11·3
 Analysis of the actuarial deficiencies for 1980-81, 7·5
 Andean Development Corporation, 6·33
 Annuities agents' pension account, 7·23, 7·24, 13·18
 Antigua, special loan assistance to, 6·29
 Appropriations and expenditure, budgetary, 5·2, 5·3
 Appropriations, receipts and revenues credited to, 4·5, 4·6
 by selected classification and source, 4·6
 by source, 4·5
 Appropriations, statement of use of, 2·10
 Argentina, special loan assistance to, 6·29
 Armed services, Estates, 7·10, 7·18

A—Concluded

Army benevolent fund, 7·12, 7·20, 13·20
 Asian Development Bank, 6·31, 6·32
 Special, 6·33
 Asian Development Fund, 6·33
 Assets, 2·8, 2·12
 Exchange Fund Account, 9·2
 fixed, 2·8, 2·12, 11·3
 other, 2·8, 4·4, 8·2, 13·12
 Assets and liabilities, statement of, 2·8, 2·9
 Assets and liabilities, valuation of, 2·12
 Assistance given to railways by the Government of Canada, statement of, 13·2
 Assisted passage scheme, 6·41, 6·44, 13·11
 Atlantic Development Board carry-over projects, 6·22, 6·23, 6·25, 6·49, 13·7, 13·8
 Atlantic Pilotage Authority, 6·17, 6·20
 Atlantic Provinces Power Development Act, 6·22, 6·23, 6·25, 6·49, 13·7, 13·8
 Atomic Energy of Canada Limited, 2·8, 4·4, 6·3, 6·7, 6·9, 6·17, 6·18, 6·20, 6·49, 7·12, 13·7, 13·20
 Bruce heavy water plant, 6·7, 6·9, 6·49
 capital stock, 6·7, 6·9
 commercial products division, 6·7, 6·9, 6·49
 Gentilly II nuclear power station, 6·7, 6·9
 Glace Bay heavy water plant, 6·7, 6·9, 6·49
 heavy water inventory, 6·7, 6·9
 housing, 6·7, 6·9, 6·49
 isotope production building, 6·7, 6·10
 isotope production equipment, 6·7, 6·10
 La Prade heavy water plant, 6·7, 6·10
 Lepreau nuclear station, 6·7, 6·10, 6·49
 Port Hawkesbury heavy water plant, 6·7, 6·10, 6·49
 capital improvements, 6·7, 6·10
 Sheridan Park engineering design office, 6·7, 6·10, 6·49
 uranium concentrate, 6·7, 6·10
 working capital, 6·7, 6·10
 Audited financial statements of the Government of Canada, 2

B

Bank of Canada, 2·6, 4·3, 4·4, 6·8, 6·11, 6·17, 6·20, 13·7
 Bankruptcy Act
 estate fund, 7·9, 7·14
 security deposits, 7·9, 7·14
 share proceeds in trust, 7·9, 7·14
 shares in trust, 7·9, 7·14
 unclaimed dividends and undistributed assets, 7·9, 7·14
 Barbados, special loan assistance to, 6·29
 Belize, special loan assistance to, 6·29
 Benefit fund, 7·11, 7·19, 13·20
 Berne Union of the World Intellectual Property Organization, 6·31
 Blank bonds reserves, 8·4, 8·7
 Bolivia, special loan assistance to, 6·29
 Bow River project settlers, 6·43, 6·46
 Brazil, special loan assistance to, 6·29
 British Columbia, Province of
 loans, investments and advances, 6·24, 13·9
 Bronze and copper coinage accounts, 8·7
 Budgetary
 appropriations, 5·2
 appropriations and expenditure, 5·2, 5·3

B—Concluded

- annual and statutory, 5·2
 - by department, 5·3
 - deficit, 2·7
 - expenditure, 2·11, 5·3, *see also* Expenditure
 - detailed information on, 5, 5·1, 5·3
 - revenue, 2·11 *see also* Revenue
 - detailed information on, 4, 4·1, 4·2, 4·3
 - transactions, 2·5
 - Bullion and coinage, 2·6, 4·3
 - Burgeo Leasing Limited, 6·37, 6·38, 13·10
 - Burma, special loan assistance to, 6·29
- C**
- Cameroun, special loan assistance to, 6·29
 - Canada Deposit Insurance Corporation, 6·18, 6·20
 - Canada Development Corporation, 6·35, 6·36, 13·10
 - Canada Labour Code—Safety services, 6·42, 6·46, 13·11
 - Canada Mortgage and Housing Corporation, 2·6, 2·8, 4·3, 4·4, 6·3, 6·4, 6·17, 6·18, 6·20, 13·7
 - capital stock, 6·4
 - housing, 6·4
 - joint projects, 6·4, 6·5
 - mortgage and loan purchase fund, 6·4, 6·5
 - mortgage insurance fund, 6·4, 6·5
 - ownership assistance, 6·4, 6·5
 - real estate, 6·4, 6·5
 - sewage treatment projects, 6·4, 6·5
 - university housing projects, 6·4, 6·5
 - urban renewal scheme, 6·4, 6·5
 - Canada Pension Plan Account, 2·9, 5·12, 7·2, 7·3, 13·18
 - audited financial statement, 7·26
 - Canada Pension Plan Investment Fund, 2·9, 5·12, 7·2, 7·3, 10·6, 10·8, 13·18
 - audited financial statement, 7·26
 - Canada savings bonds, 2·9, 5·12, 10·2, 10·6, 10·8, 10·9, 13·18
 - held on account of employees, 2·9, 4·4, 10·2, 13·12
 - Canada student loans—Interest, 4·4, 13·12
 - Canada's subscriptions to the capital of development banks, 6·31
 - Canadair Limited, 6·35, 6·36
 - capital stock, 6·35, 6·36, 13·10
 - loans, 6·35, 6·36, 13·10
 - Canadian Arctic Producers Limited, 6·37, 6·38, 13·10
 - capital stock, 6·37, 6·38
 - loans, 6·37, 6·38
 - Canadian army welfare fund, 7·12, 7·20
 - Canadian Arsenals Limited, 6·8, 6·11, 6·17, 6·18, 6·20, 13·7
 - Canadian Broadcasting Corporation, 6·8, 6·11, 6·17, 6·18, 6·20
 - loans, 6·8, 6·12
 - working capital, 6·8, 6·12, 13·7
 - Canadian Commercial Corporation, 6·8, 6·12, 6·17, 6·18, 6·19, 6·20, 13·7
 - loans, 6·8, 6·12
 - paid in capital, 6·8, 6·12
 - Canadian Cultural Institute account, 7·9, 7·15
 - Canadian Dairy Commission, 6·8, 6·12, 6·17, 6·18, 6·19, 6·20, 13·7
 - account, 7·12, 7·21
 - contingency levy, 7·12, 7·21, 13·20
 - Canadian defence industry, 6·37, 6·38, 13·10
 - Canadian Film Development Corporation, 6·8, 6·12, 6·17, 6·18, 6·19, 6·20, 13·7
 - Canadian Forces
 - housing projects, 6·42, 6·46, 13·11
 - personnel assistance fund, 7·12, 7·20
 - Superannuation Account, 7·5, 7·6, 13·18
 - Canadian Government Photo Centre
 - acquisition of capital equipment for, 8·4, 8·6
 - revolving fund, 8·4, 8·6

C—Continued

- Canadian Grain Commission—Working capital advance, 8·4, 8·6
- Canadian Livestock Feed Board, 6·17, 6·18, 6·21
- Canadian manufacturers of automotive products, 6·35, 6·36, 13·10
- Canadian National Railways, 2·8, 4·4, 6·3, 6·7, 6·10, 6·17, 6·20, 13·7
 - acquisition and maintenance of equipment, 6·7, 6·11
 - Canadian Government Railways—Working capital, 6·7, 6·11
 - capital stock, 6·7, 6·10
 - consolidated loan, 6·7, 6·10
 - Northern British Columbia rail lines, 6·7, 6·11
 - Yarmouth Bar Harbour ferry services, 6·7, 6·11, 13·7
 - new dock and facilities, 6·7
- Canadian National (West Indies) Steamships, Limited, 6·8, 6·12, 6·17, 6·18, 6·20, 13·7
 - advances, 6·8, 6·12
 - capital stock, 6·8, 6·12
 - deposit and trust account, 7·12, 7·21
- Canadian Patents and Development Limited, 6·8, 6·13, 6·17, 6·18, 6·20, 13·7
- Canadian producers of frozen groundfish, 6·37, 6·38, 13·10
- Canadian Saltfish Corporation, 6·8, 6·13, 6·17, 6·18, 6·20, 13·7
- Canadian Wheat Board, The, 6·18
- Candidates' election deposits, 7·11, 7·19
- Canteen account, 8·5, 8·9
- Cape Breton Development Corporation, 6·8, 6·13, 6·17, 6·18, 6·19, 6·20
 - Prince Coal Mine, 6·8, 6·13, 6·49
 - working capital, 6·8, 6·13
- Caribbean Development Bank, 6·31, 6·32
 - Agricultural Development Fund, 6·33
 - Commonwealth Caribbean Regional, 6·33
 - Special, 6·33
- Cash, 2·8, 4·4, 11·2, 13·12
 - Canadian dollar deposits, 11·2
 - foreign currency deposits, 11·2
- Cash balance at end of period, 2·5
- Cash in hands of collectors and in transit, 8·2, 8·3
- Cash in transit, 2·8, 8·2
- Central American Bank for Economic Integration, 6·33
- Central Microfilm Unit
 - acquisition of capital equipment for, 8·4, 8·7
 - revolving fund, 8·4, 8·7
- Change in cash, 2·5
- Changes in accounting policies, 2·12
- Chile, special loan assistance to, 6·29
- China, loan to, 6·28, 13·9
- Chippewa Band of Kettlepoint, 6·42, 6·45, 13·11
- Civil service insurance fund, 7·23, 7·24
- Classification of financial transactions, 2·11
- Clothing and kit account, 8·5, 8·9
- Coast Ferries Limited, 6·37, 6·38, 13·10
- Coinage accounts, 8·4, 8·7
- Coleman Collieries Limited, 6·37, 6·38, 13·10
- Colombia, special loan assistance to, 6·29
- Common Fund for Commodities, 6·31, 6·33
- Common school funds—Ontario and Quebec, 7·9, 7·15, 13·20
- Commonwealth Caribbean Regional, 6·33
- Commonwealth institute of biological control, 7·9, 7·14
- Commonwealth War Graves Commission, 6·43, 6·48, 13·11
- Company stock option, 6·37, 6·38
- Comparative statements of transactions, 1
- Comprehensive development plan agreement, 6·22, 6·26, 13·8
- Congo-Brazzaville, special loan assistance to, 6·29
- Consolidated Computer Incorporated, 6·35, 6·36, 13·10
- Construction and repair projects—Other government departments and agencies, 8·5, 8·8

C—Concluded

- Construction of multi-purpose exhibition buildings, 6·42, 6·44, 13·11
- Contingent liabilities, 2·13, 11·6
 - statement of, 11·7
- Contractors' and other holdbacks, 8·14, 8·15
- Contractors' security deposits, 7·11, 7·19, 13·20
 - bonds, 7·11
 - cash, 7·11
 - certified cheques, 7·11
- Corporation income tax, 2·6, 4·2, 4·3, 4·6
- Corporation of the City of Montreal
 - Atwater Tunnel, 6·43, 6·47, 13·11
 - St Remi Tunnel, 6·43, 6·47, 13·11
- Corporation of the town of Wallacebury, 13·20
- Council for Yukon Indians, 6·42, 6·46, 13·11
- Crop reinsurance fund, 7·23, 7·24
- Crown Assets Disposal Corporation, 6·18, 6·21, 7·12, 13·12, 13·20
- Crown corporations and agencies
 - loans, investments and advances, 2·8, 4·4, 6·3, 6·4, 6·7, 6·17, 6·49, 13·7
- Crown corporations' deposits, 7·12, 7·21
 - Atomic Energy of Canada Limited, 7·12
 - Crown Assets Disposal Corporation, 7·12
 - Farm Credit Corporation, 7·12
- Cuba, special loan assistance to, 6·29
- Cultural exchange—Government of Manitoba, 7·9, 7·14
- Cultural property, 6·43, 6·46
- Custodian administration account, 7·13, 7·22
- Customs Co-operation Council, 6·31
- Customs import duties, 2·6, 4·2, 4·3, 4·4, 4·6

D

- Damage claims recoverable, North Atlantic Treaty Organization, 6·28, 6·30, 13·9
- Defence Construction (1951) Limited, 6·17, 6·18, 6·21
- Defence production
 - loan account, 6·43, 6·46, 13·11
 - revolving fund, 8·5, 8·9
- Deficit, 2·5, 2·7
 - accumulated, 2·8, 2·12, 11·3, 11·4
- De Havilland Aircraft of Canada Limited, The, 6·35, 6·36
 - capital stock, 6·35, 6·36, 13·10
 - loans, 6·35, 6·36, 13·10
- Dependants' pension fund, 7·23, 7·25, 13·18
 - audited financial statement, 7·33
- Deposit account
 - Consumer and Corporate Affairs, 7·9, 7·14
 - Loran C—United States Coast Guard, 7·11, 7·19
 - Public Archives, 7·9, 7·14
- Deposit and trust accounts, 2·9, 5·12, 7·2, 7·8, 7·9, 13·20
- Developing countries
 - special loan assistance to, 6·28, 6·29, 13·9
- Discount on Treasury bills
 - unamortized, 2·9, 8·10, 8·11
- Dominica, special loan assistance to, 6·30
- Dominican Republic, special loan assistance to, 6·30
- Donations and bequests, 7·10, 7·18, 13·20

E

- Each remission of a tax, fee or penalty of \$1,000 or more, 12·2
- East African Community, special loan assistance to, 6·30
- Ecuador, special loan assistance to, 6·30
- Education leave costs, 13·6
- Egypt, special loan assistance to, 6·29
- Eldorado Aviation Limited, 6·18

E—Concluded

- Eldorado Mining and Refining Limited—Unpresented capital stock, 8·14, 8·15
- Eldorado Nuclear Limited, 6·8, 6·13, 6·17, 6·18, 6·20, 13·7
 - capital stock, 6·8, 6·13
 - loans, 6·8, 6·13, 6·49
- Electrical Reduction Co Ltd, 13·12
- El Salvador, special loan assistance to, 6·29, 6·30
- Enterprise development program, 6·37, 6·38, 13·10
- Eskimo loan fund, 6·42, 6·45, 13·11
- Estate fund—Bankruptcy Act, 7·9, 7·14
- Estates—Armed services, 7·10, 7·18
- Estates fund, 7·12, 7·20
- Eurocan Pulp and Paper Co Ltd, 6·37, 6·39, 13·10
- Every accountable advance that is not repaid or accounted for, 12·34
- Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by..., 12·51
- Exchange Fund Account, 2·6, 4·3
 - advances, 2·8, 4·4, 9·2, 13·12
 - assets, 9·2
 - audited financial statements, 9·4
- Excise duties, 2·6, 4·2, 4·3, 4·4, 4·6
- Excise taxes and duties, 2·6, 4·2, 4·3, 4·4, 4·6
- Expenditure, 2·5, 2·7, see also Budgetary expenditure
 - by department, 2·7
 - by function, 5·4, 5·5
 - by major function (chart), 5·4
 - by major spending department, monthly, 5·14
 - by program, 5·6
 - by standard object, 5·11
 - by type, 5·8, 5·9
 - statement of revenue and, 2·6, 2·7
 - under statutory authority, 5·12, 5·13
- Export Development Corporation, 2·8, 4·4, 6·3, 6·4, 6·5, 6·17, 6·18, 6·19, 6·20, 13·7, 13·20
 - capital stock, 6·4, 6·6
 - capital surplus, 6·4, 6·6
 - loans, 6·4, 6·6
- Extra-mural research grants, 7·10, 7·18

F

- Fair wages suspense accounts, 7·10, 7·17
- Fairs and shows, 7·10, 7·17
- Farm Credit Corporation, 2·6, 2·8, 4·3, 4·4, 6·3, 6·4, 6·6, 6·17, 6·18, 6·20, 7·12, 13·7, 13·20
 - capital stock, 6·4, 6·6
 - farm syndicates loan fund, 6·4, 6·6, 13·7
 - notes, 6·4, 6·6
- Federal Business Development Bank, 2·8, 4·4, 6·3, 6·4, 6·7, 6·17, 6·18, 6·19, 6·20, 13·7
 - capital stock, 6·4, 6·7
 - loans, 6·4, 6·7
- Federal court
 - fees, 7·13, 7·21
 - special account, 7·10, 7·17, 13·20
- Federal-provincial employment loans program, 6·22, 6·23, 6·24, 6·49, 13·7, 13·8, 13·9
- Federal-provincial fiscal arrangements, 6·22, 6·23, 6·24, 6·25, 13·8, 13·9
- Federal Republic of Germany, 7·10, 7·18
- Federal sales tax collections—Correctional Services, 7·13, 7·22
- Fees paid in advance—Importation of foreign cattle, 7·13, 7·21
- Financial Administration Act, supplementary information required by the, 12
- Financial information regarding agent Crown corporations, 2·13
- Financial requirements (excluding foreign exchange), 2·5
- Financial statements of the Government of Canada, audited, 2
- Fines—Indian Act, 7·10, 7·16

F—Concluded

Fisheries prices support account, 8•4, 8•8
 Fisheries working capital advance, 8•4, 8•8
 Fishing vessel insurance plan, 7•23, 7•24
 Fixed assets, 2•8, 2•12, 11•3
 Food and Agriculture Organization, 6•31
 Footwear and tanning industries adjustment program, 6•37, 6•39, 13•10
 Foreign claims fund, 7•9, 7•15, 13•20
 Foreign exchange accounts, 2•8, 4•4, 13•12
 detailed information on, 9, 9•1, 9•2
 Foreign exchange transactions, 2•5
 Fraser River
 Harbour Commission, 6•43, 6•47, 13•11
 New Westminster Railway Bridge maintenance, 7•11, 7•19
 Freshwater Fish Marketing Corporation, 6•8, 6•13, 6•17, 6•18, 6•20, 13•7

G

General Agreement on Tariffs and Trade, 6•31
 Ghana, special loan assistance to, 6•30
 Gold purchase account, 8•4, 8•8
 Government Annuities Account, 2•9, 5•12, 7•2, 7•8, 13•18
 audited financial statements, 7•32
 Government controlled corporations
 loans, investments and advances, 2•8, 4•4, 6•3, 6•35, 13•10
 Government of Canada as an accounting entity, 2•11
 Government of Canada equity in Crown corporations and agencies
 loans, investments and advances, 6•20
 Government of Manitoba, Cultural exchange, 7•9, 7•14
 Government of the Northwest Territories, 6•24, 6•26, 13•9
 Government of the Yukon Territory, 6•24, 6•27, 13•9
 Government Telecommunications Agency revolving fund, 8•4, 8•6, 13•12
 Government's cost of paying unemployment insurance benefits, 2•9, 2•12
 Government's holdings of unmatured debt, 2•9, 4•4, 10•2, 13•12
 Great Lakes Fishery Commission—Lamprey research and control, 7•10, 7•16
 Great Lakes Pilotage Authority Ltd, 6•21
 Greece, loan to, 6•28, 13•9
 Grenada, special loan assistance to, 6•30
 Groundfish processors, 6•37, 6•39, 13•10
 Guarantee deposits
 Canadian International Development Agency, 7•9, 7•15
 Customs and Excise, 7•11, 7•18
 Energy, Mines and Resources
 oil and gas, 7•9, 7•15
 Environment—Parks Canada, 7•9, 7•15
 Fisheries and Oceans, 7•10, 7•16
 Indian Affairs and Northern Development, 7•10, 7•16
 reserve resources, 7•10, 7•16, 13•20
 rotating herds, 7•10, 7•16, 13•20
 Guarantee fund
 bonds, 7•11, 7•19
 cash, 7•11, 7•19
 Guatemala, special loan assistance to, 6•30
 Gulf Oil Canada Ltd, 13•12
 Guyana, special loan assistance to, 6•30

H

Haddock fishermen, 6•37, 6•39, 13•10
 Halifax 1917 explosion pension account, 7•9, 7•15, 13•20
 Hamilton Harbour Commissioners, 6•43, 6•47, 13•11
 Health insurance supplementary account, 7•10, 7•18
 Herbert Lott naval trust fund, 7•10, 7•18
 Honduras, special loan assistance to, 6•30

H—Concluded

Hospital stores account, 8•5, 8•10
 Hydro-Quebec Research Institute, 6•42, 6•44, 6•49, 13•11

I

Immigration guarantee fund, 7•9, 7•14
 Importation of foreign cattle, fees paid in advance, 7•13, 7•21
 Imprest account cheques, 8•12
 Imprest accounts, standing advances and authorized loans, 6•42, 6•44, 13•11
 Income tax, 2•6, 4•3, 4•6
 India, special loan assistance to, 6•30
 Indian
 agencies revenue trust bank accounts, 7•10, 7•16
 band funds, 7•10, 7•16, 13•20
 shares and certificates, 7•10, 7•16
 compensation funds, 7•10, 7•17, 13•20
 contributions to the subsidy housing program, 7•10, 7•17
 economic development, 6•42, 6•45, 13•11
 estate accounts, 7•10, 7•17, 13•20
 guardianship accounts, 13•20
 housing assistance, 6•42, 6•45, 13•11
 mentally incompetent accounts, 13•20
 rental suspense account, 7•10, 7•17, 13•20
 savings accounts, 7•10, 7•17, 13•20
 special accounts, 7•10, 7•17
 Indian Act, fines, 7•10, 7•16
 Indian Associations of Canada, 6•42, 6•46, 13•11
 Indians and Inuit of Quebec, 6•42, 6•46, 13•11
 Indonesia, special loan assistance to, 6•30
 Industrial and stores account, 8•5, 8•9
 Inmates'
 earnings, 7•11, 7•19
 trust fund, 7•11, 7•19, 13•20
 Instalments (payroll deductions) made by employees in the purchase of Canada saving bonds, 7•12, 7•21
 National Defence, 7•12
 Post Office, 7•12
 Solicitor General—Royal Canadian Mounted Police, 7•12
 Supply and Services, 7•12
 Insurance companies, interest on bonds, 7•11, 7•19
 Insurance programs, 2•14
 Inter-American Development Bank, 6•31, 6•32, 6•33, 6•49
 Fund for Special Operations, 6•33
 Interest
 accrued, 8•11
 bearing loan, Unemployment Insurance Account, 2•9, 7•2
 Canada Student loans, 4•4, 13•12
 due, 8•11
 on bank deposits, 2•6, 4•3, 4•4, 13•12
 on bonds—Insurance companies, 7•11, 7•19
 on loans and profit on foreign transactions, 13•12
 on loans to employees posted abroad, 13•12
 on sale of irrigated land, 13•12
 on the public debt, 5•12, 13•14
 rates, unmatured debt, 10•8
 Interest and matured debt, 2•9, 8•10, 8•11
 Intergovernmental Maritime Consultative Organization, 6•31
 International agencies—Travel account, 7•9, 7•15
 International Atomic Energy Agency, 6•31
 International Bank for Reconstruction and Development, 6•31, 6•32, 6•33
 International Civil Aviation Organization, 6•31
 International development assistance—Loans and subscriptions, 2•14
 International Development Association, 6•31, 6•32
 International Finance Corporation, 6•31, 6•33
 International financial institutions, 6•31, 6•33, 6•49, 13•10
 International Labour Organization, 6•31

I—Concluded

- International Monetary Fund, 6·33
 - notes payable, 2·8, 9·2, 9·3
 - subscriptions, 2·8, 4·4, 9·2, 9·3, 13·12
- International Natural Rubber Agreement, 6·31, 6·34
- International organizations, 2·8, 2·14, 4·4, 6·3, 6·31, 6·49, 13·10
- International organizations and associations, 6·31, 6·34, 13·10
- International Tin Council, 6·31, 6·33
- Inuvialuit Development Corporation, 6·42, 6·45, 13·11
- Investors' indemnity fund, 7·9, 7·15
- Ivory Coast, special loan assistance to, 6·30

J

- Jacques Cartier and Champlain Bridges Incorporated, The, 6·8, 6·14, 6·17, 6·18, 6·20, 13·7
- Jamaica
 - loans for economic assistance, 6·28, 13·9
 - special loan assistance to, 6·29, 6·30
- Judges superannuation account, 13·20

K

- Kennedy Round agreement, 6·37, 6·39, 13·10
- Kenya, special loan assistance to, 6·30
- Korea, special loan assistance to, 6·29

L

- Labour Standards Code, 7·10, 7·18
- Lakehead Harbour Commission, 6·43, 6·47, 13·11
- Lamprey research and control, Great Lakes Fishery Commission, 7·10, 7·16
- Land assurance fund, 7·10, 7·17, 13·20
- Laurentian Pilotage Authority, 6·21
- Lending institutions, loans, investments and advances to Crown corporations and agencies, 2·8, 4·4, 6·3, 6·4, 6·20, 13·7
- Liabilities, 2·9, 2·12
 - contingent, 2·13, 11·6
 - other, 2·9, 8·10
 - statement of assets and, 2·8, 2·9
 - statement of contingent, 11·7
- Livestock and canning supplies stores account, 8·5, 8·9
- Loading ramp, Yarmouth, NS, 6·22, 6·26, 13·8
- Loans and accountable advances, 6·42, 13·11
- Loans and subscriptions—International development assistance, 2·14
- Loans, investments and advances, 2·5, 2·8, 4·4, 6·49, 13·7
 - detailed information on, 6, 6·1, 6·2, 6·3
 - to Crown corporations, 6·17
 - to developing countries, 2·14
- Locally-engaged contributory pension account, 7·23, 7·25
- Loran C—United States Coast Guard—Deposit account, 7·11, 7·19
- Losses of \$1,000 or more, 13·4
- Loto Canada Inc, 6·8, 6·14, 6·17, 6·18, 6·19, 6·20, 13·7
- Lower Churchill Development Corporation, 6·37, 6·40, 13·10

M

- Mackenzie King trust account, 7·13, 7·22, 13·20
- Madagascar, special loan assistance to, 6·30
- Mainland Investments Limited, 6·22, 6·25, 6·37, 6·40, 13·8
- Malaysia, special loan assistance to, 6·29, 6·30
- Mali, special loan assistance to, 6·30
- Malta, special loan assistance to, 6·30
- Manitoba, Province of
 - loans, investments and advances, 6·23, 13·8, 13·9
- Manufacture of Remembrance Day poppies, 8·5, 8·10, 13·12
- Maritime Employers' Association, 6·43, 6·48, 13·11
- Maritime pollution claims fund, 7·11, 7·19, 13·20
- Marketable bonds, 2·9, 4·4, 10·2, 10·3, 10·8, 10·9, 13·12, 13·16
 - payable in Canadian currency, 5·12, 10·3, 13·14, 13·16
 - payable in foreign currencies, 5·12, 10·5, 13·16
- Matured debt payable in Canadian dollars, 8·11
- Maturity of Government debt, 10·9
- Mauritania, special loan assistance to, 6·30
- Measurement of trace metals—NATO—Symposium, 7·10, 7·16, 13·20
- Members of Parliament retiring allowances account, 7·23, 7·24, 7·25, 13·18
- Messes operations account, 8·5, 8·9
- Mexico, special loan assistance to, 6·30
- Miscellaneous departmental accountable advances, 6·42, 6·44, 13·11
- Miscellaneous departmental accountable imprest and standing advances, 6·42, 6·44, 13·11
- Miscellaneous departmental paylist deductions, 8·14, 8·15
- Miscellaneous loans, investments and advances, 2·8, 4·4, 6·3, 6·42, 6·49, 13·11
- Miscellaneous other liabilities, 2·9, 8·10, 8·14
- Miscellaneous projects' deposits
 - Energy, Mines and Resources, 7·9, 7·15
 - Environment, 7·9, 7·15
 - Fisheries and Oceans, 7·10, 7·16
- Moneys received after March 31 but applicable to the current year, 8·2, 8·3
- Monthly expenditure by major spending department, 5·14
- Monthly revenue by selected classification, 4·6
- Montserrat, special loan assistance to, 6·30
- Morocco, special loan assistance to, 6·30
- Municipal Development and Loan Board, 2·8, 4·4, 6·3, 6·4, 6·7, 6·17, 6·21, 13·7

N

- Nanaimo Harbour Commission, 6·43, 6·47, 13·11
- National advisory network, 7·11, 7·19
- National Battlefields Commission, 6·17, 6·18, 6·21
- National Capital Commission, 6·8, 6·14, 6·17, 6·18, 6·19, 6·20, 13·7
 - excluding Greenbelt, 6·8, 6·14
 - Greenbelt, 6·8, 6·14
 - National capital fund, 8·13
- National Film Board
 - operating account, 8·4, 8·7
- National governments including developing countries
 - loans, investments and advances, 2·8, 4·4, 6·3, 6·28, 6·49, 13·9
- National Harbours Board, 6·8, 6·14, 6·17, 6·18, 6·19, 6·20, 13·7
 - deposit and trust accounts, 7·12, 7·21
 - Saint John Harbour Bridge Authority, 6·8, 6·15, 13·7, 13·10
- National Library of Canada purchase account, 8·13
- National Lottery account, 7·11, 7·20

N—Concluded

- National Museums of Canada purchase account, 8•13
- Native claimants, 6•42, 6•45, 13•11
- NATO, *see also* North Atlantic Treaty Organization
 - infrastructure projects, 7•10, 7•18
 - symposium—Measurement of trace metals, 7•10, 7•16, 13•20
- Natural gas and gas liquids tax, 2•6, 4•3, 4•4, 4•6
- Net recorded assets, 2•8
- Net source, 2•5
- New Brunswick, Province of
 - loans, investments and advances, 6•23, 13•8
- Newfoundland and Labrador Development Corporation, 6•37, 6•40
 - capital stock, 6•37, 6•40, 13•10
 - loans, 6•37, 6•40, 13•10
- Newfoundland, Province of
 - loans, investments and advances, 6•22, 13•7
- Nicaragua, special loan assistance to, 6•30
- Nickel coinage account, 8•7
- Nigeria, special loan assistance to, 6•29, 6•30
- Non-budgetary
 - transactions, 2•5
- Non-interest bearing advances, Unemployment Insurance Account, 2•8, 8•2, 8•3
- Non-marketable bonds, 10•8
- Non-resident income tax, 2•6, 4•3, 4•6
- Non-tax revenue, 2•6, 4•3, 4•4, 4•6
- North Atlantic Treaty Organization, *see also* NATO
 - damage claims recoverable, 6•28, 6•30, 13•9
- Northern Canada Power Commission, 6•8, 6•15, 6•17, 6•18, 6•20, 13•7
 - Act, loans under Sections 14 and 15, 6•8, 6•15, 6•49
 - working capital, 6•8, 6•15
- Northern Transportation Company Limited, 6•8, 6•15, 6•17, 6•18, 6•20, 13•7
 - capital stock, 6•8, 6•15
 - loans, 6•8, 6•15
- Northwest Territories
 - loans, investments and advances, 6•24, 13•9
- Notes and loans payable in foreign currencies, 2•9, 5•12, 10•2, 10•7, 10•8, 10•9, 13•18
- Notes payable
 - International Monetary Fund, 2•8, 9•2, 9•3
 - international organizations, 2•8, 6•3, 6•31
- Notes to the financial statements of the Government of Canada, 2•11
- Nova Scotia, Province of
 - loans, investments and advances, 6•22, 13•8
- Nuclear liability reinsurance account, 7•9, 7•15

O

- Obligations, debts and claims deleted from the accounts, 12•33
- Observations by the Auditor General on the financial statements of the Government of Canada, 3
- Oil export charge, 2•6, 4•3, 4•4, 4•6
- Oil refinery terminal wharf at Come-by-Chance, Newfoundland, 6•37, 6•40, 13•10
- Olympic account, 8•14, 8•15
- Olympic bullion and coinage inventory accounts, 8•4, 8•8
- Olympic gold bullion inventory account, 8•8
- Olympic silver bullion inventory account, 8•8
- Ontario, Province of
 - loans, investments and advances, 6•23, 13•8
- Operational stores account, 8•5, 8•9
- Opinion of the Auditor General on the financial statements of the Government of Canada, 2•15
- Other accounts reported on the statement of assets and liabilities
 - detailed information on, 11, 11•1, 11•2
- Other accounts, return on investments, 4•4, 13•12
- Other assets, 2•8, 4•4, 13•12
 - detailed information on, 8, 8•1, 8•2

O—Concluded

- Other assets and other liabilities
 - detailed information on, 8, 8•1, 8•2
- Other excise taxes and duties, and other tax revenue, 4•6
- Other internal accounts, 2•12
- Other liabilities, 2•9
 - detailed information on, 8, 8•1, 8•10
 - miscellaneous, 2•9, 8•10, 8•14
- Other loans, investments and advances, 2•8, 4•4, 6•3
- Other miscellaneous information, 13
- Other non-tax revenue, 2•6, 4•3, 4•6
- Other return on investments, 2•6, 4•3
- Other specified purpose accounts, 2•9, 5•12, 7•2, 7•23
- Other tax revenue, 2•6, 4•3, 4•6
- Other taxes, 2•6, 4•3, 4•4
- Other transactions, 2•5
- Ottawa Civil Service recreational association, 6•42, 6•45, 13•11
- Outstanding cheques, 8•12
- Outstanding cheques, warrants and postal money orders, 2•9, 8•10, 8•11, 8•12

P

- Pacific Pilotage Authority, 6•21
- Pakistan, special loan assistance to, 6•30
- Panarctic Oils Limited, 6•37, 6•40, 13•10
- Paraguay, special loan assistance to, 6•30
- Paris Union of the World Intellectual Property Organization, 6•31
- Parolees, 6•43, 6•46, 13•11
- Passport Office revolving fund, 8•4, 8•7
- Personal income tax, 2•6, 4•2, 4•3, 4•6
- Personnel posted
 - abroad, 6•42, 6•43, 13•11
 - in Canada and abroad, 6•42, 6•43, 13•11
- Peru, special loan assistance to, 6•29, 6•30
- Petro-Canada, 2•8, 6•3, 6•8, 6•11, 6•17, 6•18, 6•19, 6•20, 13•7
 - capital stock, 6•8
 - common, 6•8
 - preferred, 6•8
- Petroleum and gas revenue tax, 2•6, 4•3, 4•6
- Petroleum compensation revolving fund, 8•4, 8•7, 13•12
- Pharmaceutical industry development assistance program, 6•37, 6•41, 13•10
- Philatelic trust account, 7•13, 7•21
- Phillippines, special loan assistance to, 6•30
- Port Alberni Harbour Commission, 6•43, 6•47, 13•11
- Post Office
 - account, 6•42, 6•44, 13•11
 - guarantee fund—Bonds, 7•11, 7•19
 - guarantee fund—Cash, 7•11, 7•19, 13•20
 - money orders, 8•12
 - outstanding salary warrants, 8•12
 - savings bank, 7•11, 7•19
 - unfilled philatelic cash sales, 8•14, 8•15
 - working capital advance, 8•5, 8•8
- Postal receipts used to defray postal expenditures, 2•6, 2•7
- Postal revenue, 2•6, 4•3, 4•5, 4•6
- Posts abroad, 6•42, 6•43, 13•11
- Prairie farm emergency fund, 7•9, 7•14
- Prairie farm rehabilitation administration—Stores account, 8•5, 8•8
- Preface to the audited financial statements of the Government of Canada, 2•2
- Premium and discount on exchange, 2•6, 4•3, 4•6
- Prince Edward Island, Province of
 - loans, investments and advances, 6•22, 13•8
- Private sector enterprises
 - loans, investments and advances, 2•8, 4•4, 6•3, 6•37, 6•49, 13•10

P—Concluded

- Privileges, licences and permits, 2·6, 4·3, 4·6
- Proceeds from sales, 2·6, 4·3, 4·6
- Project costs recoverable from provincial and municipal governments, 6·42, 6·44
- Province of Newfoundland—Social security assessment collections, 7·11, 7·20
- Provincial and territorial governments
 - loans, investments and advances, 2·8, 4·4, 6·3, 6·22, 6·49, 13·7, 13·8, 13·9
- Provincial government securities held by the Canada Pension Plan Investment Fund, 2·9, 7·2, 7·3
- Provincial sales taxes
 - Correctional Services, 7·12, 7·20
 - National Library, 7·12, 7·20
 - Public Archives, 7·12, 7·20
- Provincial tax collection agreements account, 2·9, 7·2, 7·23
- Provincial Workmen's Compensation Boards, 6·42, 6·46, 13·11
- Provision for compound and bonus interest on Canada savings bonds, 8·11
- Provision for valuation, 2·7, 2·13
- Public officers guarantee account, 7·9, 7·15
- Public Service death benefit account, 7·23, 7·25, 13·20
- Public Service Superannuation Account, 7·5, 7·6, 13·20

Q

- Quebec Autoroute 13, 6·23, 6·26, 13·8
- Quebec, Province of
 - loans, investments and advances, 6·23, 13·8
- Queen's Fellowship trust fund, 7·13, 7·22, 13·20

R

- Race track supervision revolving fund, 8·4, 8·6
- Radio Engineering Products Limited, 6·37, 6·41, 13·10
- Railway grade crossing fund, 8·13
- Receipts and revenues credited to appropriations, 4·5
 - by selected classification and source, 4·6
 - by source, 4·5
- Receiver General
 - current deposits, 11·2
 - special deposits, 11·2, 11·3
- Recorded uncollected interest
 - loans, investments and advances, 6·49
- Refunds of previous years' expenditure, 2·6, 4·3
- Regional electrical interconnections, 6·22, 6·23, 6·25, 6·49, 13·8, 13·9
- Regular forces death benefit account, 7·23, 7·24, 13·18
- Rent from properties, 4·4, 13·12
- Rentals of public buildings and properties, 13·12
- Replacement of material, 8·13
- Report of surplus material disposed of in 1980-81, 13·5
- Retirement fund, 7·23, 7·25
- Return on investments, 2·6, 4·3, 4·4, 4·6, 13·7
- Returned soldiers' insurance fund, 7·23, 7·25
- Revenue, 2·5, 2·6, 2·7, *see also* Budgetary revenue
 - by main classification and source, budgetary, 4·3
 - by selected classification, monthly, 4·6
 - credited to appropriations, 2·6, 2·7, 4·5
 - five year comparative summary (chart), 4·2
 - non-tax, 2·6, 4·4, 4·6
 - postal, 2·6, 4·5, 4·6
 - revenue and expenditure, statement of, 2·6
 - tax, 2·6, 4·3
- Revolving funds, 2·12
- Revolving funds, departments and agencies, working capital advances to, 2·8, 4·4, 8·2, 8·4, 13·12
- Royal Canadian Mint, 6·8, 6·16, 6·17, 6·18, 6·20, 13·7
 - account, 7·12, 7·21

R—Concluded

- Royal Canadian Mounted Police
 - benefit fund, 7·11, 7·19, 13·20
 - dependants' pension fund, 7·23, 7·25, 13·18
 - audited financial statements, 7·33
 - Superannuation Account, 7·5, 7·6, 13·18
- Rumania claims fund insurance, 7·9, 7·16, 13·20

S

- Safety services, Canada Labour Code, 6·42, 6·46, 13·11
- Saint John Harbour Bridge Authority, 6·8, 6·15, 6·37, 6·41, 6·49, 13·7, 13·10
- St Lawrence Seaway Authority, The, 6·8, 6·16, 6·17, 6·18, 6·20, 13·7
 - loans, 6·49
- St Lucia, special loan assistance to, 6·30
- St Vincent, special loan assistance to, 6·30
- Sales tax, 2·6, 4·2, 4·3, 4·4, 4·6
- Saskatchewan, Province of
 - loans, investments and advances, 6·24, 13·9
- Seaway International Bridge Corporation, Ltd, The, 6·18
- Security deposits—Bankruptcy Act, 7·9, 7·14
- Senegal, special loan assistance to, 6·30
- Services and service fees, 2·6, 4·3, 4·6
- Settlers and Czech student loans and rentals, 13·12
- Share proceeds in trust—Bankruptcy Act, 7·9, 7·14
- Shared-cost projects, 7·13, 7·21
- Shares in trust—Bankruptcy Act, 7·9, 7·14
- Significant accounting policies, 2·11
- Silver bullion purchase account, 8·4, 8·8
- Silver coinage account, 8·7
- Small Craft Harbours, 13·12
- Small debtor revenue trust accounts, 7·9, 7·14
- Social security assessment collections, Province of Newfoundland, 7·11, 7·20
- Société du Parc Industriel et Commercial Aéroportuaire de Mirabel, La, 6·37, 6·40, 13·10
- Société Inter-Port de Québec, 6·37, 6·41, 13·10
- Soldier Settlement and Veterans' Land Act, 7·13, 7·22
- South Saskatchewan River project—Treasury bills, 6·24, 6·26, 13·9
- Special account
 - Atomic Energy of Canada Ltd, 7·10, 7·17
 - Federal Court, 7·10, 7·17, 13·20
 - National Museums of Canada, 7·13, 7·21, 13·20
 - Nigeria, 7·10, 7·17, 13·20
 - Trinidad and Tobago, 7·10, 7·17
- Special areas and highways agreement, 6·22, 6·23, 6·24, 6·25
 - advances, 6·22, 6·23, 6·25
 - loans, 6·22, 6·23, 6·24, 6·25, 6·49, 13·7, 13·8, 13·9
- Special development loans program, 6·22, 6·23, 6·24, 6·25, 6·49, 13·7, 13·8, 13·9
- Special Drawing Rights, 2·8, 9·2, 9·3
- Special excise tax—Gasoline, 2·6, 4·3, 4·4, 4·6
- Special fund
 - National Research Council, 7·13, 7·22
- Special non-marketable bonds, 2·9, 10·2, 10·6, 13·18
 - issued to Canada Pension Plan Investment Fund, 2·9, 5·12, 10·2, 10·6
- Special operating account
 - National Library, 7·13, 7·22
- Specified purpose accounts, 2·5, 2·9, 5·12, 13·18
 - detailed information on, 7·1, 7·2
- Sri Lanka, special loan assistance to, 6·30
- Staff development and training revolving fund, 8·5, 8·8, 13·12
- Statement of accumulated deficit in terms of total liabilities and net recorded assets, 11·3
- Statement of assets and liabilities, 2·8, 2·9

S—Concluded

- Statement of assistance given to railways by the Government of Canada to March 31, 13•2
 Statement of contingent liabilities, 11•7
 Statement of direct charges to accumulated deficit from Confederation to March 31, 11•5, 11•6
 Statement of revenue and expenditure, 2•6
 Statement of transactions, 2•5
 Statement of use of appropriations, 2•10
 Statements of transactions, Comparative, 1
 Statements required by the Financial Administration Act
 Section 17(8), 12•2
 Section 18(2), 12•33
 Section 31(4), 12•34
 Section 98(3), 12•51
 Statistics Canada
 advance payments, 7•11, 7•19
 Steel coinage account, 8•7
 Stockpiling of uranium concentrates, 8•4, 8•7, 13•12
 Stores account
 Parks Canada, 8•4, 8•7
 Transport, 8•5, 8•10
 Strathcona trust fund, 7•10, 7•18, 13•20
 Subscriptions and loans to international organizations, 2•14
 Subscriptions
 International Monetary Fund, 2•8, 4•4, 9•2, 9•3, 13•12
 Summary of statutory appropriations by department for the year ended March 31, 13•13
 Summary of superannuation transactions that resulted in charges to budgetary expenditure, 7•5
 Summary of the financial position of agent Crown corporations, 6•18
 Superannuation accounts, 2•9, 5•12, 7•2, 7•4, 7•5
 Supplementary information required by the Financial Administration Act, 12
 Supplementary Retirement Benefits Account, 7•5, 7•7, 13•20
 diplomatic services, 13•20
 judges, 13•20
 lieutenant-governors, 13•20
 Supply revolving fund, 8•5, 8•9, 13•12
 Suspense accounts, 8•14, 8•15
 Swaziland, special loan assistance to, 6•30
 Sydney Steel Corporation, 6•37, 6•41, 13•10
- T**
- Tanzania, special loan assistance to, 6•30
 Tax revenue, 2•6, 4•3, 4•6
 per capita, 4•3
 Teleglobe Canada, 6•8, 6•16, 6•17, 6•18, 6•19, 6•20, 13•7
 Telesat Canada, 6•37, 6•41, 13•10
 Temporary deposits received from importers, 7•11, 7•18
 Thailand, special loan assistance to, 6•29, 6•30
 Togo, special loan assistance to, 6•30
 Town of Oromocto, 6•23, 6•26, 6•42, 6•45, 13•8, 13•10, 13•11
 Development Corporation, 6•37, 6•41, 13•10
 Transactions in the Unemployment Insurance Account, 7•8
 Transactions, statement of, 2•5
 Translation of foreign currency transactions, 2•12
 Travel account, international agencies, 7•9, 7•15
 Treasury bill(s), 2•9, 5•12, 10•2, 10•7, 10•8, 10•9, 13•18
 average yields at tender, 10•9
 issues and redemptions, 10•7
 Trinidad, special loan assistance to, 6•29, 6•30
 Truro Gypsum Products Ltd, 13•20
 Trust account
 National Museums of Canada, 7•13, 7•22, 13•20
- Trust fund
 National Research Council, 7•13, 7•21
 Natural Sciences and Engineering Research Council, 7•13, 7•22
 Social Sciences and Humanities Research Council, 7•13, 7•22

T—Concluded

- Tunisia, special loan assistance to, 6•30
 Turkey, special loan assistance to, 6•29

U

- Uganda, special loan assistance to, 6•30
 Unamortized bond flotation costs, 2•8, 8•2, 8•10
 Unamortized discount on Treasury bills, 2•9, 8•10, 8•11
 Unamortized portion of actuarial deficiencies, 2•9, 7•2, 7•5
 Canadian Forces Superannuation Account, 7•5
 Public Service Superannuation Account, 7•5
 Royal Canadian Mounted Police Superannuation Account, 7•5
 Unclaimed dividends and undistributed assets
 Bankruptcy Act, 7•9, 7•14
 Winding-up Act, 7•9, 7•14
 Unclaimed moneys due to Canadian seamen, 7•11, 7•20
 Undisbursed balances of appropriations to special accounts, 2•9, 8•10, 8•12, 8•13
 Unemployment Insurance Account, 2•9, 5•12, 7•2, 7•8, 13•18
 audited financial statements, 7•29
 interest bearing loan, 2•9, 7•2
 non-interest bearing advances, 2•8, 8•2, 8•3
 transactions in the, 7•8
 Unemployment Insurance warrants, 8•12
 United Kingdom, 7•10, 7•18
 deferred principal, 6•28
 United Kingdom Financial Agreement Act, 1946, The, 6•28, 6•45, 13•9
 United Nations audit, 6•42, 6•43
 United Nations bonds, 6•31, 13•10
 United Nations Educational, Scientific and Cultural Organization, 6•31
 United Nations organizations, 6•31
 United States Coast Guard—Deposit account, Loran C, 7•11, 7•19
 Unmatured debt, 2•9, 5•12, 13•14, 13•16
 as at March 31, 1977 to 1981 inclusive, with the average rate of interest thereon, 10•8
 detailed information on, 10, 10•1, 10•2
 payable in Canadian currency, 2•9, 10•2
 payable in foreign currencies, 2•9, 10•2
 transactions, 2•5
 Upper Ottawa Improvement Company, 13•12
 Uranium Canada, Limited, 6•8, 6•16, 6•17, 6•18, 6•20, 13•7
 Use of appropriations, statement of, 2•10

V

- Valuation of assets and liabilities, 2•12
 Various francophone countries, special loan assistance to, 6•30
 Veterans administration and welfare trust fund, 7•12, 7•20, 13•20
 Veterans care trust accounts, 7•12, 7•20
 Veterans' insurance fund, 7•23, 7•25
 Veterans' Land Act
 Fund
 advances less allowance for conditional benefits, 2•8, 6•3, 6•35
 advances
 loans, investments and advances, 2•8, 4•4, 6•3, 6•35, 13•10
 trust account general, 7•13, 7•22
 VIA Rail Canada Inc, 6•8, 6•16, 6•17, 6•20, 13•7

W

- War claims fund, World Wars I and II, 7•9, 7•16, 13•20
 Warrants for hog and lamb premiums, 8•12
 Western grain stabilization account, 7•9, 7•14, 13•20

W—Concluded

Winding-up Act—Unclaimed dividends and undistributed assets, 7•9,
7•14
Winter capital projects fund, 6•22, 6•23, 6•24, 6•25, 6•49, 13•7,
13•8, 13•9
Working capital advances to revolving funds, departments and agen-
cies, 2•8, 4•4, 8•2, 8•4, 13•12
World Health Organization, 6•31, 7•10, 7•18

Y

Yukon Territory
loans, investments and advances, 6•24, 13•9
Yukon Territory small business loans, 6•24, 6•27, 6•49, 13•9

Z

Zaire, special loan assistance to, 6•30
Zambia, special loan assistance to, 6•30



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Receiver General for Canada
Hon. Jean-Jacques Blais, M.P., P.C.

Public accounts of Canada



VOLUME II

Details of
Expenditures and Revenues

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the Accounts of Canada and from more detailed records maintained in departments and agencies. The Accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for the accuracy of its accounts and maintains detailed records of the transactions in those 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. The report also includes the financial statements of those Crown corporations and other bodies whose accounts are maintained separately from the Accounts of Canada. The financial year of a number of these corporations and other bodies is the calendar year rather than the fiscal year of the Government.

Format of the Public Accounts

The Public Accounts is produced in three volumes; **Volume I** presents a summary and analysis of the financial transactions of the Government while **Volume III** contains the financial statements of Crown corporations which are permitted by legislation to keep their own accounts.

Volume II presents the financial operations of the Government, segregated by department. It contains financial operations of individual departments and their associated agencies, and additional information and analysis.

(a) Departmental Financial Operations

In a fashion similar to the Estimates, Volume II uses a uniform set of statements to present each department's financial operations. In most respects,

the level of detail is the same as in the Estimates and provides the following information:

(i) Use of Appropriations

This is the principal departmental statement. It is a summary of the use by department of both the budgetary and non-budgetary authorities given to them by Parliament in appropriation acts and other statutes. It displays, by program:

- the wording of the relevant appropriations or statutes;
- the amount authorized under each appropriation or statute;
- the total use made during the year of the authorized amounts;
- unexpended balances (amounts lapsed and carried forward) or amounts overexpended; and,
- the total use for the previous year.

(ii) Total Cost of Programs—Budgetary

This table shows the total calculated cost for each program by adding to net expenditure the imputed value of services provided by other departments, and of accommodation provided by the reporting department and by the Department of Public Works, and by deducting non-tax receipts credited to revenue.

The total calculated program cost is also reflected in the Estimates and in the Public Accounts in the "Programs by Activity" table.

(iii) Programs by Activity—Budgetary

This is a comparison of budgetary appropriations with actual expenditures and the imputed costs and revenues referred to in (ii). The table displays total program expenditures by activity and type of vote, and total cost of programs by type of vote. It is related to the "Program by Activities" table displayed in the Estimates.

(iv) Grants and Contributions

This table displays details of amounts appropriated for grants and contributions, by class of recipients and by program, and the payments.

(v) *Budgetary Expenditure by Program and Standard Object*

This table presents net expenditure by standard object and relates to the "Objects of Expenditure" table shown in the Estimates.

(vi) *Budgetary Expenditure of Major Capital Projects*

This table presents, by activity within each program, the estimated total cost of each major capital project together with the related current year estimates and expenditures and the total expenditures to date.

(vii) *Revenue*

Each department displays summary and detailed statements of revenue collected as part of its operations.

(viii) *Revolving Funds*

The commercial orientation of a revolving fund is reflected in the balance sheet and statement of operations, or income and expenditure, presented each year. A revolving fund's minimum goal is the recovery of cost, and most commercial accounting conventions are used to measure cost.

(ix) *Other Organizations*

To further the objectives of the Government and of departments, various boards, agencies, commissions and accounts have been created by appropriation acts and other legislation. Financial statements for these organizations and accounts are also shown.

(b) **Additional Information and Analysis**

Further details of certain outlays are provided, in Volume II, to supplement the statements already presented. This supplementary information includes:

- accounts receivable and deletions (Section 32);
- professional and special services (Section 33);
- construction and acquisition of land, buildings, machinery and equipment (Section 34);
- payments of damage claims, ex gratia payments, federal court awards and nugatory payments (Section 35);
- selected miscellaneous payments and federal-provincial shared-cost programs by province (Section 36);
- grants and contributions (Section 37); and,
- miscellaneous statements by department (Section 38).

Summary Tables

The following tables provide summaries of the financial operations contained in the departmental sections.

Table 1 summarizes the appropriations and the use of appropriations. (This statement also appears in Section 2 of Volume I).

Table 2 summarizes expenditure by department and by standard object.

Table 3 summarizes revenue by department and by main classification.

TABLE 1

STATEMENT OF USE OF APPROPRIATIONS
FOR THE YEAR ENDED MARCH 31, 1981
(in millions of dollars)

Section (Volume II)	Appropriations			Used in the current year	Balances			Used in the previous year
	Current year	Brought forward	Total		Lapsed	Over- expended	Carried forward	
1	Agriculture—Budgetary	900	21	921	882	18	21	782
	—Non-budgetary	260	366	626	240		386	288
2	Communications—Budgetary	1,188		1,188	1,170	9	9	854
	—Non-budgetary	13	2	15	15	(1)	(1)	4
3	Consumer and Corporate Affairs—Budgetary	79		79	77	2		73
4	Economic Development—Budgetary	13		13	11	2		8
5	Employment and Immigration—Budgetary	3,655		3,655	3,588	67		3,463
	—Non-budgetary	33	2	35	15		20	22
6	Energy, Mines and Resources—Budgetary	4,633		4,633	3,846	26	(1)	2,012
	—Non-budgetary	616	576	1,192	512	83	597	267
7	Environment—Budgetary	555		555	537	18		456
	—Non-budgetary		(1)	(1)			(1)	(1)
8	External Affairs—Budgetary	1,138		1,138	1,084	50		1,053
	—Non-budgetary	727	1,156	1,883	375	8	1	392
9	Finance—Budgetary	14,784		14,784	14,781	3		12,114
	—Non-budgetary	177	1,439	1,616	181		1,435	5
10	Fisheries and Oceans—Budgetary	376		376	368	8		314
	—Non-budgetary	8	22	30	-2		32	-2
11	Governor General—Budgetary	3		3	3	(1)		3
12	Indian Affairs and Northern Development							
	—Budgetary	1,423	(1)	1,423	1,417	7	1	1,126
	—Non-budgetary	53	37	90	36	5		18
13	Industry, Trade and Commerce—Budgetary	673		673	655	20	2	579
	—Non-budgetary	-115	10,222	10,107	-97	11	6	10,199
14	Justice—Budgetary	179		179	175	4	(1)	133
15	Labour—Budgetary	95		95	94	1		75
16	National Defence—Budgetary	5,051		5,051	5,077	1	27	4,389
	—Non-budgetary		13	13			13	
17	National Health and Welfare—Budgetary	15,797		15,797	15,782	15		14,038
18	National Revenue—Budgetary	681		681	677	4	(1)	581
19	Parliament—Budgetary	131		131	130	1	(1)	99
20	Post Office—Budgetary	1,624		1,624	1,597	27		1,412
21	Privy Council—Budgetary	69		69	68	1		154
22	Public Works—Budgetary	2,226		2,226	2,032	141		1,750
	—Non-budgetary	266	4,300	4,566	474	11		946
23	Regional Economic Expansion—Budgetary	711		711	722	1	12	628
	—Non-budgetary	21	13	34	-8	17		5
24	Science and Technology—Budgetary	404		404	392	12		325
25	Secretary of State—Budgetary	2,146		2,146	2,133	12	1	2,022
26	Social Development—Budgetary	4		4	2	2		
27	Solicitor General—Budgetary	1,108		1,108	1,055	56	3	904
	—Non-budgetary		(1)	(1)	(1)		(1)	(1)
28	Supply and Services—Budgetary	533		533	321	8		253
	—Non-budgetary		14	14	-2		16	-3
29	Transport—Budgetary	2,688		2,688	2,523	66	2	1,630
	—Non-budgetary	65	874	939	25	26	888	123
30	Treasury Board—Budgetary	243		243	172	71		201
31	Veterans Affairs—Budgetary	1,021		1,021	1,006	15		933
	TOTAL BUDGETARY	64,131	21	64,152	62,377	668	47	52,364
	TOTAL NON-BUDGETARY	2,124	19,036	21,160	1,764	161	7	2,369

(1) Less than \$500,000.

Amounts in roman type are budgetary.

Amounts in bold face type are non-budgetary loans, investments and advances.

TABLE 2
**EXPENDITURE BY STANDARD OBJECT
FOR THE YEAR ENDED MARCH 31, 1981**

Section (Volume II)	Salaries and wages	Other personnel costs	Transportation and communi- cations	Information	Professional and special services	Rentals	Purchased repair and upkeep	
	(1)	(1)	(2)	(3)	(4)	(5)	(6)	
	\$	\$	\$	\$	\$	\$	\$	
1	Agriculture	239,446,327	38,064,030	17,074,421	2,599,965	25,323,114	3,596,636	3,400,653
2	Communications.....	139,940,835	20,410,600	67,197,657	3,470,008	48,841,357	9,629,134	3,768,729
3	Consumer and Corporate Affairs	52,129,103	7,014,000	4,874,895	1,187,732	6,154,464	450,557	616,968
4	Economic Development	5,927,464	974,852	1,078,145	86,861	1,035,027	720,970	58,964
5	Employment and Immigration	494,163,842	76,093,513	62,053,400	7,139,624	452,498,891	53,446,020	4,709,073
6	Energy, Mines and Resources	110,100,510	16,295,898	11,181,966	11,161,598	45,866,760	7,465,098	3,078,239
7	Environment	257,089,782	38,084,117	31,663,139	4,236,594	61,081,767	18,276,259	16,744,612
8	External Affairs	131,219,420	31,927,296	42,798,486	817,157	25,591,240	41,078,932	12,135,731
9	Finance	39,411,238	5,644,975	3,774,321	459,008	12,317,273	840,854	423,308
10	Fisheries and Oceans	131,386,787	18,985,020	16,051,860	2,042,728	35,534,650	22,769,596	21,280,710
11	Governor General.....	1,764,092	376,106	363,673	66,699	179,115	49,715	4,848
12	Indian Affairs and Northern Develop- ment.....	143,935,354	25,543,252	28,629,496	1,279,124	146,466,347	16,817,031	8,326,564
13	Industry, Trade and Commerce	85,524,516	14,721,161	19,239,335	21,252,824	23,942,877	1,731,039	373,791
14	Justice	88,367,874	5,220,244	7,432,173	18,705,252	8,706,891	627,381	562,847
15	Labour	21,823,112	26,580,005	2,589,741	770,930	7,593,339	267,288	148,370
16	National Defence	2,159,128,150	427,574,561	202,603,400	14,944,132	218,987,486	30,093,354	291,156,715
17	National Health and Welfare	194,095,109	32,496,235	35,277,569	5,216,050	42,672,627	2,865,376	3,452,216
18	National Revenue.....	537,209,141	71,291,649	47,899,618	4,620,211	13,733,050	7,916,613	3,278,338
19	Parliament.....	78,231,022	14,590,790	10,905,947	9,818,649	3,835,091	2,124,526	1,095,857
20	Post Office	1,194,027,087	189,605,965	222,296,813	2,584,559	12,494,459	3,630,038	11,049,561
21	Privy Council	28,281,386	3,580,507	4,638,702	3,512,756	8,308,648	1,162,147	432,416
22	Public Works	178,838,904	26,145,647	15,130,396	1,146,435	94,811,516	210,656,334	109,269,486
23	Regional Economic Expansion	47,640,499	6,586,630	6,472,846	2,458,408	7,830,806	1,355,915	787,207
24	Science and Technology	89,259,742	11,540,628	7,593,709	3,368,417	36,617,145	2,523,512	3,589,436
25	Secretary of State.....	135,843,250	16,988,980	9,259,847	3,670,578	21,472,791	3,322,741	842,319
26	Social Development	1,246,614	294,887	114,934		339,856	38,147	43,385
27	Solicitor General	734,563,384	121,629,533	63,975,565	1,100,101	74,712,162	21,611,102	23,153,549
28	Supply and Services	321,191,335	26,814,387	142,301,074	56,567,443	60,169,735	29,906,542	6,767,349
29	Transport.....	511,806,466	76,045,221	60,379,517	3,794,286	121,992,582	10,259,503	43,839,246
30	Treasury Board.....	27,729,195	142,489,062	661,740	806,335	10,972,677	60,025	1,521
31	Veterans Affairs	89,371,539	13,092,173	8,620,618	121,280	74,247,310	1,514,886	2,103,937
	Total ⁽¹⁾	8,270,693,079	1,506,701,924	1,154,135,003	189,005,744	1,704,331,053	506,807,271	576,495,945

⁽¹⁾ Represents total departmental expenditure and does not take into consideration the provision for valuation which is not allocated to individual departments.

Utilities, materials and supplies	Construction and acquisition of land, buildings and equipment	Construction and acquisition of machinery and equipment	Grants, contributions and other transfer payments	Public debt charges	All other expenditure	Total standard objects	Less: receipts and revenues credited to the vote	Net expendi- ture	Section (Volume II)
(7)	(8)	(9)	(10)	(11)	(12)	(1)-(12)	(13)		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
25,317,157	6,637,483	9,563,890	511,995,285		6,748,429	889,767,390	8,236,024	881,531,366	1
14,703,062	394,091	12,746,628	123,206,743		805,028,127	1,249,336,971	78,999,583	1,170,337,388	2
2,295,674		1,594,746	895,849		87,877	77,301,865		77,301,865	3
306,707		182,238	150,000		24	10,521,252		10,521,252	4
15,144,242		3,830,687	2,984,995,632		252,038	4,154,326,962	566,352,250	3,587,974,712	5
11,690,053	1,112,537	10,738,468	4,144,028,411		870,046,257	5,242,765,795	1,397,113,419	3,845,652,376	6
37,160,537	42,280,439	17,486,527	20,834,114		10,517,380	555,455,267	18,156,189	537,299,078	7
20,504,432	14,281,256	12,038,901	757,826,865		5,578,136	1,095,797,852	11,565,673	1,084,232,179	8
47,386,416		500,919	3,801,741,826	10,687,421,633	185,331,590	14,785,253,361	4,721,400	14,780,531,961	9
27,325,380	34,119,923	37,592,336	14,635,722		6,135,161	367,859,873		367,859,873	10
354,427		9,738				3,168,413		3,168,413	11
27,932,716	39,352,773	4,443,324	810,065,404		164,636,472	1,417,427,857		1,417,427,857	12
4,203,896		1,167,082	441,395,467		41,264,696	654,816,684		654,816,684	13
3,064,711	21,668	1,778,714	40,041,050		789,824	175,318,629		175,318,629	14
1,381,401		181,910	42,419,216		678,913	104,434,225	10,497,855	93,936,370	15
723,430,188	76,994,089	853,618,406	292,180,071		21,339,174	5,312,049,726	234,973,964	5,077,075,762	16
39,573,661	7,795,383	6,833,643	15,431,915,302		327,287	15,802,520,458	20,457,804	15,782,062,654	17
25,756,694	875,731	7,940,454	33,685		84,801	720,639,985	43,926,000	676,713,985	18
5,422,326		2,367,421	1,285,864		91,580	129,769,073		129,769,073	19
42,141,223		9,119,333	745,153		2,823,968	1,690,518,159	93,780,977	1,596,737,182	20
5,082,939		1,110,616	11,549,039		38,402	67,697,558		67,697,558	21
98,947,679	207,405,849	20,388,951	161,366,518		1,174,643,652	2,298,751,367	266,475,433	2,032,275,934	22
5,806,289	4,769,514	2,172,938	538,078,253		98,498,339	722,457,644		722,457,644	23
21,597,894	2,689,259	22,853,879	199,179,523		34,040	400,847,184	9,036,379	391,810,805	24
4,393,155		2,095,479	1,941,120,544		3,593,886	2,142,603,570	9,693,864	2,132,909,706	25
75,393		159,373				2,312,589		2,312,589	26
89,439,194	42,762,994	37,714,141	16,890,716		41,522,934	1,269,075,375	214,177,141	1,054,898,234	27
210,755,026		12,181,881	90,035		74,530,915	941,275,722	619,938,743	321,336,979	28
124,507,320	73,132,766	104,015,849	519,549,893		1,402,208,376	3,051,531,025	528,644,009	2,522,887,016	29
156,031		1,159	779,111		332,674	183,989,530	11,687,567	172,301,963	30
11,394,833	539,693	1,389,408	801,924,755		2,045,767	1,006,366,199		1,006,366,199	31
1,647,250,656	555,165,448	1,197,819,039	33,610,920,046	10,687,421,633	4,919,210,719	66,525,957,560	4,148,434,274	62,377,523,286	

TABLE 3
**REVENUE BY MAIN CLASSIFICATION
FOR THE YEAR ENDED MARCH 31, 1981**

Section (Volume II)	Tax revenue	Return on investments	Postal revenue	Privileges, licences and permits
	\$	\$	\$	\$
1 Agriculture		254,853,030		508,107
2 Communications		10,490,185		26,772,031
3 Consumer and Corporate Affairs				19,855,132
4 Economic Development				
5 Employment and Immigration		113,187		
6 Energy, Mines and Resources	841,694,142	89,894,542		4,423,522
7 Environment		92		11,161,957
8 External Affairs		3,949,901		6,944,865
9 Finance	1,294,083	2,505,976,084		
10 Fisheries and Oceans		2,533,469		9,162,450
11 Governor General				
12 Indian Affairs and Northern Development		23,119,977		29,394,527
13 Industry, Trade and Commerce		197,371,668		445,595
14 Justice				
15 Labour				
16 National Defence		860,668		
17 National Health and Welfare				9,775
18 National Revenue	39,807,688,668	70,438		208,441
19 Parliament				4,500
20 Post Office			1,108,590,138	
21 Privy Council				
22 Public Works		862,442,844		28,413
23 Regional Economic Expansion		48,003,289		4,055,637
24 Science and Technology				
25 Secretary of State		3,884,334		1,687,576
26 Social Development				
27 Solicitor General		306,052		2,521,688
28 Supply and Services		2,092,534		
29 Transport		104,556,502		1,598,376
30 Treasury Board				
31 Veterans Affairs		20,078,021		
Total	40,650,676,893	4,130,596,817	1,108,590,138	118,782,592

Services and service fees	Refunds of previous years' expenditure	Bullion and coinage	Proceeds from sales	Other non-tax revenue	Total	Section (Volume II)
\$	\$	\$	\$	\$	\$	
28,098,347	477,656		5,632,128	341,925	289,911,193	1
626,794	992,158		95,549	14,001	38,990,718	2
4,690,807	43,577			2,202,683	26,792,199	3
	1,491,404			3,795,245	5,286,649	4
20,079	3,569,689			2,488,409	6,191,364	5
1,005,155	12,164,060		4,144,043	6,428,343	959,753,807	6
5,339,264	1,307,580		1,041,449	5,358,430	24,208,772	7
240,729	3,101,329		1,165	1,972,938	16,210,927	8
6,560,888	3,342,191	60,057,586		6,596,019	2,583,826,851	9
715,011	420,737		3,231,202	2,466,177	18,529,046	10
	14,922				14,922	11
1,954,259	3,994,001		208,987	1,432,670	60,104,421	12
	12,274,150			7,674,471	217,765,884	13
158,604	100,402		2,504	1,744,559	2,006,069	14
	369,392		1,944	25,626,967	25,998,303	15
	19,320,025			6,271,584	26,452,277	16
33,927,058	1,094,842		364,418	5,145,908	40,542,001	17
8,444,259	517,140		1,903,245	16,622,936	39,835,455,127	18
2,551	74,249			79,044	160,344	19
	807,074			87,238	1,109,484,450	20
	271,083		474	916,725	1,188,282	21
6,512,954	9,497,961		13,372,123	30,017,585	921,871,880	22
2,628,187	10,888,111		658,823	1,934,261	68,168,308	23
	527,327		55	195,187	722,569	24
533,015	14,430,515			229,214	20,764,654	25
						26
730,243	3,200,421		14,550,909	557,794	21,867,107	27
272,691	364,287		11,757,078	2,346,247	16,832,837	28
67,006	2,867,795		83,546	14,857,275	124,030,500	29
	972,932		24,305	1,517,168	2,514,405	30
15,348,367	2,187,937			4,192,703	41,807,028	31
117,876,268	110,684,947	60,057,586	57,073,947	153,113,706	46,507,452,894	

VOLUME II

LIST OF SECTIONS

1. **Agriculture—**
 - Department
 - Canadian Dairy Commission
 - Canadian Livestock Feed Board
 - Farm Credit Corporation
2. **Communications—**
 - Department
 - Canada Council
 - Canadian Broadcasting Corporation
 - Canadian Film Development Corporation
 - Canadian Radio-television and Telecommunications Commission
 - National Arts Centre Corporation
 - National Film Board
 - National Library
 - National Museums of Canada
 - Public Archives
 - Social Sciences and Humanities Research Council
3. **Consumer and Corporate Affairs—**
 - Department
 - Restrictive Trade Practices Commission
4. **Economic Development—**
 - Ministry of State
 - Northern Pipeline Agency
5. **Employment and Immigration—**
 - Department
 - Advisory Council on the Status of Women
 - Canada Employment and Immigration Commission
 - Immigration Appeal Board
 - Status of Women—Office of the Co-ordinator
6. **Energy, Mines and Resources—**
 - Department
 - Atomic Energy Control Board
 - Atomic Energy of Canada Limited
 - National Energy Board
 - Petro-Canada
 - Eldorado Nuclear Limited
7. **Environment**
8. **External Affairs—**
 - Department
 - Canadian International Development Agency
 - International Development Research Centre
 - International Joint Commission
9. **Finance—**
 - Department
 - Anti-Inflation Board
 - Auditor General
 - Insurance
 - National Commission on Inflation
 - Tariff Board
10. **Fisheries and Oceans—**
 - Commission on Pacific Fisheries Policy
 - Canadian Saltfish Corporation
 - Freshwater Fish Marketing Corporation
11. **Governor General**
12. **Indian Affairs and Northern Development—**
 - Department
 - Northern Canada Power Commission
13. **Industry, Trade and Commerce—**
 - Department
 - Canadian Commercial Corporation
14. **Justice—**
 - Department
 - Canadian Human Rights Commission
 - Commissioner for Federal Judicial Affairs
 - Law Reform Commission of Canada
 - Supreme Court of Canada
 - Tax Review Board
15. **Labour—**
 - Department
 - Canada Labour Relations Board
 - Canadian Centre for Occupational Health and Safety
16. **National Defence**
17. **National Health and Welfare—**
 - Department
 - Medical Research Council
18. **National Revenue—**
 - Customs and Excise
 - Taxation
 - Administrator—Anti-Inflation
19. **Parliament—**
 - The Senate
 - House of Commons
 - Library of Parliament
20. **Post Office**
21. **Privy Council—**
 - Privy Council
 - Canadian Intergovernmental Conference Secretariat
 - Chief Electoral Officer
 - Commissioner of Official Languages
 - Economic Council of Canada
 - Public Service Staff Relations Board
22. **Public Works—**
 - Department
 - Canada Mortgage and Housing Corporation
 - National Capital Commission
23. **Regional Economic Expansion—**
 - Department
 - Cape Breton Development Corporation
24. **Science and Technology—**
 - Ministry of State
 - National Research Council of Canada
 - Natural Sciences and Engineering Research Council
 - Science Council of Canada
25. **Secretary of State—**
 - Department
 - Public Service Commission
 - Representation Commissioner
26. **Social Development**
27. **Solicitor General—**
 - Department
 - Correctional Services
 - National Parole Board
 - Royal Canadian Mounted Police
28. **Supply and Services—**
 - Department
 - Canadian Arsenals Limited
 - Royal Canadian Mint
 - Statistics Canada

LIST OF SECTIONS—*Concluded*

29. **Transport—**
 - Department
 - Air Canada
 - Canadian Transport Commission
30. **Treasury Board—**
 - Secretariat
 - Comptroller General
31. **Veterans Affairs**
32. **Accounts Receivable and Deletions**
33. **Professional and Special Services**
34. **Construction and Acquisition of Land, Buildings and Equipment,
and Machinery and Equipment**
35. **Payments of Damage Claims, Ex Gratia Payments, Federal
Court Awards and Nugatory Payments**
36. **Selected Miscellaneous Payments and Federal-Provincial
Shared-Cost Programs by Province**
37. **Grants and Contributions**
38. **Miscellaneous Statements by Department**
39. **Index**

SECTION 1

1980-81 PUBLIC ACCOUNTS

Agriculture

**Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation**

CONTENTS

	<i>Page</i>
Use of appropriations	1.4
Total cost of programs—Budgetary	1.8
Programs by activity—Budgetary	1.9
Grants and contributions	1.11
Budgetary expenditure by program and standard object	1.14
Budgetary expenditure of major capital projects	1.15
Revenue	1.16
Appendices	1.17

AGRICULTURE

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall policy direction, administrative support and economic advisory services for all departmental programs.

RESEARCH PROGRAM

- To develop new knowledge and improved technology that will ensure the efficient production of an adequate and appropriate supply of food and agricultural products and assist in maintaining a stable and profitable agricultural industry.

MARKETING PROGRAM⁽¹⁾

- To assist in improving overall Canadian agriculture marketing efficiency, increasing exportation and the utilization of Canadian production, ensuring long term supply of agricultural products.

FOOD PRODUCTION AND INSPECTION PROGRAM⁽²⁾ PROGRAM

- To contribute to the development of optimum agricultural and food production and ensure the continued supply of safe, wholesome, high quality and nutritious food for domestic and export trade.

RACE TRACK SUPERVISION REVOLVING FUND

- To protect the pari-mutuel betting public associated with horse racing.

CANADIAN GRAIN COMMISSION PROGRAM

- To achieve maximum acceptability of Canadian grain in domestic and export markets, in the interests of Canadian agriculture.

Canadian Dairy Commission

Objective

- To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

Objective

- To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Farm Credit Corporation

Objective

- To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

⁽¹⁾ Part of former Food Production and Marketing Program.

⁽²⁾ Includes former Health of Animals Program and part of former Food Production and Marketing Program.

Use of Appropriations

Vote	Program		
DEPARTMENT			
ADMINISTRATION PROGRAM			
		Budgetary	
1	Program expenditures and contributions.....	\$	37,781,000
	Transfer from: TB Vote 10 ⁽¹⁾		120,719
	TB Vote 30 ⁽¹⁾		616,000
Stat	Minister of Agriculture—Salary and motor car allowance.....		
Stat	Contributions to employee benefit plans.....		
	Total program—Budgetary		
RESEARCH PROGRAM			
		Budgetary	
5	Operating expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist", the grants listed in the Estimates and contributions.....	\$	115,035,000
	5b To authorize the transfer of \$390,000 from Agriculture Vote 10 of the Main Estimates, 1980-81 for the purposes of this Vote and to provide a further amount of.....		342,600
	*5c To authorize the deletion from the accounts a debt due Her Majesty amounting to \$29,208.12.....		1
	Transfer from: Vote 10.....		390,000
	TB Vote 10 ⁽¹⁾		1,748,027
10	Capital expenditures.....	\$	14,487,000
	Less transfer to: Vote 5.....	\$	390,000
	Vote 30.....		420,000
	Vote 35.....		350,000
			1,160,000
Stat	Contributions to employee benefit plans.....		
	Total program—Budgetary		
MARKETING PROGRAM			
		Budgetary	
15	Operating expenditures.....	\$	9,449,000
	Less: transfer to Vote 20.....		1,000,000
20	The grants listed in the Estimates and contributions.....	\$	292,731,400
	20b To authorize the deletion from the accounts a debt due Her Majesty amounting to \$281,085.39 and to provide a further amount of....		15,215,000
	20c To authorize the transfer of \$1,000,000 from Agriculture Vote 15, \$2,990,000 from Agriculture Vote 25 and \$200,000 from Agriculture Vote 30, Appropriation Act No. 2, 1980-81, for the purposes of this Vote and to provide a further amount of.....		58,613,000
	Transfer from: Vote 15.....		1,000,000
	Vote 25.....		2,990,000
	Vote 30.....		200,000
	TB Vote 10 ⁽¹⁾		87,224
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act.....		
Stat	Interest payments and guarantees under the Advance Payment for Crops Act (Statutes of Canada 1976-77, c. 12).....		
Stat	Grants to agencies established under the Farm Products Marketing Agencies Act (Statutes of Canada 1970-71-72, c. 65).....		
Stat	Contributions to employee benefit plans.....		
	Total program—Budgetary		
FOOD PRODUCTION AND INSPECTION PROGRAM			
		Budgetary	
25	Operating expenditures and to authorize the payment of commissions for services provided in accordance with the Western Grain Stabilisation Act.....	\$	136,011,000
	25a To extend the purposes of Agriculture Vote 25 of the Main Estimates, 1980-81, to authorize the Minister, in accordance with terms and conditions approved by the Governor in Council, to guarantee loans in amounts not exceeding in the aggregate the sum of \$4,000,000 to tobacco producers adversely affected by blue mold disease outbreak in Southern Ontario.....		1
	25c To extend the purposes of Agriculture Vote 25, Appropriation Act No. 2, 1980-81 to repeal Agriculture Vote 15a, Appropriations Act No. 1, 1979-80.....		1
			136,011,002
	Less transfer to: Vote 20.....	\$	2,990,000
	Vote 30.....		150,000
			3,140,000
30	The grants listed in the Estimates and contributions, including compensation at rates determined in the manner provided by Section 12 of the Animal Disease and Protection Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act.....	\$	8,940,200
	30b To authorize the transfer of \$420,000 from Agriculture Vote 10 and \$150,000 from Agriculture Vote 25 of the Main Estimates, 1980-81 for the purposes of this Vote and to provide a further amount of.....		17,430,000
	Transfer from: Vote 10.....		420,000
	Vote 25.....		150,000
	TB Vote 10 ⁽¹⁾		63,494
			27,003,694
	Less: transfer to Vote 20.....		200,000

		Appropriations					Balances		
Current year									
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
38,517,719		38,517,719		38,517,719	38,063,072	454,647		32,814,957	
23,200	1,775	24,975		24,975	24,975			23,550	
3,274,000		3,274,000		3,274,000	3,274,000			2,565,000	
41,814,919	1,775	41,816,694		41,816,694	41,362,047	454,647		35,403,507	
117,515,628	(1)*	117,515,627		117,515,627	117,399,823	115,804		106,445,751	
13,327,000	(2,751,278) ⁽²⁾	10,575,722		10,575,722	10,395,111	180,611		16,320,262	
10,919,000		10,919,000		10,919,000	10,919,000			8,353,000	
141,761,628	(2,751,279)	139,010,349		139,010,349	138,713,934	296,415		131,119,013	
8,449,000		8,449,000		8,449,000	7,691,596	757,404		5,960,701	
370,836,624		370,836,624	20,903,709	391,740,333	360,744,346	10,101,797	20,894,190	325,746,757	
	6,792,806	6,792,806		6,792,806	6,792,806				
3,000,000	875,888	3,875,888		3,875,888	3,875,888			1,951,237	
200,000	(200,000)								
838,000		838,000		838,000	838,000			500,000	
383,323,624	7,468,694	390,792,318	20,903,709	411,696,027	379,942,636	10,859,201	20,894,190	334,158,695	
132,871,002		132,871,002		132,871,002	130,920,391	1,950,611		122,822,433	
26,803,694	(116,100) ⁽²⁾	26,687,594		26,687,594	23,751,568	2,936,026		9,623,111	

Use of Appropriations—Concluded

Vote	Program		
DEPARTMENT—Concluded			
FOOD PRODUCTION AND INSPECTION PROGRAM—Concluded			
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
Stat	Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36)		
Stat	Loan guarantees under the Farm Improvement Loans Act (R.S. c. F-3)		
Stat	Contributions to employee benefit plans		
FOOD PRODUCTION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND			
Stat	Estimates 1980-81		
	Revolving Fund authority		
	Net liabilities assumed		
	Contributed assets		
Total program—Budgetary			
CANADIAN GRAIN COMMISSION PROGRAM			
		Budgetary	
35	Program expenditures and contributions	\$	23,676,800
	35a The grants listed in the Estimates		110,000
	35b To authorize the transfer of \$350,000 from Agriculture Vote 10 of the Main Estimates, 1980-81 for the purposes of this Vote and to provide a further amount of		1,739,000
	Transfer from Vote 10		350,000
Stat	Salaries of the Commissioners		
Stat	Salary of the supervisor over the Winnipeg Commodity Exchange (R.S. c. G-17)		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
		Total program—Budgetary	
		Total Budgetary	
CANADIAN DAIRY COMMISSION			
		Budgetary	
40	Program expenditures	\$	2,597,000
	40b		3,152,000
		Non-budgetary	
Stat	Section 16(2), of the CDC Act, as amended, directs that the Minister of Finance may make loans to the Commission in accordance with the terms and conditions prescribed by the Governor in Council for the purpose of exercising any of the powers described in paragraph 9(1) of the Act. The total amount of loans outstanding at any one time may not exceed \$300,000,000. (Net)		
CANADIAN LIVESTOCK FEED BOARD			
		Budgetary	
45	Operating expenditures		
50	Contributions	\$	15,300,000
	50c		2,450,000
		Total program—Budgetary	
		Non-budgetary	
Stat	No payment under Section 16(2) of the Livestock Feed Assistance Act shall exceed (a) the amount by which \$10,000,000 exceeds the balance of the account; and (b) any amount advanced under Section 17 of the Act, which may not exceed, at any time, \$50,000,000. (Net)		
FARM CREDIT CORPORATION			
		Non-budgetary	
Stat	Capital—The Crown's investment in the capital of the Corporation as authorized by Section 12 of the Farm Credit Act (R.S. c. F-2) and as amended in 1977-78 c. 28, s. 3 may not exceed, at any time \$150,000,000. (Net)		
Stat	Notes issued in respect of loans made pursuant to Section 13 of the Farm Credit Act (R.S. c. F-2) for lending to farmers. The aggregate amount of the loans outstanding under Section 13 shall not, at any time, exceed twenty-five times the capital of the Corporation. (Net)		
	Increase in loan limits due to increase in capital		
Stat	Loans to farm syndicates under the Farm Syndicates Credit Act (R.S. c. F-4) for lending to farm syndicates. Section 8 of the Act limits the advances out of the Consolidated Revenue Fund to an aggregate of \$25,000,000. (Net)		
		Total program—Non-budgetary	
		Total Budgetary	
		Total Non-budgetary	

(1) Treasury Board Vote 10 student summer and youth employment.
 Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.
 (2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).
 * This \$1 vote, included in Supplementary Estimates C, was not approved by Appropriation Act No. 4, 1980-81.

Appropriations								
Current year					Balances			
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
	(407,480)	(407,480)		(407,480)	(407,480)			
99,000,000	1,132,249	100,132,249		100,132,249	100,132,249			78,097,216
650,000	(24,027)	625,973		625,973	625,973			396,459
14,430,000		14,430,000		14,430,000	14,430,000			11,419,000
273,754,696	584,642	274,339,338		274,339,338	269,452,701	4,886,637		222,358,219
546,000	(546,000)				888,748			
	200,000	200,000		200,000				
	930,663	930,663		930,663				
	(50,865)	(50,865)		(50,865)				
546,000	533,798	1,079,798		1,079,798	888,748		191,050	
274,300,696	1,118,440	275,419,136		275,419,136	270,341,449	4,886,637	191,050	222,358,219
25,875,800		25,875,800		25,875,800	25,285,766	590,034		31,136,845
128,200	14,006	142,206		142,206	142,206			127,996
47,000	3,255	50,255		50,255	50,255			46,968
2,507,000		2,507,000		2,507,000	2,507,000			1,936,000
	1,154	1,154		1,154	1,154			312
28,558,000	18,415	28,576,415		28,576,415	27,986,381	590,034		33,248,121
869,758,867	5,856,045	875,614,912	20,903,709	896,518,621	858,346,447	17,086,934	21,085,240	756,287,555
5,749,000		5,749,000		5,749,000	5,169,104	579,896		7,512,682
			257,413,781	257,413,781	(30,274,219)		287,688,000	(18,796,606)
1,025,000		1,025,000		1,025,000	943,077	81,923		819,656
17,750,000		17,750,000		17,750,000	17,072,738	677,262		17,250,309
18,775,000		18,775,000		18,775,000	18,015,815	759,185		18,069,965
			60,000,000	60,000,000			60,000,000	
			30,700,000	30,700,000	10,400,000		20,300,000	11,800,000
268,200,000	(268,200,000)		5,216,065	5,216,065			5,216,065	293,858,000
	260,000,000	260,000,000		260,000,000	257,965,910		2,034,090	
268,200,000	(8,200,000)	260,000,000	5,216,065	265,216,065	257,965,910		7,250,155	293,858,000
2,200,000	(2,200,000)		12,965,000	12,965,000	1,949,763		11,015,237	1,246,000
270,400,000	(10,400,000)	260,000,000	48,881,065	308,881,065	270,315,673		38,565,392	306,904,000
894,282,867	5,856,045	900,138,912	20,903,709	921,042,621	881,531,366	18,426,015	21,085,240	781,870,202
270,400,000	(10,400,000)	260,000,000	366,294,846	626,294,846	240,041,454		386,253,392	288,107,394

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by this department	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION.....	1980-81	41,362	252,839*		2,685	420	(208,372)
	1979-80	35,404	220,435*		2,848	423	(181,760)
RESEARCH	1980-81	138,714	4,638	7,131	5,104	1,557	147,868
	1979-80	131,119	4,722	6,892	4,861	1,535	139,685
MARKETING.....	1980-81	379,943	146		634	988	381,419
	1979-80	334,158	9		565	860	335,574
FOOD PRODUCTION AND INSPECTION	1980-81	269,452	10,436	849	5,522	2,363	267,750
	1979-80	222,358	10,079	800	5,468	2,213	220,760
FOOD PRODUCTION AND INSPECTION— RACE TRACK SUPERVISION REVOLVING FUND.....	1980-81	889					889
	1979-80						
CANADIAN GRAIN COMMISSION.....	1980-81	27,986	21,811		349	362	6,886
	1979-80	33,248	27,601			383	6,030
	1980-81	858,346	289,870	7,980	14,294	5,690	596,440
	1979-80	756,287	262,846	7,692	13,742	5,414	520,289
CANADIAN DAIRY COMMISSION	1980-81	5,169	4			143	5,308
	1979-80	7,513				124	7,637
CANADIAN LIVESTOCK FEED BOARD.....	1980-81	18,016	37			39	18,018
	1979-80	18,070	21			34	18,083
Total	1980-81	881,531	289,911	7,980	14,294	5,872	619,766
	1979-80	781,870	262,867	7,692	13,742	5,572	546,009

*Includes "Return on investments"—Farm Credit Corporation and Canadian Dairy Commission, \$252,723 in 1980-81 and \$218,770 in 1979-80.

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Departmental administration.....	25,868	25,404	231	489	120	111	26,219	26,004
Policy, planning and economics.....	8,168	7,651	50	51			8,218	7,702
Information services.....	3,500	3,768	9	33	597	581	4,106	4,382
Contributions to employee benefit plans.....	3,274	3,274					3,274	3,274
	40,810	40,097	290	573	717	692	41,817	41,362
<i>Less: receipts credited to revenue</i>		252,839*						252,839*
<i>Add: accommodation provided without charge by Public Works..</i> <i>other services provided without charge by other depart-</i> <i>ments</i>	2,685	2,685					2,685	2,685
	420	420					420	420
Total cost of program.....	43,915	(209,637)	290	573	717	692	44,922	(208,372)
RESEARCH PROGRAM								
Administration and support.....	30,386	31,901	10,278	8,224	4,463	4,832	45,127	44,957
Crop research.....	50,724	51,182		1,275			50,724	52,457
Animal research.....	19,306	17,021	297	491			19,603	17,512
Resources research.....	12,637	12,464		405			12,637	12,869
Contributions to employee benefit plans.....	10,919	10,919					10,919	10,919
	123,972	123,487	10,575	10,395	4,463	4,832	139,010	138,714
<i>Less: receipts credited to revenue</i>	4,700	4,638					4,700	4,638
<i>Add: accommodation provided without charge by this depart-</i> <i>ment</i>	7,131	7,131					7,131	7,131
<i>accommodation provided without charge by Public</i> <i>Works</i>	5,104	5,104					5,104	5,104
<i>other services provided without charge by other depart-</i> <i>ments</i>	1,557	1,557					1,557	1,557
Total cost of program.....	133,064	132,641	10,575	10,395	4,463	4,832	148,102	147,868
MARKETING PROGRAM								
Administration.....	896	762	49	67	87	77	1,032	906
Market development.....	5,741	5,350	24	57	30,135	27,309	35,900	32,716
Agricultural commodity price stabilization.....	8,532	8,248		1	365,394**	337,234	373,926	345,483
Contributions to employee benefit plans.....	838	838					838	838
	16,007	15,198	73	125	395,616	364,620	411,696	379,943
<i>Less: receipts credited to revenue</i>	1,115	146					1,115	146
<i>Add: accommodation provided without charge by Public</i> <i>Works</i>	634	634					634	634
<i>other services provided without charge by other depart-</i> <i>ments</i>	988	988					988	988
Total cost of program.....	16,514	16,674	73	125	395,616	364,620	412,203	381,419
FOOD PRODUCTION AND INSPECTION PROGRAM								
Administration.....	3,640	3,457	162	137	2,733	2,727	6,535	6,321
Field directorate and support services.....	5,434	5,492	140	138			5,574	5,630
Quality assurance and consumer services.....	34,275	34,237	1,506	1,210			35,781	35,447
Production development and producer services.....	10,094	9,998	714	709	118,456	116,574	129,264	127,281
Meat inspection.....	41,249	40,616	90	58			41,339	40,674
Animal pathology.....	11,230	11,034	1,878	1,804			13,108	12,838
Animal contagious diseases.....	21,050	20,856	1,001	766	6,257	5,209	28,308	26,831
Contributions to employee benefit plans.....	14,430	14,430					14,430	14,430
	141,402	140,120	5,491	4,822	127,446	124,510	274,339	269,452
<i>Less: receipts credited to revenue</i>	11,251	10,436					11,251	10,436
<i>Add: accommodation provided without charge by this depart-</i> <i>ment</i>	849	849					849	849
<i>accommodation provided without charge by Public</i> <i>Works</i>	5,522	5,522					5,522	5,522
<i>other services provided without charge by other</i> <i>departments</i>	2,363	2,363					2,363	2,363
	138,885	138,418	5,491	4,822	127,446	124,510	271,822	267,750
FOOD PRODUCTION AND INSPECTION PROGRAM— RACE TRACK SUPERVISION REVOLVING FUND								
Race Track Supervision Revolving Fund.....	8,915	8,724	401	401			9,316	9,125
<i>Less: receipts credited to the Fund</i>	8,236	8,236					8,236	8,236
	679	488	401	401			1,080	889
Total cost of program.....	139,564	138,906	5,892	5,223	127,446	124,510	272,902	268,639

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
CANADIAN GRAIN COMMISSION PROGRAM								
Administration	1,427	1,336	10	23			1,437	1,359
Grain inspection	10,855	10,576	207	165			11,062	10,741
Grain weighing	5,591	5,955	251	80	93	65	5,935	6,100
Grain testing and research	2,947	2,798	130	81	4	4	3,081	2,883
Elevator and grain documentation	2,193	2,172	82	75			2,275	2,247
Canadian government elevator operations	1,729	1,596	350	353	200	200	2,279	2,149
Contributions to employee benefit plans	2,507	2,507					2,507	2,507
	27,249	26,940	1,030	777	297	269	28,576	27,986
<i>Less: receipts credited to revenue</i>	13,297	21,811					13,297	21,811
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	349	349					349	349
	362	362					362	362
Total cost of program	14,663	5,840	1,030	777	297	269	15,990	6,886
CANADIAN DAIRY COMMISSION								
Administration	5,734	5,136	15	33			5,749	5,169
<i>Less: receipts credited to revenue</i>		4						4
<i>Add: other services provided without charge by other departments</i>	143	143					143	143
Total cost of program	5,877	5,275	15	33			5,892	5,308
CANADIAN LIVESTOCK FEED BOARD								
Feed freight equalization	371	386	1	14	15,550	15,430	15,922	15,830
Supply and price stability	646	538	7	5	2,200	1,643	2,853	2,186
	1,017	924	8	19	17,750	17,073	18,775	18,016
<i>Less: receipts credited to revenue</i>		37						37
<i>Add: other services provided without charge by other departments</i>	39	39					39	39
Total cost of program	1,056	926	8	19	17,750	17,073	18,814	18,018

*Includes "Return on investments"—Farm Credit Corporation and Canadian Dairy Commission, \$252,723.

**Includes \$20,904 available from prior years' appropriations.

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Contributions			
<i>Departmental administration</i>			
Summer Youth Employment Program	120	111	
<i>Policy, planning and economics</i>			
<i>Expenditures not required for the current year</i>			140
<i>Information services</i>			
Canada Safety Council in support of National Farm Safety Week	4	4	4
Commonwealth Agricultural Bureaux	593	577	465
	717	692	609
RESEARCH PROGRAM			
Grants			
<i>Administration and support</i>			
Agricultural research in universities and other scientific organizations in Canada	1,326	1,326	1,326
Contributions			
<i>Administration and support</i>			
Canada's fee for membership in the International Society for Horticultural Science	2	2	1
Canadian Agricultural Research Council	50	46	46
Canada's fee for membership in the International Commission on Irrigation and Drainage	3	3	3
Contribution to the Province of Newfoundland for the construction of an extension to the St. John's West Research Station	1,100	1,505	
Contribution to Organization for Economic Co-operation and Development	40	22	
Contribution to the Town of Kentville, Nova Scotia, for the construction of a sewage facility	190	187	
Summer Youth Employment Program	1,752	1,741	2,921
	3,137	3,506	2,971
	4,463	4,832	4,297
MARKETING PROGRAM			
Grants			
<i>Market development</i>			
Grants to assist in the marketing of agricultural products	20	18	15
Canadian Horticultural Council	8	8	8
Royal Agricultural Winter Fair, Toronto	100	100	100
Canadian Western Agribition, Regina	50	50	50
Le Salon international de l'agriculture et de l'alimentation	50	50	50
	228	226	223
Contributions			
<i>Administration</i>			
Summer Youth Employment Program	87	77	
<i>Market development</i>			
Canada's fee for membership in the International Dairy Federation	12	12	12
Class "A" and class "B" fairs, winter and spring fairs and special fairs	1,954	1,952	1,765
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	115	93	83
Feed Freight Assistance Adjustment Fund—Contributions to producers, producer groups, agricultural industry groups, research institutes, universities and provinces in accordance with federal-provincial agreements with the provinces of Quebec, Ontario and British Columbia to develop and implement programs to encourage and improve feed production, marketing, farm handling, storage and use of both feed grains and forage	10,330	10,330	9,976
Payments to producer organizations of amounts equal to:			
(i) the interest paid or payable in respect to money borrowed by the organizations and used to make advance payments to producers for their crops; and			
(ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act	3,876	3,876	1,951
Contributions to producer groups toward the cost of construction of regular cold storages, frostfree, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	3,270	2,713	3,040
Contribution to the Canadian turkey processing industry	3,750	3,750	
Contributions to weanling pig producers of \$1.00 per piglet sold during the period April 1, 1979 to March 31, 1980	6,600	4,357	
<i>Expenditures not required for the current year</i>			500
<i>Agricultural commodity price stabilization</i>			
Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1981	341,130	335,725	309,930
Estimated amount required to recoup the Agricultural Products Board to cover the net operating losses recorded as at March 31, 1981	2,985	1,227	149
Contribution to producers or processors of two-thirds of the out-of-province transportation costs of 1980 apples for the manufacture of apple juice	375	273	
Payments in the current and subsequent fiscal years for small farm development adjustment in accordance with terms and conditions approved by the Governor in Council			
	20,904	9	17
	395,388	364,394	327,423
	395,616	364,620	327,646

Grants and Contributions—Continued

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT—Concluded			
FOOD PRODUCTION AND INSPECTION PROGRAM			
Grants			
<i>Production development and producer services</i>			
Canadian Council on 4-H Clubs	36	36	30
Canadian National Livestock Records	50	50	50
Federated Women's Institutes of Canada	10	10	10
Canadian Plowing Council	10	10	10
	106	106	100
Contributions			
<i>Administration</i>			
Canada's fee for membership in the Office international des épizooties	32	29	32
Canadian Veterinary Medical Association	4	4	3
Summer Youth Employment Program	64	61	
Payments, in accordance with agreements entered into with the Provinces of Ontario, Quebec and Saskatchewan towards the costs of construction of additions or enlargements to veterinary science teaching facilities at the Universities of Guelph, Montreal at St. Hyacinthe and Saskatchewan at Saskatoon	2,633	2,633	
<i>Production development and producer services</i>			
Contributions to the provinces under the Crop Insurance Act (R.S.c. C-36)	100,132	100,132	78,097
Compensation in accordance with the terms of the Pesticide Residue Compensation Act and the Plant Quarantine Act	10		
Contribution to the Canadian Shorthorn Association for participating in the 1980 World Shorthorn Congress	25	25	
Producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	775	732	626
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	190	181	177
Loan guarantees under the Farm Improvement Loans Act	626	626	397
Canada Grains Council	60	54	60
Contributions to the provinces of Manitoba, Saskatchewan and Alberta under federal-provincial agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl	1,992	1,823	1,131
Contributions to Ontario greenhouse operators to cover interest costs incurred on monies borrowed as a result of damage caused by adverse weather conditions during the winter of 1977-78	23	21	19
Payments to Saskatchewan livestock producers of one-half of the federal-provincial transportation assistance to fodder, due to drought	1,000	911	
Payments to Manitoba livestock producers and rail transportation companies of one-half of the federal-provincial transportation assistance to fodder, due to drought	1,517	1,364	
Payments to Ontario livestock producers of fifty percent of the costs of the transportation of hay as a result of drought conditions	170	153	
Emergency Herd Maintenance Assistance Program in Northwestern Ontario	1,000	748	
Payments of financial assistance to beef, dairy and sheep producers in drought areas of British Columbia, Alberta, Saskatchewan, Manitoba and Northwestern Ontario	4,830	3,705	
Contribution to Canfarm Co-operative Services Ltd. to repay the Government Guaranteed Loan to the Canadian Co-operative Credit Society	3,500	3,493	
Contribution to Canfarm Co-operative Services Ltd. in support of its program to provide accounting and farm management services to individual farmers	1,200	1,200	
Contribution to Canfarm Co-operative Services Ltd. to provide operating resources to March 31, 1981	1,300	1,300	
<i>Expenditures not required for the current year</i>			1,253
<i>Animal contagious diseases</i>			
Compensation for animals slaughtered in accordance with the terms of the Animal Diseases and Protection Act	6,034	5,126	6,179
Contributions to the provinces in accordance with regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	100	71	58
Compensation at rates determined in the manner provided by Section 12 of the Animal Diseases and Protection Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and Regulations made thereunder	113	12	36
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	10		1
	127,340	124,404	88,069
	127,446	124,510	88,169
CANADIAN GRAIN COMMISSION PROGRAM			
Grants			
<i>Canadian government elevator operations</i>			
Grants to municipalities in accordance with the Municipal Grants Act	145	145	650
Contribution to Northern Sales Company Limited for the purchase and disposal of electromagnets at the previously Crown-owned elevator, Saskatoon, Saskatchewan	55	55	
	200	200	650
Contributions			
<i>Grain weighing</i>			
Contribution to Pioneer Grain Terminal Limited, Vancouver, British Columbia, for the purpose of funding the estimated cost of the design, construction and installation of a grain weighing monitoring system in their grain elevator, owned by Pioneer and operated at Vancouver, British Columbia, to meet the requirements of the Canadian Grain Commission in the automatic monitoring of grain weighing system for detection, warning and recording of incorrect operation of the grain receiving, weighing and shipping functions of the elevator	93	65	
<i>Grain testing and research</i>			
Canada's fee for membership in the International Association for Cereal Chemistry	4	4	3
	97	69	3
	297	269	653
	528,539	494,923	421,374

Grants and Contributions—Concluded
(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
CANADIAN LIVESTOCK FEED BOARD			
Contributions			
<i>Feed freight equalization</i>			
Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council.....	16,035	15,430	15,700
<i>Supply and price stability</i>			
Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills.....	450	431	
Contributions to operators for the construction of new inland elevator facilities in feed grain deficient areas of Eastern Canada and British Columbia.....	1,065	1,060	
Contributions to elevator operators for expansion of feed grain storage capacity at existing inland elevators in feed grain deficient areas of Eastern Canada and British Columbia.....	200	152	1,550
	17,750	17,073	17,250
Total.....	546,289	511,996	438,624

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Food Production and Inspection							Subtotal	Canadian Dairy Commission	Canadian Livestock Feed Board	Total
	Adminis- tration Program	Research Program	Marketing Program	Program	Race Track Supervi- sion Revolving Fund	Canadian Grain Commission Program					
(1) Salaries and wages	24,990	82,523	6,095	105,736	2,015	19,468	240,827	1,437	600	242,864	
	24,847	81,209	5,495	104,571	2,015	19,380	237,517	1,419	510	239,446	
	<i>21,702</i>	<i>74,820</i>	<i>4,540</i>	<i>101,306</i>		<i>21,898</i>	<i>224,266</i>	<i>1,232</i>	<i>475</i>	<i>225,973</i>	
(1) Other personnel costs	3,836	12,283	1,151	16,531	154	3,619	37,574	200	69	37,843	
	3,683	12,809	952	16,692	154	3,550	37,840	166	58	38,064	
	<i>3,117</i>	<i>10,221</i>	<i>675</i>	<i>13,858</i>		<i>3,481</i>	<i>31,352</i>	<i>166</i>	<i>47</i>	<i>31,565</i>	
(2) Transportation and communications	3,518	3,271	803	7,865	218	1,095	16,770	305	108	17,183	
	3,447	3,507	674	7,677	218	1,092	16,615	311	148	17,074	
	<i>2,641</i>	<i>2,727</i>	<i>501</i>	<i>6,273</i>		<i>1,105</i>	<i>13,247</i>	<i>272</i>	<i>112</i>	<i>13,631</i>	
(3) Information	1,419	757	221	149		55	2,601	72	46	2,719	
	1,215	793	244	201		61	2,514	28	58	2,600	
	<i>1,046</i>	<i>852</i>	<i>185</i>	<i>113</i>		<i>66</i>	<i>2,262</i>	<i>63</i>	<i>60</i>	<i>2,385</i>	
(4) Professional and special services	4,845	7,788	328	3,329	6,082	118	22,490	3,480	91	26,061	
	4,191	8,089	402	3,376	6,082	168	22,308	2,972	43	25,323	
	<i>3,840</i>	<i>7,314</i>	<i>229</i>	<i>3,089</i>		<i>141</i>	<i>14,613</i>	<i>5,583</i>	<i>31</i>	<i>20,227</i>	
(5) Rentals	507	795	27	442	64	1,711	3,546	172	66	3,784	
	470	735	67	461	64	1,573	3,370	171	56	3,597	
	<i>296</i>	<i>685</i>	<i>18</i>	<i>300</i>		<i>1,618</i>	<i>2,917</i>	<i>151</i>	<i>50</i>	<i>3,118</i>	
(6) Purchased repair and upkeep	285	2,093	20	1,002	47	108	3,555	12	5	3,572	
	397	1,966	49	851	47	72	3,382	17	1	3,400	
	<i>232</i>	<i>1,244</i>	<i>1</i>	<i>797</i>		<i>115</i>	<i>2,389</i>	<i>4</i>	<i>3</i>	<i>2,396</i>	
(7) Utilities, materials and supplies	1,408	14,937	569	7,127	111	771	24,923	54	24	25,001	
	1,843	14,863	521	7,058	111	832	25,228	51	38	25,317	
	<i>1,434</i>	<i>12,721</i>	<i>286</i>	<i>5,531</i>		<i>1,756</i>	<i>21,728</i>	<i>33</i>	<i>33</i>	<i>21,794</i>	
(8) Construction and acquisition of land, buildings and equipment	94	5,855	30	1,468	104		7,551			7,551	
		5,512		1,002	104	17	6,635		3	6,638	
		<i>12,470</i>		<i>1,028</i>		<i>39</i>	<i>13,537</i>			<i>13,537</i>	
(9) Construction and acquisition of ma- chinery and equipment	196	4,174	43	3,622	297	1,029	9,361	15	8	9,384	
	573	4,358	125	3,419	297	740	9,512	33	19	9,564	
	<i>485</i>	<i>3,731</i>	<i>25</i>	<i>1,605</i>		<i>2,357</i>	<i>8,203</i>	<i>9</i>	<i>4</i>	<i>8,216</i>	
(10) Grants, contributions and other transfer payments	717	4,463	395,616	127,446		297	528,539		17,750	546,289	
	692	4,832	364,620	124,510		269	494,923		17,073	511,996	
	<i>609</i>	<i>4,297</i>	<i>327,646</i>	<i>88,169</i>		<i>653</i>	<i>421,374</i>		<i>17,250</i>	<i>438,624</i>	
(12) All other expenditures	2	71	6,793	(378)	224	305	7,017	2	8	7,027	
	4	41	6,794	(366)	33	232	6,738	1	9	6,748	
	<i>2</i>	<i>37</i>	<i>52</i>	<i>289</i>		<i>19</i>	<i>399</i>		<i>5</i>	<i>404</i>	
(1-12) Total	41,817	139,010	411,696	274,339	9,316	28,576	904,754	5,749	18,775	929,278	
	41,362	138,714	379,943	269,452	9,125	27,986	866,582	5,169	18,016	889,767	
	<i>35,404</i>	<i>131,119</i>	<i>334,158</i>	<i>222,358</i>		<i>33,248</i>	<i>756,287</i>	<i>7,513</i>	<i>18,070</i>	<i>781,870</i>	
(13) Less: receipts and revenues credited to the vote					8,236		8,236			8,236	
					8,236		8,236			8,236	
Total net expenditures	41,817	139,010	411,696	274,339	1,080	28,576	896,518	5,749	18,775	921,042	
	41,362	138,714	379,943	269,452	889	27,986	858,346	5,169	18,016	881,531	
	<i>35,404</i>	<i>131,119</i>	<i>334,158</i>	<i>222,358</i>		<i>33,248</i>	<i>756,287</i>	<i>7,513</i>	<i>18,070</i>	<i>781,870</i>	

Amounts in roman type are 1980-81 appropriations.
Amounts in bold face type are 1980-81 expenditures.
Amounts in italic type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects
(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT				
RESEARCH PROGRAM				
<i>Administration and support</i>				
Office-laboratory building, Kentville, NS	18,500	4,000	4,071	18,076
Office-laboratory building, St Jean, Que	9,500	188	176	215
Meat research laboratory, Lacombe, Alta	2,464	363	1	25
Minor construction projects		1,370	1,264	
Agricultural equipment		1,012	758	
Scientific equipment		2,750	2,816	
Vehicles		395	463	
Other equipment		493	808	
Office-laboratory Building, Summerland, BC	2,100	100	38	38
FOOD PRODUCTION AND INSPECTION PROGRAM				
<i>Quality assurance and consumer services</i>				
Laboratory equipment and furnishings		368	534	
Road motor vehicles		399	422	
<i>Animal pathology</i>				
Laboratory planning costs—Lethbridge, Alta	300	300	90	90
Rehabilitation of quarantine laboratory—Grosse Isle, Que	350	350	349	349
Laboratory equipment and furnishings		350	1,022	
<i>Animal contagious diseases</i>				
Animal housing facility—Sarnia, Ont	559	240	95	95
Road motor vehicles		700	342	
CANADIAN GRAIN COMMISSION PROGRAM				
<i>Grain weighing</i>				
Weigh scale recorders	1,808	188	14	269
Grain drier, Prince Rupert, BC	350	350	345	345

Revenue

	1980-81		1979-80	
	\$	\$	\$	\$
Comparative Summary				
Non-Tax Revenue—				
A Return on investments	254,853,030	222,975,201		
B Privileges, licences and permits	508,107	487,641		
C Services and service fees	28,098,346	29,959,224		
D Refunds of previous years' expenditure	477,657	923,430		
E Proceeds from sales	5,632,128	7,078,565		
F Miscellaneous	341,925	1,443,007		
Total	289,911,193	262,867,068		
	1980-81			
	\$	\$		
Details				
Non-Tax Revenue—				
A Return on investments:				
Loans, investments and advances—				
Crown corporations and agencies—				
Lending institutions—				
Farm Credit Corporation—Interest	243,446,920			
All other—				
Canadian Dairy Commission—				
Interest	9,275,688			
Other—				
Miscellaneous—				
Construction of multi-purpose exhibition buildings—Interest	2,130,422	254,853,030		
B Privileges, licences and permits:				
Rentals from employees and others occupying dwellings on government properties				
	429,979			
Licences and permits	78,128	508,107		
C Services and service fees:				
Research Branch—				
Block heater service to private users	8,104			
Cost of utilities supplied to Government of New Brunswick				
	32,792			
Miscellaneous	1,253	42,149		
Food Production and Inspection Branch—				
Registration fees	2,276			
Recovery of overtime costs from packers	3,488,185			
Meat inspection—Charges to province	532,220			
Recovery of overtime—Import and export inspection	203,598			
Fruit and vegetable inspection	328,007			
Seed inspection	62,605			
Field crop inspection	98,707			
Record of performance	1,537,960			
Board and lodging	4,392			
Quarantine charges	266,090			
Seed testing	262,373			
Registration	75,645			
Blood typing	248,203			
Ship inspection	203,948			
Miscellaneous	9,963	7,324,172		
Canadian Grain Commission—				
Inspection	11,952,768			
Overtime	30,776			
Registration	772,134			
Cancellation of warehouse receipts	760,930			
Weighing	5,562,937			
Overtime	40,673			
Miscellaneous	20,136	19,140,354		
Canadian government elevator (storage and elevation of grain, cleaning, drying, etc.)—				
Administration	390,045			
Moose Jaw	1,201,470			
Saskatoon	156	1,591,671		
		28,098,346		
D Refunds of previous years' expenditure:				
Administration Program				
			8,089	
Research Branch				
			31,055	
Food Production and Inspection Branch				
Refund of Waterfowl Crop Damage Compensation Program		50,440		30,196
Recoveries—Farm Improvement Loans Act				
		128,361		
Canadian Dairy Commission		3,887		
Canadian Grain Commission		18,152		
Canadian Government Elevators		51,051		
Potato Warehouse construction refund		4,454		
Canadian Livestock Feed Board		36,818		
Miscellaneous—Operating		7,537		
Adjustment to prior year's Payables at Year End (PAYE)		107,617		408,317
				477,657
E Proceeds from sales:				
Research Branch—				
Animals and animal products	3,754,081			
Plant and plant products	274,705			4,028,786
Food Production and Inspection Branch—				
Animals and animal products	416,715			
Other plants and plant products	243,571			
Tags and seals	51,413			
Miscellaneous	728			712,427
Canadian Grain Commission—				
Grain samples				37,912
Canadian government elevators—				
Weighover proceeds	19,659			
Screenings	833,344			853,003
				5,632,128
F Miscellaneous:				
Food Production and Inspection Branch—				
Excess of income over interest expense	116,416			
Canadian government elevators—				
Grain grade promotions	28,040			
Provincial share of operating costs in respect of joint accommodation				
	129,241			
Miscellaneous—Operating	68,228			341,925

Appendix 1

Agricultural Stabilization Board

(Established by the Agricultural Stabilization Act)

AUDITOR GENERAL OF CANADA

THE CHAIRMAN
AGRICULTURAL STABILIZATION BOARD
OTTAWA, ONTARIO

I have examined the statement of expenditure of the Agricultural Stabilization Board for the year ended March 31, 1981. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the statement of expenditures presents fairly the expenditures of the Board for the year ended March 31, 1981, in accordance with the accounting policies disclosed in Note 2 applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 15, 1981

**STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981**

	1981	1980
	\$	\$
Payments to the Canadian Dairy Commission for stabilization of the price of milk for the benefit of producers	287,917,924	279,695,125
Deficiency payments:		
Hogs	41,281,496	
Potatoes	3,765,288	4,540,749
White Beans	1,252,795	3,196,821
Onions	901,460	4,458,705
Cucumbers	784,735	
Corn	31,650	6,507,064
Wheat	27,085	7,212,511
Barley	4,572	310,872
Apples		2,949,732
Sugar Beets		1,087,438
Cattle		11,289
Sweet Cherries		1,190
	<u>48,049,081</u>	<u>30,276,371</u>
Administration expenses:		
Salaries and benefits	1,304,886	972,064
Accommodation	102,937	96,688
Part-time management and support services	31,233	18,915
Accounting services	23,833	9,224
Other	112,407	121,205
	<u>1,575,296</u>	<u>1,218,096</u>
	337,542,301	311,189,592
Deduct:		
Refunds of expenditures	242,229	41,416
Expenditures for the year	<u>337,300,072</u>	<u>311,148,176</u>
Expenditures for the year provided by:		
Agriculture Vote 20—Grants	335,724,776	309,930,080
Agriculture Vote 15—Operating expenditures	1,246,425	978,983
Government departments without charge	328,871	239,113
	<u>337,300,072</u>	<u>311,148,176</u>

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

Approved:

A.E. PROULX
Secretary

Approved:

G.I. TRANT
Chairman

Appendix 1—Concluded**Agricultural Stabilization Board—Concluded**NOTES TO FINANCIAL STATEMENT
MARCH 31, 1981

1. Board objectives

The stated objectives of the Agricultural Stabilization Board are as follows:

- To stabilize the prices of agricultural commodities in order to assist the industry of agriculture to realize fair returns for its labour and investment.
- To maintain a fair relationship between prices received by farmers and the costs of goods and services that they buy.

2. Significant accounting policies

(a) Deficiency payments and administrative expenses

Expenditures for the year include all amounts for work performed, goods received or services rendered prior to April 1, 1981. This basis is consistent with that followed by the departments of the Government of Canada.

(b) Services provided without charge

An estimated amount for services provided without charge by Government Departments is included in the statement.

(c) Fixed assets

Purchases of furniture and equipment are recorded as an administrative expense in the year of acquisition.

(d) Employee termination benefits

Termination benefits accrue to employees over their service period. Payments of these benefits are made to the employees on separation or retirement and are expensed by the Board when paid.

(e) Refunds of expenditure

Refunds of expenditure relate to overpayments of deficiency payments and, when received, reduce the cost of the programs.

3. Fraud

As a result of an investigation by the Royal Canadian Mounted Police, thirty-nine persons were charged with fraudulently receiving payments amounting to \$645,531 under the 1977 Potato and 1977 Onion Stabilization Programs. Fifty-six charges were heard in the Quebec Criminal Courts and Orders of Restitution amounting to \$422,981 have been received. Civil action has begun on collecting the balance, although \$23,264 will be processed for write-off since the respective parties have since either died or been declared destitute. Any recoveries will be returned to the Consolidated Revenue Fund.

4. Contingent liabilities

On June 27, 1979, the Board was advised that the Federal Court had ruled in favour of a claimant who had brought suit under the 1975 Apple Program. The Board successful appealed the decision, but the claimant has received leave to appeal to the Supreme Court. If such action is successful, the Board could be liable for an additional payment not to exceed \$58,500. Payment, if any, will be expensed in the year paid.

The Board is currently defending an action by a producer under the 1976 Slaughter Cattle Program as a result of a dispute concerning producer eligibility in excess of the maximum payments allocated for this program. If such action is successful, the Board could be liable for an additional payment amounting to \$156,000. Payment, if any, will be expensed in the year paid. This case is identical to the issue outlined in the preceding paragraph (Apple Program) and is being held in abeyance pending final judicial decision in that action.

5. Financing

Funding to cover deficiency payments is provided by Agriculture Vote 20. The funds provided through this Vote in the year amounted to \$335,724,776 (\$309,930,080 in 1980). Funding to cover administrative expenses is provided by Agriculture Vote 15. The funds provided through this Vote in the year amounted to \$1,246,425 (\$978,983 in 1980).

Appendix 2

Agricultural Products Board

(Established by the Agricultural Products Board Act)

AUDITOR GENERAL OF CANADA

THE CHAIRMAN
 AGRICULTURAL PRODUCTS BOARD
 OTTAWA, ONTARIO

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1981 and the statements of operations and equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1981 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
 June 15, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Accounts receivable—Trade	138,577		Account payable	8,502	
Inventory at lower of cost and net realizable value	6,662,729		Equity of Canada	6,792,804	
	<u>6,801,306</u>			<u>6,801,306</u>	

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

Approved:

A. E. PROULX
Secretary

Approved:

G. I. TRANT
Chairman

Appendix 2—Concluded

Agricultural Products Board—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981		1980	
	Sales	Cost of sales	Loss (Profit)	Loss
	\$	\$	\$	\$
Trading operations:				
Keiffer pears				386
Sour cherries	426,211	398,360	(27,851)	
Turkeys	943,283	1,032,713	89,430	
Potatoes	12,886	609,840	596,954	
	<u>1,382,380</u>	<u>2,040,913</u>		
Loss on sales			658,533	386
Write down to market value of year-end inventories of turkeys (\$250,000) and grapes (\$318,259)			568,259	
Loss on trading operations			1,226,792	
Administrative expense			25,543	10,948
Services provided by government departments without charge:				
Part-time management and support services (Agriculture Canada)			2,823	439
Employee benefits			3,252	1,187
Accommodation			2,100	1,973
Accounting services			162	18
			<u>8,337</u>	<u>3,617</u>
Loss for the year			1,260,672	14,951

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

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance at beginning of the year		(148,171)
Loss for the year	(1,260,672)	(14,951)
Contributions by Canada		
Agriculture Vote 20—Grants	8,019,596	148,557
Agriculture Vote 15—Operating expenditures	25,543	10,948
Services provided by government departments without charge	8,337	3,617
Balance at end of the year	6,792,804	

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

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Objective

The objective of the Board is to stabilize the price of agricultural commodities through the purchase and sale of surplus commodities in times of depressed markets.

2. Summary of significant accounting policies

Accounting basis

Expenditures for the year include all amounts for work performed, goods received or services rendered prior to April 1, 1981. This basis is consistent with that followed by the departments of the Government of Canada.

An estimated amount for services provided without charge by government departments is included in the statement.

Fixed assets

Purchases of furniture and equipment are recorded as an administrative expense in the year of acquisition.

Inventory

Inventory is valued at lower of cost and net realizable value.

Appendix 3

Canadian Grain Commission

(Established by the Canada Grain Act)

AUDITOR GENERAL OF CANADA

THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION
WINNIPEG, MANITOBA

I have examined the statement of program cost of the Canadian Grain Commission for the year ended March 31, 1981. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Canadian Grain Commission for the year ended March 31, 1981 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
August 11, 1981

STATEMENT OF PROGRAM COST
FOR THE YEAR ENDED MARCH 31, 1981

	TOTAL		DIVISIONS					
	1980	1981	Executive and administration	Grain inspection	Grain weighing	Grain economics and statistics	Grain research laboratory	Canadian government elevators
	\$	\$	\$	\$	\$	\$	\$	\$
Receipts, Schedule I.....	28,858,156	21,811,705	20,101	12,044,855	5,604,221	1,596,324	1,001	2,545,203
Operating expenditure, Schedule II.....	31,776,437	27,728,987	1,481,112	11,808,424	6,714,524	2,425,852	3,139,051	2,160,024
	2,918,281	5,917,282	1,461,011	(236,431)	1,110,303	829,528	3,138,050	(385,179)
Capital expenditure, Schedule III.....	2,416,949	777,241	22,620	164,621	80,258	75,386	81,504	352,852
Program cost (Surplus).....	5,335,230	6,694,523	1,483,631	(71,810)	1,190,561	904,914	3,219,554	(32,327)
Comparative 1979-80 figures.....		5,335,230	1,294,994	3,032,119	1,965,356	1,096,569	3,052,420	(5,106,228)
Excess of expenditure over receipts provided by:								
Expenditure from parliamentary appropriations.....	33,248,121	27,985,228						
Services provided without charge by government departments.....	945,265	521,000						
	34,193,386	28,506,228						
Less: receipts.....	28,858,156	21,811,705						
Excess of expenditure over receipts.....	5,335,230	6,694,523						

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

Approved:

R. KULLMAN

D. POUND

Appendix 3—Continued

Canadian Grain Commission—Continued

SCHEDULE OF RECEIPTS
FOR THE YEAR ENDED MARCH 31, 1981

SCHEDULE I

	TOTAL		DIVISIONS					
	1980	1981	Executive and administration	Grain inspection	Grain weighing	Grain economics and statistics	Grain research laboratory	Canadian government elevators
	\$	\$	\$	\$	\$	\$	\$	\$
Service fees								
Grain inspection	8,368,803	11,983,539		11,983,539				
Grain weighing	4,007,816	5,621,998			5,603,560			18,438
Elevator grain storage	1,616,260	641,262						641,262
Elevator grain elevation	6,003,818	699,193						699,193
Elevator grain drying	190,717	23,078						23,078
Elevator grain cleaning	2,428,301	209,723						209,723
Grain documentation	909,170	1,533,064				1,533,064		
Other	339,417	25,616	6,259	13,877				5,480
Total service fees	23,864,302	20,737,473	6,259	11,997,416	5,603,560	1,533,064		1,597,174
Grain sales								
Samples	28,314	37,912		37,912				
Surplus	119,828							
Screenings	3,157,825	512,178						512,178
Total grain sales	3,305,967	550,090		37,912				512,178
Weigh-over overages	1,257,013	340,825						340,825
Licences	42,910	41,250				41,250		
Miscellaneous								
Grain grade promotions	302,205	28,040						28,040
Sundry	85,759	114,027	13,842	9,527	661	22,010	1,001	66,986
Total miscellaneous	387,964	142,067	13,842	9,527	661	22,010	1,001	95,026
Total receipts	28,858,156	21,811,705	20,101	12,044,855	5,604,221	1,596,324	1,001	2,545,203
Comparative 1979-80 figures		28,858,156	8,024	8,413,096	3,905,625	966,932		15,564,479

SCHEDULE OF OPERATING EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981

SCHEDULE II

	TOTAL		DIVISIONS					
	1980	1981	Executive and administration	Grain inspection	Grain weighing	Grain economics and statistics	Grain research laboratory	Canadian government elevators
	\$	\$	\$	\$	\$	\$	\$	\$
Salary and employee benefit costs	25,804,341	23,227,027	1,047,673	10,678,116	6,332,925	1,797,975	2,157,017	1,213,321
Travel and relocation	688,547	677,833	64,470	321,899	196,618	27,726	60,312	6,808
Postage and cartage	177,102	187,807	55,438	100,228	1,553	2,693	26,978	917
Communications	237,958	224,617	57,181	65,290	19,022	51,366	21,296	10,462
Advertising	1,099	949	915	34				
Publications	65,029	59,812	11,279			29,208	19,325	
Professional and special services	140,478	159,649	32,285	25,303	10,373	53,320	21,353	17,015
Cheque issue and accounting service	60,000	53,000	2,650	22,790	12,720	4,770	6,360	3,710
Rental —Building	1,822,307	1,471,570	160,530	378,470	52,283	160,193	526,513	193,581
—Equipment	38,864	26,160	2,579	5,529	1,685	7,271	7,235	1,861
—Computer	215,643	244,357				240,887	3,470	
Purchased repair —Building	15,810	7,852	625	1,880	1,114	40	2,031	2,162
—Equipment	99,565	56,805	3,788	6,677	4,670	3,097	32,141	6,432
Utilities—(Direct payments)	448,254	108,727		903				107,824
Printing and stationery	174,097	223,449	40,653	96,692	9,646	39,630	36,105	723
Materials and supplies	905,075	437,989	1,035	104,491	7,156	7,657	215,205	102,445
Expenditure—Other	688	1,241	11	122	9	19	23	1,057
Purchase of screenings	228,596	61,711						61,711
Weighover shortages		230,000						230,000
Grants in lieu of taxes	649,988	144,995						144,995
Contributions: International Association of Cereal Chemistry	2,996	3,687					3,687	
Pioneer Grain Terminal Ltd		64,750			64,750			
Northern Sales Ltd		55,000						55,000
Total operating expenditure	31,776,437	27,728,987	1,481,112	11,808,424	6,714,524	2,425,852	3,139,051	2,160,024
Comparative 1979-80 figures		31,776,437	1,298,944	11,017,119	5,764,283	2,057,159	2,888,024	8,750,908

Appendix 3—Concluded

Canadian Grain Commission—Concluded

SCHEDULE OF CAPITAL EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981

SCHEDULE III

	TOTAL		DIVISIONS					
	1980	1981	Executive and administration	Grain inspection	Grain weighing	Grain economics and statistics	Grain research laboratory	Canadian government elevators
	\$	\$	\$	\$	\$	\$	\$	\$
Major building expenditure.....	39,407	17,306	120	7,529	9,657			
Grain handling equipment.....	1,636,073	344,276						344,276
Scientific and technical equipment.....	476,952	105,829		35,276	15,644		50,984	3,925
Office equipment and furnishings.....	15,347	61,675	22,500	15,713	3,323	9,771	10,368	
Computers.....	69,362	83,471				61,458	19,947	2,066
Vehicles.....		7,228		7,228				
Other equipment.....	179,808	157,456		98,875	51,634	4,157	205	2,585
Total capital expenditure.....	2,416,949	777,241	22,620	164,621	80,258	75,386	81,504	352,852
Comparative 1979-80 figures.....		2,416,949	4,074	428,096	106,698	6,342	164,396	1,707,343

NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1981

1. Commission's objectives

The Canadian Grain Commission operates under Section 3 of the Canada Grain Act (1970) to establish and maintain high standards of quality for Canadian grain, and to regulate grain handling in Canada so as to achieve maximum acceptability of Canadian grain in domestic and export markets.

2. Accounting policies

Receipts

The revenue accounts of the Commission are maintained on a cash basis which is consistent with that used by departments of the Government of Canada. Receipts are credited to the Consolidated Revenue Fund.

Expenditures

Operating and capital expenditures of the Commission are charged to operations and recovered from parliamentary appropriations provided for that purpose. Expenditure for the year includes all amounts for work performed, goods received or services rendered prior to April 1, 1981. This basis is consistent with that followed by the departments of the Government of Canada. Operating expenditure also includes services provided without charge by Government departments.

3. Canadian Grain Commission Weigh-over Account

The transactions by the Canadian Grain Commission Weigh-over Account for the year ended March 31, 1981 are as follows:

	1981	1980
	\$	\$
Balance due to Canadian Grain Commission beginning of year.....	23,988	9,497
Canadian government elevators weigh-over results—		
Grain overages.....	332,675	3,706,556
Grain shortages.....	230,000	2,435,052
Amount of net grain overages.....	102,675	1,271,504
	126,663	1,281,001
Payments made to Canadian Grain Commission.....	110,825	1,257,013
Adjustment per Adjustment of Accounts Act.....	15,838	
Balance due to the Canadian Grain Commission end of year.....		23,988

4. Funding

The Commission is funded through Department of Agriculture Vote 35 in 1980-81 and Vote 35 in 1979-80. Appropriations and amounts lapsed are as follows:

	1981	1980
	\$	\$
Appropriation.....	28,575,400	35,095,001
Amount lapsed.....	590,172	1,846,880
Expenditure.....	27,985,228	33,248,121

Appendix 4

Race Track Supervision Revolving Fund

**STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981
(in thousands of dollars)**

	1981	
	Estimates	Actual
Loss for the year	546	444
Less: depreciation, reconciling and other similar items	55	56
Operating requirements	491	388
Capital acquisitions.....	55	401
Working capital changes		100
Net expenditure.....	546	889

BALANCE SHEET AS AT MARCH 31, 1981

	1981	1980		1981	1980
	\$	\$		\$	\$
FUND ASSETS			FUND LIABILITIES		
Current assets:			Current liabilities:		
Accounts receivable			Accounts payable		
Outside parties	322,693	298,089	Outside parties	645,139	601,214
Prepaid expenses.....	120,000				
	442,693	298,089	EQUITY OF CANADA		
	\$		Accumulated net charge against the Fund's authority	(412,362)	(1,307,287)
Fixed assets			Accumulated surplus	651,857	1,095,803
At appraised value	2,954			239,495	(211,484)
At cost	584,301				
Less: accumulated depreciation.....	249,077	338,178			
Land		103,763			
		884,634		884,634	389,730

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

Approved by:
W. C. FRASER
Director General, Finance

A. G. ROSS
Assistant Deputy Minister, Finance and Administration

September 15, 1981

Appendix 4—Continued

Race Track Supervision Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Revenue		
Pari-mutuel levy	8,258,484	7,324,133
Other	9,333	13,714
	<u>8,267,817</u>	<u>7,337,847</u>
Operating expenses		
Salaries and employee benefits	2,252,155	1,967,299
Travel and removal	182,891	150,663
Telephone	35,896	34,571
Professional services		
— Race testing services	3,122,979	2,738,953
— Race patrol services	2,078,385	1,769,156
— Photo finish services	581,007	549,891
— Data processing services	45,758	87,968
— Drug research	43,750	
— Other	62,204	
Material and supplies	111,788	70,035
Accommodations	63,816	79,404
Repairs and upkeep	47,104	38,106
Depreciation	50,167	50,727
Miscellaneous	33,407	41,809
	<u>8,711,307</u>	<u>7,578,582</u>
Net loss before extraordinary item	443,490	240,735
Extraordinary item—Loss on disposal of fixed assets	456	18,957
Net loss after extraordinary item	<u>443,946</u>	<u>259,692</u>

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance, beginning of year	1,095,803	1,355,495
Net loss for the year	(443,946)	(259,692)
Balance, end of year	<u>651,857</u>	<u>1,095,803</u>

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Sources of working capital		
Increase in the accumulated net charge against the Fund's authority account	894,925	352,938
Uses of working capital		
Operations—		
Loss for the period before extraordinary item	443,490	240,735
Less: depreciation	50,167	50,727
Purchase of fixed assets	393,323	190,008
	<u>400,923</u>	<u>33,330</u>
	794,246	223,338
Increase in working capital	100,679	129,600
Working capital, beginning of year	(303,125)	(432,725)
Working capital, end of year	<u>(202,446)</u>	<u>(303,125)</u>
Changes in working capital components:		
Increase in accounts receivable	24,604	77,372
Increase in prepaid expenses	120,000	
(Increase) decrease in accounts payable	(43,925)	52,228
	<u>100,679</u>	<u>129,600</u>

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1981

	1981
	\$
Balance in the accumulated net charge against the Fund's authority account	(412,362)
Deduct: PAYE charges against the appropriation account	(558,124)
Add: amounts credited to the appropriation account after March 31	(136,812)
Net authority used, end of year	<u>8,950</u>
Authority limit	<u>200,000</u>
Unused authority carried forward	<u>191,050</u>

Appendix 4—Concluded**Race Track Supervision Revolving Fund—Concluded**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Authority and purpose

The Race Track Supervision Revolving Fund was established under Appropriation Act No. 1, 1970 which authorized the operation of a 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 Fund has been authorized to draw from the Consolidated Revenue Fund up to \$200,000 for working capital should this be necessary and to retain earnings up to \$2 million. An amount of \$879,798, representing net liabilities assumed by the Fund and assets contributed to the Fund, was added to this authority when the Fund became budgetary.

Charges to the Fund are to include administrative expenses of race track supervision 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 revenue from activities approved by Treasury Board are to be credited to the Fund.

2. Fixed assets

- (a) Fixed 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. Acquisitions subsequent to April 1, 1970 are recorded at cost.
- (b) Depreciation is charged on a straight line basis using rates of 10% for furniture and equipment, 20% for desk-top computers, 33% for motor vehicles and 10% for buildings.
- (c) Acquisition, depreciation and disposal of assets were \$400,923, \$50,167 and \$24,975 respectively with a loss on disposal of \$456.

Fixed assets	Current year	Previous year
	\$	\$
Furniture and equipment	139,149	59,539
Desk top computers.....	162,864	166,326
Motor vehicles	134,489	89,205
Buildings	150,753	
Land	103,763	
	<u>691,018</u>	<u>315,070</u>
Accumulated depreciation	Current year	Previous year
	\$	\$
Furniture and equipment	43,975	31,338
Desk top computers.....	126,590	135,180
Motor vehicles	77,691	56,911
Buildings	821	
	<u>249,077</u>	<u>223,429</u>

- (d) During the fiscal year, the Division purchased an Equine Research Centre with land valued at \$103,763, buildings at \$70,200 and \$80,553 for partial construction of a new clinic.

3. Vacation pay

No provision has been made for vacation pay earned but not yet taken by employees, estimated at \$132,692 as at March 31, 1981 (\$108,493 at March 31, 1980). This will not be an extra cost to the Fund when in the normal course of operations, vacations are taken in subsequent years and recorded as salaries and wages expenditure.

4. Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada. 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 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.

Revolving Fund employees, being part of the Public Service, earn termination benefits for their total years of continuous employment in the Fund and elsewhere in the Government. New employees hired from within the Government bring their entitlement with them while employees who leave the Fund for other Government employment take along their termination benefit entitlement.

The Fund records termination benefits when payments are made. No provision has been made for benefits accruing to employees, with an estimated value of \$254,359 as at March 31, 1981 (\$215,998 at March 31, 1980). This consists of one week's pay at current salary rates for each complete year of Government service up to and including March 31, 1980, to a maximum of twenty-eight weeks' pay per employee.

SECTION 2

1980-81 PUBLIC ACCOUNTS

Communications

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Radio-television and Telecommunications Commission
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives
Social Sciences and Humanities Research Council

CONTENTS

	<i>Page</i>
Use of appropriations	2.4
Total cost of programs—Budgetary	2.9
Programs by activity—Budgetary	2.10
Grants and contributions	2.12
Budgetary expenditure by program and standard object.....	2.14
Budgetary expenditure of major capital projects	2.16
Revenue	2.17
Appendices	2.18

COMMUNICATIONS

Department

Objectives

COMMUNICATIONS PROGRAM⁽¹⁾

PROGRAM

—To foster the orderly development and operation of communications for Canada in the domestic and international spheres.

GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND

—To plan, establish, and manage telecommunication facilities and services that will satisfy the requested needs of federal departments and agencies on an economic basis.

ARTS AND CULTURE PROGRAM*

—To formulate and develop policies and programs for the achievement of national arts and cultural objectives and to promote effective inter-agency, inter-departmental and inter-governmental co-operation in the achievement of these objectives.

Canada Council*

Objective

—To support the creation and production of all forms of art and to facilitate public access to the arts and to coordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation*

Objective

—To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation*

Objective

—To foster and promote the development of a feature film industry in Canada.

Canadian Radio-television and Telecommunications Commission

Objective

—The development and implementation of the national broadcasting policy.

National Arts Centre Corporation*

Objective

—To promote the development of the performing arts.

National Film Board*

Objective

—Cultural interpretation and presentation of Canada, as well as service and support to departments and agencies of the government, through the medium of film.

National Library*

Objective

—To facilitate the use of the library resources of the country by the Government and the people of Canada.

National Museums of Canada*

Objective

—To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

Public Archives*

Objectives

—To acquire, organize and preserve historical material relating to the history of Canada, and to provide a records management and microfilming operational and advisory service to government departments and agencies.
—To provide operational microfilm service to government departments and agencies on a cost recovery basis.

Social Sciences and Humanities Research Council*

Objective

—To promote and assist research and scholarship in the social sciences and humanities.

⁽¹⁾ Effective July 31, 1980 (PC 1980-2127), part of Vote 1 related to Inter-departmental Committee on Space Secretariat was transferred to the Ministry of State for Science and Technology.

* Effective July 31, 1980 (PC 1980-2128), the Canada Council, Canadian Broadcasting Corporation, Canadian Film Development Corporation, National Library, National Museums of Canada, Public Archives and part of the Arts and Culture Program were transferred from the Department of Secretary of State.

Effective December 18, 1980 (PC 1980-3474), the National Arts Centre Corporation, National Film Board and Social Sciences and Humanities Research Council were transferred from Department of Secretary of State.

Use of Appropriations

Vote	Program		
DEPARTMENT			
COMMUNICATIONS PROGRAM			
		Budgetary	
1	Operating expenditures and authority to spend revenue received during the year	\$	73,550,300
	1b		1,582,000
5	Capital expenditures	\$	12,383,000
	5b		4,570,000
10	The grant listed in the Estimates and contributions	\$	12,823,500
	10b		1,603,700
	Transfer from TB Vote 10 ⁽¹⁾		233,936
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
Stat	Minister of Communications—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND			
Stat	Estimates 1980-81		
	Revolving Fund authority		
	Net assets assumed		
	Contributed assets		
	Total program—Budgetary		
ARTS AND CULTURE PROGRAM			
		Budgetary	
15	Operating expenditures	\$	3,240,500
	15b		684,500
	15c		100,000
20	The grants listed in the Estimates and contributions	\$	13,938,000
	20b		1,100,000
	20c		3,900,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
		Non-budgetary	
L25	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purposes of Section 29 of the Cultural Property Export and Import Act. (Gross)		
	Total Budgetary		
	Total Non-budgetary		
CANADA COUNCIL			
		Budgetary	
65	Payment to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act		
CANADIAN BROADCASTING CORPORATION			
		Budgetary	
70	Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	\$	528,962,000
	70c		7,800,000
	Transfer from TB Vote 10 ⁽¹⁾		89,189
75	Payment to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service		
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
	Total program—Budgetary		
		Non-budgetary	
L76c	To increase from \$19,000,000 to \$33,000,000 the amount that may be outstanding at any time in the current and subsequent fiscal years of all amounts loaned or advanced in accordance with terms and conditions approved by the Governor in Council under this authority and under Vote 759, Appropriation Act No. 2, 1961, Vote L12c, Appropriation Act No. 9, 1966, and Vote L62b, Appropriation Act No. 4, 1977-78, and \$4,000,000 advanced under Special Governor General's Warrant issued pursuant to Order in Council P C 1980-520 of February 14, 1980; additional amount required		
CANADIAN FILM DEVELOPMENT CORPORATION			
		Budgetary	
80	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act		
		Non-budgetary	
Stat	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act		

Appropriations									
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year	
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
75,132,300		75,132,300		75,132,300	73,511,623	1,620,677		61,014,375	
16,953,000		16,953,000		16,953,000	16,437,850	515,150		17,009,818	
14,661,136		14,661,136		14,661,136	13,068,263	1,592,873		11,713,673	
	653,035	653,035		653,035	653,035				
23,200	(23,200)							13,902	
6,257,000		6,257,000		6,257,000	6,257,000			4,823,000	
	13,631	13,631		13,631	13,631			9,157	
113,026,636	643,466	113,670,102		113,670,102	109,941,402	3,728,700		94,583,925	
1,062,000	(1,062,000)				1,164,409				
	8,000,000	8,000,000		8,000,000					
	(653,035)	(653,035)		(653,035)					
	(88,746)	(88,746)		(88,746)					
1,062,000	6,196,219	7,258,219		7,258,219	1,164,409		6,093,810		
114,088,636	6,839,685	120,928,321		120,928,321	111,105,811	3,728,700	6,093,810	94,583,925	
4,025,000		4,025,000		4,025,000	3,901,079	123,921		2,786,094	
18,938,000		18,938,000		18,938,000	17,848,922	1,089,078		11,398,390	
225,800		225,800		225,800	225,800			111,046	
23,188,800		23,188,800		23,188,800	21,975,801	1,212,999		14,295,530	
200,000		200,000		200,000		200,000			
137,277,436	6,839,685	144,117,121		144,117,121	133,081,612	4,941,699	6,093,810	108,879,455	
200,000		200,000		200,000		200,000			
44,647,000		44,647,000		44,647,000	44,647,000			41,116,000	
536,851,189		536,851,189		536,851,189	536,851,189			477,400,000	
48,500,000		48,500,000		48,500,000	48,500,000			45,000,000	
	197,880,410	197,880,410		197,880,410	197,880,410				
585,351,189	197,880,410	783,231,599		783,231,599	783,231,599			522,400,000	
10,000,000		10,000,000		10,000,000	10,000,000			4,000,000	
4,093,000	(2,917,799)*	1,175,201		1,175,201	1,175,201			4,571,298	
	2,917,799	2,917,799	1,666,705	4,584,504	4,998,768	(414,264)		(110,798)	

Use of Appropriations—Continued

Vote	Program		
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION			
Budgetary			
15	Program expenditures and contributions	\$	16,233,000
	15b To authorize the deletion from the accounts a debt due to Her Majesty amounting to \$13,010.83		1
	Transfer from TB Vote 10 ⁽¹⁾		9,752
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
NATIONAL ARTS CENTRE CORPORATION			
Budgetary			
85	Payments to the National Arts Centre Corporation including an amount of \$1,000,000 for building maintenance and capital expenditures	\$	10,913,000
	85c		400,000
NATIONAL FILM BOARD**			
Budgetary			
90	National Film Board Revolving Fund—Operating loss, capital and the grants listed in the Estimates	\$	39,914,393
	90c		250,000
	Transfer from: TB Vote 5 ⁽¹⁾		602,446
	TB Vote 10 ⁽¹⁾		34,776
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
Stat	Federal Court awards		
	<i>Use of appropriations not required for the current year</i>		
Stat	Estimates 1980-81		
	Revolving Fund authority		
	Net assets assumed		
	Contributed assets		
	Total program—Budgetary		
NATIONAL LIBRARY			
Budgetary			
95	Program expenditures including a payment of \$1,080,000 to the National Library Purchase Account for the purpose of acquiring books and the grants listed in the Estimates	\$	15,870,400
	Transfer from TB Vote 5 ⁽¹⁾		1,081,000
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
NATIONAL MUSEUMS OF CANADA			
Budgetary			
100	Operating expenditures, \$1,045,000 for the purchase of objects for the collection of the Corporation and \$370,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other material related to the Corporation's purposes	\$	40,905,000
	100c To increase from \$1,045,000 to \$2,045,000 the amount for the purchase of objects for the collection of the Corporation		1,000,000
	Transfer from TB Vote 5 ⁽¹⁾		436,860
105	The grants listed in the Estimates	\$	8,530,500
	Transfer from TB Vote 10 ⁽¹⁾		876,534
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
PUBLIC ARCHIVES			
Budgetary			
110	Program expenditures and authority to spend revenues received during the year	\$	21,986,000
	Transfer from TB Vote 5 ⁽¹⁾		656,000
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		

Appropriations								
Current year					Balances			
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
16,242,753		16,242,753		16,242,753	15,321,963	920,790		13,345,029
1,451,000		1,451,000		1,451,000	1,451,000			1,168,000
	30,536	30,536		30,536	30,536			3,543
17,693,753	30,536	17,724,289		17,724,289	16,803,499	920,790		14,516,572
11,313,000		11,313,000		11,313,000	11,313,000			10,334,000
40,801,615		40,801,615		40,801,615	40,790,806	10,809		28,511,591
	3,139,245	3,139,245		3,139,245	3,139,245			24,191
	5,502	5,502		5,502	5,502			2,265,000
40,801,615	3,144,747	43,946,362		43,946,362	43,935,553	10,809		30,800,782
400,000	(400,000)				23,454			
	12,000,000	12,000,000		12,000,000				
	(3,139,245)	(3,139,245)		(3,139,245)				
	(5,376,698)	(5,376,698)		(5,376,698)				
400,000	3,084,057	3,484,057		3,484,057	23,454		3,460,603	
41,201,615	6,228,804	47,430,419		47,430,419	43,959,007	10,809	3,460,603	30,800,782
16,951,400		16,951,400		16,951,400	15,937,034	1,014,366		13,717,889
	(1,003)	(1,003)		(1,003)	(1,003)			
1,309,000		1,309,000		1,309,000	1,309,000			1,012,000
18,260,400	(1,003)	18,259,397		18,259,397	17,245,031	1,014,366		14,729,889
42,341,860		42,341,860		42,341,860	41,657,289	684,571		37,994,844
9,407,034		9,407,034		9,407,034	9,332,334	74,700		9,697,820
	(1,631,745)	(1,631,745)		(1,631,745)	(1,631,745)			
3,025,000		3,025,000		3,025,000	3,025,000			2,369,756
54,773,894	(1,631,745)	53,142,149		53,142,149	52,382,878	759,271		50,062,420
22,642,000		22,642,000		22,642,000	22,419,549	222,451		19,428,605
	467,184	467,184		467,184	467,184			
1,916,000		1,916,000		1,916,000	1,916,000			1,413,000
24,558,000	467,184	25,025,184		25,025,184	24,802,733	222,451		20,841,605

Use of Appropriations—Concluded

Vote	Program
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL	
	Budgetary
120	Operating expenditures
125	The grants listed in the Estimates
Stat	Contributions to employee benefit plants
	Total program—Budgetary
	Total Budgetary
	Total Non-budgetary

(1) Treasury Board Vote 5 government contingencies.
 Treasury Board Vote 10 student summer and youth employment.
 * Decrease in appropriation as authorized by the Canadian Film Development Corporation Act.
 ** Includes the operations of the Canadian Government Photo Centre Revolving Fund shown separately in previous Estimates.

Appropriations									
Current year					Balances				
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
3,636,000		3,636,000		3,636,000	3,635,901	99		3,353,583	
37,766,000		37,766,000		37,766,000	37,756,927	9,073		32,328,820	
303,000		303,000		303,000	303,000			218,000	
41,705,000		41,705,000		41,705,000	41,695,828	9,172		35,900,403	
980,874,287	206,896,072	1,187,770,359		1,187,770,359	1,170,337,388	7,878,558	9,554,413	854,152,424	
10,200,000	2,917,799	13,117,799	1,666,705	14,784,504	14,998,768	(214,264)		3,889,202	

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Less: Services provided without charge to other departments	Add: Program costs associated with publication mailings	Total cost of programs
DEPARTMENT									
COMMUNICATIONS	1980-81	109,942	23,157	2,634	4,506	942			94,867
	1979-80	94,584	17,746	2,508	3,277	899			83,522
COMMUNICATIONS—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND									
	1980-81	1,164							1,164
	1979-80								
ARTS AND CULTURE									
	1980-81	21,976			270	24		146,300	168,570
	1979-80	14,295			270	17		136,000	150,582
	1980-81	133,082	23,157	2,634	4,776	966		146,300	264,601
	1979-80	108,879	17,746	2,508	3,547	916		136,000	234,104
CANADA COUNCIL									
	1980-81	44,647							44,647
	1979-80	41,116							41,116
CANADIAN BROADCASTING CORPORATION									
	1980-81	783,232							783,232
	1979-80	522,400							522,400
CANADIAN FILM DEVELOPMENT CORPORATION									
	1980-81	1,175							1,175
	1979-80	4,571							4,571
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION									
	1980-81	16,803	15,223		1,792	176			3,548
	1979-80	14,517	14,082		1,792	186			2,413
NATIONAL ARTS CENTRE CORPORATION									
	1980-81	11,313							11,313
	1979-80	10,334							10,334
NATIONAL FILM BOARD									
	1980-81	43,959	9						43,950
	1979-80	30,801			5,313	453			36,567
NATIONAL LIBRARY									
	1980-81	17,245	120		1,462	2,519			21,106
	1979-80	14,730	115		1,405	2,349			18,369
NATIONAL MUSEUMS OF CANADA									
	1980-81	52,383	111		6,519	552			59,343
	1979-80	50,062	733		8,690	471			58,490
PUBLIC ARCHIVES									
	1980-81	24,803	171		4,968	298	7,946		21,952
	1979-80	20,842	119		4,514	272	6,347		19,162
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL									
	1980-81	41,696	199		212	200			41,909
	1979-80	35,900			212	47			36,159
Total									
	1980-81	1,170,338	38,990	2,634	19,729	4,711	7,946	146,300	1,296,776
	1979-80	854,152	32,795	2,508	25,473	4,694	6,347	136,000	983,685

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
COMMUNICATIONS PROGRAM								
Departmental administration	12,725	12,440	633	255			13,358	12,695
Telecommunications research	15,209	14,834	8,346	8,155	25	25	23,580	23,014
National telecommunications development	4,723	4,665			507	243	5,230	4,908
International participation	1,089	1,063			1,753	1,753	2,842	2,816
Management of the radio frequency spectrum	26,929	26,822	757	783	279	227	27,965	27,832
Space applications	18,635	17,798	7,217	7,245	12,097	10,820	37,949	35,863
Contributions to employee benefit plans	6,257	6,257					6,257	6,257
Deletion in accordance with the Adjustment of Accounts Act	653	653					653	653
	86,220	84,532	16,953	16,438	14,661	13,068	117,834	114,038
<i>Less: receipts and revenues credited to the vote</i>	4,163	4,096					4,163	4,096
	82,057	80,436	16,953	16,438	14,661	13,068	113,671	109,942
<i>Less: receipts credited to revenue</i>	18,593	23,157					18,593	23,157
<i>Add: accommodation provided without charge by this department</i>	2,634	2,634					2,634	2,634
<i>accommodation provided without charge by Public Works other services provided without charge by other departments</i>	3,427	4,506					3,427	4,506
	942	942					942	942
	70,467	65,361	16,953	16,438	14,661	13,068	102,081	94,867
COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND								
Government Telecommunications Agency Revolving Fund	7,214	1,120	44	44			7,258	1,164
Total cost of program	77,681	66,481	16,997	16,482	14,661	13,068	109,339	96,031
ARTS AND CULTURE PROGRAM								
Policy development and analysis	2,206	2,180	65	46			2,271	2,226
Special programs	1,752	1,663	3	13	18,938	17,849	20,693	19,525
Contributions to employee benefit plans	225	225					225	225
	4,183	4,068	68	59	18,938	17,849	23,189	21,976
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	270	270					270	270
	24	24					24	24
<i>program costs associated with publication mailings</i>	146,300	146,300					146,300	146,300
Total cost of program	150,777	150,662	68	59	18,938	17,849	169,783	168,570
CANADA COUNCIL								
					44,647	44,647	44,647	44,647
CANADIAN BROADCASTING CORPORATION*								
CANADIAN FILM DEVELOPMENT CORPORATION*								
NATIONAL ARTS CENTRE CORPORATION*								
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION								
Administration	6,827	7,472	60	237			6,887	7,709
Policy and evaluation	2,540	2,166			85	35	2,625	2,201
Operations	8,212	6,893					8,212	6,893
	17,579	16,531	60	237	85	35	17,724	16,803
<i>Less: receipts credited to revenue</i>	13,300	15,223					13,300	15,223
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	1,792	1,792					1,792	1,792
	176	176					176	176
Total cost of program	6,247	3,276	60	237	85	35	6,392	3,548
NATIONAL FILM BOARD								
National Film Board Revolving Fund	62,939	59,468	1,098	1,098	272	272	64,309	60,838
<i>Less: receipts credited to the Fund</i>	16,879	16,879					16,879	16,879
<i>receipts credited to revenue</i>		9						9
Total cost of program	46,060	42,580	1,098	1,098	272	272	47,430	43,950

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
NATIONAL LIBRARY								
Administration	1,610	2,287	27	24	5	5	1,642	2,316
Library Systems Centre	2,952	2,442	300	270			3,252	2,712
Collections development	2,819	2,661	48	43			2,867	2,704
Public services	5,309	4,945	58	57			5,367	5,002
Cataloguing	5,090	4,478	23	18	18	15	5,131	4,511
	17,780	16,813	456	412	23	20	18,259	17,245
<i>Less: receipts credited to revenue</i>		120						120
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	1,462	1,462					1,462	1,462
	2,519	2,519					2,519	2,519
Total cost of program	21,761	20,674	456	412	23	20	22,240	21,106
NATIONAL MUSEUMS OF CANADA								
National Gallery of Canada	7,994	7,839	41	58	1	1	8,036	7,898
National Museum of Natural Sciences	5,415	5,494	49	30	250	235	5,714	5,759
National Museum of Man	8,200	7,950	45	106	282	271	8,527	8,327
National Museum of Science and Technology	3,900	3,724	47	66			3,947	3,790
National programmes	6,855	6,492	77	129	328	283	7,260	6,904
Museum assistance programmes	1,204	1,097	9	1	8,530	8,530	9,743	9,628
Discovery Train	3,174	2,590	5	15			3,179	2,605
Administration	5,265	5,681	62	385	16	13	5,343	6,079
Contributions to employee benefit plans	3,025	3,025					3,025	3,025
Deletion in accordance with the Adjustment of Accounts Act	(1,632)	(1,632)					(1,632)	(1,632)
	43,400	42,260	335	790	9,407	9,333	53,142	52,383
<i>Less: receipts credited to revenue</i>		111						111
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	7,176	6,519					7,176	6,519
	524	552					524	552
Total cost of program	51,100	49,220	335	790	9,407	9,333	60,842	59,343
PUBLIC ARCHIVES								
Administration	5,946	6,150	253	235			6,199	6,385
Archives	10,336	10,554	278	263			10,614	10,817
Records management	4,887	4,642	305	281			5,192	4,923
Technical services	2,320	2,064	80	59			2,400	2,123
Central microfilm operations	2,079	1,878	341	193			2,420	2,071
	25,568	25,288	1,257	1,031			26,825	26,319
<i>Less: receipts and revenues credited to the vote</i>	1,800	1,516					1,800	1,516
	23,768	23,772	1,257	1,031			25,025	24,803
<i>Less: receipts credited to revenue</i>		171						171
<i>services provided without charge to other departments</i>	7,946	7,946					7,946	7,946
<i>Add: accommodation provided without charge by Public Works</i>	4,968	4,968					4,968	4,968
<i>other services provided without charge by other departments</i>	298	298					298	298
Total cost of program	21,088	20,921	1,257	1,031			22,345	21,952
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL								
Administration	3,939	4,057					3,939	4,057
Grants and scholarships					37,766	37,982	37,766	37,982
	3,939	4,057			37,766	37,982	41,705	42,039
<i>Less: receipts and revenues credited to the vote</i>		118				225		343
	3,939	3,939			37,766	37,757	41,705	41,696
<i>Less: receipts credited to revenue</i>						199		199
<i>Add: accommodation provided without charge by Public Works</i>	212	212					212	212
<i>other services provided without charge by other departments</i>	200	200					200	200
Total cost of program	4,351	4,351			37,766	37,558	42,117	41,909

* See Volume III for details.

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
COMMUNICATIONS PROGRAM			
Grants			
<i>Departmental administration</i>			
<i>Expenditures not required for the current year</i>			5
<i>Management of the radio frequency spectrum</i>			
Canadian Radio Technical Planning Board	15	15	15
	15	15	20
Contributions			
<i>Telecommunications research</i>			
Contribution to support communications associations conferences, seminars and symposia sponsored by Canadian universities	25	25	
<i>Expenditures not required for the current year</i>			2
<i>National telecommunications development</i>			
Payments to Bell Canada of the difference between the negotiated revenue level and the revenue from user departments at standard Government Telecommunications Agency national rates, for the provision of Thin Route Service in the Northwest Territories	50	41	41
Contributions under the Northern Communications Assistance Program to Canadian National Telecommunications and Bell Canada for improvements in telephone service to communities in the Northwest Territories	384	129	1,450
Contribution to the Canadian Law Information Council for the establishment of a clearing house and repository for regulatory decisions	50	50	
Contribution to the Canadian Broadcasting League to defray the expenses of a conference on the development of Canadian program production	23	23	
<i>International participation</i>			
Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland	1,679	1,679	1,646
Contribution to the International Institute of Communications for assistance in defraying costs of its annual conference	39	39	
Contribution to the Canadian National Organization for the International Telegraph and Telephone Consultative Committee to help defray the cost of hosting international meeting in Canada	35	35	
<i>Management of the radio frequency spectrum</i>			
Contributions in connection with Youth Job Corps Program	234	193	477
Contributions under the Economic Growth Component of Canada Works	30	19	32
<i>Space applications</i>			
Contribution to the European Space Agency to cover the cost of participation in the Definition Phase of the Large Satellite Program	1,700	1,589	
Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	8,814	7,648	7,082
Contribution to Telesat Canada in respect of the Canadian content for Anik-C spacecraft	1,583	1,583	963
	14,646	13,053	11,693
	14,661	13,068	11,713
ARTS AND CULTURE PROGRAM			
Grants			
<i>Special programs</i>			
Fathers of Confederation Buildings Trust, Charlottetown, P E I	1,445	1,428	1,444
Arts and cultural service organizations and activities—Research and support grants	808	808	856
Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Exports and Import Act	800	800	483
National Theatre School	425	425	525
Massey Hall	3,000	3,000	3,000
Grants to Canadian non-profit cultural organizations and institutions for deficit reduction, management development and for special cultural activities of national significance	3,900	2,958	
	10,378	9,419	6,308
Contributions			
<i>Special programs</i>			
Contributions for Decormag	150	150	
Contributions for Quebec Institute Cinema	50	50	
Contributions for Canadian Film Institute	75	75	
Contributions for Academy Canadian Cinema	20	20	
Contributions for Canadian Independent Record Production	20	20	
Contributions for the construction, expansion or improvement of performing arts facilities in Canada	485	430	540
Contributions for the development of the Canadian book publishing industry	6,760	6,685	4,525
Contribution to the Vancouver Art Gallery	1,000	1,000	
<i>Expenditures not required for the current year</i>			26
	8,560	8,430	5,091
	18,938	17,849	11,399
	33,599	30,917	23,112
CANADA COUNCIL			
Grants			
Payment to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	44,647	44,647	41,116

Grants and Contributions—Concluded
 (in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION			
Contributions			
<i>Policy and evaluation</i>			
Contributions towards research under Section 18 of the Broadcasting Act	85	35	36
NATIONAL FILM BOARD			
Grants			
<i>Executive and administrative services</i>			
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Governors	9	9	10
Contributions			
<i>Distribution of films and other visual materials</i>			
Payments, in accordance with agreements, to film libraries for film distribution services	14	14	
Transfer payments			
Payments to Quebec in respect of Reciprocal Taxation Agreement	249	249	
	272	272	10
NATIONAL LIBRARY			
Grants			
<i>Administration</i>			
International Federation of Library Associations	5	5	5
<i>Cataloguing</i>			
International Serials Data System	18	15	13
	23	20	18
NATIONAL MUSEUMS OF CANADA			
Grants			
<i>National Gallery of Canada</i>			
College Art Association of America	1	1	1
<i>Museum assistance programmes</i>			
Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	8,530	8,530	7,845
	8,531	8,531	7,846
Contributions			
<i>National Museum of Natural Sciences</i>			
Contribution toward Student Summer and Youth Employment Program	250	235	401
<i>National Museum of Man</i>			
Contribution toward Student Summer and Youth Employment Program	282	271	325
<i>National Programmes</i>			
Contribution toward Student Summer and Youth Employment Program	328	283	866
<i>Administration</i>			
Contribution toward Student Summer and Youth Employment Program	16	13	260
	876	802	1,852
	9,407	9,333	9,698
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL			
Grants			
<i>Grants and scholarships</i>			
Grants to individuals, institutions and associations to promote and assist research and scholarship in the social sciences and humanities	37,766	37,982	32,524
Total	125,799	123,206	106,514

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Communications Program			Subtotal	Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation
	Program	Government Telecommunications Agency Revolving Fund	Arts and Culture Program				
(1) Salaries and wages	48,431 44,915 <i>41,963</i>	4,860 4,860	1,856 1,737 <i>1,354</i>	55,147 51,512 <i>43,317</i>			
(1) Other personnel costs	6,436 8,483 <i>5,713</i>		225 226 <i>111</i>	6,661 8,709 <i>5,824</i>			
(2) Transportation and communications	4,356 5,123 <i>3,923</i>	51,536 51,536	506 362 <i>268</i>	56,398 57,021 <i>4,191</i>			
(3) Information	507 932 <i>692</i>		335 165 <i>152</i>	842 1,097 <i>844</i>			
(4) Professional and special services	22,006 22,552 <i>15,346</i>	467 467	1,016 1,314 <i>835</i>	23,489 24,333 <i>16,181</i>			
(5) Rentals	1,665 1,104 <i>1,140</i>	360 360	18 86 <i>38</i>	2,043 1,550 <i>1,178</i>			
(6) Purchased repair and upkeep	983 1,619 <i>630</i>	8 8	9 8 <i>4</i>	1,000 1,635 <i>634</i>			
(7) Utilities, materials and supplies	4,714 5,281 <i>4,027</i>	51 51	170 168 <i>101</i>	4,935 5,500 <i>4,128</i>			
(8) Construction and acquisition of land, buildings and equipment	520 266 <i>2,775</i>			520 266 <i>2,775</i>			
(9) Construction and acquisition of machinery and equipment	12,703 9,180 <i>10,289</i>	44 44	68 59 <i>34</i>	12,815 9,283 <i>10,323</i>			
(10) Grants, contributions and other transfer payments	14,661 13,068 <i>11,713</i>		18,938 17,849 <i>11,399</i>	33,599 30,917 <i>23,112</i>	44,647 44,647 <i>41,116</i>		
(12) All other expenditures	852 1,515 <i>548</i>	6,098 4	48 2	6,998 1,521 <i>548</i>		783,232 783,232 <i>522,400</i>	1,175 1,175 <i>4,571</i>
(1-12) Total	117,834 114,038 <i>98,759</i>	63,424 57,330	23,189 21,976 <i>14,296</i>	204,447 193,344 <i>113,055</i>	44,647 44,647 <i>41,116</i>	783,232 783,232 <i>522,400</i>	1,175 1,175 <i>4,571</i>
(13) Less: receipts and revenues credited to the vote	4,163 4,096 <i>4,176</i>	56,166 56,166		60,329 60,262 <i>4,176</i>			
Total net expenditures	113,671 109,942 <i>94,583</i>	7,258 1,164	23,189 21,976 <i>14,296</i>	144,118 133,082 <i>108,879</i>	44,647 44,647 <i>41,116</i>	783,232 783,232 <i>522,400</i>	1,175 1,175 <i>4,571</i>

Amounts in roman type are 1980-81 appropriations.
 Amounts in **bold face** type are 1980-81 expenditures.
 Amounts in *italic* type are 1979-80 expenditures.

Canadian Radio-television and Telecommu- nications Commission	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Social Sciences and Humanities Research Council	Total
11,159		25,747	11,151	23,708	15,400	2,330	144,642
10,520		25,747	10,954	23,580	15,379	2,249	139,941
9,414			9,100	22,029	13,050	2,074	98,984
1,552		3,565	1,309	3,025	1,916	303	18,331
1,584		3,565	1,309	3,025	1,916	303	20,411
1,286			1,012	2,370	1,413	218	12,123
1,040		4,423	460	3,891	669	373	67,254
1,090		4,423	428	3,406	632	198	67,198
841			350	2,958	545	169	9,054
876		965	371	608	301	133	4,096
414		965	227	354	267	146	3,470
816			252	604	196	135	2,847
1,717		9,823	2,472	6,802	2,584	449	47,336
1,679		9,823	2,045	7,695	2,513	753	48,841
979			2,162	6,029	1,981	699	28,031
360		6,660	335	481	241	169	10,289
377		6,660	240	408	232	163	9,630
263			201	605	175	152	2,574
88		465	86	913	1,002	10	3,564
116		465	79	544	919	12	3,770
85			38	465	541	35	1,798
748		4,106	375	2,427	1,682	148	14,421
717		4,106	346	2,461	1,363	210	14,703
668			294	2,113	1,005	215	8,423
							520
				128			394
				255			3,030
60		1,098	456	335	1,257	24	16,045
237		1,098	412	662	1,031	23	12,746
122		1,079	380	867	1,065	29	13,865
85		272	23	9,407		37,766	125,799
35		272	20	9,333		37,982	123,206
36		10	18	9,698		32,524	106,514
39	11,313	7,185	1,221	1,545	1,773		814,481
34	11,313	3,714	1,185	787	2,067		805,028
7	10,334	41,292	923	2,069	871		583,015
17,724	11,313	64,309	18,259	53,142	26,825	41,705	1,266,778
16,803	11,313	60,838	17,245	52,383	26,319	42,039	1,249,338
14,517	10,334	42,381	14,730	50,062	20,842	36,250	870,258
		16,879			1,800		79,008
		16,879			1,516	343	79,000
		11,580				350	16,106
17,724	11,313	47,430	18,259	53,142	25,025	41,705	1,187,770
16,803	11,313	43,959	17,245	52,383	24,803	41,696	1,170,338
14,517	10,334	30,801	14,730	50,062	20,842	35,900	854,152

Budgetary Expenditure of Major Capital Projects
(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT				
COMMUNICATIONS PROGRAM				
<i>Departmental administration</i>				
Construction at the Communications Research Centre	700	510	144	144
<i>Telecommunications research</i>				
Communications and radar experiments	1,440	390	325	325
Remote and rural communications	2,114	337	278	2,114(f)
Telidon	12,880	6,943	6,530	9,880
Communications systems and technology	4,108	314	343	1,606
Spectrum research and development	3,642	318	380	1,064
<i>Space applications</i>				
Anik-B communications pilot projects	6,860	1,212	1,124	4,888
David Florida Laboratory facilities	17,906	5,139	5,520	16,260
Research electronics and laboratory equipment	3,266	295	302	704

(f) Project completed.

Revenue

	1980-81	1979-80
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	10,490,185	6,036,388
B Privileges, licences and permits	11,590,633	11,484,876
C Services and service fees	397,342	121,377
D Refunds of previous years' expenditure	660,060	70,772
E Proceeds from sales	18,497	32,129
Total	23,156,717	17,745,542

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
All other—		
Teleglobe Canada—Interest.....	890,185	
—Surplus.....	7,200,000	
Other—		
Private sector enterprises—		
Telesat Canada—Dividends	2,400,000	
		10,490,185
	1980-81	1979-80
	\$	\$

CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits	15,181,397	14,075,601
B Refunds of previous years' expenditure	39,473	1,942
C Miscellaneous.....	2,564	4,344
Total	15,223,434	14,081,887

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Privileges, licences and permits: broadcasting licence fees		15,181,397
	1980-81	1979-80
	\$	\$

NATIONAL FILM BOARD

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	9,216	18
	1980-81	1979-80
	\$	\$

NATIONAL LIBRARY

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Services and service fees	89,013	75,365
B Refunds of previous years' expenditure	25,188	22,371
C Miscellaneous	6,073	16,849
Total.....	120,274	114,585

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Services and service fees: reproduction of materials from the National Library's collection		89,013
C Miscellaneous: collection of monies for sales other than reproductions		6,073

NATIONAL MUSEUMS OF CANADA

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	33,177	40,875
B Proceeds from sales	77,053	160,526
C Miscellaneous	1,037	531,491
Total.....	111,267	732,892

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure: refunds for merchandise from supplies, adjustments to prior year's Payables at Year End (PAYE) and miscellaneous cancelled cheques.....		33,177
B Proceeds from sales: sales of slides, photographs, tickets for Steam Train, etc. from within the Corporation		77,053
	1980-81	1979-80
	\$	\$

PUBLIC ARCHIVES

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Services and service fees	140,439	100,510
B Refunds of previous years' expenditure	25,817	13,452
C Miscellaneous	4,327	5,243
Total.....	170,583	119,205

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Services and service fees: reproduction of documents in the Public Archives collection		140,439
C Miscellaneous: collection of monies for sales other than reproductions		4,327
	1980-81	1979-80
	\$	\$

SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL

	1980-81
	\$
Comparative Summary	
Non-Tax Revenue—	
Refunds of previous years' expenditure	199,227
	1980-81
	\$

	1980-81
	\$
Details	
Non-Tax Revenue—	
Refunds of previous years' expenditure: refunds of overpayment and unspent monies on grants and scholarships	199,227

Appendix 1

Canada Council

(Established by the Canada Council Act)

ENDOWMENT ACCOUNT

(Statutory Endowment Fund and Parliamentary Grant)

AUDITOR GENERAL OF CANADA

THE HONOURABLE FRANCIS FOX, P.C., M.P.
 MINISTER OF COMMUNICATIONS
 OTTAWA, ONTARIO
 AND
 CHAIRMAN
 CANADA COUNCIL
 OTTAWA, ONTARIO

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1981 and the statements of operations and changes in equity of the Endowment Account and Special Funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1981 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
 June 26, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Accounts receivable	333,582	233,036	Bank indebtedness	733	103,084
Interest accrued on investments	1,274,303	1,192,352	Accounts payable and accrued liabilities	984,518	913,727
Due from Special Funds		141,623	Due to Special Funds	137,168	
Investments (Note 3)	69,885,245	70,505,216	Deferred revenue	269,457	202,796
			Approved grants payable	12,360,882	12,190,129
				13,752,758	13,409,736
			EQUITY		
			Fund capital		
			Principal of fund established pursuant to Section 14 of the Act	50,000,000	50,000,000
			Accumulated net gains on disposal of investments	4,295,520	5,805,932
				54,295,520	55,805,932
			Surplus		
			Reserve (Note 4)	2,100,000	1,100,000
			Unappropriated	1,344,852	1,756,559
				3,444,852	2,856,559
				57,740,372	58,662,491
				71,493,130	72,072,227
	71,493,130	72,072,227			

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

Approved:
 CLAUDE GAUTHIER
Treasurer

CHARLES LUSSIER
Director

Appendix 1—Continued

Canada Council—Continued

SPECIAL FUNDS

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Cash	627,709	155,060	Due to Endowment Account		141,623
Interest accrued on investments	340,579	376,980	Approved grants payable	1,024,023	1,162,444
Due from Endowment Account	137,168			1,024,023	1,304,067
Investments (Note 5).....	17,474,555	18,181,325			
Preferred shares at nominal value (Note 6)	1	1	EQUITY		
Rights to or interest in estates, at nominal value (Note 6)	3	3	Fund capital		
			Principal	17,146,792	16,871,736
			Accumulated net gains on disposal of investments..	46,801	224,444
				17,193,593	17,096,180
			Surplus		
			Unappropriated	362,399	313,122
	18,580,015	18,713,369		17,555,992	17,409,302
				18,580,015	18,713,369

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

Approved:

CLAUDE GAUTHIER
Treasurer

CHARLES LUSSIER
Director

Appendix 1—Continued

Canada Council—Continued

ENDOWMENT ACCOUNT

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Revenue		
Parliamentary grant	44,647,000	41,116,000
Interest and dividends	8,458,093	6,958,508
Cancelled grants authorized in previous years and refunds	432,438	729,572
Art Bank rental fees	349,577	318,218
	<u>53,887,108</u>	<u>49,122,298</u>
Expenditure		
Arts		
Grants and services	43,183,659	41,285,842
Administration (Schedule)	4,814,087	4,287,179
Purchases of works of art (Note 7)	509,820	509,408
	<u>48,507,566</u>	<u>46,082,429</u>
Canadian Commission for UNESCO		
Administration (Schedule)	529,919	448,355
Grants	123,665	133,712
	<u>653,584</u>	<u>582,067</u>
General administration (Schedule)	4,137,665	3,678,929
	<u>53,298,815</u>	<u>50,343,425</u>
Excess of revenue over expenditure (expenditure over revenue)	588,293	(1,221,127)

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

ENDOWMENT ACCOUNT
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED MARCH 31, 1981

	Fund capital				Surplus			
	Principal	Accumulated net gains on disposal of investments	Total		Reserve	Unappropriated	Total	
			1981	1980			1981	1980
\$	\$	\$	\$	\$	\$	\$	\$	
Balance at beginning of the year ..	50,000,000	5,805,932	55,805,932	52,512,111	1,100,000	1,756,559	2,856,559	4,077,686
Net gains (losses) on disposal of investments		(1,510,412)	(1,510,412)	3,293,821				
Excess of revenue over expendi- ture (expenditure over revenue) Appropriation of surplus					1,000,000	588,293 (1,000,000)	588,293	(1,221,127)
Balance at end of the year	50,000,000	4,295,520	54,295,520	55,805,932	2,100,000	1,344,852	3,444,852	2,856,559

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

Appendix 1—Continued

Canada Council—Continued

SPECIAL FUNDS

STATEMENT OF OPERATIONS AND CHANGES IN EQUITY
FOR THE YEAR ENDED MARCH 31, 1981

	Izaak Walton Killam Memorial Fund for Advanced Studies	Special Scholarship Fund	Molson Prize Fund	Lynch- Staunton Fund	John B.C. Watkins Estate	J.P. Bar- wick Estate	Edith Davis Webb Estate	Vida Peene Estate	Kath- leen Coburn	Total	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	1981	1980
FUND CAPITAL											
PRINCIPAL											
Balance at the beginning of the year	12,543,058	2,134,948	900,000	699,066	1	1	1	594,551	110	16,871,736	16,621,389
Cash received during the year		135,225						5,210	21	140,456	124,832
Net income capitalized	114,205	20,395								134,600	125,515
Balance at end of the year	12,657,263	2,290,568	900,000	699,066	1	1	1	599,761	131	17,146,792	16,871,736
ACCUMULATED NET GAINS ON DISPOSAL OF INVESTMENTS											
Balance at beginning of the year										224,444	55,530
Net gains (losses) on disposal of investments	(101,739)	(42,911)	(9,795)	(23,198)						(177,643)	168,914
Balance at end of the year		1,413		45,388						46,801	224,444
STATEMENT OF OPERATIONS AND UNAPPROPRIATED SURPLUS											
Revenue											
Income earned on investments	1,274,716	218,345	77,664	90,062	12,935			85,018		1,758,740	1,622,380
Expenditure											
Grants	738,106	80,000	60,000	71,142				85,018		1,034,266	1,239,001
Administration	132,662	14,400	3,000							150,062	144,622
	870,768	94,400	63,000	71,142				85,018		1,184,328	1,383,623
Excess of revenue over expenditure from operations—	403,948	123,945	14,664	18,920	12,935					574,412	238,757
Net losses on disposal of investments	380,505		10,030							390,535	
Excess of revenue over expenditure	23,443	123,945	4,634	18,920	12,935					183,877	238,757
Unappropriated surplus at beginning of the year	92,359	17,697	18,939	148,217	35,910					313,122	199,880
Net income capitalized	(114,205)	(20,395)								(134,600)	(125,515)
Unappropriated surplus at end of the year	1,597	121,247	23,573	167,137	48,845					362,399	313,122

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

Appendix 1—Continued

Canada Council—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Objectives and operations of the Council

The Canada Council was established by the Canada Council Act in 1957. It is not an agent of Her Majesty. The objectives of the Council are to foster and promote the study and enjoyment of, and the production of works in the arts and, in particular, but without limiting the generality of the foregoing, the Council may, in furtherance of its objectives:

- (a) assist, co-operate with and enlist the aid of organizations, the objectives of which are similar to any of the objectives of the Council;
- (b) provide, through appropriate organizations or otherwise, for grants, scholarships or loans to persons in Canada for study or research in the arts in Canada or elsewhere or to persons in other countries for study or research in the arts in Canada;
- (c) make awards to persons in Canada for outstanding accomplishment in the arts;
- (d) arrange for and sponsor exhibitions, performances and publications of works in the arts;
- (e) exchange with other countries or organizations or persons therein knowledge and information respecting the arts; and
- (f) arrange for representation and interpretation of Canadian arts in other countries.

2. Significant accounting policies

(a) Accounting basis

The Council's accounts are maintained on an accrual basis except for dividends which are recorded on a cash basis.

(b) Investments

Short-term notes, bonds, debentures and shares are valued at cost. Insured mortgages are valued at amortized cost. The difference between the cost and the face value is amortized on a straight-line basis over the remaining life of the insured mortgages.

(c) Gains and losses on disposal of investments

Net gains on disposal of investments are credited to a Fund capital account entitled "Accumulated net gains on disposal of investments". Net losses on disposal of investments are charged against the above-mentioned account to the extent of the balance available in this account. In the event that losses exceed the balance available in the account, the excess would be charged to operations in the year of realization.

(d) Participation in Endowment Account's investment transactions

The portfolios of three Special Funds (Special Scholarship Fund, Molson Prize Fund, Lynch-Staunton Fund) were merged on October 1, 1980 with the portfolio of the Endowment Fund. The participation of each Fund was originally calculated on the basis of market value. Quarterly adjustments are made to take into consideration any capital withdrawals and additional investments. Interest and dividends received and realized gains or losses on disposal of investments are allocated to each fund based on the percentages established at the beginning of each quarter. The accrued interest allocation is made only at year-end.

(e) Capitalization of income of special funds

The Council capitalizes 10% of the gross revenue net of administration expenses of the Izaak Walton Killam Memorial Fund for Advanced Studies and the Special Scholarship Fund in accordance with advice received from the trustees of these funds in order to preserve the equity of these funds for future beneficiaries. The Council reserves the right, however, to draw at any time on the accumulated income so capitalized for the purposes of the funds.

(f) Grants

Grants approved by Council are charged to expenditure in the year as determined by the Treasurer in consultation with the Arts Division. Cancelled grants approved in previous years and refunds are shown as income in the Endowment Account. For the special funds, such items are deducted from the grants approved during the year.

(g) Works of art

Purchases of works of art are not capitalized, but are charged to programme expenditure in the year of purchase.

(h) Capital assets

Capital expenditures are charged to administration expenditure in the year of purchase and consequently there are no charges for depreciation.

(i) Termination benefits

The Council does not record in its accounts the liability for termination benefits.

(j) Other

Except for the Parliamentary Grant, all monies or properties received by the Council pursuant to Section 20 of the Canada Council Act are accounted for in the special funds statements.

3. Endowment Account investments

	1981		1980	
	Cost	Market value	Cost	Market value
	(in thousands of dollars)			
Short-term notes.....	1,419	1,419	10,532	10,389
Bonds and debentures	44,415	39,052	40,506	32,862
Shares	17,982	28,417	12,246	17,136
Insured mortgages ..	6,069	4,175	7,221	4,905
	69,885	73,063	70,505	65,292

4. Reserve

The Council has established a reserve of \$2,100,000 to reduce the erosion of value of the original endowment due to inflation. This amount includes \$1,000,000 approved by the Council in June 1981.

5. Special funds investments

	1981		1980	
	Cost	Market value	Cost	Market value
	(in thousands of dollars)			
Short-term notes	681	681	840	840
Bonds and debentures	11,794	9,949	13,171	10,243
Shares	4,111	6,578	3,415	4,587
Insured mortgage	888	582	755	495
	17,474	17,790	18,181	16,165

Appendix 1—Continued

Canada Council—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981—Concluded

6. Bequests and gifts

The Council has received the following bequests and gifts:

(a) Izaak Walton Killam Memorial Fund for Advanced Studies.

A bequest of \$12,339,615 in cash and securities was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of the "Izaak Walton Killam Memorial Fund for Advanced Studies" to provide scholarships "for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than the 'arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act".

The bequest contains the following provisions: that the Killam Trust shall not form part of the Endowment Fund or otherwise be merged with any assets of the Council; and that, in the event the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam Trust, the assets forming the Killam Trust must be paid over to certain universities which have also benefited under the will.

The cash and securities received and the proceeds have been invested in a separate portfolio.

(b) Special Scholarship Fund

A gift of what may be approximately \$4,350,000 was received from the late Mrs. Dorothy J. Killam for the establishment of a Special Scholarship Fund. The gift consisted of preferred shares in a Canadian company registered in the name of the Canada Council, redeemable over a period of years. To March 31, 1981, the Council has received proceeds from the redemption of these preferred shares amounting to \$2,235,084. The unredeemed portion of \$2,118,525 is carried on the balance sheet at a nominal value of \$1. These proceeds have been invested and the income therefrom is available to provide fellowship grants to Canadians for advanced study or research in the fields of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada.

(c) Molson Prize Fund

Gifts of \$900,000 from the Molson Foundation established a capital fund referred to as the Molson Prize Fund. The income of the fund is used for awarding cash prizes to Canadians for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity. The value of each prize is \$20,000 or as determined by Council, without restriction as to its use by the recipient.

(d) Lynch-Staunton Fund

An unconditional bequest of \$699,066 from the estate of the late V. M. Lynch-Staunton established a capital fund, the income from which is available for the regular programmes of the Council.

(e) John B.C. Watkins Estate

A bequest was received (carried on the balance sheet at a nominal value of \$1) of the net income from the residue of the estate of the late John B.C. Watkins, which assets are

held in perpetuity by a trust company. The net income is to be used "for establishment of scholarships to be awarded to graduates of any Canadian University who may apply therefor for the purpose of engaging in post graduate studies in Denmark, Norway, Sweden or Iceland and who shall be selected for their outstanding worth or promise by a committee appointed by the Canada Council".

(f) J.P. Barwick Estate

A bequest of what may amount to \$31,500 was made by the late J.P. Barwick. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Council is "on condition that such bequest shall be applied for the benefit of the musical division of the arts and for the encouragement of the musical arts to increase the Council's normal budget in the musical division or field of the arts". The bequest is reflected in the balance sheet at a nominal value of \$1.

(g) Edith Davis Webb Estate

A bequest of what may amount to \$400,000 was made by the late Mrs. Edith Davis Webb. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Canada Council is "to be used for the purpose of making grants or establishing scholarships for musical study in such manner as the Council shall determine". The bequest is reflected in the balance sheet at a nominal value of \$1.

(h) Vida Peene Estate

A bequest of \$599,671 was made by the late Vida Peene, a past member of the Council. The earnings from this bequest are to be paid annually to several organizations as listed in her will. In the year under review, the earnings from this fund were \$85,018 and this amount was paid out as directed.

(i) Kathleen Coburn

A gift of \$100 was received from Miss Kathleen Coburn, and is part of a promise of a larger bequest, the amount of which cannot be determined at this time. When this bequest is in hand, it will provide for exchanges of scholars between Israel and Canada. The earnings in 1980-81 were \$21.

7. Art Bank

In 1972 the Canada Council Art Bank was established to develop a collection of works of art for use in federal offices and public buildings on a rental basis. Works of art acquired to March 31, 1981 total approximately \$6,552,000 including \$509,820 purchased in 1980-81 (\$509,408 in 1979-80).

8. Long-term lease agreement

On October 8, 1976 the Council entered into a ten-year agreement for office space for the period November 1976 to October 1986. The agreement calls for an annual rental of \$606,450 for the first five years and an annual rental of \$657,975 for the remaining five years.

9. Transactions with Canada

Upon the establishment of the Canada Council in 1957, the Parliament of Canada authorized the creation of an Endowment Fund of \$50,000,000. The activities of the Endowment Account of the Canada Council are dependent on annual parliamentary appropriations and on revenue from the Endowment Fund.

Appendix 1—Concluded

Canada Council—Concluded

ENDOWMENT ACCOUNT

SCHEDULE OF ADMINISTRATION EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981

	Arts	Canadian Commission for UNESCO	General	Total	
				1981	1980
	\$	\$	\$	\$	\$
Salaries and wages	2,931,460	402,310	1,782,005	5,115,775	4,451,682
Employee benefits	273,664	39,224	192,074	504,962	462,399
Assessors' fees, committee meetings and members' honoraria	827,382			827,382	718,646
Rent and maintenance	157,777		625,614	783,391	695,002
Staff travel	382,941	44,296	94,846	522,083	434,329
Communications			510,911	510,911	468,579
Professional services	81,352		315,595	396,947	302,811
Printing and publications	120,778		84,846	205,624	278,499
Council meetings, including members' honoraria		43,597	147,990	191,587	194,299
Data processing			167,054	167,054	141,264
Duplicating			65,819	65,819	60,679
Furniture and equipment			55,185	55,185	32,132
Office supplies and expenses			52,235	52,235	92,017
Safekeeping charges			38,927	38,927	39,450
Freight and storage	20,204			20,204	21,714
Sundry	18,529	492	4,564	23,585	20,961
	4,814,087	529,919	4,137,665	9,481,671	8,414,463

Appendix 2

Government Telecommunications Agency Revolving Fund

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981
(in thousands of dollars)

	1981	
	Estimates	Actual
Income for the year	55	(12)
Less: depreciation, reconciling and other similar items	25	(728)
Operating requirements.....	30	716
Capital acquisitions	40	44
Working capital changes.....	992	404
Net expenditure	1,062	1,164

BALANCE SHEET AS AT MARCH 31, 1981

FUND ASSETS	1981	1980	FUND LIABILITIES	1981	1980
	\$	\$		\$	\$
Current assets:			Current liabilities:		
Accounts receivable			Accounts payable and accrued liabilities—Outside parties	4,345,748	5,315,770
Federal Government	8,610,465	9,180,962			
Outside parties	558,745	503,859	EQUITY OF CANADA		
Accrued revenue.....	428,677	478,619	Accumulated net charge against the Fund's authority.....	5,370,003	4,961,394
Advances to employees	75	75	Accumulated surplus	22,247	10,438
	9,597,962	10,163,515		5,392,250	4,971,832
Fixed assets at cost.....\$317,024				9,737,998	10,287,602
Less: accumulated depreciation	176,988	140,036			
	9,737,998	10,287,602			

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

Approved by:

H. B. SULLIVAN
Director of Finance
Government Telecommunications Agency

K. T. HEPBURN
A./ Comptroller
Department of Communications

September 15, 1981.

Appendix 2—Continued

Government Telecommunications Agency Revolving
Fund—ContinuedSTATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Income		
Telecommunication services	56,583,303	52,177,127
Expenses		
Operating		
Intercity network	32,671,900	30,130,206
Customized services	8,446,914	8,365,801
Government data network	3,849,161	3,632,189
Operators' salaries	3,175,884	2,720,554
Local shared services	1,684,070	1,550,792
Interest charges	361,230	393,385
Directory services	330,969	253,274
Other network services	197,435	184,187
Leased space	122,252	108,856
Special services	92,007	145,222
Government facsimile network	66,289	77,966
Other	20,195	1,334
Total	51,018,306	47,563,766
Engineering support		
Salaries and employee benefits	2,504,905	2,479,990
Rental building and equipment	112,776	124,485
Travel and removal	88,611	45,716
Telephone and freight	32,061	25,660
Office materials and supplies	9,562	6,814
Professional services	114,067	34,744
Other	3,618	774
Total	2,865,600	2,718,183
Administration		
Salaries and employee benefits	2,078,799	1,574,097
Rental building and equipment	207,878	178,230
Professional services	126,259	75,229
Telephone and freight	117,850	78,494
Travel and removal	65,460	38,707
Office materials and supplies	35,087	26,177
Other	28,284	2,217
Depreciation	25,954	19,313
Total	2,685,571	1,992,464
Total expenses	56,569,477	52,274,413
Net income (loss) before extraordinary item	13,826	(97,286)
Extraordinary item—Loss on disposal of fixed assets	(2,017)	(1,453)
Net income (loss) after extraordinary item	11,809	(98,739)

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance, beginning of year	10,438	109,177
Net income (loss) for the year	11,809	(98,739)
Balance, end of year	22,247	10,438

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Sources of working capital		
Operations		
Net income (loss) before extraordinary item	13,826	(97,286)
Depreciation	25,954	19,313
	39,780	(77,973)
Increase in the accumulated net charge against the Fund's authority account	408,609	479,945
	448,389	401,972
Uses of working capital		
Purchase of fixed assets	43,920	10,875
Repayment of advances from Canada for purchase of fixed assets		17,787
	43,920	28,662
Increase in working capital	404,469	373,310
Working capital, beginning of year	4,847,745	4,474,435
Working capital, end of year	5,252,214	4,847,745
Changes in working capital components		
(Decrease) increase in accounts receivable	(515,611)	125,803
(Decrease) in accrued revenue	(49,942)	(203,338)
Decrease in accounts payable	970,022	450,845
	404,469	373,310

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1981

	1981
	\$
Balance in the accumulated net charge against the Fund's authority account	5,370,003
Add: PAYE charges against the appropriation account after March 31	5,368,198
Deduct: amounts credited to the appropriation account after March 31	8,832,011
Net authority used, end of year	1,906,190
Authority limit	8,000,000
Unused authority carried forward	6,093,810

Appendix 2—Concluded

Government Telecommunications Agency Revolving
Fund—ConcludedNOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1981

1. Purpose and authority

The Government Telecommunications Agency Revolving Fund was originally established in 1963 to plan and provide telecommunication facilities and services at the request of federal departments and agencies. The Fund now operates under the continuing authority of the Adjustment of Accounts Act (Bill C-22) and can make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which is not to exceed \$8,000,000 at any time. An amount of \$741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary.

2. Significant accounting policies and practices

Fixed assets

Fixed assets are carried at cost. Depreciation is calculated using the diminishing balance method at the following rates: automobiles (30%), office equipment (20%), furniture and fixtures (10%).

3. Fixed assets and accumulated depreciation

Acquisitions and disposals for the year were \$43,920 and \$7,185 respectively. The reduction in the accumulated depreciation on disposals was \$5,168 and the depreciation for the year was \$25,954.

Fixed assets	Previous year	Current year
	\$	\$
Office equipment	115,040	143,768
Furniture and fixtures	156,570	151,954
Automobiles	8,679	21,302
	<u>280,289</u>	<u>317,024</u>
Accumulated depreciation		
Office equipment	76,906	90,279
Furniture and fixtures	71,339	74,749
Automobiles	7,957	11,960
	<u>156,202</u>	<u>176,988</u>
	<u>124,087</u>	<u>140,036</u>

4. Contingent liabilities

In the course of operations, the Agency enters into contractual agreements relating to the research and technical development of telecommunications activities. As at March 31, 1981, the suspension of one of these agreements may result in a liability to the Agency. As the amount of the liability cannot be determined at this time, no provision has been made in the financial statements. This matter is now before the Contract Settlement Board of the Department of Supply and Services.

5. Reclassification of items in previous period financial statements

Certain 1980 figures in the Statement of Operations and the Balance Sheet have been reclassified to conform to the 1981 presentation.

Appendix 3

National Arts Centre Corporation
(Established by the National Arts Centre Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE PAULINE MCGIBBON, C. C.
 CHAIRMAN OF THE BOARD OF TRUSTEES
 NATIONAL ARTS CENTRE CORPORATION
 OTTAWA, ONTARIO

I have examined the balance sheet of the National Arts Centre Corporation as at March 31, 1981 and the statements of income and expense, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2, applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
*Senior Deputy Auditor General of Canada
 for the Auditor General of Canada*

Ottawa, Ontario
 June 5, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Short-term deposit certificates (Note 3)	1,668,200	1,261,800	Bank overdraft	68,321	90,005
Accounts receivable (Note 4)	549,710	282,642	Accounts payable and accrued liabilities	1,098,688	996,733
Grants receivable	572,800	164,660	Payroll deductions and sales tax	336,001	488,192
Costs related to future performances	314,881	405,049	Deferred income (Note 6)	639,860	524,404
Inventories (Note 5)	270,672	206,303		2,142,870	2,099,334
Prepaid expenses	209,351	219,986	Accrued employee termination benefits	180,263	136,900
			EQUITY OF CANADA		
			Surplus		
			Appropriated	285,000	185,000
			Unappropriated—		
			Operations	702,182	119,206
			Fixed assets (Note 8)	275,299	
				1,262,481	304,206
	3,585,614	2,540,440		3,585,614	2,540,440

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

Approved by Management:

D.J.A. MACSWEEN
Director General

RONALD BLACKBURN
*Assistant Director General
 Finance and Administration*

Approved by the Board of Trustees:

PAULINE MCGIBBON
Chairman

MARIE LAMBERT
Vice-chairman

Appendix 3—Continued

National Arts Centre Corporation—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Income		
Performing Arts Programmes—Schedule 1	6,472,091	5,251,681
Restaurants—Schedule 2	1,955,293	1,708,747
Municipal grant	165,000	159,000
Other income		
Parking	868,095	783,490
Interest on investments	601,818	283,008
Supply of materials and services to lessees	293,140	150,766
Rentals	214,898	175,626
Advertising	144,389	92,620
Miscellaneous income	125,215	64,885
	10,839,939	8,669,823
Expenses		
Performing Arts Programmes—Schedule 1	10,403,362	9,244,204
Restaurants—Schedule 2	1,957,317	1,823,951
General and administration		
Salaries and wages	3,665,674	3,268,684
Casual employees	644,543	502,971
Employee benefits	403,508	355,571
Repairs and maintenance to building and equipment	1,450,891	1,504,087
Utilities	462,043	387,935
Advertising and promotion	364,499	333,701
Office supplies	311,434	259,704
Furniture and equipment	230,122	258,990
Leasehold improvements	184,259	
Rentals	168,798	186,175
Telephone and telegraph	152,634	132,297
Consultants' services and expenses	137,448	163,691
Employee travel and duty entertainment	134,749	133,849
Receptions	69,519	66,308
Service charge on credit cards	58,706	44,385
Insurance	54,318	66,655
Trustees' fees and expenses	51,836	33,634
Commission on sale of tickets	27,620	20,880
Staff development	19,686	4,548
Other expenses	116,997	106,852
	8,709,284	7,830,917
	21,069,963	18,899,072
Excess of expenses over income for the year	10,230,024	10,229,249

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

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Appropriated as a reserve for major repairs and capital expenditures to the building		
Balance at beginning of the year	185,000	85,000
Appropriation during the year	100,000	100,000
Balance at end of the year	285,000	185,000
Unappropriated		
Operations		
Balance at beginning of the year	119,206	114,455
Parliamentary appropriation—Operations	10,913,000	10,334,000
	11,032,206	10,448,455
Excess of expenses over income for the year	(10,230,024)	(10,229,249)
	802,182	219,206
Appropriation to reserve for major repairs and capital expenditures to the building	(100,000)	(100,000)
Balance at end of the year	702,182	119,206
Fixed assets—Major repairs to the building and its systems (Note 8)		
Parliamentary appropriation—Fixed assets	400,000	
Expenses for the year	(124,701)	
Balance at end of the year	275,299	
	1,262,481	304,206

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds provided		
Parliamentary appropriations—		
Operations	10,913,000	10,334,000
Fixed assets	400,000	
Item not requiring an outlay of funds:		
Increase in accrued employee termination benefits	43,363	24,630
	11,356,363	10,358,630
Funds applied		
Excess of expenses over income for the year	10,230,024	10,229,249
Repairs to the building and its systems from special parliamentary appropriation (Note 8)	124,701	
	10,354,725	10,229,249
Increase in working capital	1,001,638	129,381
Working capital at beginning of the year	441,106	311,725
Working capital at end of the year	1,442,744	441,106

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

Appendix 3—Continued

National Arts Centre Corporation—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Objectives and operations of the Corporation

The objectives of the Corporation are: to operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

In furtherance of its objectives, the Corporation may arrange for and sponsor performing arts activities at the Centre; encourage and assist in the development of performing arts companies resident at the Centre; arrange for or sponsor radio and television broadcasts and the showing of films in the Centre; provide accommodation at the Centre, on such terms and conditions as the Corporation may fix, for national and local organizations whose objects include the development and encouragement of the performing arts in Canada; and at the request of the Government of Canada or the Canada Council, arrange for performance elsewhere in Canada by performing arts companies, whether resident or non-resident in Canada, and arrange for performances outside Canada by performing arts companies resident in Canada.

With a view to achieving the objectives, Her Majesty demised and leased the National Arts Centre building complex to the Corporation for a period of twenty years commencing June 1, 1969. Under the terms of the lease, the Corporation is responsible for maintenance and operation of the building complex, but is not required to pay for the use of the complex. Accordingly, the accounts of the Corporation do not include any charge for rent.

2. Significant accounting policies

(a) Basis of accounting

Revenues and expenditures of the Corporation are maintained on an accrual basis.

(b) Grants

Municipal and specific grants as at March 31 are recorded as revenue where the grantors have made firm commitments to the Corporation.

(c) Fixed assets

The Corporation follows the practice of charging to expense the purchase of fixed assets in the year of acquisition. No depreciation on fixed assets is recorded.

(d) Leasehold improvements

Leasehold improvements are charged to expenditure in the year they are incurred.

(e) Inventories

Inventories are valued at the lower of cost and net realizable value (Restaurants) or replacement cost (Production).

(f) Deferred income

Income from tickets sold prior to March 31 for performances taking place after that date is deferred. Deferred income also includes unredeemed gift certificates, exchange vouchers, credit notes and other income received prior to March 31 and applicable to the next fiscal year. Gift certificates, credit notes and exchange vouchers not redeemed within three years of the current financial year are written off and credited to income. A percentage of those less than three years old is also credited to income.

(g) Pension plan

The Corporation employees participate in the Public Service Superannuation plan, which is administered by the Government of Canada. Contributions to the plan are required by both the employees and the Corporation. These contributions represent the Corporation's total debt and are recorded on a current basis.

(h) Accrued employee termination benefits

Severance pay generally accrues to employees over their service period and is payable on their separation or retirement. These benefits are recorded as a liability of the Corporation.

(i) Cost of performing arts programmes

Direct costs of performing arts programmes are apportioned over the number of performances of the related production. Advances to performing companies and artists under contract and other costs of production in progress are deferred and included in costs relating to future performances.

Direct costs include expenditures directly attributable to the National Arts Centre's performing arts programmes. Indirect costs and common services not attributable to particular performances are charged to general and administrative expenses.

(j) Restaurant operations

Restaurant expenses do not include costs related to building maintenance, public services and capital operating expenditures. These costs are included in general and administrative expenses.

3. Deposit certificates

Deposit certificates include \$50,000 provided as security for the payment of fees to artists as required by a union.

4. Accounts receivable

Accounts receivable as at March 31 include:

	1981	1980
	\$	\$
Customers' accounts.....	450,448	211,213
Allowance for bad debts	(7,449)	(3,757)
	442,999	207,456
Claims receivable	34,776	2,032
Loans to musicians	36,289	35,801
Other receivables	35,646	37,353
	549,710	282,642

5. Inventories

Inventories as at March 31 include:

	1981	1980
	\$	\$
Production—Materials applicable to performing arts programmes.....	202,850	139,331
Restaurants—Food and beverages	67,822	66,972
	270,672	206,303

Appendix 3—Continued

National Arts Centre Corporation—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981—Concluded

6. Deferred income

	1981	1980
	\$	\$
Tickets sold prior to March 31 relating to subsequent performances	526,610	374,021
Gift certificates, exchange vouchers and credit notes.....	107,522	122,600
Amounts transferred to income.....	(14,534)	(14,694)
	<u>92,988</u>	<u>107,906</u>
Other deferred income	20,262	42,477
	<u>639,860</u>	<u>524,404</u>

7. Lease commitments

The Corporation's lease commitments as at March 31, 1981 amounted to \$776,717 and are detailed below:

Fiscal year	Amount \$
1981-82	292,350
1982-83	200,320
1983-84	94,879
1984-85	85,819
1985-86	103,349
	<u>776,717</u>

8. Major repairs to the building and its systems

During the year, Treasury Board approved a submission for major repairs to the building and its systems. The cost of projects is estimated at \$4,981,000. Of this amount, \$400,000 has been approved in 1980-81 Supplementary Estimates "C". The balance of \$4,581,000 has been approved in principle, and is to be provided from, 1981-82 Supplementary Estimates. This parliamentary appropriation and these major repairs are accounted for in the statement of surplus.

9. Contingency

As at March 31, 1981, the Corporation intends to claim the cost of physical damages and other related costs incurred as a result of a flood due to a broken municipal water-main. At the present time, neither the amount of the claim nor the amount likely to be recovered can be determined.

Any settlement resulting from the resolution of the above contingency will be accounted for as a prior period adjustment.

10. Comparative figures

Certain 1980 figures have been reclassified to conform to the 1981 presentation.

11. Supplementary information

For the fiscal year 1980-81, the net cost of the Corporation operations was \$10,230,024 against a parliamentary appropriation of \$10,913,000. As a result, the operating surplus has increased as at March 31, 1981 to \$702,182 from \$119,206 as at March 31, 1980. The Corporation's programming year terminates on August 31, 1981 and it is projecting neither a surplus nor a deficit as of that date.

Appendix 3—Concluded

National Arts Centre Corporation—Concluded

STATEMENT OF INCOME AND EXPENSE OF PERFORMING ARTS PROGRAMMES
FOR THE YEAR ENDED MARCH 31, 1981

SCHEDULE 1

	Dance and Variety		Music		Theatre		Festival		Total	
	1981	1980	1981	1980	1981	1980	1981	1980	1981	1980
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income										
Box office	3,386,619	2,751,332	749,734	661,779	978,639	1,030,024	373,691	302,196	5,488,683	4,745,331
Other income			208,243	109,450	148,209	86,987	34,422	36,836	390,874	233,273
Specific grants			9,760	5,260	18,600	10,410		5,710	28,360	21,380
Recovery of costs from:										
External Affairs	87,369				124,000				211,369	
Other	45,096	61,848	203,105	118,846	21,546	27,817	83,058	43,186	352,805	251,697
	3,519,084	2,813,180	1,170,842	895,335	1,290,994	1,155,238	491,171	387,928	6,472,091	5,251,681
Expenses										
Direct cost										
Talent expense, performers and musicians	2,469,998	2,103,119	2,200,936	1,804,905	993,619	1,009,294	634,712	513,671	6,299,265	5,430,989
Set, prop, sound and stage crew	432,888	286,361	162,231	122,259	1,507,694	1,401,324	273,056	369,642	2,375,869	2,179,586
Wardrobe					135,410	176,448	57,299	114,716	192,709	291,164
Artistic, creative and professional services	2,000		14,335	6,598	157,326	148,714	69,394	107,928	243,055	263,240
Theatre and other production expenses	141,716	96,553	72,718	56,667	153,114	163,047	21,834	17,040	389,382	333,307
	3,046,602	2,486,033	2,450,220	1,990,429	2,947,163	2,898,827	1,056,295	1,122,997	9,500,280	8,498,286
Advertising cost										
Performances	293,499	210,774	84,405	76,511	162,825	143,003	95,444	92,973	636,173	523,261
Subscriptions	39,420	56,997	120,012	71,723	107,477	93,937			266,909	222,657
	332,919	267,771	204,417	148,234	270,302	236,940	95,444	92,973	903,082	745,918
	3,379,521	2,753,804	2,654,637	2,138,663	3,217,465	3,135,767	1,151,739	1,215,970	10,403,362	9,244,204
Excess of expenses over income (income over expenses) for the year	(139,563)	(59,376)	1,483,795	1,243,328	1,926,471	1,980,529	660,568	828,042	3,931,271	3,992,523

STATEMENT OF INCOME AND
EXPENSE OF RESTAURANTS
FOR THE YEAR ENDED MARCH 31, 1981

SCHEDULE 2

	1981	1980
	\$	\$
Income		
Food	1,014,629	882,170
Beverages	924,798	788,317
Other income	15,866	38,260
	1,955,293	1,708,747
Expenses		
Cost of sales		
Food	444,945	384,536
Beverages	295,929	261,601
	740,874	646,137
Operation and administration		
Salaries and wages	899,362	855,543
Employee benefits	73,486	64,774
Supplies	109,680	101,886
Employee meals	30,591	31,501
Music and entertainment	26,111	50,217
Travel, duty entertainment and promotion	19,278	23,762
Service charge on credit cards	14,363	11,040
Equipment rentals	13,709	10,781
Advertising	8,991	9,074
Consultants' services and expenses	4,348	2,392
Telephone	3,642	3,457
Other expenses	12,882	13,387
	1,216,443	1,177,814
	1,957,317	1,823,951
Excess of expenses over income for the year	2,024	115,204

Appendix 4

National Film Board

(Established by the National Film Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE FRANCIS FOX, P.C., M.P.
 MINISTER OF COMMUNICATIONS AND SECRETARY OF STATE
 OTTAWA, ONTARIO

I have examined the balance sheet of the National Film Board as at March 31, 1981 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
 June 26, 1981

STATEMENT OF NET EXPENDITURE
 FOR THE YEAR ENDED MARCH 31, 1981
 (in thousands of dollars)

	1981	
	Estimates	Actual
Net cost of operations		41,694
Less: depreciation, reconciling and other similar items (Note 7)		2,551
Operating requirements	39,702	39,143
Capital acquisition	1,100	1,099
Working capital changes	400	572
Net expenditure	41,202	40,814

Appendix 4—Continued

National Film Board—Continued

BALANCE SHEET AS AT MARCH 31, 1981

FUND ASSETS	1981	1980	FUND LIABILITIES	1981	1980
	\$	\$		\$	\$
Current assets			Current liabilities		
Cash	386,160	29,640	Accounts payable and accrued liabilities	4,300,188	4,364,805
Due from Canada in respect of parliamentary appropriations	409,017	1,323,003	Accrued salaries and vacation pay	2,074,631	1,351,918
Accounts receivable (Note 3)	5,438,139	4,476,254	Advances from customers	50,968	48,817
Inventories (Note 4)	2,212,141	1,446,199		6,425,787	5,765,540
Prepaid expenses	339,104	276,585	Accrued employee termination benefits	4,518,211	4,206,770
	8,784,561	7,551,681		10,943,998	9,972,310
Fixed assets			EQUITY OF CANADA		
Equipment	13,755,578	13,375,015	Accumulated net charge against the Fund's authority	10,081,729	9,289,150
Office equipment and furniture	2,002,050	1,982,344	Accumulated deficit	(6,047,320)	(5,480,702)
Motor vehicles and garage equipment	146,153	167,025		4,034,409	3,808,448
	15,903,781	15,524,384			
Less: accumulated depreciation	9,709,935	9,295,307			
	6,193,846	6,229,077			
	14,978,407	13,780,758		14,978,407	13,780,758

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

Contingent liability (Note 11)

Approved by management:

MARC DEVLIN
Director of Administration

JAMES de BEAUJEU DOMVILLE
Government Film Commissioner

Approved by the Board:

M. I. CHERTKOW
Member

PAUL FORTIN
Member

August 3, 1981

Appendix 4—Continued

National Film Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Expense		
Production of films and other visual materials		
Program costs	25,008,326	21,079,111
Government departments and agencies	8,072,830	6,818,887
Others	1,131,798	1,068,746
Distribution of films and other visual materials		
Program costs	13,023,485	11,980,267
Direct cost of services and film prints		
Government departments and agencies	2,038,189	1,907,799
Others	943,682	1,002,438
Administration	6,973,312	6,219,031
Research and development	619,846	584,449
	<u>57,811,468</u>	<u>50,660,728</u>
Revenue		
Production of films and other visual materials		
Government departments and agencies	8,720,501	6,767,776
Others	1,207,179	1,056,645
Distribution of films and other visual materials		
Sales of services and film prints		
Government departments and agencies	2,187,230	2,085,073
Others	1,860,943	1,963,346
Rentals, royalties and miscellaneous		
Government departments and agencies	397,158	140,413
Others	1,744,121	1,252,072
	<u>16,117,132</u>	<u>13,265,325</u>
Net cost of operations	41,694,336	37,395,403

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Budgetary Revolving Fund (Note 5)		
Balance at beginning of the year	9,289,150	10,774,905
Increase (decrease) of advances from Canada	827,810	(1,688,795)
	<u>10,116,960</u>	<u>9,086,110</u>
Increase (decrease) of the net book value of fixed assets	(35,231)	203,040
Balance at end of the year	<u>10,081,729</u>	<u>9,289,150</u>
Deficit (Note 6)		
Balance at beginning of the year	5,480,702	4,432,497
Net cost of operations	41,694,336	37,395,403
Parliamentary appropriations spent (Note 7)	(40,790,806)	(30,784,238)
Services provided without charge by government departments		(5,766,000)
Increase (decrease) of the net book value of fixed assets charged to Budgetary Revolving Fund	(35,231)	203,040
Deletion of deficit of Canadian Government Photo Centre	(301,681)	
Balance at end of the year	<u>6,047,320</u>	<u>5,480,702</u>
	<u>4,034,409</u>	<u>3,808,448</u>

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds provided		
Parliamentary appropriations spent (Notes 7 and 9)	40,790,806	30,784,238
Proceeds on disposal of fixed assets	47,520	40,624
Increase (decrease) of advances from Canada	827,810	(1,688,795)
Deletion of deficit of Canadian Government Photo Centre	301,681	
	<u>41,967,817</u>	<u>29,136,067</u>
Funds applied		
Operations		
Net cost of operations	41,694,336	37,395,403
Items not requiring any funds:		
Depreciation	(1,026,068)	(982,460)
Employee termination benefits	(311,441)	(646,575)
Loss on disposal of fixed assets	(60,265)	(10,852)
Services provided without charge by government departments		(5,766,000)
	<u>40,296,562</u>	<u>29,989,516</u>
Acquisitions of fixed assets	1,098,622	1,236,976
	<u>41,395,184</u>	<u>31,226,492</u>
Increase (decrease) in working capital	572,633	(2,090,425)
Working capital at beginning of the year	1,786,141	3,876,566
Working capital at end of the year	<u>2,358,774</u>	<u>1,786,141</u>

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1981

	1981
	\$
Balance in the accumulated net charge against the Fund's authority account	10,081,729
Add: PAYE charges against the appropriation account after March 31	3,753,175
Deduct: amounts credited to the appropriation account after March 31	5,295,507
Net authority used, end of year	<u>8,539,397</u>
Authority limit	<u>12,000,000</u>
Unused authority carried forward	<u>3,460,603</u>

Appendix 4—Continued

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Purpose and authority

According to the National Film Act, "The Board is established to initiate and promote the production and distribution of films in the national interest and in particular:

- (a) to produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- (b) 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;
- (c) to engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- (d) to advise the Governor in Council in connection with film activities; and
- (e) to discharge such other duties relating to film activity as the Governor in Council may direct it to undertake."

The Board also provides, through the Canadian Government Photo Centre photographic, printing and processing services to government departments, agencies and others.

The Adjustment of Accounts Act received royal assent on July 10, 1980. This Act authorized, effective April 1, 1980, the deletion of:

- The operating account of the Board (maximum \$5,000,000)
- Advances for the purchase of capital equipment for the Canadian Government Photo Centre
- The Canadian Government Photo Centre Revolving Fund (maximum \$750,000)

and replaced these non-budgetary authorizations by a budgetary statutory authority limit of \$12,000,000.

2. Significant accounting policies

(a) Production of films

The cost of films produced for the Board and prints not held for resale are expensed during the year.

Where the Board participates with a co-sponsor in the production of a film, the co-sponsor's contribution is generally applied first against costs, and the balance of costs are expensed during the year.

Where the Board produces a film for a sponsor, the profit or loss is recorded on completion of the film.

(b) Inventories

Work in progress is carried at the actual recoverable cost from sponsors and co-sponsors.

Materials and supplies are carried at the lower of the average cost or replacement value.

Prints from films produced by the Board and held for resale are carried at the average direct cost of production of the prints.

(c) Fixed assets

Fixed assets are carried at cost, and depreciation is calculated on a straight line basis over the estimated useful life

of the assets, generally five to ten years. No depreciation is taken during the year of acquisition.

(d) Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

(e) Pension plan

Employees of the Board are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Board. These contributions represent the total liability of the Board and are recognized in the accounts on a current basis.

3. Accounts receivable

	1981	1980
	\$	\$
Government departments and agencies	4,455,141	3,392,161
Others	982,998	1,084,093
	<u>5,438,139</u>	<u>4,476,254</u>

4. Inventories

	1981	1980
	\$	\$
Work in progress	577,427	303,053
Material and supplies	1,281,238	1,011,706
Prints held for sale	353,476	131,440
	<u>2,212,141</u>	<u>1,446,199</u>

5. Budgetary Revolving Fund

The Budgetary Revolving Fund includes the following items:

	1981	1980
	\$	\$
Advances from Canada		
Working capital	2,358,774	1,786,141
Expenditures recorded in the books, not yet provided for		
Accrued vacation pay	1,151,309	972,251
Accrued retroactive salary	377,800	
Deficit of Canadian Government Photo Centre		301,681
	<u>3,887,883</u>	<u>3,060,073</u>
Fixed assets—Net book value	6,193,846	6,229,077
	<u>10,081,729</u>	<u>9,289,150</u>

6. Deficit

The deficit includes the following cumulative items that have been expensed but not yet provided for by way of parliamentary appropriations:

	1981	1980
	\$	\$
Accrued vacation pay	1,151,309	972,251
Accrued retroactive salary	377,800	
Employee termination benefits	4,518,211	4,206,770
Deficit of Canadian Government Photo Centre		301,681
	<u>6,047,320</u>	<u>5,480,702</u>

Appendix 4—Concluded

National Film Board—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1981—Concluded

7. Parliamentary appropriations

The parliamentary appropriations have financed expenditures in the following manner:

	1981	1980
	\$	\$
Net cost of operations	41,694,336	37,395,403
Items not requiring any funds		
Depreciation	(1,026,068)	(982,460)
Loss on disposal of fixed assets	(60,265)	(10,852)
Services provided without charge by government departments		(5,766,000)
Acquisition of fixed assets	1,098,622	1,236,976
	<u>41,706,625</u>	<u>31,873,067</u>
Proceeds on disposal of fixed assets	47,520	40,624
Expenditures of Canadian Government Photo Centre, not yet provided for		231,677
Expenditures charged to net cost of operations, not yet provided for	868,299	816,528
Parliamentary appropriations spent (Note 8)	<u>40,790,806</u>	<u>30,784,238</u>
	<u>41,706,625</u>	<u>31,873,067</u>

8. Financing of operations

The operations of the Board were financed by parliamentary appropriations as follows:

	1981	1980
	\$	\$
Appropriations authorized		
Vote 90 —Main Estimates	39,914,393	
Vote 90c—Supplementary Estimates	250,000	
Vote 10 —Summer student program	34,776	
Vote 5 —Salary adjustment	602,446	
Vote 75 —Main Estimates		27,998,646
Vote 75 —Salary adjustment		135,306
Vote 75b—Supplementary Estimates		250,000
Vote 5 —Increase in production funds		350,000
Statutory—Contributions to employee benefit plans		2,265,000
	<u>40,801,615</u>	<u>30,998,952</u>
Appropriations spent	40,790,806	30,784,238
Balance lapsed.....	10,809	214,714

9. Services provided without charge

During the year ended March 31, 1980, an amount of \$5,766,000 for services provided without charge by government departments was included as expense in the statement of operations, and a corresponding amount was credited in the statement of equity of Canada. For the year ended March 31, 1981, these expenses totalling \$5,991,932 were paid by the Board and were financed through the year's parliamentary appropriations.

10. Reclassification

The accounts of the Board and those of the Canadian Government Photo Centre have been reclassified as at April 1, 1980 using the pooling of interests method. The net assets contributed by the Canadian Government Photo Centre amounted to \$841,589, composed of \$1,203,690 of assets and \$362,101 of liabilities. The 1979-80 comparative figures have been retroactively adjusted and reclassified accordingly, after also giving effect to the Adjustment of Accounts Act.

As at March 31, 1980, the reclassified financial statements were composed of the following:

	National Film Board	Canadian Government Photo Centre	Total
	\$	\$	\$
Assets			
Current	6,861,049	690,632	7,551,681
Fixed	5,716,019	513,058	6,229,077
	<u>12,577,068</u>	<u>1,203,690</u>	<u>13,780,758</u>
Liabilities			
Current	5,403,439	362,101	5,765,540
Long-term	4,206,770		4,206,770
	<u>9,610,209</u>	<u>362,101</u>	<u>9,972,310</u>
Equity of Canada			
Advances from Canada	2,429,861	630,212	3,060,073
Net book value of fixed assets	5,716,019	513,058	6,229,077
	<u>8,145,880</u>	<u>1,143,270</u>	<u>9,289,150</u>
Deficit	5,179,021	301,681	5,480,702
	<u>2,966,859*</u>	<u>841,589</u>	<u>3,808,448</u>
	<u>12,577,068</u>	<u>1,203,690</u>	<u>13,780,758</u>
*Surplus as per 1980 financial statements.....	536,998		
Advances from Canada	2,429,861		
Equity of Canada restated	2,966,859		
Net cost of operations	<u>37,225,750</u>	<u>169,653</u>	<u>37,395,403</u>
Working capital			
Balance as per 1980 financial statements	(972,251)	328,531	(643,720)
Advances from Canada	2,429,861		2,429,861
	<u>1,457,610</u>	<u>328,531</u>	<u>1,786,141</u>

11. Contingent liability

A legal action amounting to \$250,000 instituted against the Board in 1980 with respect to an alleged unjustified dismissal by a former employee occurring in 1975 has been increased to \$1,606,130. This action is being contested, and the ultimate outcome is uncertain.

Appendix 5

National Museums of Canada

AUDITOR GENERAL OF CANADA

DR. SEAN MURPHY
 CHAIRMAN OF THE BOARD OF TRUSTEES
 NATIONAL MUSEUMS OF CANADA
 OTTAWA, ONTARIO

I have examined the balance sheet of the National Museums of Canada as at March 31, 1981 and the statements of revenue and expenditure of General, Special Account and Purchase Account, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 applied, after giving retroactive effect to the change from the cash basis to the accrual basis of accounting as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
 July 13, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Deposit with Receiver General	429,995	2,322,455	Accounts payable and accrued salaries	407,744	297,524
Accounts receivable (Note 4)	274,953	191,354	Accrued vacation pay	1,504,003	1,328,947
Inventories (Note 5)	2,305,675	2,072,265	Due to Receiver General	5,825	5,475
Advances	5,825	5,475			
	3,016,448	4,591,549		1,917,572	1,631,946
Trust Account			Trust Account (Schedule)	304,607	133,572
Deposit with Receiver General	304,607	133,572		2,222,179	1,765,518
Fixed assets (Note 6)	8,456,902	10,379,375			
	11,777,957	15,104,496	EQUITY OF CANADA		
			Surplus	9,555,778	13,338,978
				11,777,957	15,104,496

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

Approved:

IAN CLARK
Secretary-General

Approved by the Board:

SEAN B. MURPHY
Trustee

RENÉ J. MARIN
Trustee

Appendix 5—Continued

National Museums of Canada—Continued

STATEMENT OF REVENUE AND EXPENDITURE—GENERAL
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Expenditure		
Operating (Schedule).....	51,435,435	49,283,390
Grants and contributions.....	9,332,334	9,697,820
	60,767,769	58,981,210
Revenue		
Sales.....	77,053	160,526
Refunds of previous years' expenditures.....	29,464	40,875
Miscellaneous.....	1,037	1,001
	107,554	202,402
Excess of expenditure over revenue.....	60,660,215	58,778,808

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

STATEMENT OF REVENUE AND EXPENDITURE—
SPECIAL ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Revenue		
Sales.....	1,005,981	1,250,788
Royalties.....	57,144	8,619
	1,063,125	1,259,407
Cost of sales.....	1,021,830	1,707,316
Gross profit (loss).....	41,295	(447,909)
Expenditure		
Administration.....	161,445	255,431
Commissions.....	21,613	33,180
Advertising.....	12,286	26,972
	195,344	315,583
Excess of expenditure over revenue.....	154,049	763,492

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

STATEMENT OF REVENUE AND EXPENDITURE—
PURCHASE ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Expenditure		
Purchase of objects for the collection of:		
National Gallery of Canada.....	1,630,830	1,740,820
National Museum of Man.....	481,829	438,904
National Museum of Science and Technology ..	370,812	123,294
National Museum of Natural Sciences.....	100,084	90,004
	2,583,555	2,393,022
Revenue		
Interest earned.....	268,295	279,556
Other.....		5,128
	268,295	284,684
Excess of expenditure over revenue.....	2,315,260	2,108,338

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

Appendix 5—Continued

National Museums of Canada—Continued

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1981

	1981				1980			
	General	Special Account	Purchase Account	Total	General	Special Account	Purchase Account	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at beginning of the year								
As previously reported	21,868	196,434	1,806,629	2,024,931	99,224	762,671	1,869,967	2,731,862
Adjustments giving effect to the change from the cash basis to the accrual basis (Note 3):								
Accounts receivable		191,354		191,354		58,246		58,246
Inventories		2,072,265		2,072,265		2,402,628		2,402,628
Fixed assets (net)	10,379,375			10,379,375	12,032,655			12,032,655
Accrued vacation pay	(1,328,947)			(1,328,947)	(1,256,794)			(1,256,794)
Restated balance	9,072,296	2,460,053	1,806,629	13,338,978	10,875,085	3,223,545	1,869,967	15,968,597
<i>Add:</i>								
Parliamentary appropriations (Note 7)	48,574,623	370,000	2,045,000	50,989,623	45,647,665		2,045,000	47,692,665
Statutory—Contributions to employee benefit plans	3,025,000			3,025,000	2,369,756			2,369,756
Services provided without charge (Note 9)	7,071,000			7,071,000	9,161,000			9,161,000
	58,670,623	370,000	2,045,000	61,085,623	57,178,421		2,045,000	59,223,421
	67,742,919	2,830,053	3,851,629	74,424,601	68,053,506	3,223,545	3,914,967	75,192,018
<i>Deduct:</i>								
Excess of expenditure over revenue	60,660,215	154,049	2,315,260	63,129,524	58,778,808	763,492	2,108,338	61,650,638
Revenue transferred to Receiver General	107,554			107,554	202,402			202,402
	60,767,769	154,049	2,315,260	63,237,078	58,981,210	763,492	2,108,338	61,853,040
	6,975,150	2,676,004	1,536,369	11,187,523	9,072,296	2,460,053	1,806,629	13,338,978
<i>Deduct:</i>								
Transfer to Consolidated Revenue Fund pursuant to the Adjustment of Accounts Act		95,376	1,536,369	1,631,745				
Transfer of accounts receivable and inventories to General	(2,580,628)	2,580,628						
Balance at end of the year	9,555,778			9,555,778	9,072,296	2,460,053	1,806,629	13,338,978

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds provided		
Parliamentary appropriations		
Operating expenditures	41,657,289	37,994,845
Grants and contributions	9,332,334	9,697,820
	50,989,623	47,692,665
Funds applied		
Excess of expenditure over revenue		
General	60,660,215	58,778,808
Special Account	154,049	763,492
Purchase Account	2,315,260	2,108,338
	63,129,524	61,650,638
<i>Deduct:</i> items not requiring an outlay of funds		
Statutory—Contributions to employee benefit plans	3,025,000	2,369,756
Services provided without charge by government departments	7,071,000	9,161,000
Depreciation of fixed assets	2,713,423	2,774,899
	50,320,101	47,344,983
Purchase of fixed assets	790,950	1,121,619
Revenue transferred to Receiver General	107,554	202,402
Transfer to Consolidated Revenue Fund pursuant to the Adjustment of Accounts Act	1,631,745	
	52,850,350	48,669,004
Decrease in working capital	1,860,727	976,339
Working capital at beginning of the year	2,959,603	3,935,942
Working capital at end of the year	1,098,876	2,959,603

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

Appendix 5—Continued

National Museums of Canada—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Objectives and operations of the Corporation

The National Museums of Canada was established by the National Museums Act 1967-68, "...to demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof." The Corporation is a departmental Crown corporation which is dependent on annual parliamentary appropriations.

The Corporation is comprised of the National Gallery of Canada, the National Museum of Man, the National Museum of Natural Sciences, the National Museum of Science and Technology, as well as National Programmes, National Museums Assistance and Corporate Administration.

2. Significant accounting policies

(a) Inventories

Publications in process, books, pamphlets, replicas, and other materials held for sale are carried at the lower of cost or net realizable value.

(b) Fixed assets

Fixed assets are carried at cost and are depreciated using the straight-line basis over their estimated useful life as follows:

Discovery Train	3 years
Office equipment and furniture	8 to 10 years
Other equipment	5 to 12 years
Building renovations	25 years

(c) Collections

The Corporation acquires its collections through purchase or by donation in kind. In accordance with policies generally followed by museums, only purchases are accounted for during the year.

(d) Revenue and expenditure

Revenue and expenditure are accounted for using the accrual basis, except for refunds of previous years' expenditures.

(e) Services provided without charge

Amounts for services provided without charge by other government departments are included in the operating expenditure.

(f) Employees' termination benefits

Employees' termination benefits are expensed when paid.

3. Change in accounting policy

The Corporation has changed from the cash basis to the accrual basis of accounting. The change has been applied retroactively. Accounts receivable, inventories, fixed assets and accrued vacation pay are recorded in the balance sheet; yearly acquisitions of fixed assets are capitalized and depreciation of fixed assets is recorded as an expenditure. As a result, assets, liabilities and excess of expenditure over revenue for General and Special Account have been increased as follows:

	1981	1980
	\$	\$
Assets	11,037,530	12,642,994
Liabilities	1,504,003	1,328,947
Excess of expenditure over revenue—General	2,097,529	1,725,433
Excess of expenditure over revenue—Special Account	(317,009)	197,255

4. Accounts receivable

	1981	1980
	\$	\$
Trade accounts receivable	358,595	232,354
Less: allowance for doubtful accounts	83,642	41,000
	274,953	191,354

In addition to the trade accounts receivable reflected in the financial statements there is an outstanding amount for refunds of previous years' expenditures of \$238,246. When collected the latter will be transferred to Consolidated Revenue Fund and will not be available for use by the Corporation.

5. Inventories

	1981	1980
	\$	\$
Publications in process	137,435	259,245
Books, pamphlets, replicas and other materials held for sale	2,168,240	1,813,020
	2,305,675	2,072,265

6. Fixed assets

	1981		1980	
	Cost	Accumulated depreciation	Net book value	Net book value
	\$	\$	\$	\$
Discovery Train	4,946,971	3,946,971	1,000,000	2,315,657
Office equipment and furniture	2,352,225	1,324,569	1,027,656	1,151,713
Other equipment	6,671,359	4,174,653	2,496,706	2,909,726
Building renovations...	4,955,303	1,022,763	3,932,540	4,002,279
	18,925,858	10,468,956	8,456,902	10,379,375

7. Parliamentary appropriations

The charge against parliamentary appropriations is determined as follows:

	1981	1980
	\$	\$
Excess of expenditure over revenue:		
General	60,660,215	58,778,808
Special Account	154,049	763,492
Purchase Account	2,315,260	2,108,338
	63,129,524	61,650,638

Appendix 5—Concluded

National Museums of Canada—Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981—Concluded

	1981	1980
	\$	\$
<i>Deduct:</i>		
Services provided without charge by government departments	7,071,000	9,161,000
Statutory—Contributions to employee benefit plans	3,025,000	2,369,756
Depreciation of fixed assets	2,713,423	2,774,899
Increase in accrued vacation pay	175,056	72,153
Change in suspense account	(383)	77,356
	50,145,428	47,195,474
<i>Add:</i>		
Purchase of fixed assets	790,950	1,121,619
Revenue transferred to Receiver General	107,554	202,402
	51,043,932	48,519,495
<i>Financed as follows:</i>		
Parliamentary appropriations		
Operating expenditures	41,657,289	37,994,845
Grants and contributions	9,332,334	9,697,820
	50,989,623	47,692,665
Surplus		
Special Account and Purchase Account	54,309	826,830
	51,043,932	48,519,495

8. Financing of operations

	Secretary of State Operating expenditures		Secretary of State Grants and contributions	
	Vote 100 1981	Vote 90 1980	Vote 105 1981	Vote 95 1980
	\$	\$	\$	\$
<i>Authorized by:</i>				
Parliament	41,905,000	26,886,503	8,530,500	7,191,709
Governor General's Warrants		12,179,072		653,791
<i>Supplemented by:</i>				
Treasury Board				
Vote 5	436,860			
Vote 10			876,534	2,114,159
	42,341,860	39,065,575	9,407,034	9,959,659
Amount used	41,657,289	37,994,845	9,332,334	9,697,820
Amount lapsed	684,571	1,070,730	74,700	261,839

9. Services provided without charge

	1981	1980
	\$	\$
Accommodation	6,519,000	8,690,000
Employee insurance premiums	328,000	327,000
Cheque issue service	194,000	142,000
Employee compensation payments	30,000	2,000
	7,071,000	9,161,000

10. Long-term leases

The Corporation has entered into various lease arrangements for communication and data processing equipment. The minimum annual commitment under these leases is approximately \$190,000. The leases will expire in April 1984.

11. Contingent liability

The Corporation is being sued for an amount of approximately \$550,000 with respect to various forms of damages allegedly suffered as a result of a contribution agreement. This action is being contested and the ultimate outcome is uncertain.

12. Comparative figures

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

SCHEDULE OF TRANSACTIONS IN TRUST ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
<i>Revenue</i>		
Monies received by grant, gift or bequest:		
Bequests from the provinces and the private sector for the acquisition and fabrication of the Discovery Train	40,000	501,040
Other gifts and bequests	150,146	78,520
Grant from the Secretary of State under Section 29 of the Cultural Property Export and Import Act ..	142,834	86,148
	332,980	665,708
Interest earned	26,898	39,288
	359,878	704,996
<i>Expenditure</i>		
Expenditures subject to the terms upon which monies were received by gift, bequest or otherwise:		
Purchases of objects for the collections of the Corporation	172,625	122,303
Other	16,218	9,231
Transfer to reimburse the Consolidated Revenue Fund for Discovery Train expenditures		530,490
Discovery Train		34,030
	188,843	696,054
Increase in cash balance	171,035	8,942
Balance at beginning of the year	133,572	124,630
Balance at end of the year	304,607	133,572

SCHEDULE OF OPERATING EXPENDITURE—GENERAL
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Salaries and wages	23,078,320	21,452,126
Employee benefits	4,060,067	3,348,145
Accommodation	6,519,000	8,690,000
Professional and special services	6,476,891	5,052,463
Depreciation of fixed assets	2,713,423	2,774,899
Travel—Staff	1,416,574	1,200,396
Materials and supplies	1,177,615	1,066,029
Office supplies and equipment	956,765	742,950
Protective services	956,596	642,904
Travel—Other than staff	844,093	845,368
Communications	742,887	610,052
Repairs and upkeep of equipment	543,612	464,767
Rentals	407,769	605,233
Purchase of books	326,556	304,005
Design and display	255,160	262,911
Freight, express and cartage	230,117	139,454
Supply, accounting and cheque issue services	194,000	142,000
Publications	179,779	263,219
Advertising	174,701	341,374
Postage	172,116	163,234
Motion picture production	6,080	70,553
Sundries	3,314	101,308
	51,435,435	49,283,390

Appendix 6

Social Sciences and Humanities Research Council

AUDITOR GENERAL OF CANADA

THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS
OTTAWA, ONTARIO

AND
MR. ANDRÉ FORTIER
PRESIDENT
SOCIAL SCIENCES AND HUMANITIES
RESEARCH COUNCIL
OTTAWA, ONTARIO

I have examined the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1981. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Council for the year ended March 31, 1981, in accordance with the accounting policies set out in Note 2 applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 26, 1981

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980		1981	1980
	\$	\$		\$	\$
Expenditure			Excess of expenditure over revenue provided for by:		
Grants and scholarships expenditures (Schedule I).....	37,756,928	32,328,818	Secretary of State Vote 125 (Note 3) (1980—Vote 115).....	37,756,928	32,328,818
Operating and capital expenditures (Schedule II).....	4,350,232	3,830,633	Secretary of State Vote 120 (Note 3) (1980—Vote 110).....	3,635,902	3,354,042
Academic exchanges—External Affairs.....	1,125,463	1,084,537	Government departments which provided services without charge.....	411,330	258,591
	43,232,623	37,243,988	Statutory—Contributions to employee benefit plans.....	303,000	218,000
Revenue				42,107,160	36,159,451
Academic exchanges—External Affairs.....	1,125,463	1,084,537			
Excess of expenditure over revenue.....	42,107,160	36,159,451			

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

Approved by:

GASTON BOULIANE
Treasurer

ANDRÉ FORTIER
President

Appendix 6—Continued

Social Sciences and Humanities Research Council—Continued

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1981

1. Objectives and operations of the Council

The Social Sciences and Humanities Research Council (SSHRC) was established by the SSHRC Act and commenced operations on April 1, 1978. Its function is to promote and assist research and scholarship in the social sciences and humanities. The SSHRC is a schedule B departmental Crown corporation and is funded through parliamentary appropriations which provide for its operating expenditures and its grants and scholarships activities.

The Council administers an academic exchange program for the Department of External Affairs. It also administers an endowment fund known as the Queen's Fellowship Fund, an academic exchange program for the Government of Manitoba and a trust account for other donations received for specific research projects.

2. Significant accounting policies

(a) Expenditure

Operating expenditures are recorded on an accrual basis. Capital expenditures are expensed in the year of purchase. Grants and scholarships expenditures are reported on a cash basis and represent actual disbursements to March 31, 1981.

(b) Revenue

Revenues are recorded on a cash basis.

(c) Services provided without charge

Amounts for services provided without charge by other government departments are included in the operating expenditures of the Council.

(d) Employee termination benefits

Employee termination benefits are expensed in the year of payment.

3. Financing of operations

	Secretary of State Grants and scholarships		Secretary of State Operating expenditures	
	Vote 125 1981	Vote 115 1980	Vote 120 1981	Vote 110 1980
	\$	\$	\$	\$
Authorized by:				
Parliament.....	37,766,000	24,246,750	3,636,000	2,516,250
Governor General's warrants.....		8,082,250		838,750
	37,766,000	32,329,000	3,636,000	3,355,000
Amount spent	37,756,928	32,328,818	3,635,902	3,354,042
Amount lapsed	9,072	182	98	958

The above mentioned amounts lapsed in accordance with Section 30 of the Financial Administration Act.

4. Comparative figures

Some of the 1980 comparative figures have been restated to conform with the financial statement presentation adopted for 1981.

5. Supplementary information

(a) Refunds of previous years' expenditures

Refunds of previous years' expenditures amounting to \$199,227 were remitted to the Receiver General for Canada and are not reflected in the statement.

(b) Accounts receivable

The Council does not reflect in its financial statement the accounts receivable from award holders which amount to \$93,873 at March 31, 1981 (\$64,334 at March 31, 1980).

6. Special funds and programs

The Council also administers the following special funds and programs:

(a) Queen's Fellowship Fund

In March 1979, the Council received from the Canada Council the administration and control of the Queen's Fellowship Fund, the interest and future earnings from which are to be used for the payment of fellowships to graduate students in certain fields of Canadian studies.

	1981	1980
	\$	\$
Balance at beginning of the year.....	308,009	303,068
Interest received	36,752	28,593
	344,761	331,661
Fellowship awards	21,287	23,652
Balance at end of the year	323,474	308,009

(b) Government of Manitoba—Academic exchange

The Council administers a scholarship program for the Government of Manitoba. This program is directed towards French citizens who undertake graduate studies in a Manitoba university.

	1981	1980
	\$	\$
Balance at beginning of the year.....	18,474	14,152
Amount received.....	10,000	10,000
	28,474	24,152
Scholarships awards.....	16,478	5,162
Administration charges recovered by the Council	1,648	516
Balance at end of the year	10,348	18,474

(c) Jean-Louis Gagnon Trust Fund

A trust account was established within the Consolidated Revenue Fund during 1979-80 for the purpose of a special project known as "Les Mémoires de Jean-Louis Gagnon".

	1981	1980
	\$	\$
Balance at beginning of the year.....	1,300	
Donations received	700	11,300
	2,000	11,300
Payments made.....	2,000	10,000
Balance at end of the year		1,300

Appendix 6—Concluded

Social Sciences and Humanities Research Council—
ConcludedSUMMARY OF GRANTS AND
SCHOLARSHIPS EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1981

SCHEDULE I

	1981	1980
	\$	\$
Fellowships.....	14,309,209	13,613,047
Negotiated grants	8,313,074	6,208,101
Research grants.....	8,044,763	7,069,144
Research communications grants	4,454,558	3,605,206
Strategic grants	1,876,453	1,359,954
International exchanges	614,853	370,733
Special grants	120,018	77,633
Jules and Gabrielle Léger fellowship	24,000	25,000
	37,756,928	32,328,818

SUMMARY OF OPERATING AND CAPITAL EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1981

SCHEDULE II

	1981	1980
	\$	\$
Salaries and wages	2,248,261	2,073,459
Employee benefits	337,000	253,000
Panel, committee's meetings and assessment fees ..	483,894	386,253
Other professional and special services	239,588	107,516
Accommodation	211,530	211,592
Material and supplies	210,258	215,376
Advertising and publications	145,449	132,271
Rental of machinery, equipment and facilities	118,580	111,216
Council meetings	91,759	70,819
Data processing	74,544	128,729
Postage and freight	72,989	57,066
Program evaluation.....	70,550	62,617
Telephone and telegraph	69,415	61,630
Travel and removal—Staff.....	58,499	46,775
Acquisition of office machinery and equipment.....	23,246	29,077
Repairs and maintenance of equipment	11,655	35,523
	4,467,217	3,982,919
<i>Less: recoveries of operating expenditures for academic exchange programs</i>		
Department of External Affairs	115,337	151,770
Government of Manitoba	1,648	516
	116,985	152,286
	4,350,232	3,830,633

SECTION 3

1980-81
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Restrictive Trade Practices Commission

CONTENTS

	<i>Page</i>
Use of appropriations	3.4
Total cost of programs—Budgetary	3.4
Programs by activity—Budgetary	3.5
Grants and contributions	3.6
Budgetary expenditure by program and standard object.....	3.6
Revenue	3.7

CONSUMER AND CORPORATE AFFAIRS

Department

Objective

—To promote the integrity and viability of the market system in Canada.

Restrictive Trade Practices Commission⁽¹⁾

Objective

—To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

⁽¹⁾ Effective July 10, 1980 (PC 1980-1855), the Restrictive Trade Practices Commission, formerly part of the Department of Consumer and Corporate Affairs, is now designated as a new agency under this reporting department.

Use of Appropriations

Vote	Program		
DEPARTMENT			
		Budgetary	
1	Operating expenditures and contributions	\$	71,308,000
	Transfer from TB Vote 10 ⁽¹⁾		284,802
Stat	Minister of Consumer and Corporate Affairs—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
RESTRICTIVE TRADE PRACTICES COMMISSION			
		Budgetary	
5	Operating expenditures	\$	764,000
	Transfer from TB Vote 5 ⁽¹⁾		23,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		

⁽¹⁾ Treasury Board Vote 5 government contingencies.
 Treasury Board Vote 10 student summer and youth employment.

Total Cost of Programs—Budgetary
 (in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1980-81	76,534	26,792	6,195	1,085	57,022
	1979-80	72,411	25,088	6,176	1,083	54,582
RESTRICTIVE TRADE PRACTICES COMMISSION	1980-81	768		59	7	834
	1979-80	655		49	5	709
Total	1980-81	77,302	26,792	6,254	1,092	57,856
	1979-80	73,066	25,088	6,225	1,088	55,291

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
71,592,802		71,592,802		71,592,802	69,530,328	2,062,474		66,694,916
23,200	(23,200)							4,060
6,949,000		6,949,000		6,949,000	6,949,000			5,663,000
	54,847	54,847		54,847	54,847			48,901
78,565,002	31,647	78,596,649		78,596,649	76,534,175	2,062,474		72,410,877
787,000		787,000		787,000	702,690	84,310		618,378
65,000		65,000		65,000	65,000			37,000
852,000		852,000		852,000	767,690	84,310		655,378
79,417,002	31,647	79,448,649		79,448,649	77,301,865	2,146,784		73,066,255

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Administration	13,212	18,461	37	256			13,249	18,717
Consumer affairs.....	33,813	28,837	990	1,232	900	896	35,703	30,965
Corporate affairs.....	20,742	18,638	93	80			20,835	18,718
Combines investigation and competition policy	8,777	8,109	33	25			8,810	8,134
	76,544	74,045	1,153	1,593	900	896	78,597	76,534
<i>Less: receipts credited to revenue</i>	25,056	26,792					25,056	26,792
<i>Add: accommodation provided without charge by Public Works ..</i> <i>other services provided without charge by other departments</i>	6,195	6,195					6,195	6,195
	1,085	1,085					1,085	1,085
Total cost of program	58,768	54,533	1,153	1,593	900	896	60,821	57,022
RESTRICTIVE TRADE PRACTICES COMMISSION								
Restrictive Trade Practices Commission	849	767	3	1			852	768
<i>Add: accommodation provided without charge by Public Works ..</i> <i>other services provided without charge by other departments</i>	59	59					59	59
	7	7					7	7
Total cost of program	915	833	3	1			918	834

Grants and Contributions

(in thousands of dollars)

DEPARTMENT	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
Contributions			
<i>Consumer affairs</i>			
Contributions to various consumer organizations	900	896	859

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Restrictive Trade Practices Commission	Total
(1) Salaries and wages	53,452	523	53,975
	51,608	521	52,129
	<i>49,443</i>	<i>446</i>	<i>49,889</i>
(1) Other personnel costs	6,949	65	7,014
	6,949	65	7,014
	<i>5,663</i>	<i>37</i>	<i>5,700</i>
(2) Transportation and communications	5,512	49	5,561
	4,844	31	4,875
	<i>4,486</i>	<i>34</i>	<i>4,520</i>
(3) Information	1,021	20	1,041
	1,188		1,188
	<i>946</i>		<i>946</i>
(4) Professional and special services	6,454	171	6,625
	6,026	129	6,155
	<i>5,939</i>	<i>122</i>	<i>6,061</i>
(5) Rentals	810	13	823
	442	9	451
	<i>492</i>	<i>6</i>	<i>498</i>
(6) Purchased repair and upkeep	505	1	506
	616	1	617
	<i>372</i>	<i>1</i>	<i>373</i>
(7) Utilities, materials and supplies	1,786	7	1,793
	2,284	11	2,295
	<i>1,974</i>	<i>8</i>	<i>1,982</i>
(9) Construction and acquisition of machinery and equipment	1,153	3	1,156
	1,593	1	1,594
	<i>2,180</i>	<i>1</i>	<i>2,181</i>
(10) Grants, contributions and other transfer payments	900		900
	896		896
	<i>859</i>		<i>859</i>
(12) All other expenditures	55		55
	88		88
	<i>57</i>		<i>57</i>
Total net expenditures	78,597	852	79,449
	76,534	768	77,302
	<i>72,411</i>	<i>655</i>	<i>73,066</i>

Amounts in roman type are 1980-81 appropriations.
 Amounts in **bold face** type are 1980-81 expenditures.
 Amounts in *italic* are 1979-80 expenditures.

Revenue

	1980-81	1979-80
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits.....	19,855,132	19,370,384
B Services and service fees	4,690,807	4,098,107
C Refunds of previous years' expenditure	43,577	27,400
D Miscellaneous	2,202,683	1,591,700
Total	26,792,199	25,087,591
	<u>1980-81</u>	
	\$	\$
Details		
Non-Tax Revenue—		
A Privileges, licences and permits:		
Corporate affairs: label registration number..	33,591	
Patents: application for patent related fees, \$11,448,368; licence, correction—Section 8, disclaimer, \$23,540; assignment registra- tion fees, \$643,692	12,155,600	
Trade marks: application and related fees	2,667,333	
Copyrights and industrial design: copyrights applications, \$186,872; assignments, \$5,651; industrial design and timber mark applications, \$169,585; assignments and renewals, \$75,124.....	437,232	
Corporations: articles and applications, \$4,343,900; all exemptions, \$8,281; certifi- cates of status and certified copies, \$142,232	4,494,413	
Bankruptcy: trustee licence fees	66,963	
		<u>19,855,132</u>
B Services and service fees:		
Administration: court costs, \$2,763; certified copies, \$23,319; certificate of authentica- tion, \$202; railway mortgages and sales, \$7,340	33,624	
Consumer affairs: laboratory fees electricity and gas, \$4,985; weights and measures, \$49,195; inspection fees electricity and gas, \$1,598,494; weights and measures, \$1,079,845	2,732,519	
Patent: copies, \$110,273; attorney's registra- tion examination fees, annual fee of patent agents, searches, \$41,780	152,053	
Trade marks: copies	136,096	
Copyrights and industrial design; copies, copyrights industrial designs.....	7,971	
Corporations: name searches and reserva- tions, \$192,421; annual summaries and returns, \$1,417,831; copies of documents, \$8,002; mortgage, inspection of docu- ments, registration or receiver, register searches, \$6,448	1,624,702	
Bankruptcy: transcripts, court costs, sheriff fees, official receiver's administration fees, official receiver's services	1,570	
Competition policy: transcripts.....	2,272	
		<u>4,690,807</u>
D Miscellaneous:		
Administration: premium and discount on exchange	12,154	
Consumer affairs: precious metals, \$46,702; fines, electricity and gas, \$662; weights and measures, \$122,096; consumer fraud protection, \$52,469; hazardous products, \$15,798	237,727	
Bankruptcy: levies under the Bankruptcy Act, \$957,833; fines and forfeitures, Excheats Act, \$4,490.....	962,323	
Competition policy: prosecution under Com- bines Act	986,514	
Sundries	3,965	
		<u>2,202,683</u>

SECTION 4

1980-81
PUBLIC ACCOUNTS

Economic Development

Ministry of State
Northern Pipeline Agency

CONTENTS

	<i>Page</i>
Use of appropriations	4.4
Total cost of programs—Budgetary	4.4
Programs by activity—Budgetary	4.5
Grants and contributions	4.6
Budgetary expenditure by program and standard object.....	4.6
Revenue	4.7

ECONOMIC DEVELOPMENT

Ministry of State

Objective

—To formulate, develop, evaluate and co-ordinate policies in relation to the programs and activities of the Government that directly support Canadian economic development.

Northern Pipeline Agency⁽¹⁾

Objective

—To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the Northern Pipeline Act.

⁽¹⁾ Transferred from the Privy Council.

Use of Appropriations

Vote	Program
MINISTRY OF STATE	
	Budgetary
1	Program expenditures
Stat	Minister's salary and motor car allowance
Stat	Contributions to employee benefit plans
	Total program—Budgetary
NORTHERN PIPELINE AGENCY	
	Budgetary
25	Program expenditures
Stat	Contributions to employee benefit plans
	Total program—Budgetary
	Total Budgetary

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
MINISTRY OF STATE	1980-81	4,767	4	267	38	5,068
	1979-80	3,628	3	241	38	3,904
NORTHERN PIPELINE AGENCY	1980-81	5,754	5,283	1		472
	1979-80	4,278	4,242			36
Total	1980-81	10,521	5,287	268	38	5,540
	1979-80	7,906	4,245	241	38	3,940

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
4,335,800		4,335,800		4,335,800	4,305,145	30,655		3,244,295
23,200	1,775	24,975		24,975	24,975			1,918
437,000		437,000		437,000	437,000			382,000
4,796,000	1,775	4,797,775		4,797,775	4,767,120	30,655		3,628,213
7,672,000		7,672,000		7,672,000	5,219,132	2,452,868		3,963,894
535,000		535,000		535,000	535,000			314,000
8,207,000		8,207,000		8,207,000	5,754,132	2,452,868		4,277,894
13,003,000	1,775	13,004,775		13,004,775	10,521,252	2,483,523		7,906,107

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
MINISTRY OF STATE								
Policy formulation, program review and evaluation	4,568	4,537	80	80	150	150	4,798	4,767
Less: receipts credited to revenue		4						4
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	238	267					238	267
	3	38					3	38
Total cost of program	4,809	4,838	80	80	150	150	5,039	5,068
NORTHERN PIPELINE AGENCY								
Regulation of construction of the Alaska highway gas pipeline	8,033	5,652	174	102			8,207	5,754
Less: receipts credited to revenue		5,140		143				5,283
Add: accommodation provided without charge by Public Works		1						1
Total cost of program	8,033	513	174	(41)			8,207	472

Grants and Contributions

(in thousands of dollars)

MINISTRY OF STATE	1980-81	1980-81	1979-80
	Appropriations	Expenditures	Expenditures
Contributions			
<i>Policy formulation, program review and evaluation</i>			
Contributions to further the consultative process and promote economic development	150	150	200

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Northern Pipeline Agency	Total
(1) Salaries and wages.....	3,136 3,104 <i>1,884</i>	4,166 2,823 <i>1,960</i>	7,302 5,927 <i>3,844</i>
(1) Other personnel costs	439 440 <i>382</i>	535 535 <i>314</i>	974 975 <i>696</i>
(2) Transportation and communications	343 343 <i>168</i>	1,041 735 <i>570</i>	1,384 1,078 <i>738</i>
(3) Information	11 4 <i>174</i>	115 83 <i>101</i>	126 87 <i>275</i>
(4) Professional and special services	416 417 <i>553</i>	988 618 <i>602</i>	1,404 1,035 <i>1,155</i>
(5) Rentals	68 66 <i>34</i>	918 655 <i>533</i>	986 721 <i>567</i>
(6) Purchased repair and upkeep	15 17 <i>7</i>	76 42 <i>13</i>	91 59 <i>20</i>
(7) Utilities, materials and supplies	140 146 <i>128</i>	207 161 <i>71</i>	347 307 <i>199</i>
(9) Construction and acquisition of machinery and equipment.....	80 80 <i>98</i>	160 102 <i>114</i>	240 182 <i>212</i>
(10) Grants, contributions and other transfer payments	150 150 <i>200</i>		150 150 <i>200</i>
(12) All other expenditures		1	1
Total net expenditures.....	4,798 4,767 <i>3,628</i>	8,207 5,754 <i>4,278</i>	13,005 10,521 <i>7,906</i>

Amounts in roman type are 1980-81 appropriations.
 Amounts in **bold face** type are 1980-81 expenditures.
 Amounts in *italic* type are 1979-80 expenditures.

Revenue

	1980-81	1979-80
	\$	\$
MINISTRY OF STATE		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	3,473	
B Miscellaneous	132	2,745
Total.....	3,605	2,745

1980-81	1979-80
\$	\$

NORTHERN PIPELINE AGENCY

Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	1,487,931	1,454,009
B Miscellaneous	3,795,113	2,788,413
Total.....	5,283,044	4,242,422

SECTION 5

1980-81 PUBLIC ACCOUNTS

Employment and Immigration

Department

Advisory Council on the Status of Women
Canada Employment and Immigration Commission

Immigration Appeal Board

Status of Women—Office of the Co-ordinator

CONTENTS

	<i>Page</i>
Use of appropriations	5.4
Total cost of programs—Budgetary	5.8
Programs by activity—Budgetary	5.9
Grants and contributions	5.11
Budgetary expenditure by program and standard object.....	5.13
Revenue	5.14
Appendices	5.15

EMPLOYMENT AND IMMIGRATION

Department

Objective

DEPARTMENTAL ADMINISTRATION PROGRAM

- To ensure that federal labour market, income related and immigration policies and programs are developed and implemented in an effective manner consistent with national economic and social goals and to provide information to the public concerning these policies and programs.

Advisory Council on the Status of Women⁽¹⁾

Objective

- To bring before the government and the public matters of interest and concern to women.

Canada Employment and Immigration Commission⁽²⁾

Objectives

ADMINISTRATION PROGRAM

- To provide efficient and timely support services to the Commission and Department.

EMPLOYMENT AND INSURANCE PROGRAM

- To further the attainment of national economic and social goals by realizing the full productive potential of Canada's human resources, while supporting the initiatives of individuals to pursue their economic needs, and, more generally, their self-fulfillment through work.

IMMIGRATION PROGRAM

- To administer the admission of immigrants and non-immigrants in accordance with the economic, social and cultural interests of Canada.

ANNUITIES PROGRAM

- To administer contracts entered into under the Government Annuities Act.

Immigration Appeal Board

Objective

- To make available to persons who have been ordered removed from Canada or to persons in Canada whose relatives have been refused admission to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds; and to permit the redetermination of refugee claims.

Status of Women—Office of the Co-ordinator⁽¹⁾

Objective

- To promote equal opportunities for women in all spheres of Canadian life.

⁽¹⁾ The Status of Women Program is now designated as two separate agencies: the Advisory Council on the Status of Women; and, Status of Women—Office of the Co-ordinator.

⁽²⁾ The former Special Program of the Treasury Board Secretariat was transferred to the Canada Employment and Immigration Commission of this reporting department and then to the Citizenship Program of the Department of Secretary of State.

Use of Appropriations

Vote	Program		
DEPARTMENT			
DEPARTMENTAL ADMINISTRATION PROGRAM			
		Budgetary	
1	Program expenditures	\$	1,807,800
	1c To authorize the transfer of \$2,621,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1980-81 for the purposes of this Vote		1
	Transfer from: Vote 15		2,621,999
	TB Vote 10 ⁽¹⁾		175,600
Stat	Minister of Employment and Immigration—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
ADVISORY COUNCIL ON THE STATUS OF WOMEN			
		Budgetary	
60	Program expenditures		
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION			
ADMINISTRATION PROGRAM			
		Budgetary	
5	Program expenditures	\$	16,218,000
	5b		173,000
	5c To authorize the transfer of \$5,535,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1980-81 for the purposes of this Vote		1
	Transfer from: Vote 15		5,535,999
	TB Vote 5 ⁽¹⁾		1,356,000
	TB Vote 10 ⁽¹⁾		355,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
EMPLOYMENT AND INSURANCE PROGRAM			
		Budgetary	
10	Operating expenditures, and:		
	(a) payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under Section 6 of the Adult Occupational Training Act; and		
	(b) payments to provinces pursuant to contracts entered into under Section 5 of the Adult Occupational Training Act in respect of innovative, developmental or experimental activities undertaken by the provinces to improve manpower training	\$	403,457,000
	10b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$14,380 and provide a further amount of		10,694,000
	Transfer from: TB Vote 5 ⁽¹⁾		12,765,000
	TB Vote 10 ⁽¹⁾		17,504,400
15	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	\$	414,512,000
	15b		45,133,000
			459,645,000
	Less: transfer to: Vote 1	\$	2,621,999
	Vote 5		5,535,999
	Vote 20		686,999
	Vote 25		18,304,999
			27,149,996
	Transfer from TB Vote 10 ⁽¹⁾		432,495,004
			58,701,067
Stat	Government's contribution to the Unemployment Insurance Account (S.C. 1970-71-72, c. 48)		
Stat	Government's contribution in respect of fishermen's benefits (S.C. 1970-71-72, c. 48)		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
4,605,400		4,605,400		4,605,400	4,024,193	581,207		11,902,263
23,200	1,775	24,975		24,975	24,975			23,550
1,369,000		1,369,000		1,369,000	1,369,000			1,241,000
5,997,600	1,775	5,999,375		5,999,375	5,418,168	581,207		13,166,813
1,400,000		1,400,000		1,400,000	1,313,092	86,908		739,607
23,638,000		23,638,000		23,638,000	17,894,365	5,743,635		108,374,966
7,688,000		7,688,000		7,688,000	7,688,000			6,039,000
31,326,000		31,326,000		31,326,000	25,582,365	5,743,635		114,413,966
444,420,400		444,420,400		444,420,400	427,383,331	17,037,069		479,532,689
491,196,071		491,196,071		491,196,071	459,571,649	31,624,422		454,345,691
942,000,000	1,474,477,513	2,416,477,513		2,416,477,513	2,416,477,513			2,186,770,355
84,000,000	(10,343,097)	73,656,903		73,656,903	73,656,903			71,738,179
43,222,000		43,222,000		43,222,000	43,222,000			36,087,000
	3,353	3,353		3,353	3,353			5,065
2,004,838,471	1,464,137,769	3,468,976,240		3,468,976,240	3,420,314,749	48,661,491		3,228,478,979

Use of Appropriations—Concluded

Vote	Program		
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION—Concluded			
IMMIGRATION PROGRAM			
Budgetary			
20	Operating expenditures	\$	75,476,000
	20b		7,475,000
	20c To authorize the transfer of \$686,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1980-81, for the purposes of this Vote		1
	Transfer from: Vote 15		686,999
	TB Vote 5 ⁽¹⁾		4,470,000
25	Contributions	\$	15,875,000
	25b The grants listed in the Estimates		10,300,000
	25c To authorize the transfer of \$18,304,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1980-81 for the purposes of this Vote		1
	Transfer from Vote 15		18,304,999
Stat	Contributions to employee benefit plans		
Stat	Write-off of active assets		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
Non-budgetary			
L115a	To extend the purposes of the special account established by Vote 626, Appropriation Act No. 2, 1955 for advances to posts and to employees on posting abroad to include the charging to the account of advances to employees during services abroad. The amount outstanding may not at any time exceed \$750,000. (Appropriation Act No. 3, 1969). (Net)		
Stat	Section 121 of the Immigration Act, Statutes of Canada 1976-77, c. 52, as amended by 1980-81, C. 1, authorized the operation of this account with a maximum debit balance of \$60,000,000. Governing regulations are contained in PC 1978-486, February 23, 1978 pursuant to Sub-section 115(1) of the Act. (Net)		
L27a	Advances to be applied toward the payment of transportation accounts and other assistance for immigrants		
	Total program—Non-budgetary		
ANNUITIES PROGRAM			
Budgetary			
30	Program expenditures	\$	2,677,000
	30b		750,000
Stat	Contributions to employee benefit plans		
Stat	Supplementary retirement benefits—Annuities agents pension		
	Total program—Budgetary		
IMMIGRATION APPEAL BOARD			
Budgetary			
35	Program expenditures	\$	1,992,000
	Transfer from TB Vote 5 ⁽¹⁾		60,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR			
Budgetary			
130	Program expenditures and the grants listed in the Estimates	\$	981,000
	130b		129,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		
	Total Non-budgetary		

⁽¹⁾ Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 student summer and youth employment.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
88,108,000		88,108,000		88,108,000	86,778,414	1,329,586		76,123,977
44,480,000		44,480,000		44,480,000	35,199,567	9,280,433		18,936,974
7,036,000		7,036,000		7,036,000	7,036,000			5,545,000
	28,369	28,369		28,369	28,369			51,500
	2,395	2,395		2,395	2,395			10,092
139,624,000	30,764	139,654,764		139,654,764	129,044,745	10,610,019		100,667,543
			450,628	450,628	32,718		417,910	37,175
4,282,000	32,936,125	32,936,125	1,345,020	34,281,145	12,745,918		21,535,227	14,970,708
	(4,282,000)				2,089,364		(2,089,364)	7,063,875
4,282,000	28,654,125	32,936,125	1,345,020	34,281,145	14,835,282		19,445,863	22,034,583
4,282,000	28,654,125	32,936,125	1,795,648	34,731,773	14,868,000		19,863,773	22,071,758
3,427,000		3,427,000		3,427,000	2,823,133	603,867		2,553,262
306,000		306,000		306,000	306,000			352,000
	20,952	20,952		20,952	20,952			18,552
3,733,000	20,952	3,753,952		3,753,952	3,150,085	603,867		2,923,814
2,052,000		2,052,000		2,052,000	1,897,954	154,046		1,617,263
212,000		212,000		212,000	212,000			161,000
2,264,000		2,264,000		2,264,000	2,109,954	154,046		1,778,263
1,110,000		1,110,000		1,110,000	962,554	147,446		603,584
79,000		79,000		79,000	79,000			36,415
1,189,000		1,189,000		1,189,000	1,041,554	147,446		639,999
2,190,372,071	1,464,191,260	3,654,563,331		3,654,563,331	3,587,974,712	66,588,619		3,462,808,984
4,282,000	28,654,125	32,936,125	1,795,648	34,731,773	14,868,000		19,863,773	22,071,758

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
				Public Works	departments	
DEPARTMENT						
DEPARTMENTAL ADMINISTRATION.....	1980-81	5,418	407	162	50	5,223
	1979-80	13,167	10	594	248	13,999
ADVISORY COUNCIL ON THE STATUS OF WOMEN	1980-81	1,313		101	17	1,431
	1979-80	740		25	10	775
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION						
ADMINISTRATION	1980-81	25,582	847	1,287	397	26,419
	1979-80	114,414	13,873	3,625	760	104,926
EMPLOYMENT AND INSURANCE	1980-81	3,420,315	3,532	2,145	745	3,419,673
	1979-80	3,228,479	3,398	23,566	6,960	3,255,607
IMMIGRATION.....	1980-81	129,045	1,394	5,654	3,086	136,391
	1979-80	100,667	998	3,281	2,694	105,644
ANNUITIES	1980-81	3,150	11	208	141	3,488
	1979-80	2,924	1,176	188	111	2,047
IMMIGRATION APPEAL BOARD	1980-81	2,110		342	29	2,481
	1979-80	1,778		365	21	2,164
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR	1980-81	1,042		40	19	1,101
	1979-80	640		24	16	680
Total.....	1980-81	3,587,975	6,191	9,939	4,484	3,596,207
	1979-80	3,462,809	19,455	31,668	10,820	3,485,842

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
General administration.....	2,418	2,168	8	43			2,426	2,211
Strategic policy and planning.....	7,315	6,489	12	1			7,327	6,490
Public affairs.....	4,762	4,200	40	48			4,802	4,248
Contributions to employee benefit plans.....	1,369	1,369					1,369	1,369
	15,864	14,226	60	92			15,924	14,318
Less: receipts and revenues credited to the vote.....	9,925	8,900					9,925	8,900
	5,939	5,326	60	92			5,999	5,418
Less: receipts credited to revenue.....	407	407					407	407
Add: accommodation provided without charge by Public Works other services provided without charge by other departments.....	162	162					162	162
	50	50					50	50
Total cost of program.....	5,744	5,131	60	92			5,804	5,223
ADVISORY COUNCIL ON THE STATUS OF WOMEN								
Advisory Council on the Status of Women.....	1,393	1,307	7	6			1,400	1,313
Add: accommodation provided without charge by Public Works other services provided without charge by other departments.....	45	101					45	101
	54	17					54	17
Total cost of program.....	1,492	1,425	7	6			1,499	1,431
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION								
ADMINISTRATION PROGRAM								
General administration.....	13,747	12,721	237	91			13,984	12,812
Finance and administration.....	115,003	104,402	877	950			115,880	105,352
Personnel services.....	14,403	15,258	42	65			14,445	15,323
Canada Employment and Immigration Advisory Council.....	373	321	1	3			374	324
National systems and services.....	12,317	12,866	280	1,428			12,597	14,294
Contributions to employee benefit plans.....	7,688	7,688					7,688	7,688
	163,531	153,256	1,437	2,537			164,968	155,793
Less: receipts and revenues credited to the vote.....	133,642	130,211					133,642	130,211
	29,889	23,045	1,437	2,537			31,326	25,582
Less: receipts credited to revenue.....	847	847					847	847
Add: accommodation provided without charge by Public Works other services provided without charge by other departments.....	1,287	1,287					1,287	1,287
	397	397					397	397
Total cost of program.....	30,726	23,882	1,437	2,537			32,163	26,419
EMPLOYMENT AND INSURANCE PROGRAM								
Employment training.....	425,781	423,239	63	11	413,101	210,871	838,945	634,121
Benefits paid in accordance with Section 39 of the Unemployment Insurance Act, 1971 (Statutes of Canada 1970-71-72, c. 48).....					(196,000)		(196,000)	
Direct job creation.....	41,152	34,845	71	49	276,233	223,674	317,456	258,568
Benefits paid in accordance with Section 38 of the Unemployment Insurance Act, 1971 (Statutes of Canada 1970-71-72, c. 48).....					(30,000)		(30,000)	
Labour market development.....	15,265	17,495	4	44	27,862	25,027	43,131	42,566
Program administration.....	108,688	107,587	281	374			108,969	107,961
Employment services.....	100,650	96,245	709	22			101,359	96,267
Insurance benefits services.....	171,542	169,621	871	118			172,413	169,739
Social insurance number.....	6,510	4,889	75	86			6,585	4,975
Government's contribution to the Unemployment Insurance Account.....					2,416,478	2,416,478	2,416,478	2,416,478
Government's contribution in respect of fishermen's benefits.....					73,656	73,656	73,656	73,656
Contributions to employee benefit plans.....	43,222	43,222					43,222	43,222
Refunds of amounts credited to revenue in previous years.....	3	3					3	3
	912,813	897,146	2,074	704	2,981,330	2,949,706	3,896,217	3,847,556
Less: receipts and revenues credited to the vote.....	427,241	427,241					427,241	427,241
	485,572	469,905	2,074	704	2,981,330	2,949,706	3,468,976	3,420,315
Less: receipts credited to revenue.....	3,532	3,532					3,532	3,532
Add: accommodation provided without charge by Public Works other services provided without charge by other departments.....	2,145	2,145					2,145	2,145
	745	745					745	745
Total cost of program.....	484,930	469,263	2,074	704	2,981,330	2,949,706	3,468,334	3,419,673

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION—Concluded								
IMMIGRATION PROGRAM								
Program administration	15,241	18,176	26	285			15,267	18,461
Recruitment and selection	30,882	17,601	37	55			30,919	17,656
Enforcement and control	33,049	33,532	212	32			33,261	33,564
Settlement	8,651	17,098	10		44,480	35,199	53,141	52,297
Contributions to employee benefit plans	7,036	7,036					7,036	7,036
Write-off of active assets	28	28					28	28
Refunds of amounts credited to revenue in previous years	3	3					3	3
	94,890	93,474	285	372	44,480	35,199	139,655	129,045
<i>Less: receipts credited to revenue</i>	1,394	1,394					1,394	1,394
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	5,654	5,654					5,654	5,654
	3,086	3,086					3,086	3,086
Total cost of program	102,236	100,820	285	372	44,480	35,199	147,001	136,391
ANNUITIES PROGRAM								
Administration of contracts entered into under Government Annuities Act	3,424	2,754	3	69			3,427	2,823
Supplementary retirement benefit	21	21					21	21
Contributions to employee benefit plans	306	306					306	306
	3,751	3,081	3	69			3,754	3,150
<i>Less: receipts credited to revenue</i>	11	11					11	11
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	208	208					208	208
	141	141					141	141
Total cost of program	4,089	3,419	3	69			4,092	3,488
IMMIGRATION APPEAL BOARD								
Administration and support services	2,264	2,110					2,264	2,110
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	342	342					342	342
	29	29					29	29
Total cost of program	2,635	2,481					2,635	2,481
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR								
Office of the Co-ordinator	1,059	910	40	42	90	90	1,189	1,042
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	40	40					40	40
	19	19					19	19
Total cost of program	1,118	969	40	42	90	90	1,248	1,101

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION			
EMPLOYMENT AND INSURANCE PROGRAM			
Grants			
<i>Labour market development</i>			
Frontier College of Canada	125	125	125
Voluntary organizations	365	365	258
Community employment strategy—To provide for the payment of a grant to the Community Employment Strategy Association of Port-au-Port, Newfoundland	25	25	
<i>Expenditures not required for the current year</i>			1,000
<i>Direct job creation</i>			
Local economic development assistance	505		
Workers' compensation grants:			
Grants to persons, injured in the course of their employment under Canada Employment Immigration Commission or the former Department of Manpower and Immigration job creation programs but not entitled to the appropriate provincial workers' compensation by reason of the kind or duration of their employment, in amounts that such persons would be entitled to receive if such employment were of the kind or duration as to allow for such compensation	170	3	
Summer Youth Employment Secretariat grants	500	446	
	1,690	964	1,383
Contributions			
<i>Employment training</i>			
Payments of training allowances under Section 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act	97,816	96,562	78,551
Payments to employers under agreements entered into by the Canada Employment and Immigration Commission with employers, groups or associations of such employers, and provinces under Section 6 of the Adult Occupational Training Act	120,585	107,247	96,485
Payments to individuals under the Manpower Mobility Regulations, Section 6, Trainee Travel	7,200	7,071	5,673
<i>Expenditures not required for the current year</i>			50
<i>Direct job creation</i>			
Payments to organizations or individuals in support of activities complementary to Labour Market Policy: Local Employment Assistance Program	61,800	58,863	48,240
Payments to municipal and other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purpose of providing employment to unemployed workers and contributing to the betterment of the community:			
Canada Works	46,269	44,210	117,434
National Youth Service Program	58,201	55,092	53,351
Community services projects	5,087	3,525	
Local economic development assistance	656	251	
Community development projects	60,426	59,060	
New Technology Employment Program	4,119	2,174	
<i>Expenditures not required for the current year</i>			2,476
<i>Labour market development</i>			
Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as managers of farm labour pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements:			
Federal Provincial Agricultural Agreements	610	511	624
Farm Labour Pools	3,800	3,748	3,439
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives	3,600	2,811	1,668
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program	6,400	4,917	9,568
Payments to organizations or individuals in support of activities complementary to Labour Market Policy:			
Co-operative education	400	196	1,383
Outreach	10,200	10,147	7,899
Job exploration by students	12	9	2,220
Job experience and training	8	4	23,902
Manpower Consultive Services	2,317	2,210	
Government's contribution to the Unemployment Insurance Account	2,416,477	2,416,477	2,186,770
Government's contribution in respect of fishermen's benefits	73,657	73,657	71,738
	2,979,640	2,948,742	2,711,471
	2,981,330	2,949,706	2,712,854

Grants and Contributions—Concluded
(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION—Concluded			
IMMIGRATION PROGRAM			
Grants			
<i>Settlement</i>			
Indochinese refugee settlement grants	75	300	410
Expenditures not required for the current year	75	300	450
		860	860
Contributions			
<i>Settlement</i>			
Adjustment assistance	41,981	32,866	16,611
Immigrant settlement and adaptation	2,424	2,033	1,466
	44,405	34,899	18,077
	44,480	35,199	18,937
	3,025,810	2,984,905	2,731,791
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR			
Grants			
Grants to national women's organization	90	90	90
Total	3,025,900	2,984,995	2,731,881

Budgetary Expenditure by Program and Standard Object
 (in thousands of dollars)

STANDARD OBJECT	Departmental Administration Program	Advisory Council on the Status of Women	Administration Program	Employment and Insurance Program	Immigration Program	Annuities Program	Immigration Appeal Board	Status of Women—Office of the Co-ordinator	Total
(1) Salaries and wages	10,729	510	62,943	383,564	58,939	3,121	1,693	597	522,096
	9,680	562	55,907	366,104	57,393	2,475	1,589	455	494,165
	<i>9,226</i>	<i>415</i>	<i>54,351</i>	<i>317,425</i>	<i>50,239</i>	<i>2,054</i>	<i>1,316</i>	<i>311</i>	<i>435,337</i>
(1) Other personnel costs	1,389	66	14,301	43,537	9,113	321	212	79	69,018
	1,538	69	15,104	48,367	10,336	389	212	79	76,094
	<i>1,373</i>	<i>36</i>	<i>9,804</i>	<i>39,542</i>	<i>8,519</i>	<i>410</i>	<i>161</i>	<i>36</i>	<i>59,881</i>
(2) Transportation and communications	233	191	12,790	31,258	18,949	72	194	184	63,871
	438	203	11,828	29,658	19,565	36	165	160	62,053
	<i>218</i>	<i>103</i>	<i>9,723</i>	<i>28,962</i>	<i>17,765</i>	<i>169</i>	<i>179</i>	<i>35</i>	<i>57,154</i>
(3) Information	288	177	147	6,204	879	4	11	2	7,712
	219	4	52	6,651	214				7,140
	<i>192</i>		<i>16</i>	<i>5,496</i>	<i>314</i>				<i>6,018</i>
(4) Professional and special services	2,724	374	13,829	431,415	5,307	177	65	160	454,051
	1,936	293	16,708	428,813	4,471	44	59	175	452,499
	<i>1,734</i>	<i>87</i>	<i>11,420</i>	<i>373,220</i>	<i>3,250</i>	<i>184</i>	<i>42</i>	<i>126</i>	<i>390,063</i>
(5) Rentals	104	13	48,117	6,900	326	12	11	9	55,492
	70	19	46,919	5,995	316	107	9	10	53,445
	<i>67</i>	<i>14</i>	<i>21,153</i>	<i>4,927</i>	<i>380</i>	<i>16</i>	<i>7</i>	<i>1</i>	<i>26,565</i>
(6) Purchased repair and upkeep		3	5,632	505	37		12	4	6,193
	13	4	3,280	1,331	57		19	6	4,710
	<i>11</i>	<i>2</i>	<i>1,947</i>	<i>658</i>	<i>42</i>		<i>8</i>	<i>4</i>	<i>2,672</i>
(7) Utilities, materials and supplies	395	9	5,725	9,339	1,198	44	58	24	16,792
	332	153	3,430	10,122	1,006	27	49	25	15,144
	<i>258</i>	<i>81</i>	<i>4,121</i>	<i>9,164</i>	<i>868</i>	<i>46</i>	<i>47</i>	<i>31</i>	<i>14,616</i>
(9) Construction and acquisition of machinery and equipment	60	7	1,437	2,074	285	3	5	40	3,911
	92	6	2,537	704	372	70	7	42	3,830
	<i>87</i>	<i>2</i>	<i>1,873</i>	<i>1,170</i>	<i>219</i>	<i>45</i>	<i>11</i>	<i>6</i>	<i>3,413</i>
(10) Grants, contributions and other transfer payments				2,981,330	44,480			90	3,025,900
				2,949,706	35,199			90	2,984,995
				<i>2,712,854</i>	<i>18,937</i>			<i>90</i>	<i>2,731,881</i>
(12) All other expenditures	2	50	47	91	142		3		335
			28	105	116	2	1		252
	<i>1</i>		<i>6</i>	<i>60</i>	<i>134</i>		<i>7</i>		<i>208</i>
(1-12) Total	15,924	1,400	164,968	3,896,217	139,655	3,754	2,264	1,189	4,225,371
	14,318	1,313	155,793	3,847,556	129,045	3,150	2,110	1,042	4,154,327
	<i>13,167</i>	<i>740</i>	<i>114,414</i>	<i>3,493,478</i>	<i>100,667</i>	<i>2,924</i>	<i>1,778</i>	<i>640</i>	<i>3,727,808</i>
(13) Less: receipts and revenues credited to the vote	9,925		133,642	427,241					570,808
	8,900		130,211	427,241					566,352
				<i>264,999</i>					<i>264,999</i>
Total net expenditures	5,999	1,400	31,326	3,468,976	139,655	3,754	2,264	1,189	3,654,563
	5,418	1,313	25,582	3,420,315	129,045	3,150	2,110	1,042	3,587,975
	<i>13,167</i>	<i>740</i>	<i>114,414</i>	<i>3,228,479</i>	<i>100,667</i>	<i>2,924</i>	<i>1,778</i>	<i>640</i>	<i>3,462,809</i>

Amounts in roman type are 1980-81 appropriations.
 Amounts in **bold face** type are 1980-81 expenditures.
 Amounts in *italic* type are 1979-80 expenditures.

Revenue

	1980-81	1979-80
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	407,230	10,133
B Miscellaneous		80
Total	407,230	10,213

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Sundries	8,495	
Payables at Year End: Commission Administration—Sundries, \$275; adjustment to prior years, \$398,460	398,735	
		407,230
	1980-81	1979-80
	\$	\$

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	113,187	150,102
B Services and service fees	20,079	40,994
C Refunds of previous years' expenditure	3,162,459	15,665,869
D Miscellaneous	2,488,409	3,587,703
Total	5,784,134	19,444,668

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Other—		
Miscellaneous—		
Personnel posted abroad	29,675	
Assisted passage scheme	83,318	
		112,993
Other accounts—		
Interest on loans to Czechoslovakian students	45	
Interest on loans to settlers	149	
		194
		113,187

B Services and service fees:		
Immigration—Special services, \$12; prepaid cables and telegrams, \$20,067		20,079

	1980-81	
	\$	\$
C Refunds of previous years' expenditure:		
Annuities—Refund of annuities, \$711; sundries, \$10,631		11,342
Commission Administration—Salaries, \$1,863; sundries, \$128,914		130,777
Immigration—Sundries, \$179,785; adjustment assistance, \$8,811; transportation assistance to settlers, \$2,484; recovery of bad debts, \$619; Czech student loans, \$178; salary, \$18; prepaid cables, \$5; adjustment assistance, non recoverable, \$1,051		192,951
Employment and Insurance—Recovery of bad debts, \$3,907; salary, \$8,046; adjustment assistance, \$88; sundries, \$222,560; Canada manpower industrial training program, \$102,131; Canada manpower training allowances, \$449,883; Canada manpower mobility program, \$15,994; local initiative program, \$21,879; local employment assistance program, \$193,402; outreach program, \$50,190; Canada Works program, \$499,766; young Canada works program, \$63,513; job experience and training, \$8,231; job exploration by students, \$16,181; Canada manpower training purchases, \$192; prior years' adjustments, \$7		1,655,970
Payables at Year End: Immigration—Sundries, \$56 DR; adjustment to prior years, \$143,533		143,477
Employment and Insurance—		
Adjustment to prior years		312,307
Administration		715,635
		1,171,419
		3,162,459

D Miscellaneous:		
Commission Administration—Sundries		1,024
Immigration—Court costs, \$748; premiums on exchange, \$503; conscience money, \$1; fines, \$144,708; forfeitures, \$553,118; deportation expenses, \$184,627; Crown housing, \$750; sundries, \$39,577		924,032
Employment and Insurance—Court costs, \$100; conscience money, \$29; sundries, \$54,559; prior year's adjustments Young Canada Works Program, \$2,076; prior year's adjustment Local Employment Assistance Program, \$3,506; Crown housing, \$115,995; unemployment insurance fines, \$1,387,088		1,563,353
		2,488,409
	1980-81	1979-80
	\$	\$

IMMIGRATION APPEAL BOARD

Comparative Summary	
Non-Tax Revenue—	
Proceeds from sales	480

	1980-81	1979-80
	\$	\$

STATUS OF WOMEN—OFFICE OF THE COORDINATOR

Comparative Summary	
Non-Tax Revenue—	
Refunds of previous years' expenditure	27

Appendix 1

Canada Employment and Immigration Commission

Transportation and Assistance Loans

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Loans outstanding	40,554,137	18,654,980	Working capital advance.....	40,554,137	18,654,980

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Opening balance	18,654,980	3,684,272
Loans granted	16,463,741	16,141,047
Loans transferred from Indo-Chinese Refugee Program.....	9,153,239	
	<u>44,271,960</u>	<u>19,825,319</u>
Loan repayments	\$ 3,690,555	\$ 1,119,845
Loans written-off	27,268	50,494
	<u>3,717,823</u>	<u>1,170,339</u>
	<u>40,554,137</u>	<u>18,654,980</u>

Note: Interest of \$83,318 was credited to return on investments. Interest receivable on loans at March 31, 1981 amounted to \$171,414; 260 loans were deleted under authority of Section 18 of the Financial Administration Act. Interest of \$3,488 was written-off during 1980-81.

Appendix 2

Canada Employment and Immigration Commission

Indo-Chinese Refugee Account

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Loans outstanding		7,063,875	Loan account		7,063,875

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981**

	1981	1980
	\$	\$
Opening balance	7,063,875	
Loans granted	2,153,202	7,063,875
	9,217,077	7,063,875
Loan repayments	63,838	
Transferred to Transportation and Assistance Loans	9,153,239	
		7,063,875

Note: This balance was transferred to Transportation and Assistance Loans in 1980-81.

Appendix 3

Canada Employment and Immigration Commission

Personnel Posted Abroad

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Employee loans.....	332,091	299,373	Working capital advance.....	332,091	299,373

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Opening balance	299,373	262,198
Employee loans	231,432	200,732
	530,805	462,930
Employee loan repayments.....	198,714	163,557
	332,091	299,373

Note: Interest of \$29,676 was credited to return on investments.

SECTION 6

1980-81 PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
National Energy Board
Petro-Canada
Eldorado Nuclear Limited

CONTENTS

	<i>Page</i>
Use of appropriations	6.4
Total cost of programs—Budgetary	6.8
Programs by activity—Budgetary	6.9
Grants and contributions	6.11
Budgetary expenditure by program and standard object.....	6.13
Budgetary expenditure of major capital projects	6.14
Revenue	6.15
Appendix	6.16

ENERGY, MINES AND RESOURCES

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall policy direction and central administrative and support services for all departmental programs.

ENERGY PROGRAM

PROGRAM

- To ensure the availability and to promote the effective use of energy resources for Canada with due regard for other social and economic goals.

PETROLEUM COMPENSATION REVOLVING FUND

- To provide incentives for the development of designated classes of high-cost domestic petroleum through the payment of compensation to first users of such petroleum, funded by a levy up on domestic and foreign petroleum used in Canada.

MINERALS PROGRAM

- To ensure adequate supply and to promote effective use of mineral resources for Canada with due regard to other social and economic goals.

EARTH SCIENCE SERVICES PROGRAM

- To ensure the availability of timely earth science information, technology and expertise for effective management of the Canadian landmass and its resources, for land use and demarcation, the development of primary industries, regional and urban development, transportation, telecommunications and defence.

Atomic Energy Control Board

Objective

- To control atomic energy in the interests of health and safety and national security.

Atomic Energy of Canada Limited

Objective

- To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

Objectives

- To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipelines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil.
- To ensure the safe construction and operation of power lines and of oil and gas pipelines subject to federal jurisdiction.
- To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

Petro-Canada

Objective

- To increase Canada's energy supply from competitive sources.

Eldorado Nuclear Limited

Objective

- To look after the mining, refining and conversion of uranium fuel for the generation of electricity in Canada and other countries.

Use of Appropriations

Vote	Program		
DEPARTMENT			
ADMINISTRATION PROGRAM			
		Budgetary	
1	Program expenditures and authority to spend revenue received during the year	\$	15,544,800
	1b.....		615,000
	Transfer from TB Vote 30 ⁽¹⁾		255,000
Stat	Minister of Energy, Mines and Resources—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
ENERGY PROGRAM			
		Budgetary	
5	Operating expenditures	\$	38,094,000
	5b To authorize the transfer of \$15,600,000 from Energy, Mines and Resources Vote 30 of the Main Estimates, 1980-81 for the purposes of this Vote and to provide a further amount of		2,155,778
	5c Operating expenditures including payments, in the current and subsequent fiscal years, in accordance with such terms and conditions as may be prescribed by the Governor in Council on the recommendation of the Minister and the Minister of Finance, of such amounts as are from time to time required for investment in shares, debentures, bonds or other evidences of indebtedness of Petro-Canada in order to increase Canadian public ownership of the oil and gas industry in Canada through the share purchase of and property acquisition from Petrofina Canada Inc., by Petro-Canada, (not to exceed 1.7 billion dollars which includes the interim financing costs) for which purpose there shall be established in the Accounts of Canada a non-budgetary trust account to be known as the Canadian Ownership Account:		
	(a) to which shall be credited all amounts received as a consequence of a Canadian Ownership special charge for the purpose of increasing the Canadian Public Ownership of the oil and gas industry in Canada; and		
	(b) to which shall be charged any investment made hereunder for the share purchase of and property acquisition from Petrofina Canada Inc.		
	and to further provide that no investment shall be made pursuant hereto in excess of the amount of the balance to the credit of the account, and to provide a further amount of		5,382,000
	Transfer from Vote 30.....		15,600,000
10	The grants listed in the Estimates and contributions	\$	32,984,000
	10a.....		12,500,000
	Transfer from TB Vote 10 ⁽¹⁾		20,063
15	Payments to refiners and other importers of crude oil and petroleum products for the purposes of Part IV of the Petroleum Administration Act.....	\$	2,600,000,000
	15b.....		400,000,000
	15c.....		162,000,000
16b	To increase from \$200,000,000 to \$225,000,000 the amount that may be outstanding at any time against the Petroleum Compensation Revolving Fund established by Section 24 of the Adjustment of Accounts Act		
20	Payment to Alberta, in accordance with terms and conditions approved by the Governor in Council, in respect of the maintenance of the domestic oil price ..		
25	Uranium Canada Limited—Operating expenditures		
30	Payments to Interprovincial Pipe Line Limited at the rate of 18 cents per barrel of crude oil, with appropriate variation for crude oil gravity, delivered from Sarnia through the Montreal extension of the Interprovincial Pipe Line Limited system not earlier than March 1, 1977 and not later than March 31, 1981 to shippers east of the line known as the Ottawa Valley Line, such payments being contributions to be credited by Interprovincial Pipe Line Limited severally to such shippers in respect of such deliveries made by it to them	\$	21,155,000
	Less: transfer to Vote 5		15,600,000
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
Stat	Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line system		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	ENERGY PROGRAM—PETROLEUM COMPENSATION REVOLVING FUND		
Stat	Estimates 1980-81		
	Revolving Fund authority		
	Net assets assumed		
	Total program—Budgetary		
		Non-budgetary	
L35	In respect of Canada's participation with the Government of Newfoundland in the development of the hydro electric power potential of the lower Churchill River in Labrador, to authorize payments for the acquisition by the Minister of approximately 49 per cent' of the shares of the Lower Churchill Development Corporation. (Gross)		
L40	Loans in accordance with terms and conditions approved by the Governor in Council to assist in financing regional electrical interconnections. (Gross).....		
	Total program—Non-budgetary		
MINERALS PROGRAM			
		Budgetary	
45	Program expenditures, the grants listed in the Estimates and contributions	\$	21,827,000
	45b.....		500,000
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
16,414,800		16,414,800		16,414,800	16,194,977	219,823		13,624,454
23,200	1,775	24,975		24,975	24,975			23,550
1,470,000		1,470,000		1,470,000	1,470,000			1,175,000
17,908,000	2,554	17,910,554		17,910,554	17,690,731	219,823		14,823,012
61,231,778		61,231,778		61,231,778	53,810,039	7,421,739		34,303,779
45,504,063		45,504,063		45,504,063	35,753,362	9,750,701		13,265,755
3,162,000,000		3,162,000,000		3,162,000,000	3,161,707,159	292,841		1,632,931,555
24,000,000		24,000,000		24,000,000	24,000,000	1		24,000,000
35,000		35,000		35,000	26,174	8,826		20,926
5,555,000		5,555,000		5,555,000	5,463,652	91,348		20,440,545
	18,214,118	18,214,118		18,214,118	18,214,118			
8,400,000	(160,418)	8,239,582		8,239,582	8,239,582			8,646,185
2,398,000		2,398,000		2,398,000	2,398,000			1,778,000
	528	528		528	528			324,607
3,309,123,842	18,054,228	3,327,178,070		3,327,178,070	3,309,612,614	17,565,456		1,735,711,352
(268,000,000)	268,000,000				(477,790,068)			
	225,000,000	225,000,000		225,000,000				
	57,799,712	57,799,712		57,799,712				
(268,000,000)	550,799,712	282,799,712		282,799,712	(477,790,068)		760,589,780	
3,041,123,842	568,853,940	3,609,977,782		3,609,977,782	2,831,822,546	17,565,456	760,589,780	1,735,711,352
1,990,000		1,990,000		1,990,000	1,990,000			6,360,000
1,900,000		1,900,000		1,900,000	1,491,945	408,055		2,507,068
3,890,000		3,890,000		3,890,000	3,481,945	408,055		8,867,068
22,327,000		22,327,000		22,327,000	21,508,004	818,996		20,436,941
1,950,000		1,950,000		1,950,000	1,950,000			1,639,000
	2,366	2,366		2,366	2,366			
24,277,000	2,366	24,279,366		24,279,366	23,460,370	818,996		22,075,941

Use of Appropriations—Concluded

Vote	Program	
DEPARTMENT—Concluded		
EARTH SCIENCE SERVICES PROGRAM		
		Budgetary
50	Operating expenditures, the grants listed in the Estimates and contributions.....	\$ 88,879,000
	50b.....	2,374,000
	50c.....	296,000
	Transfer from TB Vote 10 ⁽¹⁾	33,788
55	Capital expenditures	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	
ATOMIC ENERGY CONTROL BOARD		
		Budgetary
60	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
ATOMIC ENERGY OF CANADA LIMITED		
		Budgetary
65	Operating expenditures.....	\$ 135,881,000
	65c To extend the purposes of Energy, Mines and Resources Vote 65, Appropriation Act No 2, 1980-81 to forgive certain loans and advances in the amount of \$692,288,063 made to the Corporation pursuant to previous appropriation acts and any interest thereon and to provide a further amount of	693,338,063
70	Capital expenditures	\$ 8,292,000
	70c.....	9,300,000
	Total program—Budgetary	
	Non-budgetary	
L75	Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance the La Prade Heavy Water Plant. (Gross).....	
L80	Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council: (a) for the purchase of heavy water plants; and (b) to finance capital improvements at heavy water plants. (Gross)	
L85	Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance the purchase of heavy water for lease or resale to Canadian and foreign users. (Gross)	
L90	Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance construction of new buildings. (Gross)	
L95	Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council for the purchase of new equipment. (Gross)	
	Total program—Non-budgetary	
NATIONAL ENERGY BOARD		
		Budgetary
100	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
PETRO-CANADA		
		Non-budgetary
Stat	The authorized preferred shares of Petro-Canada and the principal amount outstanding of debentures or other securities guaranteed under Section 21 of the Petro-Canada Act (S. 1974-75-76) and the amount of loans outstanding under Section 22 shall not, at any time, exceed \$1,000,000,000. (Net)	
ELDORADO NUCLEAR LIMITED		
		Non-budgetary
L107a	To extend the purposes of Energy, Mines and Resources Vote L72b, Appropriation Act No 4, 1977-78 (a) to increase from \$30,000,000 to \$130,000,000 the amount that Eldorado Nuclear Limited may borrow; and (b) to authorize Eldorado Nuclear Limited to utilize the said borrowings for debt repayment and working capital	
L107c	To extend the purposes of Energy, Mines and Resources Vote L107a, Appropriation Act No 1, 1980-81 (a) to increase from \$130,000,000 to \$280,000,000 the amount that Eldorado Nuclear Limited may borrow; and (b) to authorize Eldorado Nuclear Limited to borrow or raise money for debt repayment, working capital and capital expenditures by the issue and sale of securities, up to an aggregate amount not exceeding \$280,000,000 subject to such terms and conditions as the Governor in Council may approve (c) subject to terms and conditions approved by the Governor in Council to authorize (i) the transfer by the Minister to Eldorado Nuclear Limited of the title in the uranium stockpiles recorded in the Accounts of Canada at a value of \$76,000,000, including any outstanding obligations under the loan agreement between Uranium Canada Ltd., and Eldor Resources Ltd. and any interest accrued under such agreement; and (ii) in consideration of the transfer referred to in paragraph (i), the issue by Eldorado Nuclear Limited of shares valued at \$300,000,000, to the Minister to be held in trust for Her Majesty in right of Canada	
	Total program—Non-budgetary	
	Total Budgetary	
	Total Non-budgetary	

(1) Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations									
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year	
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
91,582,788		91,582,788		91,582,788	90,580,529	1,002,259		81,620,575	
5,758,000		5,758,000		5,758,000	5,762,179	(4,179)		3,904,956	
6,547,000		6,547,000		6,547,000	6,547,000			5,182,000	
	14,795	14,795		14,795	14,795			5,276	
103,887,788	14,795	103,902,583		103,902,583	102,904,503	998,080		90,712,807	
3,187,196,630	568,873,655	3,756,070,285		3,756,070,285	2,975,878,150	19,602,355	760,589,780	1,863,323,112	
3,890,000		3,890,000		3,890,000	3,481,945	408,055		8,867,068	
14,231,000		14,231,000		14,231,000	13,263,717	967,283		12,471,619	
743,000	(9,209)	733,791		733,791	733,791			525,000	
14,974,000	(9,209)	14,964,791		14,964,791	13,997,508	967,283		12,996,619	
829,219,063		829,219,063		829,219,063	823,974,896	5,244,167		115,834,000	
17,592,000		17,592,000		17,592,000	17,592,000			7,615,000	
846,811,063		846,811,063		846,811,063	841,566,896	5,244,167		123,449,000	
5,000,000		5,000,000		5,000,000		5,000,000		58,000,000	
18,500,000		18,500,000		18,500,000		18,500,000		23,600,000	
110,000,000		110,000,000		110,000,000	65,000,000	45,000,000		97,000,000	
16,600,000		16,600,000		16,600,000	3,600,000	13,000,000			
800,000		800,000		800,000		800,000			
150,900,000		150,900,000		150,900,000	68,600,000	82,300,000		178,600,000	
13,521,608		13,521,608		13,521,608	12,752,821	768,787		11,623,611	
1,457,000		1,457,000		1,457,000	1,457,000			1,127,000	
14,978,608		14,978,608		14,978,608	14,209,821	768,787		12,750,611	
338,000,000	(338,000,000)		576,200,147	576,200,147	440,000,000		136,200,147	80,000,000	
1	10,779,999	10,780,000		10,780,000			10,780,000		
1	449,999,999	450,000,000		450,000,000			450,000,000		
2	460,779,998	460,780,000		460,780,000			460,780,000		
4,063,960,301	568,864,446	4,632,824,747		4,632,824,747	3,845,652,375	26,582,592	760,589,780	2,012,519,342	
492,790,002	122,779,998	615,570,000	576,200,147	1,191,770,147	512,081,945	82,708,055	596,980,147	267,467,068	

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1980-81	17,691	51		2,306	225	20,171
	1979-80	14,823	2,544		1,583	227	14,089
ENERGY	1980-81	3,309,613	111,129*	22	2,642	421	3,201,569
	1979-80	1,735,711	106,870*	22	2,448	286	1,631,597
ENERGY—PETROLEUM COMPENSATION REVOLVING FUND	1980-81	(477,790)					(477,790)
	1979-80						
MINERALS	1980-81	23,460	334	63	2,635	250	26,074
	1979-80	22,076	369	62	3,032	264	25,065
EARTH SCIENCE SERVICES	1980-81	102,904	4,830	520	6,019	896	105,509
	1979-80	90,713	3,632	494	5,488	913	93,976
	1980-81	2,975,878	116,344	605	13,602	1,792	2,875,533
	1979-80	1,863,323	113,415	578	12,551	1,690	1,764,727
ATOMIC ENERGY CONTROL BOARD	1980-81	13,998	1,372		485	92	13,203
	1979-80	12,997	354		404	97	13,144
ATOMIC ENERGY OF CANADA LIMITED	1980-81	841,567					841,567
	1979-80	123,449					123,449
NATIONAL ENERGY BOARD	1980-81	14,210	343		754	155	14,776
	1979-80	12,751	171		749	153	13,482
Total	1980-81	3,845,653	118,059	605	14,841	2,039	3,745,079
	1979-80	2,012,520	113,940	578	13,704	1,940	1,914,802

*Includes "Return on investments"—Atomic Energy of Canada Limited and Eldorado Nuclear Limited \$71,406 in 1980-81 and \$70,123 in 1979-80.

Programs by Activity—Budgetary
 (in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive	3,014	2,977	11	9			3,025	2,986
Common services	6,575	6,428	1,308	1,287			7,883	7,715
Special services	9,574	9,574	302	290			9,876	9,864
Contributions to employee benefit plans	1,470	1,470					1,470	1,470
	20,633	20,449	1,621	1,586			22,254	22,035
<i>Less: receipts and revenues credited to the vote</i>	4,344	4,344					4,344	4,344
	16,289	16,105	1,621	1,586			17,910	17,691
<i>Less: receipts credited to revenue</i>		51						51
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	2,306	2,306					2,306	2,306
	225	225					225	225
Total cost of program	18,820	18,585	1,621	1,586			20,441	20,171
ENERGY PROGRAM								
Energy sources: supply, demand and substitution	10,491	8,941	1,058	936	163	163	11,712	10,040
Energy conservation	19,852	17,020	520	242	12,006	11,621	32,378	28,883
Energy research and technology development	17,689	17,035	2,449	2,424	57,335	47,970	77,473	67,429
Economic and social impact—Energy	3,305	2,900	12	11	13,795	13,703	17,112	16,614
Oil import compensation	2,468	1,689	224	175	3,162,000	3,161,707	3,164,692	3,163,571
Management of non-renewable resources under federal lands	3,190	2,455	9	9			3,199	2,464
Contributions to employee benefit plans	2,398	2,398					2,398	2,398
Deletion in accordance with the Adjustment of Accounts Act	18,214	18,214					18,214	18,214
	77,607	70,652	4,272	3,797	3,245,299	3,235,164	3,327,178	3,309,613
<i>Less: receipts credited to revenue</i>		111,129*						111,129*
<i>Add: accommodation provided without charge by this department</i>	22	22					22	22
<i>accommodation provided without charge by Public Works</i>	2,642	2,642					2,642	2,642
<i>other services provided without charge by other departments</i>	421	421					421	421
	80,692	(37,392)	4,272	3,797	3,245,299	3,235,164	3,330,263	3,201,569
ENERGY PROGRAM—PETROLEUM COMPENSATION REVOLVING FUND								
Petroleum Compensation Revolving Fund	770,483	9,893			905,086	905,086	1,675,569	914,979
<i>Less: receipts credited to the Fund</i>	1,392,769	1,392,769					1,392,769	1,392,769
	(622,286)	(1,382,876)			905,086	905,086	282,800	(477,790)
Total cost of program	(541,594)	(1,420,268)	4,272	3,797	4,150,385	4,140,250	3,613,063	2,723,779
MINERALS PROGRAM								
Mineral resource determination	1,100	1,051	18	12			1,118	1,063
Mineral supply, use and conservation	3,740	3,678	6	5	1,468	1,468	5,214	5,151
Mineral technology development	12,589	11,971	382	376	777	777	13,748	13,124
Economic and social impact—Minerals	853	809	4	2	125	125	982	936
Administration of the Canada Explosives Act	1,224	1,193	43	43			1,267	1,236
Contributions to employee benefit plans	1,950	1,950					1,950	1,950
	21,456	20,652	453	438	2,370	2,370	24,279	23,460
<i>Less: receipts credited to revenue</i>	269	334					269	334
<i>Add: accommodation provided without charge by this department</i>	63	63					63	63
<i>accommodation provided without charge by Public Works</i>	2,635	2,635					2,635	2,635
<i>other services provided without charge by other departments</i>	250	250					250	250
Total cost of program	24,135	23,266	453	438	2,370	2,370	26,958	26,074

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
EARTH SCIENCE SERVICES PROGRAM								
Geodetic service.....	7,322	7,292	356	356	11	11	7,689	7,659
Topographic service.....	12,595	12,571	484	484	30	30	13,109	13,085
Land boundary service.....	4,822	4,817	310	309			5,132	5,126
Geological service.....	31,024	30,360	1,456	1,455	84	87	32,564	31,902
Earth physics service.....	8,702	8,701	384	392	19	17	9,105	9,110
Remote sensing service.....	9,350	9,254	2,359	2,359	651	642	12,360	12,255
Geographical service, reproduction and sales.....	11,726	11,566	371	370	37	36	12,134	11,972
Polar continental shelf.....	4,308	4,294	38	37			4,346	4,331
Earth sciences research.....	332	332			585	585	917	917
Contributions to employee benefit plans.....	6,547	6,547					6,547	6,547
	96,728	95,734	5,758	5,762	1,417	1,408	103,903	102,904
<i>Less:</i> receipts credited to revenue.....	4,295	4,830					4,295	4,830
<i>Add:</i> accommodation provided without charge by this department.....	520	520					520	520
accommodation provided without charge by Public Works.....	6,019	6,019					6,019	6,019
other services provided without charge by other departments.....	896	896					896	896
Total cost of program.....	99,868	98,339	5,758	5,762	1,417	1,408	107,043	105,509
ATOMIC ENERGY CONTROL BOARD								
Administration of atomic energy control regulations.....	8,639	8,547	189	140			8,828	8,687
Special safeguards development.....	1,700	1,655					1,700	1,655
Radioactive decontamination of sites in Canada.....	4,427	3,648	10	8			4,437	3,656
	14,766	13,850	199	148			14,965	13,998
<i>Less:</i> receipts credited to revenue.....		1,372						1,372
<i>Add:</i> accommodation provided without charge by Public Works.....	485	485					485	485
other services provided without charge by other departments.....	92	92					92	92
Total cost of program.....	15,343	13,055	199	148			15,542	13,203
ATOMIC ENERGY OF CANADA LIMITED								
Nuclear research and development.....	114,257	114,827	8,292	8,292			122,549	123,119
Commercial operations.....	692,288	690,344	9,300	9,300			701,588	699,644
Demonstration and other supported facilities.....	22,674	18,804					22,674	18,804
Total cost of program.....	829,219	823,975	17,592	17,592			846,811	841,567
NATIONAL ENERGY BOARD								
Energy regulation and advice.....	14,854	14,090	125	120			14,979	14,210
<i>Less:</i> receipts credited to revenue.....	250	343					250	343
<i>Add:</i> accommodation provided without charge by Public Works.....	754	754					754	754
other services provided without charge by other departments.....	155	155					155	155
Total cost of program.....	15,513	14,656	125	120			15,638	14,776

*Includes "Return on investments"—Atomic Energy of Canada Limited and Eldorado Nuclear Limited \$71,406.

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
ENERGY PROGRAM			
Grants			
<i>Energy sources; supply, demand and substitution</i>			
University of Calgary for the Energy Resource Institute	125	125	
Solar Energy Society of Canada	10	10	20
Brace Research Institute of McGill University	5	5	5
Biomass Energy Institute Inc.	5	5	5
<i>Energy research and technology development</i>			
Hydro Quebec Research Institute to aid in electrical energy research	325	325	325
Alberta for energy research and development projects in accordance with terms and conditions approved by the Governor in Council	24,000	24,000	24,000
In aid of energy resources research	422	422	420
<i>Expenditures not required for the current year</i>			59
	24,892	24,892	24,834
Contributions			
<i>Energy sources; supply, demand and substitution</i>			
In support of renewable energy and energy conservation demonstration projects	1,170	1,070	998
In support of federal-provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation	8,750	3,888	1,828
In support of forest industry firms to stimulate the use of biomass residue as fuel in place of conventional fuels	12,000	11,606	2,549
<i>Expenditures not required for the current year</i>			43
<i>Energy conservation</i>			
In support of renewable energy and energy conservation demonstration projects	773	772	1,189
In support of student summer and youth employment	20	14	
In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use	200		
In support of stimulating the wider application of conservation and renewable energy opportunities in Prince Edward Island	800		
<i>Expenditures not required for the current year</i>			1,008
<i>Energy research and technology development</i>			
Federal share of the Canadian Electrical Association research and development program	1,341	1,341	1,341
Joint Canada-Saskatchewan program for the development of heavy oil recovery technology	2,499	418	3,210
In support of renewable energy and energy conservation demonstration projects	71	69	113
IEA Services Ltd of Great Britain, in support of Canada's share of the cost of research to be conducted pursuant to the Coal Research Implementing Agreement of the International Energy Agency	161	156	102
Contribution to Tidal Power Corporation for a demonstration project for low-head hydroelectric installation	12,500	12,500	
Concordia University in support of an international conference on energy and settlement entitled "Beyond Oil"	10	10	
Institute of Public Administration of Canada in support of an international symposium on "Energy Policy and Federalism in North America"	10	10	
In support of the Canada West Foundation	10	10	
Payment to New Brunswick Power Commission re: Colson Cove Plant	4,000	2,950	
Petro-Can for purpose of participating in the study of special coal liquifaction option in Cape Breton	250		
University of Western Ontario to support the 1980 International Symposium of Solar Energy Utilization	2	2	
Noranda Mines in support of a program of research and development of the production of hydrogen from water	27	27	15
<i>Expenditures not required for the current year</i>			19
<i>Economic and social impact—Energy</i>			
Canada's share of the expenses of the International Executive Council, World Energy Conference	17	17	15
Membership in the World Petroleum Congress Canadian Association	1	1	1
Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line system (Statutes of Canada 1974-75-76 c. 2)	8,240	8,240	8,646
Interprovincial Pipe Line Limited in respect of crude oil shipped through the Sarnia-Montreal extension	5,555	5,464	20,441
<i>Oil import compensation</i>			
Oil import compensation	3,162,000	3,161,707	1,632,932
	3,220,407	3,210,272	1,674,450
ENERGY PROGRAM—PETROLEUM COMPENSATION REVOLVING FUND			
Contributions			
Compensation payable to first users of designated classes of high-cost domestic petroleum to bring the price obtained for such petroleum to international crude price levels (Petroleum Administration Act, Part IV)	905,086	905,086	
	4,150,385	4,140,250	1,699,284

Grants and Contributions—Concluded
(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT—Concluded			
MINERALS PROGRAM			
Grants			
<i>Mineral technology development</i>			
In aid of mineral resources research	241	241	236
Canadian National Committee of the World Mining Congress.....	2	2	2
Canadian Advisory Committee on Rock Mechanics.....	3	3	3
Canadian Mineral Processors	1	1	1
Grant to the Elliot Lake Centre for the development of the Elliot Lake Institute for Radiation Safety	500	500	
<i>Economic and social impact—Minerals</i>			
Queen's University for the Centre for Resource Studies	50	50	50
	797	797	292
Contributions			
<i>Mineral technology development</i>			
Centre for Resource Studies, to support a workshop on the Data Base for accident Research in the mining industry.....	30	30	
<i>Mineral supply, use and conservation</i>			
Province of Newfoundland in respect of the Mineral Development Agreement with the Province in accordance with terms and conditions approved by the Governor in Council	1,468	1,468	1,632
<i>Economic and social impact—Minerals</i>			
Queen's University to conduct studies in resource policy analysis	75	75	75
	1,573	1,573	1,707
	2,370	2,370	1,999
EARTH SCIENCE SERVICES PROGRAM			
Grants			
<i>Geodetic service</i>			
Grant to the Canadian Institute of Surveying for the publication of the proceedings of the Second International Symposium on the redefinition of North American Vertical Geodetic Networks	11	11	
<i>Topographic service</i>			
Canadian Institute of Surveying	30	30	30
<i>Geological service</i>			
Grants to assist in defraying the costs of scientific conferences in the geological sciences	20	18	17
Canadian Geoscience Council	5	5	5
Canadian Committee of the International Geological Correlation Program	12	12	12
<i>Remote sensing service</i>			
Canadian Society for Remote Sensing	10	10	
<i>Earth sciences research</i>			
In aid of earth sciences research	585	585	585
	673	671	649
Contributions			
<i>Geological service</i>			
Membership, International Union of Geological Sciences	6	6	6
International Union of Geological Sciences	15	15	15
For support of student summer and youth employment	34	31	
<i>Expenditures not required for the current year</i>			43
<i>Earth physics service</i>			
International Seismological Fund	17	17	15
Canadian Committee for the International Geodynamics Project.....	2		2
<i>Expenditures not required for the current year</i>			9
<i>Geographical service, reproduction and sales</i>			
Membership, Pan-American Institute of Geography and History.....	37	36	37
<i>Remote sensing service</i>			
Contribution to the European Space Agency for Canada's participation in the Preparatory European Remote Sensing Satellite Program	633	632	492
	744	737	619
	1,417	1,408	1,268
Total	4,154,172	4,144,028	1,702,551

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Energy Program					Subtotal	Atomic Energy Control Board	Atomic Energy of Canada Limited	National Energy Board	Total
	Administration Program	Program	Petroleum Compensation Revolving Fund	Minerals Program	Earth Science Services Program					
(1) Salaries and wages.....	11,608 11,049 <i>9,909</i>	22,223 19,398 <i>15,979</i>		15,002 14,180 <i>14,255</i>	50,361 49,252 <i>45,989</i>	99,194 93,879 <i>86,132</i>	5,719 5,595 <i>4,723</i>		11,211 10,627 <i>9,841</i>	116,124 110,101 <i>100,696</i>
(1) Other personnel costs	1,538 1,683 <i>1,525</i>	2,512 2,756 <i>2,146</i>		2,091 2,232 <i>2,087</i>	6,985 7,434 <i>5,995</i>	13,126 14,105 <i>11,753</i>	734 734 <i>525</i>		1,457 1,457 <i>1,127</i>	15,317 16,296 <i>13,405</i>
(2) Transportation and communications	1,059 1,103 <i>866</i>	3,192 2,628 <i>1,705</i>		798 730 <i>607</i>	4,830 5,052 <i>4,286</i>	9,879 9,513 <i>7,464</i>	781 764 <i>597</i>		1,002 905 <i>715</i>	11,662 11,182 <i>8,776</i>
(3) Information	328 223 <i>292</i>	13,299 9,849 <i>2,865</i>		129 147 <i>174</i>	787 738 <i>815</i>	14,543 10,957 <i>4,146</i>	41 127 <i>35</i>		90 77 <i>63</i>	14,674 11,161 <i>4,244</i>
(4) Professional and special services	2,252 2,477 <i>1,850</i>	16,316 15,375 <i>9,944</i>		2,174 2,177 <i>1,518</i>	19,405 18,947 <i>16,293</i>	40,147 38,976 <i>29,605</i>	6,958 6,278 <i>6,590</i>		665 613 <i>548</i>	47,770 45,867 <i>36,743</i>
(5) Rentals	1,893 1,864 <i>1,846</i>	539 462 <i>336</i>		194 203 <i>165</i>	5,995 4,743 <i>4,586</i>	8,621 7,272 <i>6,933</i>	265 67 <i>51</i>		130 127 <i>127</i>	9,016 7,466 <i>7,111</i>
(6) Purchased repair and upkeep.....	692 780 <i>674</i>	221 177 <i>314</i>		77 75 <i>64</i>	1,760 1,879 <i>1,629</i>	2,750 2,911 <i>2,681</i>	37 77 <i>65</i>		92 90 <i>35</i>	2,879 3,078 <i>2,781</i>
(7) Utilities, materials and supplies	1,240 1,237 <i>882</i>	1,743 <i>1,292</i>		890 876 <i>825</i>	6,491 7,430 <i>5,785</i>	8,621 11,286 <i>8,784</i>	226 210 <i>143</i>		206 194 <i>179</i>	9,053 11,690 <i>9,106</i>
(8) Construction and acquisition of land, buildings and equipment	1,038 1,038 <i>550</i>	1,464 2			50 75 <i>17</i>	2,552 1,113 <i>569</i>				2,552 1,113 <i>569</i>
(9) Construction and acquisition of machinery and equipment.....	583 548 <i>426</i>	3,778 3,797 <i>1,479</i>		453 438 <i>349</i>	5,708 5,687 <i>3,888</i>	10,522 10,470 <i>6,142</i>	199 148 <i>266</i>		125 120 <i>115</i>	10,846 10,738 <i>6,523</i>
(10) Grants, contributions and other transfer payments		3,245,299 3,235,164 <i>1,699,284</i>	905,086 905,086	2,370 2,370 <i>1,999</i>	1,417 1,408 <i>1,268</i>	4,154,172 4,144,028 <i>1,702,551</i>				4,154,172 4,144,028 <i>1,702,551</i>
(12) All other expenditures.....	23 33 <i>10</i>	18,335 18,264 <i>365</i>	770,483 9,893	101 32 <i>33</i>	114 259 <i>162</i>	789,056 28,481 <i>570</i>	5 (2) <i>2</i>	846,811 841,567 <i>123,449</i>	1 1	1,635,873 870,046 <i>124,022</i>
(1-12) Total	22,254 22,035 <i>18,830</i>	3,327,178 3,309,613 <i>1,735,711</i>	1,675,569 914,979	24,279 23,460 <i>22,076</i>	103,903 102,904 <i>90,713</i>	5,153,183 4,372,991 <i>1,867,330</i>	14,965 13,998 <i>12,997</i>	846,811 841,567 <i>123,449</i>	14,979 14,210 <i>12,751</i>	6,029,938 5,242,766 <i>2,016,527</i>
(13) Less: receipts and revenues credited to the vote	4,344 4,344 <i>4,007</i>		1,392,769 1,392,769			1,397,113 1,397,113 <i>4,007</i>				1,397,113 1,397,113 <i>4,007</i>
Total net expenditures.....	17,910 17,691 <i>14,823</i>	3,327,178 3,309,613 <i>1,735,711</i>	282,800 (477,790)	24,279 23,460 <i>22,076</i>	103,903 102,904 <i>90,713</i>	3,756,070 2,975,878 <i>1,863,323</i>	14,965 13,998 <i>12,997</i>	846,811 841,567 <i>123,449</i>	14,979 14,210 <i>12,751</i>	4,632,825 3,845,653 <i>2,012,520</i>

Amounts in roman type are 1980-81 appropriations.
Amounts in **bold face** type are 1980-81 expenditures.
Amounts in *italic* type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects
(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT				
EARTH SCIENCE SERVICES PROGRAM				
<i>Topographic service</i>				
Ontario—				
Digital mapping system	595	595	347	347
<i>Remote sensing service</i>				
Ontario—				
Solid state scanner	426	122	117	166
Computer assisted analysis	1,044	170	114	289

Revenue

DEPARTMENT	1980-81		1979-80	
	\$	\$		
Comparative Summary				
Non-Tax Revenue—				
A Return on investments	89,894,542	91,405,818		
B Privileges, licences and permits	4,423,522	3,436,440		
C Services and service fees	676,585	814,680		
D Refunds of previous years' expenditure	12,125,667	8,818,098		
E Proceeds from sales	4,144,043	3,213,957		
F Miscellaneous	5,079,853	5,725,653		
Total	116,344,212	113,414,646		

Details	1980-81			
	\$	\$		
Non-Tax Revenue—				
A Return on investments:				
Loans, investments and advances—				
Crown corporations and agencies—				
Atomic Energy of Canada Limited—				
Interest	68,195,138			
Eldorado Nuclear Limited—				
Interest	3,210,394			
Other—				
Provincial and territorial governments—				
Regional electrical interconnections—				
Interest—				
Prince Edward Island	888,544			
Manitoba	11,860,470			
Private sector enterprises—				
Coleman Collieries Limited—				
Interest	31,062			
Miscellaneous—				
Hydro Quebec Research Institute—				
Interest	1,424,767			
Other assets—				
Working capital advances to revolving funds, departments and agencies—				
Stockpiling of uranium concentrates—				
Other		4,284,167		
		89,894,542		

B Privileges, licences and permits:				
Return from natural resources:				
Public lands oil and gas royalties	2,120,404			
Public lands oil and gas lease—Rental	91,591			
Public lands oil and gas lease—Bonus	645,548			
Offshore oil and gas permit—Fees	60,500			
Offshore oil and gas lease—Rental	1,303,886			
Sundries	13,253			
		4,235,182		
Revenue from public services of a regulatory nature:				
Examination fees	144,753			
Oil and gas forfeitures	24,304			
Sundries	19,283			
		188,340		
		4,423,522		

C Services and service fees:				
Assays and analyses	145,426			
Treatment of metal	118,363			
Sensor line miles	117,098			
Sundries	295,698			
		676,585		
D Refunds of previous years' expenditure:				
Refunds of previous years' expenditure	12,057,570			
Adjustment to prior year's Payables at Year End (PAYE)	68,097			
		12,125,667		

E Proceeds from sales:				
Survey data, gazetteers	33,629			
Charts, maps and plans	2,668,887			
Rock and mineral sets	31,235			
Cartographic information	25,264			
Air photos and prints	1,079,277			
Landsat products	265,496			
Sundries	40,255			
		4,144,043		

DEPARTMENT—Concluded
Details—Concluded

DEPARTMENT	1980-81			
	\$	\$		
F Miscellaneous:				
"Interest received on amounts not otherwise recorded as loans, advances and invest- ments."				
Abasand Oils Limited		311,859		
Manitoba Hydro		4,596,000		
			4,907,859	
Sundries			171,994	
			5,079,853	

ATOMIC ENERGY CONTROL BOARD

Comparative Summary

DEPARTMENT	1980-81			
	\$	\$		
Non-Tax Revenue—				
A Refunds of previous years' expenditure		25,906		2,853
B Miscellaneous		1,346,551		351,203
Total		1,372,457		354,056

Details

Details	1980-81			
	\$	\$		
Non-Tax Revenue—				
A Refunds of previous years' expenditure:				
Adjustment to prior year's Payables at Year End (PAYE)				
Sundry		23,354		
		2,552		
			25,906	
B Miscellaneous:				
Cost-sharing revenue		1,346,448		
Sundry		103		
			1,346,551	

NATIONAL ENERGY BOARD

Comparative Summary

DEPARTMENT	1980-81			
	\$	\$		
Tax Revenue—				
A Oil export charge	841,694,142	750,174,712		
Non-Tax Revenue—				
B Services and service fees	328,571	158,994		
C Refunds of previous years' expenditure	12,487	12,145		
D Miscellaneous	1,939	63		
	342,997	171,202		
Total	842,037,139	750,345,914		

Details

Details	1980-81			
	\$	\$		
Tax Revenue—				
A Oil export charge	1,943,561,334			
Less: remissions/exemptions/reductions granted by Order-in-Council				
	866,464,264			
remissions/exemptions/reduc- tions pending Order-in-Council....				
refund of overpayments	235,010,170			
	392,758			
		841,694,142		

Non-Tax Revenue—

B Services and service fees:				
Recovery of costs in accordance with the Northern Pipeline Act				
			328,571	
C Refunds of previous years' expenditure:				
Refund of previous years' expenditure				
Adjustment to prior year's Payables at Year End (PAYE)		5,248		
		7,239		
			12,487	

Appendix

Petroleum Compensation Revolving Fund

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981

	1981	
	Estimates	Actual
	\$	\$
Net revenue for the year	(268,000,000)	(705,838,326)
Add: reconciling and other similar items.....		(193,852,759)
Operating requirements	(268,000,000)	(899,691,085)
Working capital changes.....		421,901,017
Net revenue	(268,000,000)	(477,790,068)

BALANCE SHEET AS AT MARCH 31, 1981

FUND ASSETS	1981		1980		FUND LIABILITIES	1981		1980	
	\$	\$	\$	\$		\$	\$	\$	\$
Current assets					Current liabilities				
Levy receivable	518,851,803	99,859,536			Accounts payable and accrued expenses—Out- side parties	51,131,549	54,738,093		
Other current assets	891,964	1,589,758			EQUITY OF CANADA				
					Accumulated net charge against the Fund's au- thority.....	(294,827,154)	(10,889,845)		
					Accumulated surplus	763,439,372	57,601,046		
						468,612,218	46,711,201		
	519,743,767	101,449,294				519,743,767	101,449,294		

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

Approved for Energy, Mines and Resources by:

H. D. FLECK
Director, Financial Administration

S. MENSFORTH
Assistant Deputy Minister
Finance and Administration

September 15, 1981

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981		1980	
	\$	\$	\$	\$
Revenue				
Petroleum levy	1,614,802,579	399,568,776		
Late payment penalty	43,293	27,671		
	1,614,845,872	399,596,447		
Expenses				
Compensation—Syncrude production	664,137,555	203,721,551		
Compensation—Suncor production	234,976,777	202,355,372		
Total compensation	899,114,332	406,076,923		
Interest charges	9,893,214	218,159		
Administration expenses		62,288		
	909,007,546	406,357,370		
Net revenue (loss)	705,838,326	(6,760,923)		

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1981

	1981		1980	
	\$	\$	\$	\$
Balance, beginning of year	57,601,046	64,361,969		
Net revenue (loss) for the year	705,838,326	(6,760,923)		
Balance, end of year	763,439,372	57,601,046		

Appendix—Concluded

Petroleum Compensation Revolving Fund—Concluded

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Sources of working capital		
Net revenue from operations	705,838,326	
Increase in the accumulated net charge against the Fund's authority account		19,621,790
	<u>705,838,326</u>	<u>19,621,790</u>
Uses of working capital		
Net loss from operations		6,760,923
Decrease in the accumulated net charge against the Fund's authority account	283,937,309	
	<u>283,937,309</u>	<u>6,760,923</u>
Increase in working capital	421,901,017	12,860,867
Working capital, beginning of year	46,711,201	33,850,334
Working capital, end of year	<u>468,612,218</u>	<u>46,711,201</u>
Changes in working capital components:		
Increase in levy receivable	418,992,267	61,585,484
(Decrease) increase in other current assets	(697,794)	1,544,758
Decrease (increase) in accounts payable	3,606,544	(50,269,375)
	<u>421,901,017</u>	<u>12,860,867</u>

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1981

	1981
	\$
Balance in the accumulated net charge against the Fund's authority account	(294,827,154)
Deduct: PAYE charges to the appropriation account after March 31, 1981	(2,895,065)
Add: amounts credited to the appropriation account after March 31, 1981	(243,657,691)
Net authority used, end of year	<u>(535,589,780)</u>
Authority limit	<u>(225,000,000)</u>
Unused authority carried forward	<u>(760,589,780)</u>

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Purpose and authority

This account, established for the purpose of raising sufficient funds through a levy to provide for the payment of any compensation payable with respect to classes of petroleum which are designated in accordance with the provisions of subsection 72(4) of the Petroleum Administration Act, was authorized by Vote L26a, Appropriation Act No 3, 1978-79.

Section 24 of the Adjustment of Accounts Act authorized the Minister to make expenditures up to \$200 million out of the Consolidated Revenue Fund for synthetic petroleum and to spend the revenue received in respect of the petroleum compensation charge and penalty revenue. The authority to make expenditures out of the Consolidated Revenue Fund was increased to \$225 million by Appropriation Act No 3, 1980-81, PC 1980-3423. An amount of \$57,799,712 representing net assets assumed by the Fund was added to this authority when the Fund became budgetary.

2. Significant accounting policies and practices

a) Revenue

Under Part 111.1, Section 65, 12 of the Petroleum Administration Act, as amended, a levy is imposed upon (1) domestic petroleum received for processing or consumption in Canada and (2) foreign petroleum or petroleum products imported into Canada for processing, consumption, sale or other use in Canada at a rate prescribed by order of the Governor in Council. These two types of revenue are accounted for on the accrual basis of accounting.

b) Compensation payments

Under Part IV of the Petroleum Administration Act, as amended, compensation is payable to first users of designated classes of high costs domestic petroleum to reduce the cost to domestic price levels. This type of compensation is accounted for on the accrual basis of accounting.

3. Changes in accounting policies and practices

Administration expenses (exclusive of audit and collection fees) were not charged to the Revolving Fund in the 1980-81 fiscal year. These expenses for 1980-81 were paid from the Energy Administration Vote.

Audit and collection fees were not charged by the Department of National Revenue—Customs and Excise in 1980-81 in accordance with the agreement between Energy, Mines and Resources and the Department of National Revenue—Customs and Excise.

The effect of not charging administration expenses, including audit and collection fees, to the Revolving Fund in 1980-81, was to increase the net revenue by approximately \$70,000.

4. Changes in financial statements presentation

The financial statements presentation for the current period (1980-81) was changed in accordance with the revised policy on Revolving Funds (Treasury Board Circular No 1979-38) and Public Accounts Instructions issued June 1981.

The previous year's statements (1979-80) were reclassified to conform with the new basis.

The following changes were made to the financial statements:

- a) The account Funds on Deposit with Receiver General was reclassified as Accumulated Net Charge Against the Fund's Authority. The effect in the Balance Sheet was to reduce the current assets by \$237,027,442 and \$10,889,845 for the current period and previous year respectively and to decrease the Equity of Canada by the same amounts. The reclassification had no effect on the net revenue for the periods.
- b) As stated in Note 3, no administration charges were charged to the Fund in 1980-81. The accrued expenses and other current liabilities on the Balance Sheet, effecting administrative charges in 1979-80, were grouped together with accounts payable, and the various items shown as administration expenses in the Statement of Operations, were grouped together and shown as one amount for administration charges.

SECTION 7

1980-81 PUBLIC ACCOUNTS

Environment

CONTENTS

	<i>Page</i>
Use of appropriations	7.4
Total cost of programs—Budgetary	7.6
Programs by activity—Budgetary	7.6
Grants and contributions	7.7
Budgetary expenditure by program and standard object.....	7.9
Budgetary expenditure of major capital projects	7.10
Revenue	7.13

Section 7

THE ACT

Enforcement

Penalties

Section 7 of the Act provides for the enforcement of the provisions of the Act. It sets out the powers of the Director and the Director of Enforcement, and the penalties for non-compliance with the Act.

Section 7

ENVIRONMENT

Objectives

ADMINISTRATION PROGRAM

- To provide policy direction, management and services to the Department and to provide for environmental assessment review.

ENVIRONMENTAL SERVICES PROGRAM

- To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the forest, wildlife and inland water resources of the nation.

PARKS CANADA PROGRAM

- To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites, structures and travel routes of importance to Canadian history.

Use of Appropriations

Vote	Program		
ADMINISTRATION PROGRAM			
		Budgetary	
1	Program expenditures, the grants listed in the Estimates and contributions	\$	23,921,100
	Transfer from: TB Vote 10 ⁽¹⁾		94,742
	TB Vote 30 ⁽¹⁾		550,000
Stat	Minister of the Environment—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
ENVIRONMENTAL SERVICES PROGRAM			
		Budgetary	
5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	\$	222,900,000
	5b		4,666,000
	5c To authorize the transfer of \$2,371,156 from Environment Vote 10, Appropriation Act No. 2, 1980-81 for the purposes of this Vote		1
	Transfer from: Vote 10		2,371,156
	TB Vote 5 ⁽¹⁾		2,871,000
10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	\$	20,064,000
	10b		1,075,200
			21,139,200
	<i>Less: transfer to Vote 5</i>		2,371,156
15	The grants listed in the Estimates and contributions	\$	19,345,300
	15b		220,000
	15c		1
	Transfer from TB Vote 10 ⁽¹⁾		1,713,528
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	<i>Use of appropriations not required for the current year</i>		
	Total program—Budgetary		
		Non-budgetary	
539	Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the Consolidated Revenue Fund to which shall be charged expenditures incurred by the Lake of the Woods Control Board in respect of the regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed \$35,000. (Net)		
PARKS CANADA PROGRAM			
		Budgetary	
20	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	\$	130,252,000
	20b		621,000
	Transfer from TB Vote 10 ⁽¹⁾		1,213,300
25	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	\$	81,688,000
	25c		3,400,000
30	Payments to the National Battlefields Commission for the purposes and subject to the provisions of an act respecting the National Battlefields at Quebec	\$	1,194,000
	30b		100,000
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
		Total Budgetary	
		Total Non-budgetary	

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
24,565,842		24,565,842		24,565,842	24,422,774	143,068		15,492,646
23,200	1,775	24,975		24,975	24,975			2,050
2,242,000		2,242,000		2,242,000	2,242,000			1,140,000
26,831,042	1,775	26,832,817		26,832,817	26,689,749	143,068		16,634,696
232,808,157		232,808,157		232,808,157	229,440,732	3,367,425		208,353,244
18,768,044		18,768,044		18,768,044	16,634,157	2,133,887		10,953,469
21,278,829	4,773,685	21,278,829		21,278,829	20,112,442	1,166,387		20,336,011
18,924,000	7,000	18,924,000		18,924,000	18,924,000			15,708,400
291,779,030	4,780,685	296,559,715		296,559,715	289,892,016	6,667,699		255,381,135
			35,000	35,000			35,000	(27,253)
132,086,300		132,086,300		132,086,300	125,761,540	6,324,760		105,263,854
85,088,000		85,088,000		85,088,000	80,173,748	4,914,252		69,521,911
1,294,000	1,737,282	1,294,000		1,294,000	1,194,000	100,000		1,089,000
11,849,000	1,743	11,849,000		11,849,000	11,849,000			8,213,923
230,317,300	1,739,025	232,056,325		232,056,325	220,717,313	11,339,012		184,097,172
548,927,372	6,521,485	555,448,857	35,000	555,448,857	537,299,078	18,149,779	35,000	456,113,003
				35,000				(27,253)

Total Cost of Programs—Budgetary (in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
ADMINISTRATION	1980-81	26,690	13		7,280	384	34,341
	1979-80	16,635	13		6,730	364	23,716
ENVIRONMENTAL SERVICES	1980-81	289,892	7,325	15,674	16,016	3,842	318,099
	1979-80	255,381	6,929	15,142	14,805	2,870	281,269
PARKS CANADA	1980-81	220,717	16,871	2,166	3,341	3,225	212,578
	1979-80	184,097	14,467	2,782	2,355	3,094	177,861
Total	1980-81	537,299	24,209	17,840	26,637	7,451	565,018
	1979-80	456,113	21,409	17,924	23,890	6,328	482,846

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	24,811	24,836	216	172	224	220	25,251	25,228
Federal Environmental Assessment Review Office	1,582	1,461		1			1,582	1,462
	26,393	26,297	216	173	224	220	26,833	26,690
Less: receipts credited to revenue		13						13
Add: accommodation provided without charge by Public Works ..	7,280	7,280					7,280	7,280
other services provided without charge by other departments	384	384					384	384
Total cost of program	34,057	33,948	216	173	224	220	34,497	34,341
ENVIRONMENTAL SERVICES PROGRAM								
Environmental protection	34,177	34,054	1,428	1,420	142	137	35,747	35,611
Atmospheric environment	109,574	108,329	8,564	7,527	997	991	119,135	116,847
Environmental management	66,106	64,840	5,277	4,612	15,179	14,092	86,562	83,544
Forestry	40,465	40,267	3,630	3,182	4,961	4,892	49,056	48,341
Deletion in accordance with the Adjustment of Accounts Act	4,774	4,774					4,774	4,774
Contributions to employee benefit plans	18,924	18,924					18,924	18,924
Refunds of amounts credited to revenue in previous years	7	7					7	7
	274,027	271,195	18,899	16,741	21,279	20,112	314,205	308,048
Less: receipts and revenues credited to the vote	17,514	18,049	131	107			17,645	18,156
	256,513	253,146	18,768	16,634	21,279	20,112	296,560	289,892
Less: receipts credited to revenue	8,104	7,325					8,104	7,325
Add: accommodation provided without charge by this department	15,674	15,674					15,674	15,674
accommodation provided without charge by Public Works	16,016	16,016					16,016	16,016
other services provided without charge by other departments	3,842	3,842					3,842	3,842
Total cost of program	283,941	281,353	18,768	16,634	21,279	20,112	323,988	318,099
PARKS CANADA PROGRAM								
Administration	23,175	22,175	1,555	2,083			24,730	24,258
National parks	68,873	66,432	52,575	51,445	193	110	121,641	117,987
Historic parks and sites	25,517	24,154	18,492	16,945	394	392	44,403	41,491
Agreements for recreation and conservation	16,967	15,431	12,466	9,701			29,433	25,132
Contributions to employee benefit plans	11,849	11,849					11,849	11,849
	146,381	140,041	85,088	80,174	587	502	232,056	220,717
Less: receipts credited to revenue	13,260	16,871					13,260	16,871
Add: accommodation provided without charge by this department	2,166	2,166					2,166	2,166
accommodation provided without charge by Public Works	3,341	3,341					3,341	3,341
other services provided without charge by other departments	3,225	3,225					3,225	3,225
Total cost of program	141,853	131,902	85,088	80,174	587	502	227,528	212,578

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
ADMINISTRATION PROGRAM			
Grants			
<i>Administration</i>			
Canadian Association of Geographers.....	7	7	7
International Geographical Union.....	1	1	1
	8	8	8
Contributions			
<i>Administration</i>			
Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget.....	121	121	93
Contribution to the Summer Youth Employment Program.....	95	91	
Expenditures not required for the current year.....			20
	216	212	113
	224	220	121
ENVIRONMENTAL SERVICES PROGRAM			
Grants			
<i>Environmental protection</i>			
Federation of Associations on the Canadian Environment.....	5	5	5
<i>Atmospheric environment</i>			
Meteorological research.....	327	327	305
Canadian Meteorological and Oceanographic Society.....	16	16	16
<i>Environmental management</i>			
Water resources research.....	250	250	250
Canadian Committee of the International Association of Water Pollution Research.....	2	2	3
Canadian Wildlife Federation.....	10	10	10
Canadian Nature Federation.....	10	10	10
Creston Valley Wildlife Management.....	55	55	55
Scholarships.....	10	10	10
Grant to the Federal-Provincial Committee on Humane Trapping.....	120	120	
<i>Forestry</i>			
Canadian Forestry Association.....	50	50	50
Commonwealth Forestry Institute.....	8	8	8
Festival of Forestry.....	5	5	5
Grants to universities for specific forestry research projects.....	292	292	292
Grant to Le Festival du travailleur forestier.....	1	1	
	1,161	1,161	1,019
Contributions			
<i>Environmental protection</i>			
Contribution to the Summer Youth Employment Program.....	137	132	61
Expenditures not required for the current year.....			41
<i>Atmospheric environment</i>			
Membership fee—World Meteorological Organization.....	563	563	637
Contribution to the Summer Youth Employment Program.....	91	85	127
<i>Environmental management</i>			
Contributions to provinces for implementation of water planning recommendations:			
British Columbia—			
Fraser River Flood Control.....	4,355	4,353	3,899
Okanagan River Basin.....	650	573	467
Saskatchewan—Qu'Appelle Valley.....	606	605	
Quebec—Montreal area flood control.....	1,133	1,004	940
Contribution to the Province of New Brunswick for the Marsh Creek Watershed.....	130		
Contributions to the provinces for waterfowl crop depredation.....	700	700	479
Contributions to the Province of British Columbia—Sturgeon Bank Agreement.....	200	102	174
Contribution to the Province of Quebec—Basse Côte Nord Ecological Studies.....	101	68	73
Contribution to the Province of Manitoba for flood damage in the Red River Valley.....	2,000	1,532	2,000
Contributions to provinces towards other federal-provincial water resources projects.....	186	147	1,052
Contributions to provinces for flood damage reduction studies and flood-risk mapping.....	1,999	1,978	1,336
Contributions to the Province of Quebec—Hydrometric Agreement.....	834	833	734
Contributions to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality.....	1,200	1,176	1,066
Contribution to the Province of Quebec—James Bay Agreement.....	80	35	18
Contribution to the Summer Youth Employment Program.....	526	508	690
Contribution to the University of Guelph—Symposium on James/Hudson Bay.....	4	4	
Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species.....	18	17	
Expenditures not required for the current year.....			834
<i>Forestry</i>			
Forest Engineering Research Institute of Canada.....	1,000	1,000	1,000
Contribution to the National Swedish Board of Energy Source Development.....	25	25	7
Contribution to the Forest Engineering Research Institute of Canada for research and demonstration activities on Biomass harvesting.....	320	320	350
Contribution to FORINTEK Canada Corporation.....	2,300	2,300	2,300
Contribution to the Summer Youth Employment Program.....	960	891	792
Expenditures not required for the current year.....			240
	20,118	18,951	19,317
	21,279	20,112	20,336

Grants and Contributions—Concluded
(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
PARKS CANADA PROGRAM			
Grants			
<i>National parks</i>			
In aid of the development of the International Peace Garden in Manitoba	30	30	30
Scholarships for the university training of students in outdoor recreation	36		36
Scholarships for university training at undergraduate level of registered Indians and Inuit	10		8
National and Provincial Parks Association of Canada	15	15	10
	91	45	84
Contributions			
<i>National parks</i>			
Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the conference	12	12	8
International Union for Conservation of Nature and Natural Resources	90	53	64
<i>Historic parks and sites</i>			
Canadian contribution to World Heritage Fund	52	50	50
International Centre for the Study of the Preservation and the Restoration of Cultural Property	52	52	
Co-operating associations	250	250	
Petrolia Association	35	35	
Aurora and District Historical Society	5	5	
<i>Expenditures not required for the current year</i>			645
<i>Agreements for Recreation and Conservation</i>			
<i>Expenditures not required for the current year</i>			563
	496	457	1,330
	587	502	1,414
Total	22,090	20,834	21,871

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Environ- mental Services Program	Parks Canada Program	Total
(1) Salaries and wages	16,592 16,586 <i>10,986</i>	148,261 146,892 <i>140,302</i>	102,735 93,612 <i>84,711</i>	267,588 257,090 <i>235,999</i>
(1) Other personnel costs	2,244 2,264 <i>1,153</i>	20,926 21,445 <i>18,300</i>	12,847 14,375 <i>10,743</i>	36,017 38,084 <i>30,196</i>
(2) Transportation and communications	2,489 2,484 <i>1,519</i>	21,600 21,647 <i>18,860</i>	8,993 7,532 <i>6,038</i>	33,082 31,663 <i>26,417</i>
(3) Information	120 115 <i>60</i>	2,200 2,234 <i>1,769</i>	2,558 1,888 <i>1,478</i>	4,878 4,237 <i>3,307</i>
(4) Professional and special services	3,174 3,123 <i>1,502</i>	39,100 39,083 <i>34,052</i>	22,612 18,876 <i>13,893</i>	64,886 61,082 <i>49,447</i>
(5) Rentals	521 452 <i>340</i>	13,000 12,962 <i>11,802</i>	4,665 4,862 <i>4,048</i>	18,186 18,276 <i>16,190</i>
(6) Purchased repair and upkeep	134 121 <i>62</i>	4,114 4,081 <i>3,426</i>	10,036 12,543 <i>12,967</i>	14,284 16,745 <i>16,455</i>
(7) Utilities, materials and supplies	1,157 1,151 <i>791</i>	18,447 18,426 <i>15,545</i>	15,525 17,584 <i>13,572</i>	35,129 37,161 <i>29,908</i>
(8) Construction and acquisition of land, buildings and equipment		4,264 3,991 <i>1,614</i>	38,955 38,289 <i>25,869</i>	43,219 42,280 <i>27,483</i>
(9) Construction and acquisition of machinery and equipment	170 166 <i>98</i>	14,273 11,899 <i>8,280</i>	6,446 5,421 <i>6,224</i>	20,889 17,486 <i>14,602</i>
(10) Grants, contributions and other transfer payments	224 220 <i>121</i>	21,279 20,112 <i>20,336</i>	587 502 <i>1,414</i>	22,090 20,834 <i>21,871</i>
(12) All other expenditures	8 8 <i>3</i>	6,741 5,276 <i>397</i>	6,097 5,233 <i>3,140</i>	12,846 10,517 <i>3,540</i>
(1-12) Total	26,833 26,690 <i>16,635</i>	314,205 308,048 <i>274,683</i>	232,056 220,717 <i>184,097</i>	573,094 555,455 <i>475,415</i>
(13) Less: receipts and revenues credited to the vote		17,645 18,156 <i>19,302</i>		17,645 18,156 <i>19,302</i>
Total net expenditures	26,833 26,690 <i>16,635</i>	296,560 289,892 <i>255,381</i>	232,056 220,717 <i>184,097</i>	555,449 537,299 <i>456,113</i>

Amounts in roman type are 1980-81 appropriations.
Amounts in **bold face** type are 1980-81 expenditures.
Amounts in *italic* type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
ENVIRONMENTAL SERVICES PROGRAM				
<i>Atmospheric environment</i>				
Long range transport of air pollutants	613	228	221	221
Central computer acquisition	1,217	1,217	1,217	1,217(f)
Digital processors upper air stations	2,794	1,394	1,257	2,657(f)
Energy research and development	1,170	166	164	328
Lighthouse automatic stations	2,050	304	302	481
Meteorological automatic reporting stations—Extension	2,189	797	765	1,863
Pacific weathership replacement	7,680	1,122	620	1,025
Construction of upper air buildings, Fort Nelson, BC	1,156	156	30	30
Replacement of life support facilities, Eureka, NWT	916	381	381	381
Construction of upper air buildings, Norman Wells, NWT	1,200	100	51	51
New hydrogen building, Baker Lake, NWT	435	435	291	291(f)
Replacement of life support facilities, Mould Bay, NWT	911	350	326	326
Construction of life support systems, Inoucdjouac, Que	510	151		
Construction of life support systems, Sable Island, NS	654	20	17	17
<i>Environmental management</i>				
Habitat land acquisition	20,000	182	112	12,366
Sewage treatment facilities, Cap Tourmente, Que	1,018	312	11	266
Laboratory, Vancouver, BC	10,000	84	40	40
Interpretation Centre, Goose Lake, Sask	1,011	4	9	1,011(f)
<i>Forestry</i>				
Newfoundland Forest Research Centre, St John's, Nfld	2,450	51	9	9
Acadia Forest Experimental Station, Sunbury County, NS	450	23	9	9
Petawawa National Forestry Institute, Chalk River, Ont	1,269	1,091	1,103	1,269(f)
Workshop and hangar, Sault Ste Marie, Ont	360	360	201	201
Northern Forest Research Centre, Edmonton, Alta	6,600	121	27	27
Maritime Forest Research Centre, Fredericton, NB	20,000	81	69	69
PARKS CANADA PROGRAM				
<i>National Parks</i>				
Newfoundland—				
Gros Morne—Rock stabilization 430 South	2,766	794	2,766	2,766
Gros Morne—Visitor Reception Centre	1,314	20	15	1,314
Gros Morne—Property acquisition	6,347	200	162	4,255
Gros Morne—Maintenance compound	2,438	916	424	643
Gros Morne—Upgrade Highway 430 North	21,300	3,990	6,813	17,972
Gros Morne—Highway 431 reconstruction	18,072	1,540	449	608
Terra Nova—Golf course	3,114	630	84	573
Gros Morne—Highway 430 South recapping	23,598	496	687	4,213
Nova Scotia—				
Cape Breton Highlands—Reconstruct Cabot Trail	19,286	1,297	2,912	5,777
Cape Breton Highlands—Administrative Complex	1,157	9		
Prince Edward Island—				
PEI—Cavendish Development	3,073	1,185	1,220	2,171
New Brunswick—				
Fundy—Highway 114 improvements	362	15		
Kouchibouguac—Upgrade Highway 117	3,765	25	75	96
Quebec—				
Forillon—Harbour, Grand Graves	584	10	1	1
Forillon—Roads	9,405	791	879	5,423
Forillon—Visitor facilities	7,007	195		
Forillon—Campgrounds	3,054	419	157	2,742
La Mauricie—Parkway	16,132	2,139	1,965	15,897
La Mauricie—Visitor facilities	8,843	1,174		
La Mauricie—Interpretation and Reception Centre	1,163	55	119	213
Ontario—				
Point Pelee—Erosion control	543	18	1	420
St. Lawrence Islands—Land acquisition	7,300	400	711	1,491
Pukaskwa—Construct roads and bridges	5,488	2,600	2,420	3,867
Pukaskwa—Park development	7,657	157	150	564
Manitoba-Saskatchewan—				
Riding Mountain—Redevelop Clear Lake Campground	1,485	188	75	75
Riding Mountain—Townsite improvements	1,569	65		
Riding Mountain—Reconstruct Highway 10	14,806	1,291	1,834	9,356
Grasslands—Property acquisition	83,300	1,000		
Grasslands—Oil exploration	6,440	400		
Prince Albert—Road reconstruction	12,061	1,690	934	1,340
Prince Albert—Waskesiu Day Use	1,542	120	151	588
Prince Albert—Townsite improvement	13,737	647	21	654
Prince Albert—Repair and resurfacing Highway 263	3,965	705	153	163
Alberta—				
Banff—Townsite improvements	4,472	150	209	4,420(f)
Banff—Bow Valley Parkway	17,231	1,900	1,864	4,165
Banff—Develop Lower Lake Louise	13,987	310	266	778
Banff—Lake Louise Interpretive Development	260	10		
Banff—Campground expansion	395	5		

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
PARKS CANADA PROGRAM—Continued				
<i>National Parks—Concluded</i>				
<i>Alberta—Concluded</i>				
Banff—Interpretive Centre, Bow Summit	393	35	21	379
Banff—Staff accommodation	1,965	370	244	356
Banff—Solid waste collection	1,048	60	62	675(f)
Banff—Repave Icefields Parkway	8,335	1,000	810	982
Banff—Rehabilitation Tunnel Mt.	3,330	687	456	530
Banff—Cave and basin interpretation	12,746	315	150	360
Banff—Johnson Canyon Trail	1,251	6	4	603
Banff—Lake Minnewanka Loup Day Use	716	145	143	714
Banff—Johnson Canyon Campground improvements	718	5	1	1
Banff—Upper Hot Springs Development	8,276	350	72	246
Jasper—Rock cut stabilization	981	173	162	513
Jasper—Road Maligne Lake	7,896	15	10	1,840
Jasper—Campground renovation	2,374	466	186	496
Jasper—Replace Portal Creek Bridge	457	322	327	462(f)
Jasper—Maligne Canyon Day Use	1,010	10	205	310
Jasper—Fiddle River Development	10,309	208	116	116
Jasper—Maligne Valley Interpretation	358	56	54	210
Waterton Lakes—Red Rock Day Use	320	3	1	6
Waterton Lakes—Townsite improvements	2,815	727	7	7
<i>British Columbia—</i>				
Yoho—Mobile Home Court	374	324	131	161
Yoho—Townsite improvements	2,000	25	57	236
Yoho—Trans-Canada Highway paving	478	10	1	1
Yoho—Sewage treatment plant	520	40		
Pacific Rim—Land acquisition	6,807	93		6,468
Pacific Rim—West Coast Trail	1,315	164	161	1,313(f)
Pacific Rim—Indian reserves acquisition	659	250	2	61
Pacific Rim—Roads	3,092	80	19	28
Pacific Rim—Forest land agreements	15,793	807		
Pacific Rim—Wickaninnish Centre	2,744	150	138	1,404
Revelstoke/Glacier—Rogers Pass Centre	1,764	500	3	151
Revelstoke/Glacier—Major maintenance Trans-Canada Highway	281	20	14	26
Revelstoke/Glacier—Beaver Pit Bridge	314	290	265	273(f)
Revelstoke/Glacier—Traffic improvement Summit	632	15		
Revelstoke/Glacier—Major maintenance snow shed	390	85	106	125
Revelstoke/Glacier—Rogers Pass Sewage	351	325	308	334
Kootenay—Redstreak Campground improvements	514	193	78	163
Kootenay—Banff-Windermere Highway paving	3,480	1	6	6
<i>Historic parks and sites</i>				
<i>Newfoundland—</i>				
Cape Spear—Lighthouse	612	85	70	368
L'Anse aux Meadows—Visitor Reception Centre	3,550	30	15	792
Queen's Battery—Restoration	871	23		
<i>Nova Scotia—</i>				
Halifax Citadel—Development	29,590	817	1,000	5,092
Fortress of Louisbourg—Period building reconstruction	5,910	350	375	5,355
<i>Prince Edward Island—</i>				
Province House—Restoration	2,911	728	747	1,353
Pope House—Restoration	469	122	137	137
<i>Quebec—</i>				
Hudson's Bay Warehouse—Restoration	744	20	178	238
Restigouche—Visitor Centre	4,139	25	22	22
Les Vieilles Forges—Development Phase II	15,209	987		
Fort Chambly—Development	6,143	1,038		
Fort Lennox—Development	9,240	112	126	1,475
Artillery Park—Restoration	44,115	1,260	1,584	14,615
Fort Levis—Development	2,474	225	345	1,377
Maison Cartier—Restoration	2,748	68	35	357
Pointe aux Pères—Structures	357	247	291	304
Maison St-Laurent—Restoration	644	184	189	216
Quebec City—North and West counterescarp	5,164	50	50	50
Quebec City—Bastion Coteau de la Potasse	2,902	280	390	518
Quebec City—Youville Development	392	178	140	321
Quebec City—Terrasse Dufferin	3,147	418	517	879
Quebec City—Courtine Dauphine	1,400	117	11	420
<i>Ontario—</i>				
Niagara Frontier—Development	3,016	349	198	1,662
London-Middlesex Courthouse	800	600	400	800(f)
<i>Saskatchewan—</i>				
Motherwell Homestead—Development	1,792	442	32	160
Fort Walsh—Cost-sharing Agreement	1,194	700	236	1,194
<i>Alberta—</i>				
Rocky Mountain House—Development	1,672	29	45	1,575(f)
<i>British Columbia—</i>				
Fort St. James—Development	1,748	22		1,814(f)
Fort Rodd Hill—Period restoration	4,714	200	197	352
<i>Yukon Territory—</i>				
Dawson City—Stabilization	2,094	376	291	432

Budgetary Expenditure of Major Capital Projects—Concluded
(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
PARKS CANADA PROGRAM—Concluded				
<i>Agreements for recreation and conservation</i>				
Quebec—				
Lachine Canal—Development	61,363	1,251		
Old Port of Quebec	6,378	222	182	1,870
Chambly Canal—Locks 1 to 7	9,919	175	228	1,405
Chambly Canal—Canal structures	3,792	60		336
Ste-Anne Canal—Baker Dyke	282	70		
Chambly Canal—Maintenance compound	425	200	195	218
Ontario—				
Sault Ste-Marie—Heritage Development	1,811	170	64	207
Rideau—Restore locks	4,882	480	246	1,835
New agreements	8,000	400		
Rideau—Banks and walls	13,750	380	399	1,674
Rideau—Pretoria Avenue Bridge	754	200	116	508
Trent-Severn—Navigation dams	8,518	2,163	3,015	8,143
Trent-Severn—Marine railroad	3,065	59	36	3,028
CORTS—Planning and acquisition and development	13,800	833	590	3,861
Rideau—Perth bridges	396	365	204	204
Manitoba—				
Canada-Manitoba—Red River Agreement	6,990	1,160	133	852
Saskatchewan—				
Canada-Saskatchewan—Qu'Appelle Agreement	1,200	154	47	385

(f) Project completed.

Revenue

	1980-81	1979-80
	\$	\$
Comparative Summary		
Tax Revenue—		
A Miscellaneous.....		650
Non-Tax Revenue—		
B Return on investments	92	10,854
C Privileges, licences and permits	11,161,957	8,646,947
D Services and service fees	5,339,264	5,003,146
E Refunds of previous years' expenditure.....	1,307,579	1,129,284
F Proceeds from sales	1,041,450	877,678
G Miscellaneous.....	5,358,430	5,741,024
	<u>24,208,772</u>	<u>21,408,933</u>
Total	<u>24,208,772</u>	<u>21,409,583</u>

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
B Return on investments:		
Other accounts: miscellaneous		<u>92</u>
C Privileges, licences and permits:		
Rental of buildings	15,353	
Rental of land	3,896,947	
Rental of land adjacent to canals.....	424,247	
Living accommodations	923,371	
Bird hunting permits	1,386,851	
Timber permits	34,800	
Taxidermist and business licences	15,520	
Other licences and permits	4,396,642	
Sundries	68,226	
		<u>11,161,957</u>
D Services and service fees:		
Laboratory tests and analyses	103,673	
Other services	945,087	
Utilities.....	875,748	
Fines and penalties	59,882	
Park entrance fees.....	3,255,275	
Marine services and wharf revenues	56,423	
Sundries	43,176	
		<u>5,339,264</u>
E Refunds of previous years' expenditure:		
Cancelled cheques	1,488	
Reimbursement of operating and maintenance expenditures.....	51,149	
Reimbursement of capital expenditures	73,845	
Contributions from provincial governments	143,522	
Sundries	644,965	
Adjustment to prior year's Payables at Year End (PAYE)	392,610	
		<u>1,307,579</u>
F Proceeds from sales:		
Publications, maps and charts	210,902	
Special meteorological data	124,897	
Public utility services	474,702	
Fuel and lubricants	9,739	
Sundries	221,210	
		<u>1,041,450</u>
G Miscellaneous:		
Other fines	56,379	
Meals	38,768	
Room and board	32,805	
Contributions from provincial governments	1,352,015	
Damages to government property	3,084	
Concessions	521,455	
Swimming revenues.....	1,222,090	
Golf revenues	713,183	
Sundries	1,418,651	
		<u>5,358,430</u>

SECTION 8

1980-81 PUBLIC ACCOUNTS

External Affairs

Department
Canadian International Development Agency
International Development Research Centre
International Joint Commission

CONTENTS

	<i>Page</i>
Use of appropriations	8.4
Total cost of programs—Budgetary	8.9
Programs by activity—Budgetary	8.10
Grants and contributions	8.11
Budgetary expenditure by program and standard object.....	8.14
Budgetary expenditure of major capital projects	8.15
Revenue	8.16
Appendices	8.17

EXTERNAL AFFAIRS

Department

Objectives

CANADIAN INTERESTS ABROAD PROGRAM PROGRAM

—To promote in their international dimensions the national objectives of economic growth, sovereignty and independence, peace and security, the promotion of social justice, quality of life and a harmonious natural environment.

PASSPORT OFFICE REVOLVING FUND

—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.

WORLD EXHIBITIONS PROGRAM

—To present an image of Canada that portrays Canada's industrial, cultural and social development, through participation in World Exhibitions approved by the International Bureau of Exhibitions.

Canadian International Development Agency

Objective

—To support the efforts of developing countries in fostering their economic growth and the evolution of their social systems in a way that will produce a wide distribution of the benefits of development among the populations of these countries, enhance the quality of life and improve the capacity of all sectors of their population to participate in national development efforts.

International Development Research Centre

Objective

—To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

International Joint Commission

Objective

—To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level of flow of waters on the other side.

Use of Appropriations

Vote	Program	
DEPARTMENT		
CANADIAN INTERESTS ABROAD PROGRAM		
	Budgetary	
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Pleni-potentiary, Consuls, representatives on international commissions, the staff of such officials and other persons to represent Canada in another country; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries	\$ 244,364,800
	1b To extend the purposes of External Affairs Vote 1 of the Main Estimates, 1980-81	
	(a) to authorize the payment of rent for the International Civil Aviation Organization's headquarters;	
	(b) to authorize the transfer of \$2,308,026 from External Affairs Vote 10 of the Main Estimates, 1980-81 for the purposes of this Vote; and to provide a further amount of	900,000
	Transfer from: Vote 10	2,308,026
	TB Vote 5 ⁽¹⁾	1,176,003
		248,748,829
	Less: transfer to Vote 10	270,999
5	Capital expenditures	
10	The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October, 1979 which is	\$ 96,321,000
	10b	1
	10c To authorize the transfer of \$270,999 from External Affairs Vote 1, Appropriation Act No. 2, 1980-81 for the purposes of this Vote	1
		96,321,002
	Less: transfer to Vote 1	2,308,026
		94,012,976
	Transfer from Vote 1	270,999
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act	
Stat	Secretary of State for External Affairs—Salary and motor car allowance	
Stat	Payments under the Diplomatic Service (Special) Superannuation Act (R.S. c. D-5)	
Stat	Contributions to employee benefit plans	
Stat	Contributions to Diplomatic Service (Special) Supplementary Retirement Benefits Plan	
Stat	Refunds of amounts credited to revenue in previous years	
CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND		
	Budgetary	
Stat	Estimates 1980-81	
	Revolving Fund authority	
	Net assets assumed	
	Contributed assets	
	Total program—Budgetary	
	Non-budgetary	
L11a	Advances to the Working Capital Fund of the United Nations Organization in an amount of \$96,000 (US) notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of March 1980, which is (Gross)	
L12a	To extend the purposes of the Working Capital Advance Account for loans and advances to personnel posted abroad established by External Affairs Vote L12c, Appropriation Act No. 1, 1971:	
	(a) to include loans and advances to locally-engaged staff abroad and their dependents for medical expenses;	
	(b) to increase from \$2,800,000 to \$4,500,000 the amount that may be outstanding at any time against the said Account;	
	(c) to charge the said Account with expenditures in an amount not exceeding \$700,000 payment of which was authorized for the purposes of the said Account by an allotment from the Treasury Board Contingencies Vote;	
	additional amount required. (Net)	
L13b	Advances to the Working Capital Fund of the Berne Union of the World Intellectual Property Organization in the amount of 18,726 Swiss Francs, notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of May, 1980 which is (Gross)	
L14b	Advances to the Working Capital Fund of the Paris Union of the World Intellectual Property Organization in the amount of 22,594 Swiss Francs, notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of May, 1980 which is (Gross)	
L16a	To increase from \$14,000,000 to \$19,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954; and to charge the said account with expenditures in an amount not exceeding \$5,500,000, payment of which was authorized for the purposes of the said account under Governor General's special warrants issued pursuant to PC 1979-1196 and 1345; additional amount required. (Net)	
L17c	Advances to the Working Capital Fund of the International Atomic Energy Agency in the amount of \$1,400 (US), notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of December, 1980 which is (Gross)	
	Total program—Non-budgetary	
WORLD EXHIBITIONS PROGRAM		
	Budgetary	
15	Program expenditures and contributions	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
248,477,830		248,477,830		248,477,830	242,647,231	5,830,599		209,260,060
34,997,000		34,997,000		34,997,000	31,233,951	3,763,049		29,510,110
94,283,975		94,283,975		94,283,975	89,510,730	4,773,245		84,657,543
	533,740	533,740		533,740	533,740			
23,200	1,775	24,975		24,975	24,975			23,550
80,000	(32,000)	48,000		48,000	48,000			45,286
8,476,000		8,476,000		8,476,000	8,476,000			6,641,000
	986	986		986	986			(35,630)
	2,624	2,624		2,624	2,624			9,711
386,338,005	507,125	386,845,130		386,845,130	372,478,237	14,366,893		330,111,630
2,773,000	(2,773,000)				(436,098)			
	4,000,000	4,000,000		4,000,000				
	(533,740)	(533,740)		(533,740)				
	(212,153)	(212,153)		(212,153)				
2,773,000	481,107	3,254,107		3,254,107	(436,098)		3,690,205	
389,111,005	988,232	390,099,237		390,099,237	372,042,139	14,366,893	3,690,205	330,111,630
115,200		115,200		115,200	113,280	1,920		
1,700,000	(700,000)	1,000,000	190,841	1,190,841	(263,591)		1,454,432	960,190
13,450		13,450		13,450	12,523	927		
16,230		16,230		16,230	15,110	1,120		
			14,559,406	14,559,406	218,317		14,341,089	1,696,452
1,680		1,680		1,680	1,666	14		
1,846,560	(700,000)	1,146,560	14,750,247	15,896,807	97,305	3,981	15,795,521	2,656,642
310,000		310,000		310,000	223,649	86,351		186,495
23,000		23,000		23,000	23,000			15,000
333,000		333,000		333,000	246,649	86,351		201,495
389,444,005	988,232	390,432,237		390,432,237	372,288,788	14,453,244	3,690,205	330,313,125
1,846,560	(700,000)	1,146,560	14,750,247	15,896,807	97,305	3,981	15,795,521	2,656,642

Use of Appropriations—Continued

Vote	Program	
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY		
	Budgetary	
20	Operating expenditures and authority:	
	(a) to engage persons for service in developing countries; and	
	(b) to provide education or training for persons from developing countries; in accordance with the Technical Assistance Regulations made by Order in Council PC 1978-1268 of 20th April, 1978, as may be amended or any other regulations that may be made by the Governor in Council with respect to;	
	(c) the remuneration payable to persons for service in developing countries and the payment of their expenses or of allowances in respect thereto;	
	(d) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto; and	
	(e) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries	\$ 35,472,000
	20c	1,408,000
	Transfer from TB Vote 30 ⁽¹⁾	501,000
21b	Canadian International Development Agency—	
	(a) To authorize the deletion from the Accounts of a loan to Pakistan in the amount of \$1,234,758 made pursuant to External Affairs Vote L30, Appropriation Act No. 4, 1973;	
	(b) to authorize the payment of an amount not exceeding \$300,000 to Westinghouse Canada Inc., in consideration of that Company transferring and assigning to Her Majesty the Queen in Right of Canada all rights and interests it has in a nuclear fuel fabrication plant manufactured by that Company and originally intended for Pakistan;	
	(c) to indemnify and save harmless the Westinghouse Canada Inc., from and against all claims, suits and proceedings that may be commenced by Pakistan, or any of its agencies, in an amount not exceeding \$1,726,000, arising out of said assignment and transfer; and	
25	The grants and contributions listed in the Estimates, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international emergency relief and other specified purposes, in the form of cash payments or the provision of goods, commodities or services; and authority to pay amounts in the currency or unit of account indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of October, 1979 which is	\$ 663,500,000
	25b	1
	25c	1
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Non-budgetary	
L30c	Loans in accordance with terms and conditions approved by the Governor in Council, to developing countries for international development assistance. (Gross)	
L35b	Loan to the Government of Turkey for short term balance of payments assistance. (Gross)	
L36a	The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of \$451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to \$544,582,194 US, including authority to pay the paid-in shares in instalments in the current and subsequent fiscal years, as required in accordance with the undertakings given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars (Appropriation Act No. 3, 1977-78). (Gross)	
	Amount brought forward in CDN\$	
	Translation to US at beginning (\$1.1962 CDN = \$1 US)	
	US balance	
	Translation to CDN end of year (\$1.1844 CDN = \$1 US)	
	Maintenance of value payments	
Stat	Purchase of paid-in shares of the Asian Development Bank (External Affairs Vote L36a, Appropriation Act No. 3, 1977-78)	
L40c	Loan, in accordance with terms and conditions approved by the Governor in Council, to the Government of Jamaica for food aid assistance and commodities. (Gross)	
L45c	Advances, in accordance with terms and conditions approved by the Governor in Council, to international financial institutions for international development assistance. (Gross)	
L50	To authorize the payment of US \$705,714 in current US dollars being the second instalment in respect of Canada's subscription for 585 paid-in shares of the capital stock of the Caribbean Development Bank, said instalment to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such a form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of November, 1979, which is \$829,000. (Gross)	
	Amount brought forward in CDN\$	
	Translation to US at beginning (\$1.1962 CDN = \$1 US)	
	US balance plus additional authority provided by Vote L50	
	Translation to CDN end of year (\$1.1844 CDN = \$1 US)	
L51a	To authorize a subscription for an additional 1,928 paid-in shares and 23,768 callable shares of the capital stock of the Inter-American Development Bank, being the fifth replenishment as a member thereof for the amount of US \$310,000,000 each share having a par value of US \$10,000 expressed in terms of the US dollar of the weight and fineness in effect on January 1, 1959, including authority to pay in the current year in respect of the paid-in shares an amount of US \$5,814,574 in 1959 dollars, said payment to be made in cash or in non-interest-bearing, non-negotiable demand notes in such a form as may be determined by the Minister of Finance, or any combination of cash and notes, and authority to make payment for paid-in shares in Canadian or US dollars, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of April 1980, which is \$8,000,000. (Gross)	
	Amount brought forward in CDN\$	
	Translation to US at beginning (\$1.1962 = \$1 US)	
	US balance	
	Translation to CDN end of year (\$1.1844 = \$1 US)	
Stat	Purchase of paid-in shares of the InterAmerican Development Bank (Proposed in External Affairs Vote L40 of the Main Estimates, 1979-80)	
	Total program—Non-budgetary	

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
37,381,000		37,381,000		37,381,000	36,543,124	837,876		31,608,573
1,534,758		1,534,758		1,534,758	1,509,665	25,093		
663,500,002	(2,638,459) ⁽²⁾	660,861,543		660,861,543	626,257,837	34,603,706		649,085,343
3,305,000		3,305,000		3,305,000	3,305,000			2,608,000
705,720,760	(2,638,459)	703,082,301		703,082,301	667,615,626	35,466,675		683,301,916
246,617,495	(417,495) ⁽²⁾	246,200,000		246,200,000	246,836,141	(636,141)		247,284,707
23,800,000		23,800,000		23,800,000	18,958,697	4,841,303		
			544,017,307					
			(89,229,389)					
			454,787,918 US	454,787,918 US	7,820,164 US		446,967,754 US	7,820,164 US
			83,862,892	83,862,892	1,442,038		82,420,854	1,534,316
9,262,000	(9,262,000)							4,324,863
9,262,000	(9,262,000)		538,650,810	538,650,810	9,262,202		529,388,608	13,679,343
2,500,000		2,500,000		2,500,000	2,486,393	13,607		5,140,035
92,604,640		92,604,640		92,604,640	89,835,486	2,769,154		115,630,417
			32,302,358					
			(5,298,213)					
705,714 US		705,714 US	27,004,145 US	27,709,859 US	705,714 US		27,004,145 US	705,714 US
130,134		130,134	4,979,564	5,109,698	130,134		4,979,564	138,461
835,848		835,848	31,983,709	32,819,557	835,848		31,983,709	844,175
			576,117,641					
			(94,494,467)					
5,814,574 US	298,370,852 US	304,185,426 US	481,623,174 US	785,808,600 US	5,814,574 US		779,994,026 US	5,814,574 US
1,072,207	55,019,585	56,091,792	88,811,313	144,903,105	1,072,207		143,830,898	1,140,819
8,000,000	(8,000,000)							
14,886,781	345,390,437	360,277,218	570,434,487	930,711,705	6,886,781		923,824,924	6,955,393
390,506,764	335,710,942	726,217,706	1,141,069,006	1,867,286,712	375,101,548	6,987,923	1,485,197,241	389,534,070

Use of Appropriations—Concluded

Vote	Program	
	INTERNATIONAL DEVELOPMENT RESEARCH CENTRE	
	Budgetary	
55	Payments to the International Development Research Centre	
	INTERNATIONAL JOINT COMMISSION	
	Budgetary	
60	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality	\$ 2,209,000
	Transfer from TB Vote 5 ⁽¹⁾	40,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

⁽²⁾ Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

		Appropriations					Balances		
		Current year			Used in			Used in	
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	the current year	Lapsed (overexpended)	Carried forward	the previous year	
\$	\$	\$	\$	\$	\$	\$	\$	\$	
42,000,000		42,000,000		42,000,000	42,000,000			36,867,000	
2,249,000		2,249,000		2,249,000	2,168,765	80,235		1,992,643	
159,000		159,000		159,000	159,000			122,000	
2,408,000		2,408,000		2,408,000	2,327,765	80,235		2,114,643	
1,139,572,765	(1,650,227)	1,137,922,538		1,137,922,538	1,084,232,179	50,000,154	3,690,205	1,052,596,684	
392,353,324	335,010,942	727,364,266	1,155,819,253	1,883,183,519	375,198,853	6,991,904	1,500,992,762	392,190,712	

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expendi- tures	Less: Receipts credited to revenue	Add: Accommo- dation provided without charge by this department	Add: Accommo- dation provided without charge by Public Works	Add: Other services provided without charge by other depart- ments	Total cost of programs
DEPARTMENT							
CANADIAN INTERESTS ABROAD	1980-81	372,478	10,309	15,750	5,979	1,447	385,345
	1979-80	330,112	5,766	7,762	5,485	1,290	338,883
CANADIAN INTERESTS ABROAD—PASSPORT OFFICE REVOLVING FUND	1980-81	(436)					(436)
	1979-80						
WORLD EXHIBITIONS	1980-81	247				3	250
	1979-80	201				2	203
	1980-81	372,289	10,309	15,750	5,979	1,450	385,159
	1979-80	330,313	5,766	7,762	5,485	1,292	339,086
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY	1980-81	667,616	5,299		2,844	476	665,637
	1979-80	683,302	3,376		3,058	519	683,503
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE	1980-81	42,000					42,000
	1979-80	36,867					36,867
INTERNATIONAL JOINT COMMISSION	1980-81	2,328	603		75	36	1,836
	1979-80	2,115	404		65	15	1,791
Total	1980-81	1,084,233	16,211	15,750	8,898	1,962	1,094,632
	1979-80	1,052,597	9,546	7,762	8,608	1,826	1,061,247

Programs by Activity—Budgetary
 (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
CANADIAN INTERESTS ABROAD PROGRAM								
Relations with foreign governments and intergovernmental institutions.....	61,133	61,981	23,527	20,673	93,591	88,831	178,251	171,485
Assistance to Canadians.....	11,668	11,179	540	477			12,208	11,656
Information activities and cultural relations.....	33,118	32,240	1,086	912	693	680	34,897	33,832
Assistance to other programs.....	114,966	109,512	9,393	8,508			124,359	118,020
Headquarters administration and operational support.....	28,155	28,297	451	664	48	48	28,654	29,009
Contributions to employee benefit plans.....	8,476	8,476					8,476	8,476
	257,516	251,685	34,997	31,234	94,332	89,559	386,845	372,478
<i>Less:</i> receipts credited to revenue.....	10,309	10,309					10,309	10,309
<i>Add:</i> accommodation provided without charge by this department.....	15,750	15,750					15,750	15,750
accommodation provided without charge by Public Works other services provided without charge by other departments.....	5,979	5,979					5,979	5,979
	1,447	1,447					1,447	1,447
	270,383	264,552	34,997	31,234	94,332	89,559	399,712	385,345
CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND								
Disbursements.....	14,738	11,048	82	82			14,820	11,130
<i>Less:</i> receipts credited to the Fund.....	11,566	11,566					11,566	11,566
	3,172	(518)	82	82			3,254	(436)
Total cost of program.....	273,555	264,034	35,079	31,316	94,332	89,559	402,966	384,909
WORLD EXHIBITIONS PROGRAM								
Future world exhibitions.....	210	237			11	10	221	247
Les Floralies internationales de Montréal 1980.....	112						112	
	322	237			11	10	333	247
<i>Add:</i> other services provided without charge by other departments.....	3	3					3	3
Total cost of program.....	325	240			11	10	336	250
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY								
Bilateral development assistance.....	20,039	20,464	11	46	285,411	258,028	305,461	278,538
Multilateral development assistance.....	886	948			99,288	94,220	100,174	95,168
Food aid assistance.....	177	181	1		181,000	181,000	181,178	181,181
Special development assistance.....	2,189	2,225	9	23	85,725	83,640	87,923	85,888
International emergency relief.....					5,000	4,991	5,000	4,991
Departmental administration.....	15,463	13,947	141	219	4,437	4,379	20,041	18,545
Contributions to employee benefit plans.....	3,305	3,305					3,305	3,305
	42,059	41,070	162	288	660,861	626,258	703,082	667,616
<i>Less:</i> receipts credited to revenue.....		5,299						5,299
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments.....	2,844	2,844					2,844	2,844
	476	476					476	476
Total cost of program.....	45,379	39,091	162	288	660,861	626,258	706,402	665,637
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE								
International Development Research Centre.....					42,000	42,000	42,000	42,000
INTERNATIONAL JOINT COMMISSION								
Administration.....	916	949	5	3			921	952
Payment of Canada's share of joint studies, surveys and investigations under international references.....	81	25					81	25
Responsibilities under the Canada-United States Agreement on Great Lakes water quality.....	1,242	1,118	5	74			1,247	1,192
Contributions to employee benefit plans.....	159	159					159	159
	2,398	2,251	10	77			2,408	2,328
<i>Less:</i> receipts credited to revenue.....	391	603					391	603
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments.....	75	75					75	75
	36	36					36	36
Total cost of program.....	2,118	1,759	10	77			2,128	1,836

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
CANADIAN INTERESTS ABROAD PROGRAM			
Grants			
<i>Relations with foreign governments and intergovernmental institutions</i>			
Association des universités partiellement ou entièrement de langue française	125	125	125
Conseil international de la langue française (CILF)	30	30	30
Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	1,550	1,550	1,434
International Commission on Radiological Protection	5	5	5
Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	9		
United Nations Association in Canada	55	55	55
United Nations Trust Fund for South Africa	20	20	20
<i>Information activities and cultural relations</i>			
Association for Canadian studies in the United States (\$10,000 US)	12	12	12
Atlantic Council of Canada	7	7	7
Canadian-German Society of Hanover (50,000 Deutsche Marks)	33	32	30
Canadian Institute of International Affairs	50	50	50
Centre québécois de relations internationales de l'Université Laval	35	35	35
International Baccalaureat Office	5	5	5
Maison des étudiants canadiens à Paris	100	100	100
Orchestre mondial des jeunesses musicales	50	50	28
Parliamentary Centre for Foreign Affairs and Foreign Trade	30	25	10
Friends of the British Columbia Provincial Museum	50	50	
Paul Martin Fund for a chair of international affairs at the University of Windsor	75	75	
Council of Ministers of Education of Canada	60	60	
<i>Expenditures not required for the current year</i>			1,218
<i>Headquarters administration and operational support</i>			
Payments under the Diplomatic Service (Special) Superannuation Act	48	48	10
	2,349	2,334	3,174
Contributions			
<i>Relations with foreign governments and intergovernmental institutions</i>			
Agency for Cultural and Technical Co-operation in Francophone Countries (22,928,008 French Francs)	6,461	5,115	5,669
British Association of Canadian Studies	5	5	5
Canadian Representative on the United Nations Human Rights Committee	2	2	2
Centre for Canadian Studies at John Hopkins University	42	42	42
Club des relations internationales	3	3	3
Commonwealth Air Transport Council (CATC) (£ 22,400)	57	58	52
Commonwealth Foundation (£ 320,000)	813	675	550
Commonwealth Secretariat (£ 595,510)	1,514	1,616	1,495
Commonwealth Youth Program (£ 300,000)	523	500	478
Conference on Security and Co-operation in Europe (CSCE) (635,683 Swiss Francs)	470	325	162
Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe (1,264,020 Austrian Shillings)	116	109	94
Conseil africain et malgache de l'enseignement supérieur (CAMES) (CFA 3,918,085)	22	23	19
Customs Co-operation Council (8,529,457 Belgian Francs)	350	331	305
Defence support assistance to Non-NATO countries	440	439	440
Food and Agriculture Organization (\$5,514,698 US)	6,432	6,476	6,297
French Association of Canadian Studies	5	5	5
General Agreement on Tariff and Trade (1,955,891 Swiss Francs)	1,444	1,129	1,255
Hebrew University of Jerusalem	50	50	50
Inter-American Institute of Agricultural Sciences (\$973,000 US)	1,135	1,141	1,427
Intergovernmental Committee for European Migration (ICEM)	10	10	10
Intergovernmental Maritime Consultative Organization (\$77,970 US)	91	136	83
International Atomic Energy Agency (\$2,696,700 US)	3,145	3,360	2,962
International Civil Aviation Organization (\$642,324 US)	749	802	666
International Civil Aviation Organization—Reimbursement for compensation paid its Canadian employees for provincial income tax for prior taxation years	130	155	117
International Energy Agency (IEA) (2,393,416 French Francs)	675	674	512
International Labour Organization (\$4,102,754 US)	4,785	3,779	4,763
McMaster University	9	9	9
North Atlantic Treaty Organization—Cost of Civil Administration (104,521,104 Belgian Francs)	4,283	4,283	3,981
North Atlantic Treaty Organization—Science programs (23,423,880 Belgian Francs)	960	993	1,048
Northwestern University	5	5	5
Nuclear Energy Agency of the OECD (931,310 French Francs)	262	262	225
Organization for Economic Co-operation and Development (17,052,200 French Francs)	4,805	4,805	3,930
Organization for Economic Co-operation and Development (Centre for Education, Research and Innovation) (425,810 French Francs)	120	120	107
Pan American Health Organization (\$2,357,180 US)	2,749	2,863	2,503
Participation in activities of the International French-speaking community	190	189	173
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park (\$319,000 US)	372	378	346
Permanent Court of Arbitration (14,670 Dutch Florins)	9	8	8
Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	60	60	

Grants and Contributions—Continued

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT—Concluded			
CANADIAN INTERESTS ABROAD PROGRAM—Concluded			
<i>Contributions—Concluded</i>			
Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (STP) (7,262,729 CFA).....	41	36	33
Shastri Indo-Canadian Institute.....	80	80	80
United Nations Committee on the Elimination of all Forms of Racial Discrimination (\$5,450 US).....	6	5	4
United Nations Educational, Scientific and Cultural Organization (\$5,200,000 US).....	6,065	7,725	5,062
United Nations Interim Force in Lebanon (\$4,164,631 US).....	4,857	4,857	6,404
United Nations Organization (\$23,190,263 US).....	27,047	22,452	19,336
United Nations Organization—Canada's assessed share of the expenses of the United Nations Emergency Force in the Middle East (\$984,000 US).....	1,148	1,047	1,316
United Nations Voluntary Fund for the Environment (\$700,000 US).....	816	829	1,165
World Health Organization (\$6,475,305 US).....	7,552	8,326	7,603
World Intellectual Property Organization (438,535 Swiss Francs).....	324	222	597
Yale University.....	35	35	35
Commonwealth Secretariat—Ugandan elections.....	200	200	
International Institute of Administrative Sciences.....	36	12	
Canadian Council on International Law.....	2	2	
Canadian Group of the Trilateral Commission.....	10	10	
Financial Assistance in the Field of Disarmament and Arms Control.....	60	60	
Independent Commission on Disarmament and International Security.....	160	160	
International Perspectives.....	11	11	
National Arts Centre.....	124	124	
Tudor Singers of Montreal.....	50	44	
United Nations Biological Weapons Treaty Review Conference.....	21	13	
United Nations Non-Proliferation Treaty Review Conference.....	45	40	
<i>Expenditures not required for the current year</i>			60
	91,983	87,225	81,493
	94,332	89,559	84,667
WORLD EXHIBITIONS PROGRAM			
<i>Contributions</i>			
<i>Future world exhibitions</i>			
Canada's fees for membership in the International Bureau of Exhibitions.....	11	10	10
	94,343	89,569	84,677
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY			
<i>Grants</i>			
<i>Bilateral development assistance</i>			
Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expenses directly related thereto.....	285,411	258,028	274,130
<i>Multilateral development assistance</i>			
United Nations Development Program.....	41,000	41,000	41,000
United Nations Children's Fund.....	9,000	9,000	8,000
International Institute of Tropical Agriculture.....	1,300	1,300	1,300
International Rice Research Institute.....	1,300	1,300	1,300
International Maize and Wheat Improvement Centre.....	1,300	1,300	1,300
United Nations Fund for Population Activities.....	7,000	7,000	8,000
Commonwealth Fund for Technical Co-operation.....	10,000	10,000	8,800
United Nations Relief and Works Agency for Palestine Refugees in the Near East.....	2,200	2,200	1,750
International Centre of Tropical Agriculture.....	1,150	1,150	1,150
United Nations High Commissioner for Refugees.....	2,250	2,250	2,000
Development assistance to international development institutions for operations and general programs and specific programs and projects.....	14,515	9,477	11,741
United Nations High Commissioner for Refugees as relief to the Afghan refugees in Pakistan.....	2,750	2,750	
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Somalia.....	1,400	1,400	
United Nations Children's Fund for humanitarian relief in favour of the Kampuchean people.....	3,750	3,750	
<i>Expenditures not required for the current year</i>			11,000
<i>Food aid assistance</i>			
World Food Program.....	10,000	10,000	10,000
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions.....	169,500	169,500	171,541
<i>Special development assistance</i>			
International Planned Parenthood Federation (\$3,100,000 US).....	3,642	3,642	3,643
Development assistance to international non-governmental organizations in support of programs and projects.....	1,160	1,160	710
Grants to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries.....	224	224	
<i>International emergency relief</i>			
Emergency assistance to countries, their agencies and persons in such countries and to international institutions for the alleviation of natural and man-made calamities.....	3,000	2,991	3,195
Grant to International Committee of the Red Cross as humanitarian assistance in Africa.....	2,000	2,000	
<i>Expenditures not required for the current year</i>			15,800
<i>Departmental administration</i>			
Commonwealth scholarships and fellowships.....	2,552	2,494	2,430
CIDA scholarships to Canadians for studies related to international development assistance.....	350	350	275
Scholarships to Zimbabwe students.....	35	35	58
	576,789	544,301	579,123

Grants and Contributions—Concluded

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY—Concluded			
Contributions			
<i>Multilateral development assistance</i>			
Contributions to international development institutions in support of specific development assistance programs and projects and for special administrative expenses directly related thereto	373	343	1,395
<i>Food aid assistance</i>			
Mennonite Central Committee Food Bank	1,500	1,500	1,500
Expenditures not required for the current year			732
<i>Special development assistance</i>			
Canadian University Service Overseas	11,494	11,494	10,182
Canada World Youth	4,800	4,800	4,516
Canadian Executive Service Overseas	1,800	1,800	1,800
Contributions to Canadian non-governmental organizations in support of development assistance programs and projects.....	46,691	44,691	39,537
Contributions to international non-governmental organizations in support of development assistance programs and projects.....	3,948	3,948	2,818
Contributions to Canadian non-governmental organizations and community groups in support of development education programs and projects.....	3,475	3,438	3,532
Incentives to Canadian investors, institutions and organizations, international institutions and developing country governments, their organizations and agencies, developing country local and regional institutions, and developing country investors, institutions and organizations, in support of industrial co-operation programs and projects	7,211	7,211	3,950
Contributions to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries	280	232	
Contributions to provincial governments, their organizations and agencies, to developing countries, to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, and to international development institutions, in support of joint federal-provincial voluntary agricultural development assistance programs and projects	1,000	1,000	
<i>Departmental administration</i>			
Reconstruction assistance to Southern Italy	1,500	1,500	
	84,072	81,957	69,962
	660,861	626,258	649,085
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE			
Grants			
Payment to the International Development Research Centre	42,000	42,000	36,867
Total	797,204	757,827	770,629

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Canadian Interests Abroad		World Exhibitions Program	Subtotal	Canadian International Development Agency	International Development Research Centre	International Joint Commission	Total
	Program	Pass- port Office Revol- ving Fund						
(1) Salaries and wages	98,817 98,207 <i>89,240</i>	5,364 5,364	179 81 <i>88</i>	104,360 103,652 <i>89,328</i>	26,293 26,346 <i>23,703</i>		1,260 1,222 <i>1,068</i>	131,913 131,220 <i>114,099</i>
(1) Other personnel costs	26,880 26,556 <i>24,775</i>	851 851	23 23 <i>15</i>	27,754 27,430 <i>24,790</i>	4,430 4,338 <i>3,792</i>		159 159 <i>122</i>	32,343 31,927 <i>28,704</i>
(2) Transportation and communications	34,180 37,269 <i>33,182</i>	814 814	25 37 <i>22</i>	35,019 38,120 <i>33,204</i>	4,404 4,349 <i>3,333</i>		372 330 <i>359</i>	39,795 42,799 <i>36,896</i>
(3) Information	2,286 514 <i>1,272</i>	60 60		2,346 574 <i>1,272</i>	126 63 <i>91</i>		143 180 <i>108</i>	2,615 817 <i>1,471</i>
(4) Professional and special services	20,604 20,978 <i>15,247</i>	1,366 1,366	88 74 <i>65</i>	22,058 22,418 <i>15,312</i>	3,814 3,012 <i>1,854</i>		227 162 <i>185</i>	26,099 25,592 <i>17,351</i>
(5) Rentals	47,534 39,408 <i>29,894</i>	1,048 1,048		48,582 40,456 <i>29,894</i>	517 479 <i>454</i>		167 144 <i>162</i>	49,266 41,079 <i>30,510</i>
(6) Purchased repair and upkeep	12,342 11,688 <i>9,879</i>	125 125		12,467 11,813 <i>9,879</i>	333 302 <i>148</i>		12 21 <i>12</i>	12,812 12,136 <i>10,039</i>
(7) Utilities, materials and supplies	15,976 18,488 <i>14,740</i>	1,314 1,314	7 3 <i>1</i>	17,297 19,805 <i>14,741</i>	577 670 <i>653</i>		49 30 <i>43</i>	17,923 20,505 <i>15,437</i>
(8) Construction and acquisition of land, buildings and equipment	17,292 14,281 <i>15,433</i>			17,292 14,281 <i>15,433</i>				17,292 14,281 <i>15,433</i>
(9) Construction and acquisition of machinery and equipment	14,955 11,592 <i>11,302</i>	82 82		15,037 11,674 <i>11,302</i>	162 288 <i>184</i>		10 77 <i>51</i>	15,209 12,039 <i>11,537</i>
(10) Grants, contributions and other transfer payments	94,332 89,559 <i>84,667</i>		11 10 <i>10</i>	94,343 89,569 <i>84,677</i>	660,861 626,258 <i>649,085</i>	42,000 42,000 <i>36,867</i>		797,204 757,827 <i>770,629</i>
(12) All other expenditures	1,647 3,938 <i>481</i>	3,796 106		5,443 4,063 <i>481</i>	1,565 1,511 <i>5</i>		9 3 <i>5</i>	7,017 5,577 <i>491</i>
(1-12) Total	386,845 372,478 <i>330,112</i>	14,820 11,130	333 247 <i>201</i>	401,998 383,855 <i>330,313</i>	703,082 667,616 <i>683,302</i>	42,000 42,000 <i>36,867</i>	2,408 2,328 <i>2,115</i>	1,149,488 1,095,799 <i>1,052,597</i>
(13) Less: receipts and revenues credited to the vote		11,566 11,566		11,566 11,566				11,566 11,566
Total net expenditures	386,845 372,478 <i>330,112</i>	3,254 (436)	333 247 <i>201</i>	390,432 372,289 <i>330,313</i>	703,082 667,616 <i>683,302</i>	42,000 42,000 <i>36,867</i>	2,408 2,328 <i>2,115</i>	1,137,922 1,084,233 <i>1,052,597</i>

Amounts in roman type are 1980-81 appropriations.
Amounts in bold face type are 1980-81 expenditures.
Amounts in italic type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT				
CANADIAN INTERESTS ABROAD PROGRAM				
<i>Relations with foreign governments and intergovernmental institutions</i>				
Belgrade, Yugoslavia— Construction of chancery	6,300	1,600	643	1,783
Bogota, Columbia— Acquisition of chancery	3,350	1,041	1,047	2,674(f)
Georgetown, Guyana— Chancery purchase and improvements	1,050	242	172	1,060(f)
Lagos, Nigeria— Construction of chancery	4,708	2,234	48	136
London, England— Canada House renovations	2,277	398	256	433
Mexico City, Mexico— Construction of chancery	10,260	4,026	4,408	9,766
Moscow, USSR— Construction of chancery	12,800	1,619	31	1,809
Paris, France— Purchase and modification of chancery addition	18,434	2,560	2,679	17,130
Peking, People's Republic of China— Construction of diplomatic compound	8,439	1,310	147	200
Tokyo, Japan— Construction of chancery and compound development	17,500	6,500	576	1,575
Washington, USA— Construction of chancery	20,123	300	435	6,110
Caracas, Venezuela— Acquisition of chancery	3,985	530	850	3,899
Abidjan, Ivory Coast— Acquisition of chancery	3,303	1,250	1,482	1,482
Dallas, USA— Acquisition of official residence	633	497	432	432
Salisbury, Zimbabwe—Post opening— Acquisition of chancery, official residence, 6 staff quarters	2,209	1,634	1,587	1,587
Riyadh, Saudi Arabia— Diplomatic complex	25,387	112	93	93
Singapore— Acquisition of staff quarters(10)	3,974	1,983	1,029	1,029

(f) Project completed.

Revenue

DEPARTMENT	1980-81		1979-80	
	\$	\$		
Comparative Summary				
Non-Tax Revenue—				
A Return on investments.....	253,189		215,002	
B Privileges, licences and permits	6,944,865		1,435,169	
C Services and service fees	75,941		84,677	
D Refunds of previous years' expenditure	1,720,754		3,076,619	
E Proceeds from sales	1,165		3,216	
F Miscellaneous.....	1,313,352		951,284	
Total	10,309,266		5,765,967	

Details	1980-81	
	\$	\$
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Other—		
International organizations—		
International organizations and associa-		
tions—		
United Nations bonds—Interest	49,646	
Miscellaneous—		
Personnel posted abroad—Interest	203,543	
		253,189

B Privileges, licences and permits:		
Rental of staff accommodations	6,873,500	
Rental of Crown-held automobiles	59,849	
Sundries	11,516	
		6,944,865

C Services and service fees:		
Consular service fees.....		75,941

D Refunds of previous years' expenditure:		
Canada's share of unexpended balance of prior		
year assessed contributions to international		
organizations	628,650	
Value added tax on goods purchased by posts		
abroad	51,966	
Repatriation of distressed Canadians	60,929	
Adjustment to prior year's Payables at Year		
End (PAYE)	172,711	
Sundries	806,498	
		1,720,754

F Miscellaneous:		
Services rendered on behalf of Passport Office		
Revolving Fund	592,796	
International organization's rent share of		
accommodation	315,527	
Sundries	405,029	
		1,313,352

CANADIAN INTERNATIONAL DEVELOPMENT AGENCY	1980-81		1979-80	
	\$	\$		

Comparative Summary				
Non-Tax Revenue—				
A Return on investments.....	3,696,713		2,111,907	
B Services and service fees	164,787		389,365	
C Refunds of previous years' expenditure	1,380,190		853,564	
D Miscellaneous.....	57,463		21,664	
Total	5,299,153		3,376,500	

CANADIAN INTERNATIONAL DEVELOPMENT AGENCY—Concluded

Details

	1980-81		1979-80	
	\$	\$		
Non-Tax Revenue—				
A Return on investments:				
Loans, investments and advances—				
Other—				
National governments including developing countries—				
Developing countries—Special loan assistance—				
Interest				3,696,713
B Services and service fees:				
Services and commitment charges on loans to developing				
countries				164,787

INTERNATIONAL JOINT COMMISSION

Comparative Summary

	1980-81		1979-80	
	\$	\$		
Non-Tax Revenue—				
A Refunds of previous years' expenditure		385		7
B Miscellaneous.....	602,123		404,119	
Total	602,508		404,126	

Details

	1980-81		1979-80	
	\$	\$		
Non-Tax Revenue—				
B Miscellaneous:				
Miscellaneous revenue items under \$100 per				
item		21		
US share of expenditure of regional office				
Windsor	602,102			602,123

Appendix 1

Passport Office Revolving Fund

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981
(in thousands of dollars)

	1981	
	Estimates	Actual
Loss (profit) for the year.....	3,054	(141)
Less: depreciation, reconciling and other similar items.....	291	(177)
Operating requirements.....	2,763	36
Capital acquisitions.....	232	78
Working capital changes.....	(222)	(550)
Net expenditure (revenue).....	2,773	(436)

BALANCE SHEET AS AT MARCH 31, 1981

FUND ASSETS	1981	1980	FUND LIABILITIES	1981	1980
	\$	\$		\$	\$
Current assets:			Current liabilities:		
Accounts receivable			Accounts payable and accrued liabilities		
Federal Government.....	59,340	56,648	Federal Government.....	882,101	381,153
Outside parties.....	23,010	3,978	Outside parties.....	277,939	271,444
Inventories at cost			Unearned fees.....	171,443	91,419
Materials and supplies.....	322,762	336,262		1,331,483	744,016
Work-in-process.....	97,951	70,254	Provision for employee termination benefits.....	712,803	563,810
Prepaid expenses.....	25,657	24,492		2,044,286	1,307,826
	528,720	491,634	EQUITY OF CANADA		
Fixed assets at cost.....	\$1,564,389		Accumulated net charge against the Fund's authority.....	(584,359)	395,893
Less: accumulated depreciation.....	809,108		Accumulated deficit.....	(175,926)	(317,181)
	755,281	894,904		(760,285)	78,712
	1,284,001	1,386,538		1,284,001	1,386,538

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

Approved by:

D. BRESNAHAN
Director General, Finance and Management Services

D. MOLGAT
Deputy Under-Secretary of State for External Affairs

September 15, 1981

Appendix 1—Continued

Passport Office Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Revenue:		
Fees earned	11,502,136	8,710,238
Miscellaneous revenue	337	735
	<u>11,502,473</u>	<u>8,710,973</u>
Expense		
Salaries and employee benefits	6,307,691	5,924,565
Passport materials and application forms	1,113,794	1,019,050
Accommodation	1,025,214	828,425
Professional and special services	950,523	315,447
Passport operations at posts abroad	529,704	575,048
Postal services and postage	424,941	556,987
Telecommunications	242,086	206,990
Depreciation and amortization	207,922	210,995
Printing, stationery and supplies	198,360	221,428
Interest	105,309	51,312
Travel and removal	79,804	138,066
Freight, express and cartage	69,233	56,571
Information	60,381	497
Repair and replacement of office furniture and equipment	36,505	40,012
	<u>11,351,467</u>	<u>10,145,393</u>
Net profit (loss) before extraordinary item	151,006	(1,434,420)
Extraordinary item—Loss on disposal of fixed assets	9,751	25,748
Net profit (loss) for the year	<u>141,255</u>	<u>(1,460,168)</u>

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance, beginning of year	(317,181)	1,142,987
Net profit (loss) for the year	141,255	(1,460,168)
Balance, end of year	<u>(175,926)</u>	<u>(317,181)</u>

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Sources of working capital		
Operations—		
Net profit for the period before extraordinary item	151,006	
Add: depreciation	207,922	
	<u>358,928</u>	
Increase in the accumulated net charge against the Fund's authority account		2,462,179
Increase in the provision for employee termination benefits	148,993	97,771
	<u>507,921</u>	<u>2,559,950</u>
Uses of working capital		
Operations—		
Loss for the period before extraordinary item		1,434,420
Less: depreciation		210,995
		<u>1,223,425</u>
Decrease in the accumulated net charge against the Fund's authority account	980,252	
Purchase of fixed assets	78,050	728,075
	<u>1,058,302</u>	<u>1,951,500</u>
(Decrease) increase in working capital	(550,381)	608,450
Working capital, beginning of year	(252,382)	(860,832)
Working capital, end of year	<u>(802,763)</u>	<u>(252,382)</u>
Changes in working capital components:		
Increase in accounts receivable	21,724	14,999
Increase in inventories	14,197	24,949
Increase (decrease) in prepaid expenses	1,165	(7,904)
(Increase) decrease in accounts payable	(507,443)	572,334
(Increase) decrease in unearned fees	(80,024)	4,072
	<u>(550,381)</u>	<u>608,450</u>

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1981

	1981
	\$
Balance in the accumulated net charge against the Fund's authority account	(584,359)
Deduct: PAYE charges against the appropriation account	(935,779)
Add: amounts credited to the appropriation account after March 31	(41,625)
Net authority used, end of year	<u>309,795</u>
Authority limit	4,000,000
Unused authority carried forward	<u>3,690,205</u>

Appendix 1—Concluded

Passport Office Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1981

1. Purpose and authority

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

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

2. Accounting policies and practices

Inventories

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

Fixed assets

Fixed assets are carried at cost. Leasehold improvements are amortized on the straight line basis over the term of the appropriate lease. Other fixed assets are depreciated from the year of acquisition on the straight line basis over their estimated useful lives as follows:

Furniture	16 years
Equipment	
Electronic data processing	5 years
Other equipment	10 years

3. Long term leases

The Passport Office occupies space at fifteen locations under long term leases which expire between October 31, 1981 and March 31, 1986. The annual rental is approximately \$1,062,000.

4. Fixed assets and accumulated depreciation

Acquisition and depreciation for the year were \$78,050 and \$207,922 respectively. Equipment and furniture costing \$28,324 were disposed of. Accumulated depreciation on the disposals amounted to \$18,573.

Fixed assets	Current year	Previous year
	\$	\$
Leasehold improvements	136,329	136,257
Furniture	333,173	322,612
Equipment	1,094,887	1,055,794
	<u>1,564,389</u>	<u>1,514,663</u>
Accumulated depreciation		
Leasehold improvements	99,006	83,569
Furniture	144,130	130,541
Equipment	565,972	405,649
	<u>809,108</u>	<u>619,759</u>
	<u>755,281</u>	<u>894,904</u>

Appendix 2

International Development Research Centre

(Established by the International Development Research Centre Act)

AUDITOR GENERAL OF CANADA

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
ANDTHE HONOURABLE MARK MACGUIGAN, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,
OTTAWA, ONTARIO.

I have examined the balance sheet of the International Development Research Centre as at March 31, 1981 and the statements of expenditures and revenues, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the International Development Research Centre as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 12, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES AND EQUITY	1981	1980
	\$	\$		\$	\$
Current assets			Current liabilities		
Cash	144,834	232,986	Accounts payable and accrued liabilities (Note 6)	7,374,467	5,921,184
Short-term deposits (Note 3)	11,386,591	8,397,191	Funds provided for contract research	329,744	316,947
Amounts receivable (Note 4)	574,657	624,657		7,704,211	6,238,131
Prepaid expenses	192,866	92,908			
	12,298,948	9,347,742	Provision for employee separation benefits	2,138,683	2,020,953
Recoverable deposits	81,390	85,024	Total liabilities	9,842,894	8,259,084
Property and equipment (Note 5)	1,593,721	1,652,138	Equity of Canada	4,131,165	2,825,820
	13,974,059	11,084,904		13,974,059	11,084,904

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

Approved:

R. J. AUDET
Comptroller General and Treasurer

IVAN L. HEAD
President

Appendix 2—Continued

International Development Research Centre—
ContinuedSTATEMENT OF EXPENDITURES AND REVENUES
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Expenditures		
Development research		
Project grants	21,974,523	19,656,331
Centre projects	4,791,256	4,765,551
	26,765,779	24,421,882
Research related activities		
Project development and support	1,068,809	1,071,635
Information dissemination	1,422,398	1,142,834
Development research library	780,038	692,981
	3,271,245	2,907,450
Research operational support		
Regional and liaison offices	2,066,131	2,031,420
Technical support	4,602,042	4,099,672
Division management	2,180,022	2,200,417
	8,848,195	8,331,509
Contract research		
Project grants	927,704	813,280
Total research and support expenditures (Schedule 1)	39,812,923	36,474,121
Administration expenditures (Schedule 2)	3,990,243	3,555,727
	43,803,166	40,029,848
Revenues		
Grant from Parliament of Canada	42,000,000	36,867,000
Interest and other income	2,180,807	1,713,818
Contract research	927,704	813,280
	45,108,511	39,394,098
Excess of revenues over expenditures (expenditures over revenues)	1,305,345	(635,750)

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

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Equity of Canada—Beginning of the year	2,825,820	3,461,570
Excess of revenues over expenditures (expenditures over revenues)	1,305,345	(635,750)
Equity of Canada—End of the year	4,131,165	2,825,820

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Source of funds		
Excess of revenues over expenditures (expenditures over revenues)	1,305,345	(635,750)
Add (deduct) items not requiring funds		
Loss (gain) on disposal of property and equipment	4,897	(7,101)
Depreciation and amortization	302,355	285,277
Accrual of employee separation benefits	402,159	523,963
Funds provided by operations	2,014,756	166,389
Net increase in current liabilities	1,466,080	1,144,233
Proceeds from disposal of property and equipment	13,438	16,520
Decrease in recoverable deposits	3,634	
	3,497,908	1,327,142
Use of funds		
Increase in recoverable deposits		2,342
Net increase in other current assets	49,958	245,531
Additions to property and equipment	262,273	225,773
Payment of employee separation benefits	284,429	220,726
	596,660	694,372
Increase in funds for the year	2,901,248	632,770
Funds—Beginning of the year	8,630,177	7,997,407
Funds—End of the year	11,531,425	8,630,177
Represented by:		
Cash	144,834	232,986
Short-term deposits (Note 3)	11,386,591	8,397,191
	11,531,425	8,630,177

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

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Nature and objectives

The International Development Research Centre is a Corporation, without share capital, established by the Parliament of Canada through the International Development Research Centre Act which received Royal assent on May 13, 1970. The annual grant received from the Parliament of Canada is pursuant to External Affairs Votes 45 and 55 for the years ended March 31, 1980 and 1981 respectively.

The objectives of the Centre are to initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles. Significant accounting policies are as follows:

Research expenditures

Certain expenditures for development research, research related activities and contract research are charged to the accounts at the time of disbursement and as they become due under the terms of contractual agreements. All research expenditures are recorded in the accounts on an accrual basis.

Appendix 2—Continued

International Development Research Centre—
ContinuedNOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981—Continued

2. Significant accounting policies—Concluded

Foreign currency translation

Monetary assets and liabilities are translated into Canadian dollars at the rate of exchange in effect at year end. Non-monetary assets are translated at rates prevailing at the respective transaction dates.

Foreign currency transactions are translated into Canadian dollars by the use of an average exchange rate which closely approximates the rate in effect at the transaction date. Exchange gains and losses are reflected in the results of operations for the current period.

Contract research revenue

The Centre has entered into agreements to undertake contract research on behalf of various donor agencies. The Centre recognizes contract research revenue at the time related expenditures are incurred. Funds received in excess of contract research expenditures incurred are reflected in current liabilities.

Depreciation and amortization

The methods and rates employed annually to provide for the depreciation and amortization of property and equipment are as follows:

	Method	Rate
Leashold improvements	Straight line	5 to 15 years
Office furniture and equipment	Diminishing balance	20%
Computer hardware and systems software	Straight line	5 years
Vehicles	Diminishing balance	30%
Residence	Straight line	25 years

3. Short-term deposits

	1981	1980
	\$	\$
Canadian chartered banks.....	7,156,133	8,094,791
Commercial enterprises.....	2,889,000	
Provincial government.....	960,950	
Exchange certificates in a foreign bank.....	380,508	302,400
	<u>11,386,591</u>	<u>8,397,191</u>

4. Amounts receivable

	1981	1980
	\$	\$
Staff travel advances.....	110,061	189,391
Accrued interest income.....	241,999	198,382
Costs recoverable from other organizations.....	84,142	100,699
Operating advances.....	70,380	82,282
Other.....	68,075	53,903
	<u>574,657</u>	<u>624,657</u>

5. Property and equipment

	Cost	Accumulated depreciation and amortization	1981 Net	1980 Net
	\$	\$	\$	\$
Leashold improvements.....	1,208,510	508,210	700,300	782,633
Office furniture and equipment.....	740,888	477,682	263,206	293,785
Computer hardware and systems software.....	759,388	383,288	376,100	345,384
Vehicles.....	274,315	121,759	152,556	124,601
Residence.....	104,076	27,517	76,559	80,735
Land.....	25,000		25,000	25,000
	<u>3,112,177</u>	<u>1,518,456</u>	<u>1,593,721</u>	<u>1,652,138</u>

6. Accounts payable and accrued liabilities

	1981	1980
	\$	\$
Accrued liabilities—Projects.....	5,201,327	4,089,992
Accrued annual and other leave benefits.....	1,318,964	1,178,468
Other liabilities.....	854,176	652,724
	<u>7,374,467</u>	<u>5,921,184</u>

7. Contractual commitments and contingent liabilities

Project grants and project development and support

The Centre is committed to make payments totalling \$36,820,000 during the next four years subject to funds being provided by Parliament and subject to compliance by recipients with the terms of project agreements.

The Centre has also submitted formal grant offers to prospective recipients totalling \$7,060,000 and is awaiting acceptance of these offers.

Leases

The Centre has entered into various lease arrangements for office premises, equipment and staff accommodation, in Canada as well as various countries. The total liability over the next five years under such lease arrangements is as follows:

	\$
1982.....	1,420,000
1983.....	730,000
1984.....	120,000
1985.....	90,000
1986.....	70,000
	<u>2,430,000</u>

Appendix 2—Concluded

International Development Research Centre—

Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1981—Concluded

7. Contractual commitments and contingent liabilities—Concluded

Contract research

The Centre has commitments under various contract research agreements totalling \$330,000 which will be met by funds provided under such agreements.

Claims

The Centre is a defendant in actions for damages and costs allegedly sustained by the plaintiffs. Management and counsel are of the opinion that the Centre has defences against all significant claims and accordingly no provision has been made in the financial statements in respect of these claims.

8. Related party transactions

Pension costs

Employees of the Centre are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

Income taxes

The Centre is exempt from any liability for income taxes.

SCHEDULE OF RESEARCH AND SUPPORT EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1981

SCHEDULE 1

	Development research	Research related activities	Research operational support	Contract research	1981 Total	1980 Total
	\$	\$	\$	\$	\$	\$
Programs						
Agriculture, food and nutrition sciences	10,755,000	204,399	1,886,925		12,846,324	11,284,603
Social sciences	7,174,576	314,061	1,754,702		9,243,339	7,519,697
Information sciences	3,306,728	102,311	1,077,588		4,486,627	4,860,508
Health sciences	2,920,562	101,031	925,905		3,947,498	3,536,096
Fellowship Program	2,409,744				2,409,744	2,032,217
Cooperative Programs		36,426	78,148		114,574	
Program related activities						
Regional and liaison offices		63,665	2,066,131		2,129,796	2,078,211
External liaison and relations	191,861	106,439	570,609		868,909	1,819,354
Information dissemination	15,616	1,422,398	488,187		1,926,201	1,738,765
Development research library		780,038			780,038	692,981
Special governing board activities	(8,308)	140,477			132,169	98,409
Contract research				927,704	927,704	813,280
Total research and support activities.....	26,765,779	3,271,245	8,848,195	927,704	39,812,923	36,474,121

SCHEDULE OF ADMINISTRATION EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1981

SCHEDULE 2

	1981	1980
	\$	\$
Salaries and benefits	2,602,145	2,325,114
Rent and accommodation	405,157	393,410
Office expenses	236,668	175,203
Professional and special services	204,189	169,558
Travel and relocation	206,283	163,862
Governors' meetings	98,192	99,176
Depreciation and amortization	97,673	97,369
Telecommunications	87,178	84,457
Insurance	52,758	47,578
Total administration expenditures	3,990,243	3,555,727

Journal of Applied Psychology

The Journal of Applied Psychology is a peer-reviewed journal that publishes research and practice articles in the field of psychology. The journal is published by the American Psychological Association (APA) and is one of the leading journals in the field. The journal covers a wide range of topics, including experimental psychology, clinical psychology, and applied behavior analysis. The journal is known for its high quality of research and its focus on practical applications of psychological science.

The journal is published quarterly and is available in both print and electronic formats. The print edition is published by APA, and the electronic edition is available through the APA's online platform. The journal is indexed and abstracted in several major databases, including PsycINFO, PsycARTICLES, and the Journal of Applied Psychology database. The journal is also included in the Journal of Applied Psychology database, which is a comprehensive database of research and practice articles in the field of psychology.

The Journal of Applied Psychology is a leading journal in the field of psychology, and it is known for its high quality of research and its focus on practical applications of psychological science. The journal is published by the American Psychological Association (APA) and is one of the leading journals in the field. The journal covers a wide range of topics, including experimental psychology, clinical psychology, and applied behavior analysis. The journal is known for its high quality of research and its focus on practical applications of psychological science.

SECTION 9

1980-81 PUBLIC ACCOUNTS

Finance

**Department
Anti-Inflation Board
Auditor General
Insurance
National Commission on Inflation
Tariff Board**

CONTENTS

	<i>Page</i>
Use of appropriations	9.4
Total cost of programs—Budgetary	9.10
Programs by activity—Budgetary	9.11
Grants and contributions	9.13
Budgetary expenditure by program and standard object.....	9.14
Revenue	9.16

SECTION 2

THE

SECTION

SECTION

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SECTION

FINANCE

Department⁽¹⁾

Objectives

FINANCIAL AND ECONOMIC POLICIES PROGRAM

- To assist the Government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.

PUBLIC DEBT PROGRAM

- The provision of funds for the interest, discount and commissions of the public debt; servicing costs of the public debt and the cost of issuing new loans.

FISCAL TRANSFER PAYMENTS PROGRAM

- The provision of funds for payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977, the Public Utilities Income Tax Transfer Act, and other statutory authorities.

CONTRACTING-OUT PAYMENTS PROGRAM

- The provision of funds for payments under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964.

ANTI-DUMPING TRIBUNAL PROGRAM

- To determine whether dumping of goods causes material injury to Canadian industry.

INSPECTOR GENERAL OF BANKS PROGRAM

- To ensure that the provisions of the Bank Act and the Quebec Savings Banks Act are being duly observed.

Anti-Inflation Board

Objective

- To provide for the restraint of profit margins, prices, dividends and compensation in Canada.

Auditor General

Objective

- To report to the House of Commons on the examination of the accounts and the financial statements of the Government of Canada, and to the appropriate bodies in respect of certain international and other organizations.

Insurance

Objective

- To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments:

National Commission on Inflation

Objective

- To contribute to the national objectives of reducing the rate of inflation and strengthening the competitive position of Canadian industries.

Tariff Board

Objective

- To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the Customs Tariff Structure as directed by the Minister of Finance.

⁽¹⁾ Effective April 10, 1980 (PC 1980-977), the Municipal Grants Program was transferred to the Department of Public Works.

Use of Appropriations

Vote	Program	
DEPARTMENT		
FINANCIAL AND ECONOMIC POLICIES PROGRAM		
		Budgetary
I	Program expenditures and authority to spend revenue received during the year	\$ 20,076,800
	1c	478,000
	Transfer from TB Vote 5 ⁽¹⁾	300,000
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act	
Stat	Minister of Finance—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Purchase of bullion and coinage	
Stat	Payment of liabilities previously transferred to revenue	
Stat	Premiums and discount on exchange	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
		Non-budgetary
L10	The total authority granted to purchase in the current and subsequent fiscal years stock of the International Finance Corporation is for 20,952 paid-in shares for the amount \$20,952,000 US notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars (Appropriation Act No. 3, 1977). (Gross)	
	Amount brought forward in CDN\$ 8,304,020	
	Translation to US at beginning (\$1.1962 CDN = \$1 US)	
	US balance 6,942,000	
	Translation to CDN end of year (\$1.1844 CDN = \$1 US)	
Stat	Payment for the purchase of paid-in shares of the International Finance Corporation (Finance Vote L10, Appropriation Act No. 3, 1977)	
L37b	The total authority granted to purchase in the current and subsequent fiscal years stock of the International Bank for Reconstruction and Development is for 11,122 shares for the amount of \$1,112,200,000 US of the weight and fineness in effect at that date which is equal to \$1,341,701,517 US notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars. (Appropriation Act No. 1, 1970). (Gross)	
	Amount brought forward in CDN\$ 1,444,450,045	
	Translation to US at beginning (\$1.1962 CDN = \$1 US)	
	US balance 1,207,532,223	
	Translation to CDN end of year (\$1.1844 CDN = \$1 US)	
	Total program—Non-budgetary	
PUBLIC DEBT PROGRAM		
		Budgetary
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act	
Stat	Interest, bond discount, premiums and commissions (R.S. c. F-10)	
Stat	Servicing costs and costs of issuing new loans (R.S. c. F-10)	
	Total program—Budgetary	
		Non-budgetary
L101e	Advances in respect of a toll bridge across the harbour of Saint John, NB in the current and subsequent fiscal years, in accordance with terms and conditions set out in an agreement relating to the financing, construction and operating of the toll bridge to be entered into between Canada, New Brunswick, the City of Saint John and the Bridge Authority, with the approval of the Governor in Council.	
	(a) to the Saint John Harbour Bridge Authority established by c. 150 of the Statutes of New Brunswick, 1961-62; or	
	(b) to a trustee for the holders of securities issued by the Authority;	
	the total amount of advances in each such fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, as determined pursuant to the agreement, repayable when the actual revenue of the Bridge Authority, for a fiscal year exceeds the amount of the operating and financing costs for such year \$10,000,000. (Gross)	
FISCAL TRANSFER PAYMENTS PROGRAM		
		Budgetary
Stat	Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, (R.S. c. F-6), Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 and other statutory authority	
Stat	Payments to the provinces under the Public Utilities Income Tax Transfer Act (R.S. c. P-37)	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
CONTRACTING-OUT PAYMENTS PROGRAM		
		Budgetary
	<i>Use of appropriations not required for the current year</i>	
ANTI-DUMPING TRIBUNAL PROGRAM		
		Budgetary
10	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	

Appropriations									
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year	
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
20,854,800		20,854,800		20,854,800	20,520,477	334,323		18,351,920	
	20,268,300	20,268,300		20,268,300	20,268,300				
23,200	1,774	24,974		24,974	24,974			23,550	
2,272,000		2,272,000		2,272,000	2,272,000			1,775,000	
36,000,000	10,046,812	46,046,812		46,046,812	46,046,812				
	122,451	122,451		122,451	122,451			188,005	
	25,459,414	25,459,414		25,459,414	25,459,414			53	
	10,000	10,000		10,000	10,000			400,018	
59,150,000	55,908,751	115,058,751		115,058,751	114,724,428	334,323		20,738,546	
			8,304,020 (1,362,020)						
			6,942,000 US	6,942,000 US	3,470,000 US		3,472,000 US	3,470,000 US	
4,062,000	(4,062,000)		1,280,105	1,280,105	639,868		640,237	680,814	
4,062,000	(4,062,000)		8,222,105	8,222,105	4,109,868		4,112,237	4,150,814	
			1,444,450,045 (236,917,822)						
			1,207,532,223 US	1,207,532,223 US			1,207,532,223 US		
			222,668,942	222,668,942			222,668,942		
4,062,000	(4,062,000)		1,430,201,165	1,430,201,165			1,430,201,165		
			1,438,423,270	1,438,423,270	4,109,868		1,434,313,402	4,150,814	
10,556,000,000	139,461,118	139,461,118		139,461,118	139,461,118				
34,000,000	101,179,641	10,657,179,641		10,657,179,641	10,657,179,641			8,492,417,234	
10,590,000,000	(3,758,008)	30,241,992		30,241,992	30,241,992			31,518,684	
	236,882,751	10,826,882,751		10,826,882,751	10,826,882,751			8,523,935,918	
			773,273	773,273	334,856		438,417	468,453	
3,599,603,000	52,064,130	3,651,667,130		3,651,667,130	3,651,667,130			3,390,968,031	
179,044,000	(42,874,132)	136,169,868		136,169,868	136,169,868			66,927,933	
3,778,647,000	9,189,998	3,787,836,998		3,787,836,998	3,787,836,998			3,522,648,766	
								5,781,706	
1,049,000		1,049,000		1,049,000	1,015,732	33,268		945,684	
113,000		113,000		113,000	113,000			86,000	
1,162,000		1,162,000		1,162,000	1,128,732	33,268		1,031,684	

Use of Appropriations—Continued

Vote	Program
DEPARTMENT—Concluded	
INSPECTOR GENERAL OF BANKS PROGRAM	
	Budgetary
15	Program expenditures
Stat	Contributions to employee benefit plans
	Total program—Budgetary
SPECIAL PROGRAM	
	Budgetary
16b	Contributions to the provinces of New Brunswick and Manitoba amounting to \$369,811 and \$13,398,814 respectively, for assistance in meeting costs relating to natural disasters in 1970, 1973, 1974, 1976 and 1979; to extend the purposes of Finance Vote 22a, Appropriation Act No. 9, 1966 to authorize (a) a payment in the amount of \$28,000 to the Foreign Claims Fund;
	(b) payment out of the Foreign Claims Fund of the expenses incurred in investigating and reporting on Canadian claims prior to agreements relating to the settlement of such claims being entered into with governments of other countries; and to provide a further amount of
17c	Payment to provinces with which an agreement has been entered into under subsection 4(3) of the Anti-Inflation Act of such part of any amount paid to Her Majesty in Right of Canada pursuant to an order of the Administrator under that act against a person in the provincial public sector as may be agreed upon between Canada and the province in accordance with the said agreement
	Total program—Budgetary
	Non-budgetary
L18b	To authorize the Minister to issue non-interest bearing, non-negotiable demand notes in such form as the Minister may determine, in an amount not exceeding \$165,609,000 in respect of Canada's commitments to the Sixth Replenishment of the resources of the International Development Association. (Gross)
L18c	To authorize the Minister to issue non-interest bearing, non-negotiable demand notes in such form as the Minister may determine, in an amount not exceeding \$11,500,000 in respect of Canada's commitments to the Sixth Replenishment of the resources of the International Development Association. (Gross)
Stat	Advances for the first installment of the Sixth Replenishment of the International Development Association (proposed in Finance Vote L18b, of Supplementary Estimates (B), 1980-81)
	Total program—Non-budgetary
WINTER CAPITAL PROJECTS FUND PROGRAM	
	Budgetary
	<i>Use of appropriations not required for the current year</i>
	Total Budgetary
	Total Non-budgetary
ANTI-INFLATION BOARD	
	Budgetary
	<i>Use of appropriations not required for the current year</i>
AUDITOR GENERAL	
	Budgetary
20	Program expenditures
Stat	Salary of the Auditor General
Stat	Contributions to employee benefit plans
	Total program—Budgetary
	Non-budgetary
L17b	To increase from \$25,000 to \$50,000 the amount that may be outstanding at any time against the United Nations Working Capital Advance Account established by Loans, Investments and Advances Vote L30, Appropriation Act No. 4, 1968 (Appropriation Act No. 1, 1976). (Net)
INSURANCE	
	Budgetary
25	Program expenditures
Stat	Contributions to employee benefit plans
Stat	Civil service insurance actuarial liability adjustment
	Total program—Budgetary
NATIONAL COMMISSION ON INFLATION	
	Budgetary
	<i>Use of appropriations not required for the current year</i>

Use of Appropriations—Concluded

Vote	Program		
	TARIFF BOARD		
		Budgetary	
30	Program expenditures	\$	1,033,000
	30b		116,000
Stat	Salaries of the members of the Tariff Board (R.S. c. T-1)		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
		Total Budgetary	
		Total Non-budgetary	

(1) Treasury Board Vote 5 government contingencies.

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
\$	\$	\$	\$	\$	\$	\$	\$	
1,149,000		1,149,000		1,149,000	1,099,411	49,589		832,614
355,000	(33,926)	321,074		321,074	321,074			379,797
150,000		150,000		150,000	150,000			119,000
1,654,000	(33,926)	1,620,074		1,620,074	1,570,485	49,589		1,331,411
14,481,325,250	302,228,967	14,783,554,217		14,783,554,217	14,780,531,961	3,022,256		12,113,648,016
5,562,002	171,546,998	177,109,000	1,439,259,442	1,616,368,442	181,566,623		1,434,801,819	4,557,954

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
FINANCIAL AND ECONOMIC POLICIES.....	1980-81	89,265	69,752	1,332	419	21,264
	1979-80	20,738	53,071	1,385	360	(30,588)
PREMIUM AND DISCOUNT ON EXCHANGE.....	1980-81	25,459				25,459
	1979-80		39,899			(39,899)
PUBLIC DEBT.....	1980-81	10,826,883	2,505,976			8,320,907
	1979-80	8,523,936	1,812,019			6,711,917
FISCAL TRANSFER PAYMENTS.....	1980-81	3,787,837				3,787,837
	1979-80	3,522,649				3,522,649
CONTRACTING-OUT PAYMENTS.....	1980-81					
	1979-80	5,782				5,782
ANTI-DUMPING TRIBUNAL.....	1980-81	1,129		67	10	1,206
	1979-80	1,032		67	11	1,110
INSPECTOR GENERAL OF BANKS.....	1980-81	831	165		7	673
	1979-80	678	660	86	8	112
SPECIAL.....	1980-81	13,797				13,797
	1979-80	1,215				1,215
WINTER CAPITAL PROJECTS FUND.....	1980-81					
	1979-80	220				220
	1980-81	14,745,201	2,575,893	1,399	436	12,171,143
	1979-80	12,076,250	1,905,649	1,538	379	10,172,518
ANTI-INFLATION BOARD.....	1980-81					
	1979-80	3,783	1	611	86	4,479
AUDITOR GENERAL.....	1980-81	26,635	558	2,317	237	28,631
	1979-80	25,255	504	2,163	231	27,145
INSURANCE.....	1980-81	7,125	6,081	507	431	1,982
	1979-80	6,482	5,826	468	405	1,529
NATIONAL COMMISSION ON INFLATION.....	1980-81					
	1979-80	547				547
TARIFF BOARD.....	1980-81	1,571		118	16	1,705
	1979-80	1,331		118	15	1,464
Total.....	1980-81	14,780,532	2,582,532	4,341	1,120	12,203,461
	1979-80	12,113,648	1,911,980	4,898	1,116	10,207,682

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
FINANCIAL AND ECONOMIC POLICIES PROGRAM								
Administration	56,681	56,639	308	297			56,989	56,936
Operations	60,231	60,213	25	24			60,256	60,237
Contributions to employee benefit plans	2,272	2,272					2,272	2,272
	119,184	119,124	333	321			119,517	119,445
<i>Less:</i> receipts and revenues credited to the vote	4,458	4,721					4,458	4,721
	114,726	114,403	333	321			115,059	114,724
<i>Less:</i> receipts credited to revenue		69,752						69,752
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other depart- ments	1,332	1,332					1,332	1,332
	419	419					419	419
Total cost of program	116,477	46,402	333	321			116,810	46,723
PUBLIC DEBT PROGRAM								
Interest, bond discount, premiums and commissions								
Interest on unmaturing debt (including Treasury Bills)	8,243,126	8,243,126					8,243,126	8,243,126
Interest on other liabilities	2,257,435	2,257,435					2,257,435	2,257,435
Bond discount, premiums and commissions	156,619	156,619					156,619	156,619
Servicing costs and costs of issuing new loans	30,242	30,242					30,242	30,242
Deletion in accordance with the Adjustment of Accounts Act	139,461	139,461					139,461	139,461
	10,826,883	10,826,883					10,826,883	10,826,883
<i>Less:</i> receipts credited to revenue	2,505,976	2,505,976					2,505,976	2,505,976
Total cost of program	8,320,907	8,320,907					8,320,907	8,320,907
FISCAL TRANSFER PAYMENTS PROGRAM								
Statutory subsidies (British North America Act, 1867 to 1952, and other statutory authority)					34,091	34,091	34,091	34,091
Fiscal equalization (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part I)					3,590,141	3,590,141	3,590,141	3,590,141
1971 undistributed income on hand (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part V)					45,574	45,574	45,574	45,574
Reciprocal taxation (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part VIII) ..					145,261	145,261	145,261	145,261
Public utilities income tax transfer (Public Utilities Income Tax Transfer Act)					136,170	136,170	136,170	136,170
Youth allowances recovery (Federal-Provincial Fiscal Revision Act, 1964)					(163,400)	(163,400)	(163,400)	(163,400)
Total cost of program					3,787,837	3,787,837	3,787,837	3,787,837
ANTI-DUMPING TRIBUNAL PROGRAM								
Anti-dumping tribunal	1,162	1,129					1,162	1,129
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other depart- ments	67	67					67	67
	10	10					10	10
Total cost of program	1,239	1,206					1,239	1,206
INSPECTOR GENERAL OF BANKS PROGRAM								
Inspector General of Banks	861	823		8			861	831
<i>Less:</i> receipts credited to revenue	862	165					862	165
<i>Add:</i> other services provided without charge by other depart- ments	7	7					7	7
Total cost of program	6	665		8			6	673
SPECIAL PROGRAM								
Special program					14,181	13,797	14,181	13,797
AUDITOR GENERAL								
Government audits	24,485	21,840	54	71	108		24,539	22,019
Other audits	251	205					251	205
Administration	3,932	4,347	48	64			3,980	4,411
	28,668	26,392	102	135	108		28,770	26,635
<i>Less:</i> receipts credited to revenue	359	558					359	558
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other depart- ments	2,274	2,317					2,274	2,317
	237	237					237	237
Total cost of program	30,820	28,388	102	135	108		30,922	28,631

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
INSURANCE								
Administration	947	953	10	17			957	970
Supervision of companies	4,549	4,478					4,549	4,478
Actuarial and other services	669	671					669	671
Contributions to employee benefit plans	690	690					690	690
Civil service insurance actuarial liability adjustment	316	316					316	316
	7,171	7,108	10	17			7,181	7,125
<i>Less: receipts credited to revenue</i>	6,149	6,069	9	12			6,158	6,081
<i>Add: accommodation provided without charge by Public Works</i> <i>other services provided without charge by other departments</i>	493	507					493	507
	421	431					421	431
Total cost of program	1,936	1,977	1	5			1,937	1,982
TARIFF BOARD								
Appeals	343	333					343	333
References	870	842					870	842
Administration	246	226	11	20			257	246
Contributions to employee benefit plans	150	150					150	150
	1,609	1,551	11	20			1,620	1,571
<i>Add: accommodation provided without charge by Public Works</i> <i>other services provided without charge by other departments</i>	118	118					118	118
	16	16					16	16
Total cost of program	1,743	1,685	11	20			1,754	1,705

Grants and Contributions
 (in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
FISCAL TRANSFER PAYMENTS PROGRAM			
Transfer payments			
Statutory subsidies	34,091	34,091	34,106
Fiscal equalization	3,590,141	3,590,141	3,321,396
1971 undistributed income on hand	45,574	45,574	15,901
Reciprocal taxation	145,261	145,261	105,304
Public utilities income tax transfer	136,170	136,170	66,928
Youth allowances recovery	(163,400)	(163,400)	(157,845)
<i>Expenditures not required for the current year</i>			136,859
	3,787,837	3,787,837	3,522,649
CONTRACTING-OUT PAYMENTS PROGRAM			
Transfer payments			
<i>Expenditures not required for the current year</i>			5,782
SPECIAL PROGRAM			
Contributions			
Contributions to provinces for assistance relating to natural disasters in 1970, 1973, 1974, 1976 and 1979:			
New Brunswick	370	370	
Manitoba	13,399	13,399	
Payment to the Foreign Claims Fund	28	28	39
<i>Expenditures not required for the current year</i>			1,176
	13,797	13,797	1,215
Transfer payments			
Payments to provinces under sub-section 4(3) of the Anti-Inflation Act:			
Alberta	8		
British Columbia	24		
Manitoba	201		
New Brunswick	19		
Nova Scotia	10		
Ontario	122		
	384		
	14,181	13,797	1,215
WINTER CAPITAL PROJECTS FUND PROGRAM			
Grants			
<i>Expenditures not required for the current year</i>			220
	3,802,018	3,801,634	3,529,866
AUDITOR GENERAL			
Contributions			
Contribution to Canadian Comprehensive Auditing Foundation		108	150
Total	3,802,018	3,801,742	3,530,016

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Financial and Economic Policies Program	Public Debt Program	Fiscal Transfer Payments Program	Contracting-Out Payments Program
(1) Salaries and wages	17,778 17,645 <i>15,973</i>			
(1) Other personnel costs	2,272 2,272 <i>1,775</i>			
(2) Transportation and communications.....	2,110 2,160 <i>1,868</i>			
(3) Information	392 262 <i>308</i>			
(4) Professional and special services	3,185 3,402 <i>2,991</i>			
(5) Rentals.....	587 393 <i>281</i>			
(6) Purchased repair and upkeep.....	305 364 <i>290</i>			
(7) Utilities, materials and supplies.....	46,689 46,766 <i>636</i>			
(9) Construction and acquisition of machinery and equipment	333 321 <i>291</i>			
(10) Grants, contributions and other transfer payments			3,787,837 3,787,837 <i>3,522,649</i>	5,782
(11) Public debt charges.....		10,687,422 10,687,422 <i>8,523,936</i>		
(12) All other expenditures	45,866 45,860 <i>588</i>	139,461 139,461		
(1-12) Total.....	119,517 119,445 <i>25,001</i>	10,826,883 10,826,883 <i>8,523,936</i>	3,787,837 3,787,837 <i>3,522,649</i>	5,782
(13) Less: receipts and revenues credited to the vote.....	4,458 4,721 <i>4,263</i>			
Total net expenditures	115,059 114,724 <i>20,738</i>	10,826,883 10,826,883 <i>8,523,936</i>	3,787,837 3,787,837 <i>3,522,649</i>	5,782

Amounts in roman type are 1980-81 appropriations.
Amounts in **bold face** type are 1980-81 expenditures.
Amounts in *italic* type are 1979-80 expenditures.

Anti-Dumping Tribunal Program	Inspector General of Banks Program	Special Program	Winter Capital Projects Fund Program	Subtotal	Anti-Inflation Board	Auditor General	Insurance	National Commission on Inflation	Tariff Board	Total
788	557			19,123		15,424	5,311		1,178	41,036
786	550			18,981		14,049	5,273		1,109	39,412
827	459			17,259	2,208	12,565	4,842	321	1,043	38,238
113	88			2,473		1,991	1,006		150	5,620
113	88			2,473		2,016	1,006		150	5,645
86	68			1,929	503	1,526	895		119	4,972
54	49			2,213		1,396	274		79	3,962
45	46			2,251		1,174	263		86	3,774
25	28			1,921	201	1,044	228	25	29	3,448
20				412		176	82		32	702
18				280		62	80		37	459
				308	21	117	77		24	547
134	26			3,345		8,770	389		113	12,617
133	22			3,557		8,264	375		121	12,317
65	16			3,072	691	8,813	305	187	41	13,109
28	120			735		335	16		22	1,108
28	113			534		275	17		15	841
24	103			408	56	217	17	2	12	712
				305		77	14		6	402
				364		47	9		3	423
				290	12	28	6		3	339
25	10			46,724		493	78		25	47,320
6	4			46,776		500	85		26	47,387
5	4			645	91	425	95	12	15	1,283
	11			344		102	10		11	467
	8			329		135	17		20	501
				291		366	17		43	717
		14,181		3,802,018						3,802,018
		13,797		3,801,634		108				3,801,742
		1,215	220	3,529,866		150				3,530,016
				10,687,422						10,687,422
				10,687,422						10,687,422
				8,523,936						8,523,936
				185,327		6	1		4	185,338
				185,321		5			4	185,330
				588		4			2	594
1,162	861	14,181		14,750,441		28,770	7,181		1,620	14,788,012
1,129	831	13,797		14,749,922		26,635	7,125		1,571	14,785,253
1,032	678	1,215	220	12,080,513	3,783	25,255	6,482	547	1,331	12,117,911
				4,458						4,458
				4,721						4,721
				4,263						4,263
1,162	861	14,181		14,745,983		28,770	7,181		1,620	14,783,554
1,129	831	13,797		14,745,201		26,635	7,125		1,571	14,780,532
1,032	678	1,215	220	12,076,250	3,783	25,255	6,482	547	1,331	12,113,648

Revenue

DEPARTMENT	1980-81	1979-80	1980-81	
	\$	\$	\$	\$
Comparative Summary				
Non-Tax Revenue—				
A Return on investments.....	2,505,976,084	1,812,019,496		
B Services and service fees	164,986	660,447		
C Refunds of previous years' expenditure ..	3,249,194	6,344,763		
D Bullion and coinage	60,057,586	41,604,537		
E Premium and discount on exchange		39,898,784		
F Miscellaneous	6,445,333	5,121,341		
Total	2,575,893,183	1,905,649,368		
			1980-81	
	\$	\$		
Details				
A Return on investments:				
Loans, investments and advances—				
Crown corporations and agencies—				
Lending institutions—				
Municipal Development and				
Loan Board—Loans—Inter-				
est	9,071,896			
Other—				
Bank of Canada—Profit	1,458,802,297			
Other—				
Provincial and territorial govern-				
ments—				
Federal-provincial employ-				
ment loans program—				
Interest	8,425,883			
Federal-provincial fiscal				
arrangements—Inter-				
est—				
Quebec	58,944			
Special development loans pro-				
gram—Interest	8,442,143			
Winter capital projects fund—				
Interest	16,011,476			
Town of Oromocto—Inter-				
est—New Brunswick	12,423			
National governments including				
developing countries—				
Jamaica—Economic assist-				
ance—Interest	2,219,289			
United Kingdom—The United				
Kingdom Financial Agree-				
ment Act, 1946—Interest ..	17,046,079			
Private sector enterprises—				
Town of Oromocto Develop-				
ment Corporation—Interest	32,822			
Miscellaneous—				
Ottawa Civil Service Recrea-				
tional Association—Interest	31,552			
Town of Ontario—Interest	12,294			
		1,520,167,098		
Other assets—				
Working capital advances to				
revolving funds, departments				
and agencies—				
Government Telecommunica-				
tions Agency Revolving				
Fund—				
Interest	318,713			
Petroleum Compensation				
Revolving Fund—Interest	9,893,214			
Acquisition of capital equipment				
for the central and regional				
passport offices—Interest	105,309			
Public Service Commission Staff				
Development and Training				
Revolving Fund—Interest	137,990			
Defence Production Revolving				
Fund—Interest	894,313			
Supply Revolving Fund—Inter-				
est	4,318,793			
		15,668,332		
			1980-81	
			\$	\$
A Return on investments:—Concluded				
Foreign assets—				
Exchange Fund Account—				
Advances—Profit			620,203,774	
International Monetary Fund—				
Subscriptions—Profit			1,293,480	
				621,497,254
Other accounts—				
Government's holdings of				
unmatured debt—Interest			30,424,678	
Interest-bearing deposits with char-				
tered banks			318,218,722	
				348,643,400
				2,505,976,084
B Services and service fees:				
Fines, penalties and forfeitures			164,466	
Other			520	
				164,986
C Refunds of previous years' expenditure:				
Transfer of amount representing out-				
standing cheques which have not				
been presented for payment			130,039	
Sundries			99,000	
Municipal grants			17,771	
Refund of Commission for issuing				
C.S.B.'s			24,664	
Refund from the Province of Ontario				
in respect of adjustment of succes-				
sion duty credits pursuant to Tax				
Rental Agreement Act			55	
Refunds of previous years' expendi-				
ture—Other provinces			2,962,012	
Adjustment to prior year's Payables				
at Year End (PAYE)			15,653	
				3,249,194
F Miscellaneous:				
Unclaimed balances which have been				
received from the Bank of Canada				
in respect of chartered banks				577,040
Transfer from the following accounts				
which were unclaimed or out-				
standing for ten years or more—				
Outstanding Imprest Account—				
Cheques			8,067	
Unclaimed cheques			1,153,118	
				1,161,185
Canada's share of operating revenue				
of The Peace Bridge, Fort Erie,				
Ontario				200,000
Donations to the Crown				6,851
Dormant liabilities transferred from				
Government Annuities Account				802,374
National debt outstanding fifteen				
years after call or maturity date				234,000
Other miscellaneous revenues under				
\$100 per item				2,062
Interest on bank deposits				3,461,821
				6,445,333
			1980-81	
			\$	\$
ANTI-INFLATION BOARD				
Comparative Summary				
Non-Tax Revenue—				
Refunds of previous years' expenditure				1,085

Revenue—Concluded

	1980-81	1979-80
	\$	\$
AUDITOR GENERAL		
Comparative Summary		
Non-Tax Revenue—		
A Services and service fees	326,457	399,467
B Refunds of previous years' expenditure	92,686	14,440
C Miscellaneous	139,054	90,223
Total	558,197	504,130

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Services and service fees:		
Auditing services rendered to international organizations		326,457

	1980-81	1979-80
	\$	\$
INSURANCE		
Comparative Summary		
Tax Revenue—		
A Tax on insurance premiums	1,294,083	1,055,640
Non-Tax Revenue—		
B Services and service fees	6,069,445	5,795,815
C Refunds of previous years' expenditure	311	528
D Miscellaneous	11,590	29,223
	6,081,346	5,825,566
Total	7,375,429	6,881,206

	1980-81	
	\$	\$
Details		
Tax Revenue—		
A Tax on insurance premiums:		
On insurance placed with unauthorized insurers	1,215,233	
On insurance placed with authorized insurers through brokers or agents outside Canada ..	78,850	
		1,294,083

Under part 1 of the Excise Tax Act R.S., c. E-13, 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

INSURANCE—Concluded
Details—Concluded

	1980-81	
	\$	\$
Non-Tax Revenue—		
B Services and service fees:		
Assessments on:		
Insurance companies		4,052,576
Investment companies		428,591
Trust companies		550,362
Loan companies		259,172
Small loans companies		96,206
Co-operative credit societies		120,451
Under the provisions of the Department of Insurance Act, R.S., c. I-17, 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, the Small Loans Act and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the act), or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year. Under the provisions of the Investment Companies Act, c. 33, s.c. 1970-71 the expenditure incurred each fiscal year in connection with the administration of the act is assessed against investment companies in the proportion which the mean assets (as defined in the act) of each bears to the total mean assets of all such companies.		
Services provided to Canada Deposit Insurance Corporation		205,170
Services provided to Canada Pension Plan		264,046
Fees collected under Pension Benefits Standards Act		76,551
Penalties collected during the year		16,320
		6,069,445

Penalties amounting to \$16,320 were collected during the year from companies which did not file business statements within the time limits imposed under the terms of the act.

TARIFF BOARD

Comparative Summary

	1980-81	1979-80
	\$	\$
Non-Tax Revenue—		
Miscellaneous	41	39

SECTION 10

**1980-81
PUBLIC ACCOUNTS**

Fisheries and Oceans

**Department
Commission on Pacific Fisheries Policy**

CONTENTS

	<i>Page</i>
Use of appropriations	10.4
Total cost of programs—Budgetary	10.6
Programs by activity—Budgetary	10.6
Grants and contributions	10.7
Budgetary expenditure by program and standard object.....	10.8
Budgetary expenditure of major capital projects	10.9
Revenue	10.10

FISHERIES AND OCEANS

Department

Objective

—To promote and undertake programs designed to improve the management and sustained economic utilization of the marine and aquatic renewable resources of the nation, compatible with a concern for the quality of the environment.

Commission on Pacific Fisheries Policy⁽¹⁾

Objective

—To examine into, report upon and make recommendations concerning the condition, management and utilization of the fisheries of the Pacific coast of Canada.

⁽¹⁾ Effective February 5, 1981 (PC 1981-326), the Commission on Pacific Fisheries Policy is now designated as an agency.

Use of Appropriations

Vote	Program	
DEPARTMENT		
	Budgetary	
1	Operating expenditures, Canada's share of expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of the shares of the international fisheries commissions of joint costs projects the grants listed in the Estimates and contributions	\$ 250,202,890
	1b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$18,033.03 and to provide a further amount of	14,444,033
	1c To extend the purposes of Environment Vote 1, Appropriation Act No. 2, 1980-81 to authorize the forgiveness of loans in the amount of \$243,235 made to New Brunswick and Quebec processors of bloaters and any interest thereon and to provide a further amount of	13,269,000
	Transfer from TB Vote 10 ⁽¹⁾	\$ 1,621,209
5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	\$ 68,221,000
	5b	2,918,000
	5c	5,702,000
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act	
Stat	Minister of Fisheries and Oceans—Salary and motor car allowance	
Stat	Liabilities under the Fisheries Improvement Loans Act (R.S. c. F-22)	
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
Stat	Refunds of amounts credited to revenue in previous years	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
	Non-budgetary	
540	Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year. (Net)	
L32b	Loans to assist processors of groundfish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers, at the 1966-68 level, in the 1968-69 and subsequent fiscal years and in accordance with terms and conditions to be prescribed by the Governor in Council. The total amount of loans authorized is \$6,000,000. (Appropriation Act No. 1, 1969). (Gross)	
	Total program—Non-budgetary	
COMMISSION ON PACIFIC FISHERIES POLICY		
	Budgetary	
*1	Operating expenditures	
CANADIAN SALTFISH CORPORATION		
	Non-budgetary	
L23b	This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976 to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish. Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. PC 1973-1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital. The maximum amount that may be borrowed from all lenders is \$25,000,000 as indicated in PC 1980-2444 dated September 12, 1980. (Net)	
FRESHWATER FISH MARKETING CORPORATION		
	Non-budgetary	
L30b	This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon, to (a) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. Vote L20a, Appropriation Act No. 4, 1970, increased the aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Corporation and the amounts loaned by the Minister of Finance, under the authority of Section 17 of the Freshwater Fish Marketing Act, from \$5,000,000 to \$10,000,000 and by Vote L30b, Appropriation Act No. 2, 1974, to increase the aggregate outstanding from \$10,000,000 to \$20,000,000, and in PC 1980-2441 dated September 12, 1980 the maximum amount of the aggregate outstanding at anytime during the period ending April 30, 1981 shall not exceed \$18,000,000. (Net)	
	Total Budgetary	
	Total Non-budgetary	

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.

* Was approved as part of Vote 1 Department of Fisheries and Oceans in Appropriation Acts Nos 1 and 2, 1980-81.

Appropriations								
Current year					Balances			
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
279,537,132		279,537,132		279,537,132	273,860,343	5,676,789		224,038,710
76,841,000		76,841,000		76,841,000	74,783,741	2,057,259		62,073,411
	620,301	620,301		620,301	620,301			
23,200	1,775	24,975		24,975	24,975			23,550
200,000	17,745	217,745		217,745	217,745			228,166
16,872,000		16,872,000		16,872,000	16,872,000			12,712,000
	1,334,784	1,334,784		1,334,784	1,334,784			13,943
	25,073	25,073		25,073	25,073			15,309,958
373,473,332	1,999,678	375,473,010		375,473,010	367,738,962	7,734,048		314,399,738
			150,000	150,000			150,000	
			2,153,482	2,153,482			2,153,482	
			2,303,482	2,303,482			2,303,482	
120,910		120,910		120,910	120,910			
	10,000,000	10,000,000	10,054,000	20,054,000	(2,915,000)		22,969,000	(1,022,500)
	(2,000,000)	(2,000,000)	9,476,578	7,476,578	1,029,473		6,447,105	(1,340,218)
373,594,242	1,999,678	375,593,920	21,834,060	375,593,920	367,859,872	7,734,048	31,719,587	314,399,738
	8,000,000	8,000,000		29,834,060	(1,885,527)			(2,362,718)

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1980-81	367,739	18,529	14,055	8,793	2,071	374,129
	1979-80	314,400	15,001	17,699	7,697	2,350	327,145
COMMISSION ON PACIFIC FISHERIES POLICY	1980-81	121			3		124
	1979-80						
Total	1980-81	367,860	18,529	14,055	8,796	2,071	374,253
	1979-80	314,400	15,001	17,699	7,697	2,350	327,145

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Fisheries management and research	210,095	202,089	70,654	68,367	14,678	14,165	295,427	284,621
Ocean and aquatic affairs	58,008	57,353	6,187	6,417	256	253	64,451	64,023
Contributions to employee benefit plans	16,872	16,872					16,872	16,872
Minister of Fisheries and Oceans—Salary and motor car allowance	25	25					25	25
Fisheries Improvement Loans Act—Guaranteed loan program					218	218	218	218
Deletion in accordance with the Adjustment of Accounts Act	620	620					620	620
Federal Court awards	1,335	1,335					1,335	1,335
Refunds of amounts credited to revenue in previous years	25	25					25	25
	286,980	278,319	76,841	74,784	15,152	14,636	378,973	367,739
Less: receipts and revenues credited to the vote	3,500						3,500	
	283,480	278,319	76,841	74,784	15,152	14,636	375,473	367,739
Less: receipts credited to revenue	19,200	18,529					19,200	18,529
Add: accommodation provided without charge by this department	14,055	14,055					14,055	14,055
accommodation provided without charge by Public Works	8,793	8,793					8,793	8,793
other services provided without charge by other departments	2,071	2,071					2,071	2,071
Total cost of program	289,199	284,709	76,841	74,784	15,152	14,636	381,192	374,129
COMMISSION ON PACIFIC FISHERIES POLICY								
Administration	121	121					121	121
Add: accommodation provided without charge by Public Works	3	3					3	3
Total cost of program	124	124					124	124

Grants and Contributions

(in thousands of dollars)

DEPARTMENT	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
Grants			
<i>Fisheries management and research</i>			
Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research	360	360	360
Lobster fishermen	1,200	1,168	1,294
Marine Sciences Research Laboratory of Memorial University, Newfoundland	150	150	150
Compensation to commercial Pacific halibut fishermen for loss of income resulting from closure of the fishery	200	148	648
Liabilities under the Fisheries Improvement Loans Act	218	218	228
Compensation to commercial Atlantic salmon fishermen for loss of income resulting from closure of the fishery	1,572	1,513	1,504
<i>Expenditures not required for the current year</i>			23
<i>Ocean and aquatic affairs</i>			
Membership fee—International Hydrographic Organization	18	18	11
Intergovernmental Oceanographic Trust Fund	15	15	8
Sea Use Council	15	11	12
	3,748	3,601	4,238
Contributions			
<i>Fisheries management and research</i>			
Lobster self-enforcement	338	338	
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization	8,500	8,443	7,270
Assistance to the Committee on Seals and Sealing	75	75	75
Assistance to Gulf and Scotian Shelf fishermen to modify fishing gear	270	268	38
Contributions for conversion of fishing vessels and gear for new or existing fisheries resulting from the phase-out of Canadian halibut fishing from United States waters off Alaska	400	307	
Summer Youth Employment Program	1,613	1,395	1,083
<i>Expenditures not required for the current year</i>			2,600
<i>Oceans and aquatic affairs</i>			
Contribution to the Centre for Cold Ocean Resources Engineering	200	200	200
Summer Youth Employment Program	8	9	34
	11,404	11,035	11,300
Total	15,152	14,636	15,538

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Department	Commission on Pacific Fisheries Policy	Total
(1) Salaries and wages	137,690 131,373 <i>118,553</i>	14 14	137,704 131,387 <i>118,553</i>
(1) Other personnel costs	18,695 18,985 <i>13,929</i>		18,695 18,985 <i>13,929</i>
(2) Transportation and communications	16,454 16,042 <i>13,202</i>	10 10	16,464 16,052 <i>13,202</i>
(3) Information	2,415 2,001 <i>1,710</i>	42 42	2,457 2,043 <i>1,710</i>
(4) Professional and special services	28,164 35,500 <i>29,606</i>	35 35	28,199 35,535 <i>29,606</i>
(5) Rentals	24,762 22,765 <i>19,560</i>	4 4	24,766 22,769 <i>19,560</i>
(6) Purchased repair and upkeep	20,619 21,281 <i>15,402</i>		20,619 21,281 <i>15,402</i>
(7) Utilities, materials and supplies	29,001 27,309 <i>25,470</i>	16 16	29,017 27,325 <i>25,470</i>
(8) Construction and acquisition of land, buildings and equipment	32,391 34,120 <i>37,388</i>		32,391 34,120 <i>37,388</i>
(9) Construction and acquisition of machinery and equipment	46,623 37,592 <i>20,826</i>		46,623 37,592 <i>20,826</i>
(10) Grants, contributions and other transfer payments	15,152 14,636 <i>15,538</i>		15,152 14,636 <i>15,538</i>
(12) All other expenditures	7,007 6,135 <i>3,216</i>		7,007 6,135 <i>3,216</i>
(1-12) Total	378,973 367,739 <i>314,400</i>	121 121	379,094 367,860 <i>314,400</i>
(13) Less: receipts and revenues credited to the vote	3,500		3,500
Total net expenditures	375,473 367,739 <i>314,400</i>	121 121	375,594 367,860 <i>314,400</i>

Amounts in roman type are 1980-81 appropriations.
Amounts in **bold face** type are 1980-81 expenditures.
Amounts in *italic* type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT				
<i>Fisheries management and research</i>				
Newfoundland Environment Centre	33,000	5,050	2,247	30,277
Vessel Replacement Program	91,708	10,000	11,534	54,079
Cygnus replacement	13,500	7,000	6,766	6,766
SMALL CRAFT HARBOURS				
Newfoundland—				
Blue Beach—Harbour development	1,640	340	199	1,450
Long Cove—Harbour development	300	170	12	120
Red Bay—Wharf extension	250	250	215	215
St Bride's Wharf—Wharf renewal	560	200	456	456
Prince Edward Island—				
Savage Harbour—Harbour improvements	275	275	115	115
Skinner's Pond—Harbour development (East)	540	300	150	381
West Point—Breakwater reconstruction	1,000	300	259	273
Nova Scotia—				
Port Moiren—Breakwater repairs	375	375	57	63
Sandy Cove—Harbour development	2,500	900		
Wedgpoint—Harbour development	2,100	1,200	1,016	1,705
New Brunswick—				
Neguac Church—Harbour improvements	700	500	178	178
Seal Cove—Wharf extension	400	200	315	451
Shippegan—Raise elevation of North wharf and paving	360	300	295	517
Stonehaven—Wharf reconstruction	430	330	643	643
Caraquet—Harbour expansion	5,500	1,000	1,848	2,637
Lameque—Harbour facility	3,300	100	16	1,531
Ontario—				
Nepean—Marina breakwater armouring and dredging	400	225	104	154
Thornbury—Breakwater and dredging	370	370	119	119
Thunder Bay—Marina breakwater and launching ramp	375	375	337	361
British Columbia—				
Prince Rupert—Harbour development	2,070	1,670	457	1,197
Steveston—Harbour development	12,500	2,000	1,056	10,083
False Creek—Harbour improvements	725	555	459	628
Ladner—Harbour facility	725	725	274	274
Prince Rupert—Float renewal	875	875	93	93
Port Alberni—Float expansion	655	330	118	579
Ucluelet—Facility expansion	600	500	9	9
SALMON ENHANCEMENT PROGRAM				
British Columbia—				
Big Qualicum—Auxiliary water supply	420	400	253	261
Bowron—Hatchery	4,200	1,250		
Cheakamus—Spawning channel	1,788	275		
Chehalis-Harrison—Hatchery	4,300	250	936	936
Chilliwack-Vedder—Hatchery	4,670	2,570	2,766	4,525
Kemano—Hatchery	5,300	250		
Kitimat—Hatchery	2,400	1,200	845	845
Mathers—Chum Hatchery	2,499	500	458	738
Nitinat—Hatchery	2,600	1,360	3,104	4,564
Quesnel—Hatchery	3,800	200	387	387
Robertson—Hatchery expansion	2,435	1,200	1,228	2,424
Stave—Hatchery	3,400	200		
Stuart-Nechako—Hatchery	4,400	250		
Tlupana Inlet—Chum Hatchery	2,322	400	331	2,282
Wolfe-Tsolum—Hatchery	500	350	343	378
SALMONID ENHANCEMENT PROGRAM				
Inches Creek Hatchery	1,870	660	314	314
<i>Ocean and aquatic affairs</i>				
CSS Baffin—Mid-life refit	5,000	400	400	4,369
Dartmouth—Bedford Institute—Building construction	18,503	1,441	1,674	17,737

Revenue

	1980-81	1979-80
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	2,533,469	2,786,493
B Privileges, licences and permits	9,162,451	6,868,439
C Services and service fees	715,011	1,002,477
D Refunds of previous years' expenditure	420,736	722,898
E Proceeds from sales	3,231,202	1,778,899
F Miscellaneous	2,466,177	1,841,324
Total	18,529,046	15,000,530
	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
All other—		
Canadian Saltfish Corporation—Interest	1,054,205	
Freshwater Fish Marketing Corporation—Interest	971,307	
		2,025,512
Other—		
Private sector enterprises—		
Groundfish processors—Interest	180,028	
Haddock fishermen—Interest	15,861	
Canadian producers of frozen groundfish—Interest	304,840	
		500,729
Other accounts—		
Interest on recovery from shared-cost projects for capital investments by Small Craft Harbours Branch for construction of wharves		7,228
		2,533,469
B Privileges, licences and permits:		
Extended jurisdiction—Access, fishing and observing fees	4,382,340	
Rental of lands, buildings, vehicles and machinery	290,356	
Licences and permits	3,063,609	
Fishing and vessel registrations	1,378,234	
Other	47,912	
		9,162,451
C Services and service fees:		
Laboratory tests and analysis	12,373	
Rental of insulated containers	667,210	
Other services and fees	35,428	
		715,011
D Refunds of previous years' expenditure:		
Sundries	403,622	
Adjustment to prior year's Payables at Year End (PAYE)	17,114	
		420,736
E Proceeds from sales:		
Sale of charts and publications	993,596	
Sale of fingerlings and fry	13,503	
Sale of bait (Newfoundland)	1,077,170	
Sale of skins	476,776	
Experimental fishing	136,526	
Other miscellaneous sales	533,631	
		3,231,202
F Miscellaneous:		
Fines	544,097	
Top wharfage	27,617	
Berthage and side wharfage	689,221	
Other small craft harbour revenue	850,556	
Seizures and forfeitures	147,253	
Other	207,433	
		2,466,177

SECTION 11

1980-81
PUBLIC ACCOUNTS

Governor General

CONTENTS

	<i>Page</i>
Use of appropriations	11.4
Total cost of program—Budgetary	11.4
Program by activity—Budgetary	11.4
Budgetary expenditure by program and standard object.....	11.5
Revenue	11.5

GOVERNOR GENERAL

Objective

—To enable the Governor General of Canada to perform his constitutional role; and to provide for the administration of Honours.

Note: The operations related to the Lieutenant-Governors were transferred to the Arts and Culture Program of the Department of Secretary of State.

Use of Appropriations

Vote	Program	
	Budgetary	
1	Program expenditures; expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General.....	\$ 2,900,902
	1c	75,000
Stat	Salary of the Governor General (R.S. c. G-14)	
Stat	Annuities payable under the Governor General's Retiring Annuity Act (R.S. c. G-15)	
Stat	Contributions to employee benefit plans	
	Total Budgetary	

Total Cost of Program—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of program
GOVERNOR GENERAL	1980-81	3,168	15	749	1,231	5,133
	1979-80	2,903		645	51	3,599

Program by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Governor General	2,329	2,249	15	6			2,344	2,255
Honours	671	564	5	4			676	568
Former governors general.....	132	96					132	96
Contributions to employee benefit plans.....	249	249					249	249
	3,381	3,158	20	10			3,401	3,168
Less: receipts credited to revenue		15						15
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	749	749					749	749
	1,231	1,231					1,231	1,231
Total cost of program	5,361	5,123	20	10			5,381	5,133

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
2,975,902		2,975,902		2,975,902	2,743,641	232,261		2,482,034
48,667		48,667		48,667	48,667			48,667
128,431	(1,326)	127,105		127,105	127,105			146,869
249,000		249,000		249,000	249,000			225,759
3,402,000	(1,326)	3,400,674		3,400,674	3,168,413	232,261		2,903,329

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	1980-81	1980-81	1979-80
	Appropriations	Expenditures	Expenditures
(1) Salaries and wages	1,912	1,764	1,606
(1) Other personnel costs	376	376	372
(2) Transportation and communications	359	363	270
(3) Information	145	67	68
(4) Professional and special services	125	179	230
(5) Rentals	70	50	42
(6) Purchased repair and upkeep	8	5	3
(7) Utilities, materials and supplies	375	354	304
(9) Construction and acquisition of machinery and equipment	20	10	8
(12) All other expenditures	11		
Total net expenditures	3,401	3,168	2,903

Revenue

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	14,922	

SECTION 12

**1980-81
PUBLIC ACCOUNTS**

Indian Affairs and Northern Development

**Department
Northern Canada Power Commission**

CONTENTS

	<i>Page</i>
Use of appropriations	12.4
Total cost of programs—Budgetary	12.9
Programs by activity—Budgetary	12.10
Grants and contributions	12.11
Budgetary expenditure by program and standard object.....	12.14
Budgetary expenditure of major capital projects	12.15
Revenue	12.18
Appendix	12.19

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall policy direction and central advisory and administrative services to Departmental Programs.

INDIAN AND INUIT AFFAIRS PROGRAM

- In keeping with the principles of self-development, access of opportunity, responsibility and joint participation within Canadian society, to assist and support Indians and Inuit in achieving their cultural, social and economic needs and aspirations, and to ensure that Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit peoples are fulfilled.

NORTHERN AFFAIRS PROGRAM

- To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through co-ordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners and the protection of the northern environment.

NATIVE CLAIMS PROGRAM

- To enable native claimants to research, develop and negotiate claims and to achieve land claims resolution.

Northern Canada Power Commission

Objective

- To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

Use of Appropriations

Vote	Program	
DEPARTMENT		
ADMINISTRATION PROGRAM		
	Budgetary	
1	Program expenditures	\$ 26,253,000
	1c	301,000
	Transfer from TB Vote 5 ⁽¹⁾	304,674
Stat	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
INDIAN AND INUIT AFFAIRS PROGRAM		
	Budgetary	
5	Operating expenditures, and	
	(a) expenditures on works, buildings and equipment on other than federal property;	
	(b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians;	
	(c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children;	
	(d) authority to provide in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and	
	(e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	\$ 289,069,000
	5a To extend the purposes of Indian Affairs and Northern Development Vote 5 of the Main Estimates, 1980-81, to increase from \$25,000,000 to \$60,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972	
	5b To extend the purposes of Indian Affairs and Northern Development Vote 5 of the the Main Estimates, 1980-81	
	(a) to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$6,494,694.10;	
	(b) to authorize the forgiveness of debts due Her Majesty amounting in the aggregate to \$14,475,449.07; such amount representing loans made from the Indian Economic Development Account established by Loans, Investments and Advances Vote L53b, Appropriation Act No. 1, 1970;	
	(c) to reimburse the Indian Economic Development Account established by Loans, Investments and Advances Vote L53b, Appropriation Act No. 1, 1970 in the amount of \$11,323,649.16 and to provide a further amount of	19,686,249
	Less: transfer to Vote 15	308,755,250
10	Capital expenditures, and	5,999,999
	(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian Bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property;	
	(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and	
	(c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council for payment to Indians and Indian Bands in the construction of housing and other buildings	\$ 73,214,000
	Less: transfer to Vote 15	37,865,600
15	The grants listed in the Estimates and contributions	\$ 432,553,000
	15b To extend the purposes of Indian Affairs and Northern Development Vote 15 of the Main Estimates, 1980-81 to authorize	
	(a) a contribution to the Province of Newfoundland and Labrador for the provision of programs and services to Native People resident in Newfoundland and Labrador;	
	(b) the transfer of \$29,865,600 from Indian Affairs and Northern Development Vote 10 of the Main Estimates, 1980-81 for the purposes of this Vote and to provide a further amount of	24,492,100
	15c To authorize the transfer of \$5,999,999 from Indian Affairs and Northern Development Vote 5 and \$8,000,000 from Indian Affairs and Northern Development Vote 10, Appropriation Act No. 2, 1980-81 for the purposes of this Vote	
	Transfer from: Vote 5	5,999,999
	Vote 10	37,865,600
	TB Vote 10 ⁽¹⁾	2,910,517
Stat	Indian annuities (R.S. c. I-6)	
Stat	Contributions to employee benefit plans	
Stat	Write-off of loans issued from Indian housing assistance account	
Stat	Payment of guaranteed loans to Indians—Canada Mortgage and Housing Corporation and Farm Credit Corporation	
Stat	Payment of guaranteed loans for Indian economic development account	
Stat	Refunds of amounts credited to revenue in previous years	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
	Non-budgetary	
L15	To increase from \$18,000,000 to \$20,000,000 the amount that may be outstanding at any time against the Indian Housing Assistance Account established by Loans, Investments and Advances Vote L51a, Appropriation Act No. 9, 1966, for financial assistance to Indians and Eskimos for the construction of houses on other than Indian reserves. (Appropriation Act No. 2, 1978) (Net)	

Appropriations								
Current year					Balances			
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
26,858,674		26,858,674		26,858,674	26,499,435	359,239		21,843,345
23,200	1,775	24,975		24,975	24,975			23,550
2,520,000		2,520,000		2,520,000	2,520,000			2,024,000
29,401,874	1,775	29,403,649		29,403,649	29,044,410	359,239		23,890,895
302,755,251		302,755,251		302,755,251	301,916,202	839,049		274,989,009
35,348,400		35,348,400		35,348,400	33,521,532	1,826,868		37,215,608
503,821,217		503,821,217		503,821,217	505,265,602	(1,444,385) ⁽²⁾		409,232,217
850,000	(85,176)	764,824		764,824	764,824			736,644
13,707,000		13,707,000		13,707,000	13,707,000			11,430,000
	1,221,704	1,221,704		1,221,704	1,221,704			1,174,275
	65,588	65,588		65,588	65,588			1,185,986
	257,856	257,856		257,856	257,856			615,780
	10,183	10,183		10,183	10,183			102,263
856,481,868	1,470,155	857,952,023		857,952,023	856,730,491	1,221,532		736,814,471
			11,936,751	11,936,751	(945,101)		12,881,852	(772,750)

Use of Appropriations—Continued

Vote	Program	
	DEPARTMENT—Concluded	
	INDIAN AND INUIT AFFAIRS PROGRAM—Concluded	
	Non-budgetary—Concluded	
L20	To increase from \$60,000,000 to \$70,000,000 the amount that may be outstanding at any time under the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970, for Indian Economic Development. (Appropriation Act No. 3, 1975) (Net).....	
	Total program—Non-budgetary	
	NORTHERN AFFAIRS PROGRAM	
	Budgetary	
20	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories.....	\$ 43,281,000
	20b.....	11,362,000
	20c To extend the purposes of Indian Affairs and Northern Development Vote 20, Appropriation Act No. 2, 1980-81	
	(a) to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$61,750	
	(b) to reimburse the Eskimo Loan Fund established by Loans, Investments and Advances Vote 645, Appropriation Act No. 3, 1953 in the amount of \$61,750;	
	and to provide a further amount of	882,000
	Transfer from TB Vote 5 ⁽¹⁾	438,582
25	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities	\$ 290,468,000
30	The grants and other transfer payments listed in the Estimates and contributions	2,662,161
	30b.....	6,966,715
	30c.....	44,251
	Transfer from TB Vote 10 ⁽¹⁾	
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
Stat	Federal Court awards	
Stat	Guaranteed loans—Panarctic Oils Ltd.	
	Total program—Budgetary	
	Non-budgetary	
L35c	Loans to the Government of the Yukon Territory, in accordance with terms and conditions approved by the Governor in Council for territorial self-amortizing capital projects and the making of loans to municipalities for capital projects. (Gross)	
L40	Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act. The undisbursed balance of loans authorized is \$320,000, (Appropriation Act No. 3, 1975) (Gross).....	
L40	Loans to the Government of the Northwest Territories, in accordance with terms and conditions approved by the Governor in Council for territorial self-amortizing capital projects and the making of loans to municipalities and school districts for capital projects. (Gross)	
L55	To increase from \$6,100,000 to \$7,072,000 the amount that may be outstanding at any time against the Eskimo Loan Fund established by Indian Affairs and Northern Development Vote 546, Appropriation Act No. 3, 1953 (Appropriation Act No. 2, 1978-79). (Net).....	
L81a	To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account (a) to which shall be charged all loans and interest payable thereon made under this authority and (b) to which shall be credited repayments of principal amounts of loans and interest thereon, the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Appropriation Act No. 4, 1969). (Net)	
L25b	To authorize the Minister to guarantee in accordance with terms and conditions approved by the Governor in Council loans to Panarctic Oils Ltd., for its exploration program up to an aggregate principal amount of \$12,000,000 and interest thereon (in repayment of loans defaulted, Panarctic Oils Ltd issued 4,338,963 of common shares at \$4.8333 per share) (Appropriation Act No. 1, 1976)	
	Total program—Non-budgetary	
	NATIVE CLAIMS PROGRAM	
	Budgetary	
45	The grants listed in the Estimates and contributions	\$ 2,229,000
	45b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$8,397 and to provide a further amount of	1,000,000
Stat	Grants to Indians and Inuit in respect of the James Bay and Northern Quebec Agreement	
	Total program—Budgetary	
	Non-budgetary	
L50	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims. (Gross)	
L55	Loans to the Inuvialuit Development Corporation to support the Agreement-in-Principle for comprehensive claims settlement in accordance with terms and conditions approved by the Governor in Council. (Gross).....	
L56c	Loans to the Council for Yukon Indians for interim benefits to the Yukon Indian Elders during the pre-settlement period, in accordance with an agreement approved by the Governor in Council. (Gross).....	
	Total program—Non-budgetary	
	Total Budgetary	
	Total Non-budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
			17,692,973	17,692,973	(10,768,015)		28,460,988	(807,711)
			29,629,724	29,629,724	(11,713,116)		41,342,840	(1,580,461)
55,963,582		55,963,582		55,963,582	55,091,917	871,665		40,554,962
21,494,000		21,494,000		21,494,000	21,308,201	185,799		20,465,731
300,141,127		300,141,127	336,764	300,477,891	299,435,898	705,229	336,764	295,725,365
	148,025,881	148,025,881		148,025,881	148,025,881			
2,509,000	(2,969)	2,506,031		2,506,031	2,506,031			2,094,000
	353,613	353,613		353,613	353,613			608,720
	29,949	29,949		29,949	29,949			
	8,406	8,406		8,406	8,406			
380,107,709	148,414,880	528,522,589	336,764	528,859,353	526,759,896	1,762,693	336,764	359,448,778
10,500,000		10,500,000		10,500,000	10,500,000			5,000,000
			320,000	320,000			320,000	
4,000,000		4,000,000		4,000,000	961,524	3,038,476		2,814,974
			3,142,988	3,142,988	209,729		2,933,259	(332,218)
			4,178,943	4,178,943	(98,760)		4,277,703	(95,967)
14,500,000	20,971,510	20,971,510		20,971,510	20,971,510			
	20,971,510	35,471,510	7,641,931	43,113,441	32,544,003	3,038,476	7,530,962	7,386,789
3,229,000		3,229,000		3,229,000	3,217,090	11,910		3,696,132
1,310,000	70,105	1,380,105		1,380,105	1,380,105			1,380,105
4,539,000	70,105	4,609,105		4,609,105	4,597,195	11,910		5,076,237
8,400,000		8,400,000		8,400,000	8,399,971	29		4,162,009
1,650,000		1,650,000		1,650,000	1,650,000			3,600,000
480,000		480,000		480,000	480,000			
10,530,000		10,530,000		10,530,000	10,529,971	29		7,762,009
1,270,530,451	149,956,915	1,420,487,366	336,764	1,420,824,130	1,417,131,992	3,355,374	336,764	1,125,230,381
25,030,000	20,971,510	46,001,510	37,271,655	83,273,165	31,360,858	3,038,505	48,873,802	13,568,337

Use of Appropriations—Concluded

Vote	Program	
NORTHERN CANADA POWER COMMISSION		
	Budgetary	
60	Payments to the Northern Canada Power Commission for the purpose of carrying out investigation studies of the Mid-Yukon project in accordance with the terms and conditions as may be prescribed by the Governor in Council	\$ 2,150,000
	Transfer from TB Vote 10 ⁽¹⁾	9,426
61c	Reimbursement to the Northern Canada Power Commission in accordance with Sub-section 14(3) of the Northern Canada Power Commission Act for projects investigated pursuant to Section 13 of that Act and not proceeded with or undertaken	
	Total program—Budgetary	
	Non-budgetary	
L65	Loans to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act. (Gross)	
	Total Budgetary	
	Total Non-budgetary	

(1) Treasury Board Vote 5 government contingencies.
 Treasury Board Vote 10 student summer and youth employment.
 (2) This overexpended balance resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
2,159,426		2,159,426		2,159,426	259,426	1,900,000		1,000,000
36,439		36,439		36,439	36,439			
2,195,865		2,195,865		2,195,865	295,865	1,900,000		1,000,000
7,312,000		7,312,000		7,312,000	5,000,000	2,312,000		4,000,000
1,272,726,316	149,956,915	1,422,683,231	336,764	1,423,019,995	1,417,427,857	5,255,374	336,764	1,126,230,381
32,342,000	20,971,510	53,313,510	37,271,655	90,585,165	36,360,858	5,350,505	48,873,802	17,568,337

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1980-81	29,044	17,376*		3,943	476	16,087
	1979-80	23,891	16,310*		2,370	652	10,603
INDIAN AND INUIT AFFAIRS	1980-81	856,731	11,259	13,505	4,825	3,116	866,918
	1979-80	736,814	14,300	13,505	4,386	3,618	744,023
NORTHERN AFFAIRS	1980-81	526,760	31,469	4,076	4,542	519	504,428
	1979-80	359,449	22,798	2,179	3,721	523	343,074
NATIVE CLAIMS	1980-81	4,597					4,597
	1979-80	5,076					5,076
NORTHERN CANADA POWER COMMISSION	1980-81	1,417,132	60,104	17,581	13,310	4,111	1,392,030
	1979-80	1,125,230	53,408	15,684	10,477	4,793	1,102,776
Total	1980-81	296					296
	1979-80	1,000					1,000
Total	1980-81	1,417,428	60,104	17,581	13,310	4,111	1,392,326
	1979-80	1,126,230	53,408	15,684	10,477	4,793	1,103,776

*Includes "Return on investments"—Northern Canada Power Commission, \$17,054 in 1980-81 and \$16,278 in 1979-80.

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive	2,286	2,524	10	17			2,296	2,541
Advisory services	18,357	18,404	11	134			18,368	18,538
Engineering, architectural and technical services	4,424	3,845	8	3			4,432	3,848
Claims negotiation	1,781	1,597	7				1,788	1,597
Contributions to employee benefit plans	2,520	2,520					2,520	2,520
	29,368	28,890	36	154			29,404	29,044
<i>Less: receipts credited to revenue</i>		17,376*						17,376*
<i>Add: accommodation provided without charge by Public Works..</i> <i>other services provided without charge by other depart-</i> <i>ments</i>	3,943	3,943					3,943	3,943
	476	476					476	476
Total cost of program	33,787	15,933	36	154			33,823	16,087
INDIAN AND INUIT AFFAIRS PROGRAM								
Program administration	44,642	43,385	1,630	1,564			46,272	44,949
Reserves and trusts	11,651	11,308		106	7,048	7,048	18,699	18,462
Education	154,636	139,884		557	125,133	126,689	279,769	267,130
Economic and employment development	25,733	23,634		50	32,533	32,421	58,266	56,105
Social services	37,787	48,185			140,149	140,149	177,936	188,334
Community infrastructure and services	17,624	25,627	33,718	31,074	146,090	146,090	197,432	202,791
Band government	12,238	11,449		171	53,633	53,633	65,871	65,253
Contributions to employee benefit plans	13,707	13,707					13,707	13,707
	318,018	317,179	35,348	33,522	504,586	506,030	857,952	856,731
<i>Less: receipts credited to revenue</i>		11,259						11,259
<i>Add: accommodation provided without charge by this depart-</i> <i>ment</i>	13,505	13,505					13,505	13,505
<i>accommodation provided without charge by Public Works</i> <i>other services provided without charge by other depart-</i> <i>ments</i>	4,825	4,825					4,825	4,825
	3,116	3,116					3,116	3,116
Total cost of program	339,464	327,366	35,348	33,522	504,586	506,030	879,398	866,918
NORTHERN AFFAIRS PROGRAM								
Northern co-ordination and social development	154,046	154,241	90	57	285,478	285,432	439,614	439,730
Northern economic planning	4,865	4,872			3,175	2,583	8,040	7,455
Northern environmental protection and renewable resources.....	36,517	36,610	2,569	2,032	66	66	39,152	38,708
Northern non-renewable resources	7,951	7,335	265	229	180	135	8,396	7,699
Northern roads	1,002	452	18,570	18,990	11,579	11,220	31,151	30,662
Contributions to employee benefit plans	2,506	2,506					2,506	2,506
	206,887	206,016	21,494	21,308	300,478	299,436	528,859	526,760
<i>Less: receipts credited to revenue</i>	25,037	31,469					25,037	31,469
<i>Add: accommodation provided without charge by this depart-</i> <i>ment</i>	4,076	4,076					4,076	4,076
<i>accommodation provided without charge by Public Works</i> <i>other services provided without charge by other depart-</i> <i>ments</i>	4,542	4,542					4,542	4,542
	519	519					519	519
Total cost of program	190,987	183,684	21,494	21,308	300,478	299,436	512,959	504,428
NATIVE CLAIMS PROGRAM								
Establishment of claim					2,229	2,217	2,229	2,217
Settlements					2,380	2,380	2,380	2,380
Total cost of program					4,609	4,597	4,609	4,597
NORTHERN CANADA POWER COMMISSION								
Hydro-generation investigation studies.....	2,196	296					2,196	296

*Includes "Return on investments"—Northern Canada Power Commission of \$17,054.

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
INDIAN AND INUIT AFFAIRS PROGRAM			
Grants			
<i>Reserves and trusts</i>			
Indian Annuities Treaty payments	765	765	737
Grants to British Columbia Indian Bands in lieu of a per capita annuity	300	300	200
<i>Education</i>			
Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement	12,884	12,884	10,997
<i>Social services</i>			
Social assistance payments to individual Indians and Inuit	32,843	32,843	32,821
<i>Band government</i>			
Grants to Indian Bands, their district councils and Inuit settlements to support their administration	12,777	12,777	12,445
	59,569	59,569	57,200
Contributions			
<i>Reserves and trusts</i>			
Contributions to Indian Bands for land selection	1,788	1,788	442
Contributions to the Province of Newfoundland and Labrador for expenditures for programs and services to eligible natives and communities in that province, pursuant to an agreement entered into with approval of the Governor in Council	4,195	4,195	
<i>Expenditures not required for the current year</i>			190
<i>Education</i>			
Contributions to Indian Bands and Inuit settlements, their school boards, organizations or associations for educational services and facilities	96,359	96,359	69,309
Contribution to the Province of Quebec to meet the non-discretionary federal commitment as prescribed in the James Bay and Northern Quebec Agreement	15,890	17,446	10,613
<i>Economic and employment development</i>			
Contributions to Indians and Inuit, their bands, settlements, corporations or other legal entities for economic development and employment	29,302	29,302	24,680
Summer Youth Employment Program	2,910	2,798	4,769
Resource Development Impact Program	321	321	
<i>Expenditures not required for the current year</i>			497
<i>Social services</i>			
Contributions to Indian Bands, Inuit settlements and provincial governments for social assistance, including payments to non-Indians residing on Indian reserves	95,659	95,659	80,860
Contributions to Indian Bands and Inuit settlements for care, rehabilitation and preventative services	11,647	11,647	13,582
<i>Community infrastructure and services</i>			
Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing:			
Capital	118,844	118,844	87,231
Maintenance and operation	24,048	24,048	27,547
Special Indian Constable Program	3,198	3,198	
<i>Band government</i>			
Contributions to Indian Bands and Inuit settlements for administrative overhead costs	22,126	22,126	22,373
Contributions to Indian Bands and Inuit settlements for local development planning	9,319	9,319	2,372
Contributions to Indian associations for policy development and consultation	9,411	9,411	8,304
	445,017	446,461	352,769
	504,586	506,030	409,969
NORTHERN AFFAIRS PROGRAM			
Grants			
<i>Northern co-ordination and social development</i>			
Individuals or organizations for the advancement of Indian and Eskimo culture	50	49	30
Universities and others for northern research and northern scientific research expeditions	425	425	425
Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	100	100	32
Payment to the Government of the Yukon Territory to defray the 1978 Territorial Election costs	272	272	
To assist in defraying the cost of an historical symposium conducted under the auspices of the Royal Society of Canada	15	15	
Payment to the Government of the Northwest Territories to cover the revised reduction in territorial revenues resulting from final Department of Finance estimates of 1978 territorial income tax	465	465	4,448
Payment to the Government of the Northwest Territories to supplement fuel and utility costs funded within the financial agreement due to price increases	4,206	4,206	3,884
Grant to the British Yukon Railway Company for the White Pass and Yukon Railway for maintaining and improving the rail service of the Yukon Territory	2,000	2,000	
<i>Expenditures not required for the current year</i>			1,025
<i>Northern environmental protection and renewable resources</i>			
Yukon Conservation Society for the purpose of promoting and assisting the conservation of the natural resources of the Territory	12	12	3
Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of government and industry relating to these issues	50	50	50

Grants and Contributions—Continued
(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT—Continued			
NORTHERN AFFAIRS PROGRAM—Continued			
<i>Grants—Concluded</i>			
<i>Northern non-renewable resources</i>			
Grants of \$10,000 to the British Columbia and Yukon Chamber of Mines; \$7,500 to the Alberta Chamber of Mines; \$20,000 to the Yukon Chamber of Mines; \$20,000 to the Northwest Territories Chamber of Mines to assist in the operation of Prospectors' Training Courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	58	58	57
Grants of \$5,000 to the Territories Accident Prevention Association; and \$1,500 to the Northwest Territories Mine Safety Association	6	6	6
Yukon Prospectors' Association	2	2	2
Grants to prospectors, in accordance with terms and conditions approved by the Governor in Council	70	39	46
<i>Northern roads</i>			
Northern development mineral assistance grants	337		
	8,068	7,699	10,008
<i>Contributions</i>			
<i>Northern co-ordination and social development</i>			
Government of the Northwest Territories for hospital care of Indians and Eskimos	6,533	6,533	5,928
Government of the Yukon Territory for hospital care of Indians	600	600	921
Government of the Northwest Territories for medicare of Indians and Eskimos	663	663	550
Government of the Yukon Territory for medicare of Indians	170	166	161
Government of the Yukon Territory for low income rental-purchase housing	208	208	178
Eskimos for the purpose of furthering economic development among Eskimo people	101	81	1,782
Northern Native Associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development	174	167	140
Inuit Associations to enable them to carry out programs in accordance with the objectives and criteria established for the native cultural education centres program	396	396	
Tagramiut Nipingat for a pilot project involving a multi-faceted communications system	170	170	
Contribution to Inuit Tapirisat of Canada for a pilot project involving a multi-faceted communications system ..	578	578	576
Contributions to the Canadian Arctic Co-operative Federation Limited for working and operating capital	1,160	1,160	
Contributions to la Fédération des co-opératives du Nouveau-Québec for working and operating capital	305	305	
Contributions to the Canadian Arctic Co-operative Federation Limited for supplemental support programs	340	326	
Contributions to the Canadian Arctic Producers Co-operative Limited for supplemental support programs	40	40	
<i>Northern economic planning</i>			
Non-government domestic power consumers primarily in diesel serviced northern communities	913	878	652
Contribution to the Government of the Northwest Territories to cover the estimated Northern Transportation Company Limited deficit, thereby assuring the delivery of resupply requirements for the community of Fort Franklin in the 1980-81 shipping season	234	234	
Contribution to the Government of the Yukon Territory to undertake programs aimed at developing the territorial tourism industry	295	294	
Contribution to the governments of the Northwest Territories and the Yukon Territory to provide power rate relief to small non-government commercial enterprises in remote communities (Expenditures were Yukon \$280,000, NWT \$600,000)	1,250	880	
Contributions to the governments of the Yukon Territory and the Northwest Territories to subsidize costs of home heating oil for private residential consumers in remote communities (Expenditures were Yukon \$20,000, NWT \$250,000)	450	270	
Contributions to YANSI (CYI) to assist in the training and employment liaison for Indian People	33	27	11
Expenditures not required for the current year			44
<i>Northern environmental protection and renewable resources</i>			
Contribution to the University of Toronto for the purpose of co-sponsoring an international symposium on the use of chemical dispersants for treating marine oil spills	2	2	
Contribution to the Canadian Petroleum Association for the purpose of co-sponsoring an environmental workshop on offshore hydrocarbons development	2	2	
Expenditures not required for the current year			7
<i>Northern non-renewable resources</i>			
Summer Youth Employment Program	44	30	
Expenditures not required for the current year			5
<i>Northern roads</i>			
Yukon Native Construction Association to assist in funding of the professional program manager and related administrative costs for the Yukon Construction Company	15	15	20
Government of the Northwest Territories for reconstruction of northern roads	3,254	3,232	2,657
Government of the Northwest Territories for maintenance of northern roads	7,973	7,973	7,239
Expenditures not required for the current year			10,904
	25,903	25,230	31,775
<i>Other transfer payments</i>			
<i>Northern co-ordination and social development</i>			
Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, the payment to the Government of the Northwest Territories to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	156,083	156,083	147,876

Grants and Contributions—Concluded

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT—Concluded			
NORTHERN AFFAIRS PROGRAM—Concluded			
Other transfer payments—Concluded			
Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, the payment to the Government of the Yukon Territory to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	30,913	30,913	35,770
Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide for payments for capital expenditures in the Northwest Territories; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	59,463	59,463	54,815
Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide for payments for capital expenditures in the Yukon Territory; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	20,048	20,048	15,481
	266,507	266,507	253,942
	300,478	299,436	295,725
NATIVE CLAIMS PROGRAM			
Grants			
<i>Settlements</i>			
Grants to Indians and Inuit in respect of the James Bay and Northern Quebec Agreement	1,380	1,380	1,380
Contributions			
<i>Settlement</i>			
Contributions to Indians and Inuit in respect of the Northeastern Quebec Agreement	1,000	1,000	
<i>Establishment of claim</i>			
Contributions to native claimants for the preparation and submission of claims	2,229	2,217	2,207
<i>Claims research</i>			
Expenditures not required for the current year			1,489
	3,229	3,217	3,696
	4,609	4,597	5,076
Total	809,673	810,063	710,770

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Indian and Inuit Affairs Program	Northern Affairs Program	Native Claims Program	Subtotal	Northern Canada Power Commission	Total
(1) Salaries and wages	19,692	104,831	19,884		144,407		144,407
	19,165	104,084	20,686		143,935		143,935
	<i>16,965</i>	<i>99,088</i>	<i>19,099</i>		<i>135,152</i>		<i>135,152</i>
(1) Other personnel costs	2,524	17,652	3,881		24,057		24,057
	2,956	18,324	4,263		25,543		25,543
	<i>2,424</i>	<i>15,399</i>	<i>3,486</i>		<i>21,309</i>		<i>21,309</i>
(2) Transportation and communications	2,083	15,813	3,360		21,256		21,256
	2,291	22,285	4,054		28,630		28,630
	<i>1,103</i>	<i>21,711</i>	<i>3,688</i>		<i>26,502</i>		<i>26,502</i>
(3) Information	220	702	817		1,739		1,739
	9	361	909		1,279		1,279
	<i>24</i>	<i>356</i>	<i>662</i>		<i>1,042</i>		<i>1,042</i>
(4) Professional and special services	3,000	129,614	7,241		139,855		139,855
	2,511	136,589	7,367		146,467		146,467
	<i>1,999</i>	<i>122,879</i>	<i>6,129</i>		<i>131,007</i>		<i>131,007</i>
(5) Rentals	653	1,924	6,092		8,669		8,669
	568	1,886	14,363		16,817		16,817
	<i>526</i>	<i>1,289</i>	<i>6,137</i>		<i>7,952</i>		<i>7,952</i>
(6) Purchased repair and upkeep	168	142	14,545		14,855		14,855
	184	7,159	983		8,326		8,326
	<i>154</i>	<i>7,006</i>	<i>507</i>		<i>7,667</i>		<i>7,667</i>
(7) Utilities, materials and supplies	909	27,984	2,474		31,367		31,367
	1,160	22,261	4,512		27,933		27,933
	<i>555</i>	<i>19,778</i>	<i>2,688</i>		<i>23,021</i>		<i>23,021</i>
(8) Construction and acquisition of land, buildings and equipment		24,058	19,880		43,938		43,938
		19,461	19,892		39,353		39,353
		<i>25,398</i>	<i>18,513</i>		<i>43,911</i>		<i>43,911</i>
(9) Construction and acquisition of machinery and equipment	36	3,614	1,469		5,119		5,119
	154	3,110	1,179		4,443		4,443
	<i>105</i>	<i>2,895</i>	<i>1,358</i>		<i>4,358</i>		<i>4,358</i>
(10) Grants, contributions and other transfer payments		504,586	300,478	4,609	809,673		809,673
		506,032*	299,436	4,597	810,065		810,065*
		<i>409,969</i>	<i>295,725</i>	<i>5,076</i>	<i>710,770</i>		<i>710,770</i>
(12) All other expenditures	119	27,032	148,738		175,889	2,196	178,085
	46	15,179	149,116		164,341	296	164,637
	<i>36</i>	<i>11,046</i>	<i>1,457</i>		<i>12,539</i>	<i>1,000</i>	<i>13,539</i>
Total net expenditures	29,404	857,952	528,859	4,609	1,420,824	2,196	1,423,020
	29,044	856,731	526,760	4,597	1,417,132	296	1,417,428
	<i>23,891</i>	<i>736,814</i>	<i>359,449</i>	<i>5,076</i>	<i>1,125,230</i>	<i>1,000</i>	<i>1,126,230</i>

Amounts in roman type are 1980-81 appropriations.

Amounts in **bold face** type are 1980-81 expenditures.

Amounts in *italic* type are 1979-80 expenditures.

* Includes \$1,504 related to provincial reciprocal tax payments and licences.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT				
INDIAN AND INUIT AFFAIRS PROGRAM				
<i>Community infrastructure and services</i>				
<i>Atlantic—</i>				
Whycocomagh—School	1,575	259	264	1,575(f)
Burnt Church—Extension of service water and sewer	396	289	296	308
Membertou—Development of residential land	257	257		
Wagmatcook—School	3,021	10		11
Red Bank—School	1,588	12	4	15
Lennox Island—School	644	300	217	219
Shubenacadie—Extension of service	1,022	158	144	144
Eel Ground—School	723	37	37	723(f)
Big Cove—Junior High	4,704	30		
Chapel-Island-School	659	10		
<i>Quebec—</i>				
Amos—Water and sewer	1,778	314	314	548
Fort George—Relocation	10,000	1,214	1,214	10,000(f)
Caughnawaga—Water and sewer	8,054	940	940	7,046
Pointe-Bleue—Municipal services	2,581	263	263	2,498
Maliotenam—Municipal services	3,268	200		1,706
Mingan—Municipal services	1,327	40	39	339
Arctic—Electrification (8 Inuit communities)	16,125	500		
Rupert House—Municipal services	6,520	1,030	1,030	1,550
Maniwaki—Water and sewer	490	75	75	337
Oka—Municipal services	508	128	128	508(f)
Natashquan—Municipal services	1,599	1,160	1,160	1,599(f)
Waswanipi—Municipal services	2,062	77	77	1,857
St Augustin—School construction	352	346	346	352(f)
Lorette—School construction	1,157	59	59	78
Maniwaki—School construction	1,027	527		
Paint Hills—Electrification	1,078	250		371
Obedjiwan—Electrification study	1,147	100		
Chisasibi—School construction	12,792			
La Romaine—Municipal services	1,886	343	343	343
Naskapis—Relocation	4,493	1,000		
Nemaska—Municipal services	1,227	667	667	667
Bersimis—School construction	2,200	70		
Weymontachie—School construction	598	35		
Mingan—School (2 rooms)	285	238		
Pointe-Bleue—Municipal services	1,362	183	183	183
Manouane—Electrification	1,502	683	683	1,502(f)
<i>Ontario—</i>				
Moose Factory—Water and sewer	6,000	200		94
Martin Falls—Water	425	15	13	14
Long Lake No 58—Sewer	1,196	61	61	85
Pic Heron—Water	789	2	2	24
Webequie—Water	1,152	9	9	27
Kashechewan—Water	1,200	50		26
Wilmot Lake—Service connection	1,146	20	20	33
Cornwall Island—School	2,031	950	769	845
Big Trout Lake—School	3,430	500		
Walpole Island—Water	901	165	165	901(f)
Pikangikum—School	4,768	800		1
Pikangikum—Sewage	843	22		
St Regis—Village water	446	415	415	446(f)
Lac La Croix—Multipurpose building	776	402		349
Ft Albany—Water and sewer	1,020	50		25
Oneida—Water extension	740	35	28	361
Islington—Sewer	704	20	11	11
Deer Lake—Electrification	1,235	600		
Six Nations—Water	3,878	40	36	36
St Regis—Chenail municipal services	512	40	40	40
Sheshegwaning—Water	374	7	7	22
Attawapiskat—Water	960	20	18	18
Martin Falls—Electrification	733	1	1	1
Garden River—Water	2,137	60	60	75
Garden Village—Water system	890	31		
Bearskin—Electrification	835		4	4
Serpent River—Water	352	25	23	23
Islington—Water supply	616		25	25
Tyendinaga Bay—Water	1,952	660	75	75
Kettlepoint—Water supply	743		32	743(f)
Saugeen—Drainage	399	124	124	133
Sarnia—Erosion	429	50		
Spanish River—Water—Espaniel sub-division	1,006	73	73	83
Winisk—Electrification	975	15		
Wikwemikong—Sewer treatment plant	930			
Rankin—Municipal services	318	25	25	35
Webequie—Electrification	707	81	81	707(f)

Budgetary Expenditure of Major Capital Projects—Continued
(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT—Continued				
INDIAN AND INUIT AFFAIRS PROGRAM—Continued				
<i>Community infrastructure and services—Continued</i>				
Manitoba—				
God's Lake—Water system	1,135	256	402	744
Me-Ke-Si—Roads	4,889	400	399	399
Norway House—Rosville elementary school	5,619			
Poplar River—Water	1,830		331	426
Easterville—School	1,158	134		1,069
Poplar River—School	2,872	931	931	2,681
Jackhead—School	1,183	19	18	1,148
Lake St Martin—School	1,913	283	213	1,820
Cross Lake—School	14,633	38	38	263
Sandy Bay—School	6,885	95	94	129
Pukatawagan—Water study	928	201		218
Pukatawagan—School	3,323	901	883	2,441
Lac Brochet—Electrification	770	620	620	620
Ft Alexander—North Shore Road	498	157	157	199
Red Sucker—Water system	663	9	8	279
Norway House—Water system	553	134	140	176
St Theresa Pt—Water	463		6	6
Saskatchewan—				
Thunderchild—School	1,655	30	32	32
English River—Water	870	320		59
Red Earth—Water and sewer	366	21	29	53
Wollaston Lake—Water and sewer	269	96		
Pelican Narrows—School	7,318	800		
James Smith—School	6,695	15	17	17
Montreal Lake—School	2,464	637	636	746
Black Lake—School	2,656	500		
Sturgeon Lake—School	3,481	820	734	734
Beardy's—Sewage	605	250		
Black Lake—Water and sewer	475	23	31	98
Pelican Narrows—Water and sewer	2,060	2	3	18
Canoe Lake—Water and sewer	1,200	20	33	91
Buffalo River—Planning water and sewer	928	2	2	65
Sweet Grass—Complex	338	153	153	338(f)
Red Earth—School	1,710	747	747	1,710(f)
Mosquito—Grissly Bear's Head school	927			
Waterhen—School addition	961	765		
Beauval—Dam	384	126	121	383
Flying Dust—Water and sewer	830	4	13	163
La Ronge—Water and sewer	860		220	860(f)
Shoal Lake—Multipurpose design and construction	250	120		
Southend—Center	351	16		
La Ronge—School Phase II	1,875	85		
Beardy's—School	845	20		
Red Pheasant—School	3,236	125		
Fond du Lac—School addition	2,068	75		
Pelican Lake—School	1,727	75		
Dillon—School	1,040	125		
Grandmother's—Bay School	456	40		
Little Pine—School	5,057	50		
Alberta—				
Cold Lake—Water and sewer	670	142		
Erminskin—Gym	1,133	6	4	288
Beaver Lake—Roads	1,397	96	96	127
Standoff—Water and sewer	1,609	355	355	400
Alexis—Water and sewer	1,800	403	403	467
Morley—School	2,000	80		
Goorderham—School	1,695	57	22	22
Frog Lake—Addition	295	255	251	261
North Tallcree—School	769	5		
Driftpile—School addition	423	21		
Assumption—Renovation	378	100		288
Fox Lake—Sewer	455	362	360	452(f)
Driftpile—Construct water system	539	332		
Saddle Lake—Roads	1,550	100	100	100
Assumption—Water and sewer	4,982	100		
Saddle Lake—Water and sewer	545	85	310	513
Cold Lake—Water and sewer	1,500	40		
Sturgeon Lake—Water treatment plant	515	250		27
Frog Lake—Water system construction	301	139	121	265(f)
British Columbia—				
Kitasso—Hydro	921	281		
Bella Coola—Sub-division	1,278	156		
Douglas Lake—Drainage, water and sewer	580	138		292

Budgetary Expenditure of Major Capital Projects—Concluded
 (in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT—Concluded				
INDIAN AND INUIT AFFAIRS PROGRAM—Concluded				
<i>Community infrastructure and services—Concluded</i>				
<i>British Columbia—Concluded</i>				
West Bank—Sub-division	739	262	261	554
Bella Bella—Water and sewer.....	1,077	225		
Mt Currie—Sub-division	2,714			
Tsartlip—Sewer	900	900		
Tache—School and teacherage	1,836		28	28
Lower Similkameen—Erosion control	4,696	250		
Stuart—Trembleur—Sewer	1,898	60	60	60
Tache—Sewage.....	1,620			
Stoney Creek—Sewer.....	1,124	1,082	1,062	1,117
Chilcotin—School addition	1,021	400		
Anahim's Flats—IR No 1	650			
Anahim Lake—Drainage, water and sewer, Phase I	680	237		
Kispiox—Drainage water and sewer.....	968		237	237
Yukon—				
Dawson—Capital construction flood damage	700			
All regions—				
Housing—Ongoing		65,181	63,771	381,698
Joint schools		14,800	9,614	103,311
NORTHERN AFFAIRS PROGRAM				
<i>Northern environmental protection and renewable resources</i>				
<i>Northwest Territories—</i>				
Fort Smith—Warehouse	518	300		
Yellowknife—Core library addition	440	440	431	431(f)
<i>Northern roads</i>				
<i>Yukon—</i>				
Dempster Highway (Mile 78-417)	103,961	2,238	1,925	96,297
Dempster Highway—Reconstruction (Mile 0-78)	17,129	1,166		2,170
Carcross-Skagway Road—Reconstruction (Mile 35-50)	4,888	1,279	1,469	3,707
<i>British Columbia—</i>				
Carcross-Skagway Road (Mile 50-85)	10,774	155		9,935
<i>Northwest Territories—</i>				
Liard Highway (Mile 21-158)	51,542	11,851	13,589	29,449
Mackenzie Highway (Mile 931-964)	2,572	1,120	1,132	1,132

(f) Project completed.

Revenue

	1980-81		1979-80		1980-81		
	\$	\$	\$	\$	\$	\$	
Comparative Summary							
Non-Tax Revenue—							
A Return on investments.....	23,119,977		23,720,157				
B Privileges, licences and permits	29,394,527		20,968,581				
C Services and service fees	1,954,259		1,770,356				
D Refunds of previous years' expenditure..	3,994,001		5,026,688				
E Proceeds from sales	208,987		264,754				
F Miscellaneous.....	1,432,670		1,657,159				
Total	60,104,421		53,407,695				
			1980-81				
			\$	\$			
Details							
Non-Tax Revenue—							
A Return on investments:							
Loans, investments and advances—							
Crown corporations and agencies—							
All other—							
Northern Canada Power Commission—Interest.....	17,054,310						
Other—							
Provincial and territorial governments—							
Government of the Northwest Territories—Interest	1,713,096						
Government of the Yukon Territory—Interest	1,130,365						
Yukon Territory small business loans—Interest.....	79,398						
Private sector enterprises—							
Canadian Arctic Producers Limited—Interest	17,667						
Miscellaneous—							
Eskimo loan fund—Interest	193,928						
Indian economic development—Interest	1,813,838						
Indians and Inuit of Quebec—Interest	769,392						
			22,771,994				
Other accounts—							
Panarctic Oils Limited—Guarantee fee	91,105						
Sundries—Interest.....	256,878						
			347,983				
			23,119,977				
B Privileges, licences and permits: Canada mining—Fees, \$608,066; leases, \$282,952; royalties, \$10,781,604; coal leases, \$56,353; Eskimo rental housing, \$564,528; forestry, \$33,266; land and building rentals, \$5,426; land use fees, \$248,069; living accommodations and services, \$1,626,129; metallic and non-metallic, \$34,467; oil and gas—Leases, \$6,823,359; royalties, \$5,205,502; placer mining fees, \$282,728; quarrying royalties, \$77,198; water rentals, \$11,273; Yukon quartz mining—Fees and leases, \$731,406; royalties, \$1,984,912; sundries, \$37,289							29,394,527
C Services and service fees: land use registrars fees, \$99,797; utilities, \$1,826,872; sundries, \$27,590							1,954,259
D Refunds of previous years' expenditure: Reimbursement of operation and maintenance, \$2,367,339; capital costs, \$52,712; sundries, \$682,271							3,102,322
Adjustment to prior year's Payables at Year End (PAYE)							891,679
						3,994,001	
E Proceeds from sales: meals, \$14,710; publications, \$63,885; sundries, \$130,392							208,987
F Miscellaneous: oil and gas forfeitures, \$18,180; transfers from provincial and territorial governments, \$921,756; sundries, \$492,734							1,432,670

Appendix

Indian Band Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR YEAR ENDED MARCH 31, 1981

	1981		1980	
	\$	\$	\$	\$
CAPITAL ACCOUNTS				
Balance at beginning of year	236,338,813	154,191,268		
RECEIPTS—				
Minerals—				
Oil and gas bonus	26,791,825	29,777,075		
Oil and gas royalties	197,906,857	153,621,044		
Mining bonus and royalties	85,887	60,959		
Gravel dues	127,784	562,780		
Other	188,226	6,538		
Oil and gas rentals	1,292	1,284		
Sales—				
Land	12,027	22,309		
Other	4,262	2,716		
Band enterprises—				
Band herds	2,514	3,002		
Farming	7,778			
Other		7,250		
Forestry—				
Wood	12,398	4,765		
Other	437	659		
Timber dues	2,315,788	1,605,338		
Leasing—				
Residential (cottages)	576	1,025		
Commercial and industrial	52,421	44,370		
Other	175,044	105,760		
Government interest on—				
Other		8,200		
Miscellaneous—				
Housing	38,751	14,062		
Band loans (Section 64 (h))	6,733	18,822		
Compensations	247,166			
Shares of transferred members	189,694	213,078		
Recovery of advances		2,000		
Other	138,650	67,187		
Sundries—				
Band loans (Section 64 (j))	2,704	571		
Budget transfers	36,677			
Total receipts	228,345,491	186,150,794		
DISBURSEMENTS—				
Resources and industrial development—				
Forestry—Milling		5,423		
Minerals	9,534			
Other		439,790		
Engineering and construction—				
Housing	108,338	137,841		
Roads and bridges	13,360	2,829		
Water systems		1,795		
Electrification		8,291		
Other	13,231	72,500		
Band owned buildings	350,000			
Administration—				
Branch or band administration	17,285			
Municipal services—				
Fire		7,232		
Band enterprises—				
Agriculture		3,002		
Farming operations	17,255	4,300		
Other	38,470	25,358		
Recreational activities		10,000		
Land purchases	500	9,500		
DISBURSEMENTS—Concluded				
Band fund distribution—				
Per capita cash distribution		21,077,966	13,805,149	
Enfranchisement		202,118	405,680	
Shares of transferred members		444,276	233,510	
Miscellaneous—				
Transfers under Section 64		178,355,226	88,689,663	
Transfers for benefit of the Bands		139,745	107,889	
Other		200,000	33,497	
Adjustments to previous year		1,825		
Total disbursements		200,989,129	104,003,249	
Balance capital accounts March 31		263,695,175	236,338,813	

Appendix—Concluded

Indian Band Funds—Concluded

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR YEAR ENDED MARCH 31, 1981—Concluded

	1981	1980		1981	1980
	\$	\$		\$	\$
REVENUE ACCOUNTS			DISBURSEMENTS—Concluded		
Balance at beginning of year	30,844,754	23,759,951	Band enterprises—		
RECEIPTS—			Agriculture	5,534	138,442
Minerals—			Farming operations	119,469	12,378
Oil and gas royalties	44,743	143,961	Land purchase	7,000	2,000
Dues	11,783	25,042	Forestry	120	
Oil and gas rental	1,123,435	1,856,249	Fishing	569	8,590
Mining rentals	3,899	4,444	Recreational facilities	46,088	6,200
Surface rights	687,936	542,379	Other	26,090	28,733
Other	167,836	232,801	Band fund distribution—		
Sales—			Pension		18,035
Land		30	Per capita cash distribution	176,977	74,394
Band enterprises—			Enfranchisement	49,452	187,993
Agriculture	1,280	790	Shares of transferred members	100,948	331,158
Farming operations	18,524	5,020	Transfers to Bands for capital expenditures	3,048,143	21,000
Ranching operations	67,117	60,159	Transfers under Section 69	33,509,823	23,374,055
Grazing	9,998	1,265	Miscellaneous—		
Other	12,680	10,497	Other	10,024	
Forestry	56,606	5,143	Total disbursements	37,626,674	24,648,864
Timber dues	3,222	148,996	Balance revenue accounts March 31	35,202,528	30,844,754
Leasing—Residential	1,512,560	733,239			
Leasing—Agriculture	1,872,760	2,570,209			
Leasing—Commercial	775,087	840,794			
Leasing—Other	1,014,689	1,623,902			
Fishing and hunting	46,854	45,720			
Government interest on—					
Band funds	30,194,205	20,994,221			
Other	179,936	990,882			
Contributions—					
Grants	1,182	1,495			
Other	790	825			
Miscellaneous—					
Housing	5,000	2,373			
Agricultural assistance		12,894			
Band loans (Section 64(h))	9,693	9,283			
Band loans (Section 64(j))	3,750	2,059			
Compensations	2,310,259	375			
Fines and fees	12,975	26,180			
Water systems	12,159	11,486			
Handicrafts		2,595			
Service charges	219,184	130,415			
Shares of transferred members	51,447	61,233			
Adjustments applicable to other years	1,825	1,854			
Transfer from Receiver General	9,789	28,125			
Other	1,541,245	606,732			
Total receipts	41,984,448	31,733,667			
DISBURSEMENTS—					
Social programs—					
Community services	25,875				
Recreation	5,189	18,898			
Social assistance	393				
Burial of destitute Indians	10,387	27,598			
Other welfare services	62,738	69,762			
Resources and industrial development—					
Agricultural development	31,500	9,823			
Domestic fishing	2,435	7,820			
Engineering and construction—					
Housing	91,155	66,536			
Roads and bridges		25,500			
Water systems	5,941	2,850			
Sanitation	487				
Electrification	1,470	6,820			
Band owned buildings	40,236	48,645			
Administration—					
General	186,659	54,532			
Office services	15,909	38,507			
Administration facilities	43,644	63,240			
Municipal services—					
Fire	2,419	5,355			

SECTION 13

**1980-81
PUBLIC ACCOUNTS**

Industry, Trade and Commerce

**Department
Canadian Commercial Corporation
Export Development Corporation
Federal Business Development Bank
Foreign Investment Review Agency
Standards Council of Canada**

CONTENTS

	<i>Page</i>
Use of appropriations	13.4
Total cost of programs—Budgetary	13.11
Programs by activity—Budgetary	13.12
Grants and contributions	13.13
Budgetary expenditure by program and standard object.....	13.15
Revenue	13.16
Appendix	13.17

INDUSTRY, TRADE AND COMMERCE

Department

Objectives

TRADE-INDUSTRIAL PROGRAM

- To achieve efficient and sustained growth in the production and trade of Canadian goods and services and to assist Canadian industries to adjust to changes in the domestic and external economic environment.

TOURISM PROGRAM

- To sustain orderly growth of tourism in Canada.

GRAINS AND OILSEEDS PROGRAM

- To achieve sustained market growth and to maintain an orderly marketing system for grains and oilseeds.

Canadian Commercial Corporation

Objective

- To purchase economically goods and services from Canadian firms for the account of foreign governments including the contracting for turn-key and multi-item acquisition projects.

Export Development Corporation

Objective

- To facilitate and develop trade between Canada and other Countries.

Federal Business Development Bank

Objective

- To promote and assist in the establishment and development of business enterprises, particularly small business in Canada.

Foreign Investment Review Agency

Objective

- To ensure that acquisitions of control of Canadian business enterprises and the establishment of new or unrelated businesses by non-Canadians are, or are likely to be, of significant benefit to Canada.

Standards Council of Canada

Objective

- To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Use of Appropriations

Vote	Program	
DEPARTMENT		
TRADE-INDUSTRIAL PROGRAM		
	Budgetary	
1	Operating expenditures.....	\$ 115,850,800
	1a To extend the purposes of Industry, Trade and Commerce Vote 1 of the Main Estimates, 1980-81	
	(a) to provide for insurance, in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by regulations of the Governor in Council,	
	(i) of loans;	
	(A) for the purpose of promoting the establishment, growth, efficiency or international competitiveness of Canadian industry and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or other commercial activity; or	
	(B) to a person who has previously obtained assistance under a program of assistance to industry or any trustee or receiver authorized by law to carry on the business of such person for the purpose of protecting the Crown's interest resulting therefrom; and	
	(ii) of the financial obligations incurred by a purchaser or other person in Canada or in the United States resulting from an arrangement with a vendor, a lessor or lender for the purchase or lease of a de Havilland DHC-7 aircraft; provided that the aggregate amount of insurance outstanding at any time, including any insurance issued or authorized by the General Adjustment Assistance Board or the Enterprise Development Board before April 1, 1980, which may be outstanding, other than for purposes described in sub-paragraph (ii) does not exceed \$1,000,000,000; and that the total amount of insurance issued for the purposes described in sub-paragraph (ii) does not exceed \$130,000,000; and	
	(b) for greater certainty to deem any insurance provided pursuant to paragraph (a) to be a guarantee for the purpose of Section 22 of the Financial Administration Act.....	
	1c To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$747,243.98 and to provide a further amount of	3,844,000
	Transfer from TB Vote 5 ⁽¹⁾	2,500,000
5	Metric Commission—Operating expenditures.....	
6a	To authorize the Minister on behalf of Her Majesty in Right of Canada, in accordance with terms and conditions approved by the Governor in Council, to guarantee loans in amounts not exceeding in the aggregate the sum of \$150,000,000 to Canadair Limited to finance the development and production of Challenger aircraft, and other general obligations of the Company	
7c	To authorize the Minister in accordance with terms and conditions approved by the Governor in Council, to guarantee loans in amounts not exceeding in the aggregate the sum of \$450,000,000 to the de Havilland Aircraft of Canada Limited to finance the development and production of the Dash-8 Aircraft and other general obligations of the Company	
8c	To authorize the Minister, in accordance with terms and conditions approved by regulations of the Governor in Council to guarantee an aggregate amount not exceeding \$130,000,000 in respect of:	
	(a) 62.5% of the investment by designated purchasers in prescribed securities issued for the purpose of directly or indirectly providing additional financing to Massey Ferguson Limited; and	
	(b) 62.5% of the payment of eligible unpaid returns on the investment in the securities described in paragraph (a)	
10	The grants listed in the Estimates, contributions and authority to make commitments for the current fiscal year not exceeding \$249,455,000 for the purposes of this Vote.....	\$ 199,564,000
	10b To extend the purposes of Industry, Trade and Commerce Vote 10 of the Main Estimates, 1980-81	
	(a) to increase from \$249,455,000 to \$287,455,000 the commitments that may be made during the current fiscal year for the purposes of this Vote;	
	(b) to extend the purposes of Industry, Trade and Commerce Vote 10b, Appropriation Act No. 1, 1972 to increase from \$200,000,000 to \$400,000,000 the commitments that may be made in the current and subsequent fiscal years to develop and sustain the technological capability of Canadian defence industry for the purposes of defence export sales or civil export sales arising from that capability and to provide a further amount of	37,700,000
	10c	45,500,000
	Transfer from TB Vote 10 ⁽¹⁾	146,252
15	Textile and Clothing Board—Operating expenditures	
20	Payment to Canadian Patents and Development Limited	\$ 350,000
	20c	755,000
25	Payments in accordance with terms and conditions approved by the Governor in Council to companies engaged in ship repair on the Canadian East and West coasts for the construction or extension of dry docks, and for the purchase and construction of supporting facilities	\$ 14,000,000
	25b	4,500,000
	25c	1,800,000
Stat	Liabilities under the Small Businesses Loans Act (R.S. c. S-10)	
Stat	Minister of Industry, Trade and Commerce—Salary and motor car allowance.....	
Stat	Insurance payments under the Enterprise Development Program	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
Stat	Payments pursuant to Sections 31 and 32 of the Export Development Corporation Act.....	
	<i>Use of appropriations not required for the current year.....</i>	
	Total program—Budgetary	

		Appropriations					Balances		
Current year									
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
122,194,801		122,194,801		122,194,801	120,977,037	1,217,764		106,818,008	
7,276,000		7,276,000		7,276,000	5,958,794	1,317,206		6,605,198	
1		1		1		1			
1		1		1		1			
1		1		1		1			
282,910,252	(24,333,437) ⁽²⁾	258,576,815		258,576,815	249,557,592	9,019,223		242,546,004	
857,000		857,000		857,000	638,911	218,089		638,507	
1,105,000		1,105,000		1,105,000	1,074,762	30,238		302,950	
20,300,000		20,300,000		20,300,000	22,214,273	(1,914,273)		3,366,000	
5,000,000	58,442	5,058,442		5,058,442	5,058,442			1,915,670	
23,200	1,775	24,975		24,975	24,975			23,550	
12,000,000	(3,597,878)	8,402,122		8,402,122	8,402,122			5,208,407	
9,331,000		9,331,000		9,331,000	9,331,000			7,207,000	
	156,846	156,846		156,846	156,846			16,245	
	2,778,889	2,778,889		2,778,889	2,778,889			6,539,387	
460,997,256	(24,935,363)	436,061,893		436,061,893	426,173,643	9,888,250		381,254,797	

Use of Appropriations—Continued

Vote	Program	
DEPARTMENT—Continued		
TRADE-INDUSTRIAL PROGRAM—Concluded		
	Non-budgetary	
L16b	Loans, under the Adjustment Assistance Program related to the Kennedy Round Agreements, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers in Canada who have been determined by a board established pursuant to Section 15 of the Department of Industry Act:	
	(a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada resulting in exceptional problems of adjustment;	
	(b) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment;	
	(c) requires such loan in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; and	
	(d) is unable to obtain sufficient financing on reasonable terms from other sources for such purposes.	
	Also to include in the category of persons eligible for loans thereunder a manufacturer or other person in Canada:	
	(a) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, of a loan therein described for an amount not exceeding \$200,000; and	
	(b) who, in the opinion of the Board, requires such loan to prevent a serious delay in implementing the restructuring program approved by the Board. The total amount authorized is \$20,000,000. (Appropriation Act No. 1, 1974). (Gross)	
L20a	Loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery and for working capital. The total authority granted for this purpose is \$107,000,000. (Appropriation Acts No. 3 and 4, 1973). (Gross)	
L27d	Loans to Canadair Limited, in the current and subsequent fiscal years and in accordance with the terms and conditions approved by the Governor in Council, for the financing of water bomber aircraft. The total authority granted for this purpose is \$40,004,000. (Appropriation Act No. 1, 1975). (Gross)	
L30b	Advances to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry, such advances to be recovered on sale of the equipment to defence industry. (Gross)	
L30	Loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council to persons described in Industry, Trade and Commerce Vote L20, Appropriation Act No. 3, 1971 and to whom a loan had been made thereunder for the purpose of protecting the Crown's interest in the assets securing such loan, and to further authorize the General Adjustment Board, on behalf of Her Majesty in Right of Canada, to guarantee in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans made by private lenders approved by the Board to the said persons described above for the aforementioned purposes. The total amount authorized is \$2,000,000. (Appropriation Act No. 3, 1976). (Gross)	
L32c	Payments in accordance with terms and conditions approved by the Governor in Council for the purchase of shares of capital stock of the De Havilland Aircraft of Canada Limited. (Appropriation Act No. 4, 1980-81). (Gross)	
L35	Loans in accordance with terms and conditions prescribed by regulations of the Governor in Council,	
	(a) for the purpose of promoting the establishment, growth, efficiency or international competitiveness of Canadian industry and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or other commercial activity; or	
	(b) to a person who has previously obtained assistance under a program of assistance to industry or any trustee or receiver authorized by law to carry on the business of such person for the purpose of protecting the Crown's interest resulting therefrom. (Gross)	
L40	Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,	
	(a) to purchase, on behalf of Her Majesty in Right of Canada, capital stock of a company in order to exercise a stock option in such company that has been taken on behalf of Her Majesty in Right of Canada in connection with the provision of a loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulation, or under the Enterprise Development Program, where, in the opinion of a Board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act	
	(i) the value of the capital stock of the company has increased as a result of the assistance provided; and	
	(ii) the stock option should be exercised in order to permit Her Majesty in Right of Canada to benefit from the increased value of the capital stock of the company; and	
	(b) to authorize the sale or other disposition of any capital stock so acquired. (Gross)	
L45	Loans to the deHavilland Aircraft of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance the rate tooling for the DHC-7 aircraft, such loans to be recovered on the sale of such aircraft. (Gross)	
L46b	To authorize the Minister to make payments and issue guarantees, in the 1980-81, 1981-82, 1982-83, 1983-84, 1984-85 and 1985-86 fiscal years, for participation in the natural rubber buffer stock in accordance with terms and conditions of the International Natural Rubber Agreement, 1979; such payments and guarantees not to exceed in the aggregate \$12,500,000. (Gross)	
L47b	To authorize the Minister to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities; such payments, guarantees and promissory notes not to exceed in the aggregate \$10,380,000 U.S. (Gross)	
	Translation to CDN at end of year (\$1.1844=\$1 U.S.)	
L66c	Loans under the pharmaceutical industry development assistance program, in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council, to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes. The total amount authorized is \$2,000,000. (Appropriation Act No. 1, 1968). (Gross)	
L97b	Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time. (Appropriation Act No. 1, 1970). (Net)	
	Total program—Non-budgetary	
TOURISM PROGRAM		
	Budgetary	
50	Program expenditures, the grant listed in the Estimates and contributions	\$ 29,129,000
	Transfer from TB Vote 10 ⁽¹⁾	1,648,326
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
			5,743,756	5,743,756			5,743,756	
			32,427,203	32,427,203			32,427,203	
			14,000	14,000	14,000			18,197
18,600,000	(2,932,465) ⁽²⁾	15,667,535		15,667,535	21,466,678	(5,799,143) ⁽²⁾		13,932,465
			569,279	569,279			569,279	
293,986		293,986		293,986	293,986			
11,000,000		11,000,000		11,000,000		11,000,000		
100,000		100,000		100,000		100,000		
1,253,000		1,253,000		1,253,000	1,366,088	(113,088) ⁽²⁾		632,800
1	12,499,999	12,500,000		12,500,000			12,500,000	
1	10,379,999US	10,380,000US		10,380,000US			10,380,000US	
	1,914,072	1,914,072		1,914,072			1,914,072	
1	12,294,071	12,294,072		12,294,072			12,294,072	
			521,055	521,055			521,055	
31,246,988	21,861,605	53,108,593	1,226,719	1,226,719	(136,532)	1,363,251	186,978	
			40,502,012	93,610,605	23,004,220	5,187,769	65,418,616	14,770,440
30,777,326		30,777,326		30,777,326	30,611,336	165,990		28,711,566
979,000		979,000		979,000	979,000			811,000
31,756,326		31,756,326		31,756,326	31,590,336	165,990		29,522,566

Use of Appropriations—Continued

Vote	Program	
DEPARTMENT—Concluded		
GRAINS AND OILSEEDS PROGRAM		
	Budgetary	
55	Operating expenditures	
56b	To reimburse the Canadian Wheat Board for the losses incurred on operations under the Canadian Wheat Board Act in respect of the Oats Pool Account for the crop year that commenced on the first day of August, 1977 and ended on the 31st day of July, 1978	\$ 1,040,000
	56c To extend the purposes of Industry, Trade and Commerce Vote 56b, Appropriation Act No. 3, 1980-81	
	(a) to reimburse the Canadian Wheat Board in the amount of \$830,000 for the losses incurred on operations under the Canadian Wheat Board Act in respect of the Oats Pool Account for the crop year that commenced on the first day of August 1979 and ended on the 31st day of July 1980; and	
	(b) to authorize the transfer of \$829,999 from Industry, Trade and Commerce Vote 60, Appropriation Act No. 2, 1980-81 for the purposes of this Vote	1
	Transfer from Vote 60	829,999
60	The grants listed in the Estimates and contributions	\$ 27,965,000
	Less: transfer to Vote 56c	829,999
Stat	Payments in connection with the Prairie Grain Advance Payments Act (R.S. c. P-18)	
Stat	Payments in connection with the Western Grain Stabilization Act (S.C. 1974-75-76, c. 87)	
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	
CANADIAN COMMERCIAL CORPORATION		
	Budgetary	
65	Program expenditures	\$ 12,338,000
	65b	3,000,000
	65c	10,000,000
	Non-budgetary	
Stat	Section 8(2) of the Canadian Commercial Corporation Act 10 Geo. VI, 1946-47, C. 40, C. 35 R.S., 1968-69, C. 28, C. 6, R.S., 1970 States loans available to the Corporation not exceeding the aggregate of \$10,000,000	
EXPORT DEVELOPMENT CORPORATION		
	Non-budgetary	
Stat	Payments representing the subscription by the Minister of Finance for capital stock in the Corporation under the authority of Section 11 of the Export Development Act. The Act provides that the authorized capital of the Corporation shall be \$1,000,000,000. (Gross)	
Stat	Authority in accordance with terms and conditions prescribed by Sections 12, 13 and 14 of the Export Development Act. Section 14 limits the aggregate amount of borrowings of the Corporation pursuant to Sections 12 and 13. The aggregate amount of borrowings shall not exceed an amount equal to ten times the aggregate of authorized capital and the amount credited to the capital surplus account of the Corporation. (Net)	
Stat	Authority in accordance with terms and conditions prescribed by Section 31 of the Export Development Act and limited to \$2,500,000,000 less loans and commitments by Section 32. (Net)	
	Total program—Non-budgetary	
FEDERAL BUSINESS DEVELOPMENT BANK		
	Budgetary	
70	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act	
	Non-budgetary	
Stat	Capital stock under authority of Sections 28 and 52 of the Federal Business Development Bank Act, the capital stock of the corporation shall not exceed \$475,000,000 less retained earnings. (Statutes of Canada 1980, chap. 20.) (Net)	
Stat	Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund pursuant to Sections 28 and 30 of the Federal Business Development Bank Act. Section 31 of the Act limited the aggregate of	
	(a) the direct liabilities of the corporation, including debt obligations issued by the corporation, and	
	(b) the contingent liabilities of the corporation in the form of guarantees given or underwriting agreements entered into by it shall not, at any time, exceed twelve times the capital of the corporation. (or up to 15 times with the approval of the Governor in Council) and may never exceed \$3.2 billion. (Chap. 20 Statutes of Canada 1980.) (Net)	
	Total program—Non-budgetary	
FOREIGN INVESTMENT REVIEW AGENCY		
	Budgetary	
75	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
2,082,000		2,082,000		2,082,000	1,850,113	231,887		1,526,471
1,870,000		1,870,000		1,870,000	1,827,806	42,194		
27,135,001		27,135,001		27,135,001	23,591,920	3,543,081		33,695,753
3,000,000	(289,777)	2,710,223		2,710,223	2,710,223			6,394,018
113,000,000	6,416,316	119,416,316		119,416,316	119,416,316			95,559,079
159,000		159,000		159,000	159,000			127,000
147,246,001	6,126,539	153,372,540		153,372,540	149,555,378	3,817,162		137,318,065
639,999,583	(18,808,824)	621,190,759		621,190,759	607,319,357	13,871,402		548,095,428
31,246,988	21,861,605	53,108,593	40,502,012	93,610,605	23,004,220	5,187,769	65,418,616	14,770,440
25,338,000		25,338,000		25,338,000	23,811,618	1,526,382		9,807,254
			3,000,000	3,000,000			3,000,000	3,700,000
			715,000,000	715,000,000	20,000,000		695,000,000	
	(741,649,566)	(741,649,566)	7,447,251,835	6,705,602,269	(144,199,405)		6,849,801,674	(154,733,490)
	118,152,438	118,152,438	1,837,776,545	1,955,928,983	105,105,398		1,850,823,585	195,371,576
	(623,497,128)	(623,497,128)	10,000,028,380	9,376,531,252	(19,094,007)		9,395,625,259	40,638,086
18,222,000		18,222,000		18,222,000	15,330,543	2,891,457		13,921,000
38,000,000	281,809,212	319,809,212	112,209	319,921,421	38,000,000		281,921,421	48,000,000
38,000,000	135,940,400	135,940,400	178,212,930	314,153,330	(139,000,000)		453,153,330	197,000,000
	417,749,612	455,749,612	178,325,139	634,074,751	(101,000,000)		735,074,751	245,000,000
3,719,000		3,719,000		3,719,000	3,716,166	2,834		3,178,710
414,000		414,000		414,000	414,000			329,000
4,133,000		4,133,000		4,133,000	4,130,166	2,834		3,507,710

Use of Appropriations—Concluded

Vote	Program
STANDARDS COUNCIL OF CANADA	
	Budgetary
80	Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act
	Total Budgetary
	Total Non-budgetary

- (1) Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 student summer and youth employment.
- (2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
4,225,000		4,225,000		4,225,000	4,225,000			3,700,000
691,917,583	(18,808,824)	673,108,759		673,108,759	654,816,684	18,292,075		579,031,392
69,246,988	(183,885,911)	(114,638,923)	10,221,855,531	10,107,216,608	(97,089,787)	5,187,769	10,199,118,626	304,108,526

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT					
TRADE-INDUSTRIAL	1980-81	426,174	9,124	1,070	436,368
	1979-80	381,255	6,459	1,009	388,723
TOURISM	1980-81	31,590	771	131	32,492
	1979-80	29,522	698	130	30,350
GRAINS AND OILSEEDS	1980-81	149,555	190	21	149,766
	1979-80	137,318	164	21	137,503
	1980-81	607,319	10,085	1,222	618,626*
	1979-80	548,095	7,321	1,160	556,576*
CANADIAN COMMERCIAL CORPORATION	1980-81	23,812			23,812
	1979-80	9,807			9,807
FEDERAL BUSINESS DEVELOPMENT BANK	1980-81	15,331			15,331
	1979-80	13,921			13,921
FOREIGN INVESTMENT REVIEW AGENCY	1980-81	4,130	447	50	4,627
	1979-80	3,508	386	49	3,943
STANDARDS COUNCIL OF CANADA	1980-81	4,225			4,225
	1979-80	3,700			3,700
Total	1980-81	654,817	10,532	1,272	666,621*
	1979-80	579,031	7,707	1,209	587,947*

*Does not include receipts credited to revenue.

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
TRADE-INDUSTRIAL PROGRAM								
Industry development	40,289	39,639	53	68	280,766	273,785	321,108	313,492
International trade development	52,967	53,772	53	29	11,849	11,402	64,869	65,203
Administration	30,030	28,497	947	868			30,977	29,365
Metric conversion	7,256	5,889	20	70	2,501	2,824	9,777	8,783
Contributions to employee benefit plans	9,331	9,331					9,331	9,331
	139,873	137,128	1,073	1,035	295,116	288,011	436,062	426,174
<i>Add:</i> accommodation provided without charge by Public Works..	9,124	9,124					9,124	9,124
other services provided without charge by other departments	1,070	1,070					1,070	1,070
Total cost of program	150,067	147,322	1,073	1,035	295,116	288,011	446,256	436,368
TOURISM PROGRAM								
Program management	3,759	3,359	15	20	50	50	3,824	3,429
Tourism development	1,317	1,205			1,688	1,523	3,005	2,728
Tourism marketing	23,897	24,372	10	42	41	40	23,948	24,454
Contributions to employee benefit plans	979	979					979	979
	29,952	29,915	25	62	1,779	1,613	31,756	31,590
<i>Add:</i> accommodation provided without charge by Public Works..	771	771					771	771
other services provided without charge by other departments	131	131					131	131
Total cost of program	30,854	30,817	25	62	1,779	1,613	32,658	32,492
GRAINS AND OILSEEDS PROGRAM								
Marketing	2,241	1,955		54	29,005	25,420	31,246	27,429
Grains payments					122,126	122,126	122,126	122,126
	2,241	1,955		54	151,131	147,546	153,372	149,555
<i>Add:</i> accommodation provided without charge by Public Works..	190	190					190	190
other services provided without charge by other departments	21	21					21	21
Total cost of program	2,452	2,166		54	151,131	147,546	153,583	149,766
CANADIAN COMMERCIAL CORPORATION								
Administration and operations	25,338	23,812					25,338	23,812
FEDERAL BUSINESS DEVELOPMENT BANK								
Management services	18,480	15,715					18,480	15,715
Management services administration	2,437	1,681					2,437	1,681
	20,917	17,396					20,917	17,396
<i>Less:</i> revenues of the corporation	2,695	2,065					2,695	2,065
Total cost of program	18,222	15,331					18,222	15,331
FOREIGN INVESTMENT REVIEW AGENCY								
Administration	4,133	4,114		16			4,133	4,130
<i>Add:</i> accommodation provided without charge by Public Works..	447	447					447	447
other services provided without charge by other departments	50	50					50	50
Total cost of program	4,630	4,611		16			4,630	4,627
STANDARDS COUNCIL OF CANADA								
National standardization					2,537	2,537	2,537	2,537
International standardization					1,688	1,688	1,688	1,688
Total cost of program					4,225	4,225	4,225	4,225

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
TRADE-INDUSTRIAL PROGRAM			
Grants			
<i>Industry development</i>			
Grants to universities, provincial research organizations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes	1,289	1,190	1,449
Canadian food industry scholarship fund to assist the up-grading of technological capability in the food industry	15	15	15
Grants, scholarships, bursaries and awards to promote industrial design	215	182	191
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada	236	184	215
Grants and fellowships to advance the management capabilities and practices of Canadian industry	640	501	461
Tex-Scope Foundation of CEGEP of Bourchemin of St. Hyacinthe and the Wentworth Foundation of the Mohawk College of Applied Arts and Technology of Hamilton to assist qualified students to specialize in textile management and technology courses	30	30	30
	2,425	2,102	2,361
Contributions			
<i>Industry development</i>			
Contributions to promote the establishment, improvement, growth, efficiency or international competitiveness of manufacturing, processing and service industries in Canada, including contributions under the Enterprise Development Program	61,434	55,002	76,156
Contributions to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability	93,796	94,932	57,936
Capital subsidies for the construction of commercial and fishing vessels and to provide assistance to the shipbuilding industry	66,665	71,736	83,335
Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development	3,261	1,580	1,095
Contributions to increase the energy efficiency of industrial processes by supporting selected research and development projects	1,500	579	248
Payments to companies engaged in ship repair on the Canadian East and West coasts for the construction of dry docks and supporting facilities	20,300	22,214	3,366
Liabilities under the Small Businesses Loans Act	5,058	5,058	1,916
Contribution towards the capital costs of trade and convention centres in Canada	15,000	9,276	
Payment of EDC insurance losses	2,779	2,779	6,539
Youth and Summer Job Corps	146	125	1,211
Insurance payments under the Enterprise Development Program	8,402	8,402	5,208
<i>Expenditures not required for the current year</i>			5,373
<i>International trade development</i>			
Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales	11,849	11,402	12,785
<i>Metric conversion</i>			
Contributions to employed persons required to purchase duplicate measurement sensitive tools because of metric conversion	2,501	2,824	2,114
	292,691	285,909	257,282
	295,116	288,011	259,643
TOURISM PROGRAM			
Grants			
<i>Program management</i>			
Tourism Industry Association of Canada	50	50	50
Contributions			
<i>Tourism development</i>			
Contributions to national and commercial organizations to assist in achieving tourism objectives in fields such as research studies, familiarization tours, education, training and package tour development	40	40	23
Youth and Summer Job Corps	1,648	1,483	2,078
Contributions to the City of Windsor Convention Committee	5	5	
Contributions to the American Society of Travel Agents	36	35	
<i>Expenditures not required for the current year</i>			30
	1,729	1,563	2,131
	1,779	1,613	2,181

Grants and Contributions—Concluded
(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT—Concluded			
GRAINS AND OILSEEDS PROGRAM			
Grants			
<i>Marketing</i>			
Rapeseed Association of Canada to promote improvement in the manufacture of Canadian rapeseed products	375	375	350
Contributions			
<i>Marketing</i>			
Fees for membership in the International Wheat Council	270	266	215
Canada Grains Council	60	60	60
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries	16,700	16,589	16,448
Assistance to Canadian companies and organizations in expanding the total effective market for Canadian grains and oilseeds by supporting selected projects	309	288	471
Canadian International Grains Institute	822	822	786
POS Pilot Plant Corporation	641	641	1,036
Canadian Wheat Board to cover carrying and other charges to ensure availability of reserve stocks of feed grain	2,200	733	2,200
Payments to millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export	1,100	818	1,058
Contributions to assist the Canadian rapeseed processing industry in adjusting to increased transport costs for rapeseed products	3,000	3,000	3,000
Contributions to the Brazilian Government for technical and construction costs incurred in the construction of grain silos at grain importing and distribution points in Brazil	1,658		
Reimbursement of the Canadian Wheat Board for the 1977-78 Oats Pool Account deficit	1,870	1,828	
<i>Grains payments</i>			
Payments in connection with the Prairie Grain Advance Payments Act	2,710	2,710	6,394
Payments in connection with the Western Grain Stabilization Act	119,416	119,416	95,559
<i>Expenditures not required for the current year</i>			8,088
	150,756	147,171	135,315
	151,131	147,546	135,665
	448,026	437,170	397,489
STANDARDS COUNCIL OF CANADA			
Grants			
Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	4,225	4,225	3,700
Total	452,251	441,395	401,189

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Trade-Industrial Program	Tourism Program	Grains and Oilseeds Program	Sub-total	Canadian Commercial Corporation	Federal Business Development Bank	Foreign Investment Review Agency	Standards Council of Canada	Total
(1) Salaries and wages	74,693	7,461	1,225	83,379			3,181		86,560
	73,722	7,457	1,164	82,343			3,182		85,525
	<i>64,920</i>	<i>6,575</i>	<i>952</i>	<i>72,447</i>			<i>2,778</i>		<i>75,225</i>
(1) Other personnel costs	12,856	1,450	159	14,465			414		14,879
	12,699	1,449	159	14,307			414		14,721
	<i>10,467</i>	<i>1,299</i>	<i>127</i>	<i>11,893</i>			<i>329</i>		<i>12,222</i>
(2) Transportation and communications	16,999	2,744	240	19,983			161		20,144
	15,699	3,084	310	19,093			146		19,239
	<i>13,420</i>	<i>2,824</i>	<i>126</i>	<i>16,370</i>			<i>121</i>		<i>16,491</i>
(3) Information	11,426	13,468	44	24,938			123		25,061
	8,453	12,692	5	21,150			103		21,253
	<i>10,473</i>	<i>12,521</i>	<i>8</i>	<i>23,002</i>			<i>23</i>		<i>23,025</i>
(4) Professional and special services	18,114	4,163	533	22,810			95		22,905
	18,960	4,614	247	23,821			122		23,943
	<i>16,459</i>	<i>3,514</i>	<i>403</i>	<i>20,376</i>			<i>115</i>		<i>20,491</i>
(5) Rentals	1,099	39		1,138			28		1,166
	1,611	49	10	1,670			61		1,731
	<i>967</i>	<i>49</i>		<i>1,016</i>			<i>24</i>		<i>1,040</i>
(6) Purchased repair and upkeep	263	7	2	272			9		281
	364	3	3	370			4		374
	<i>403</i>	<i>2</i>		<i>405</i>			<i>8</i>		<i>413</i>
(7) Utilities, materials and supplies	2,583	582	38	3,203			122		3,325
	3,510	556	56	4,122			82		4,204
	<i>2,649</i>	<i>480</i>	<i>37</i>	<i>3,166</i>			<i>103</i>		<i>3,269</i>
(9) Construction and acquisition of machinery and equipment	1,073	25		1,098					1,098
	1,035	62	54	1,151			16		1,167
	<i>1,233</i>	<i>75</i>		<i>1,308</i>			<i>7</i>		<i>1,315</i>
(10) Grants, contributions and other transfer payments	295,116	1,779	151,131	448,026				4,225	452,251
	288,011	1,613	147,546	437,170				4,225	441,395
	<i>259,643</i>	<i>2,181</i>	<i>135,665</i>	<i>397,489</i>				<i>3,700</i>	<i>401,189</i>
(12) All other expenditures	1,840	38		1,878	25,338	18,222			45,438
	2,110	11	1	2,122	23,812	15,331			41,265
	<i>621</i>	<i>2</i>		<i>623</i>	<i>9,807</i>	<i>13,921</i>			<i>24,351</i>
Total net expenditures	436,062	31,756	153,372	621,190	25,338	18,222	4,133	4,225	673,108
	426,174	31,590	149,555	607,319	23,812	15,331	4,130	4,225	654,817
	<i>381,255</i>	<i>29,522</i>	<i>137,318</i>	<i>548,095</i>	<i>9,807</i>	<i>13,921</i>	<i>3,508</i>	<i>3,700</i>	<i>579,031</i>

Amounts in roman type are 1980-81 appropriations.
Amounts in **bold face** type are 1980-81 expenditures.
Amounts in *italic* type are 1979-80 expenditures.

Revenue

	1980-81	1979-80
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	197,371,668	187,177,781
B Privileges, licences and permits	445,595	499,400
C Refunds of previous years' expenditure	12,274,150	6,906,114
D Miscellaneous	7,674,471	6,840,928
Total.....	217,765,884	201,424,223

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Lending institutions—		
Export Development Corporation—		
Loans—Interest	100,384,279	
Surplus	660,434	
Federal Business Development Bank—		
Loans—Interest	94,503,659	
Other—		
Canadian Commercial Corporation—		
Loans—Interest	555,706	
Other—		
Private sector enterprises—		
Canadian manufacturers of automotive products—Interest ..		
Enterprise development program—Interest	742,508	
Footwear and tanning industries adjustment program—Interest ..	20,355	
Pharmaceutical industry development assistance program—Interest	16,567	
Miscellaneous—		
Personnel posted in Canada and abroad—Interest	50,164	
		197,119,922
Other accounts—		
Program for advancement of industrial technology—Interest		
Miscellaneous—Interest	73,231	
	178,515	
		251,746
		<u>197,371,668</u>

Appendix

Standards Council of Canada

(Established by the Standards Council of Canada Act)

AUDITOR GENERAL OF CANADA

THE STANDARDS COUNCIL OF CANADA
ANDTHE HONOURABLE HERBERT ESER GRAY, P.C., M.P.,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA, ONTARIO

I have examined the balance sheet of the Standards Council of Canada as at March 31, 1981 and the statements of operations and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1981 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
Senior Deputy Auditor General
for the Auditor General of Canada

Ottawa, Ontario
May 29, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash and short-term bank deposits	1,622,115	1,364,334	Accounts payable and accrued liabilities	349,562	326,463
Accrued interest	101,381	15,608	Customer and other deposits	8,083	23,893
Accounts receivable				357,645	350,356
Government of Canada (Note 3)	184,182		Long term		
Other	31,160	35,885	Provision for employee termination benefits	125,818	100,707
Prepaid expenses	17,466	16,733		483,463	451,063
			EQUITY OF CANADA		
			Retained earnings		
			Appropriated	285,592	262,874
			Unappropriated	1,187,249	718,623
				1,472,841	981,497
	1,956,304	1,432,560		1,956,304	1,432,560

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

Approved:

B. L. P. BROSSEAU
Vice-President and Acting President

R. L. HENNESSY
Executive Director

Appendix—Continued

Standards Council of Canada—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Revenue		
Sale of standards	442,427	315,948
Interest on investments	301,428	182,045
Other income	12,846	7,866
	<u>756,701</u>	<u>505,859</u>
Expense		
Salaries, wages and employee benefits.....	1,703,424	1,488,285
Financial assistance to standards-writing organization.....	700,000	650,000
Travel	539,598	448,036
Membership in international organizations.....	446,641	442,701
Direct cost of standards purchases.....	279,018	203,825
Publications and printing	258,103	106,384
Office accommodation.....	174,830	159,963
Telephone and postage	126,753	107,695
International secretariat costs.....	112,944	69,350
Public relations.....	105,270	174,179
Professional and special services.....	81,175	19,928
Office furniture and equipment	42,448	25,285
Meetings	29,316	18,490
Office supplies	23,736	33,807
Other	51,283	32,929
	<u>4,674,539</u>	<u>3,980,857</u>
Net cost of operations	<u>3,917,838</u>	<u>3,474,998</u>
Recovered from Industry, Trade and Commerce Vote 75	4,225,000	3,700,000
Recoverable from Industry Trade and Commerce re: GATT Enquiry Point Operating Costs (Note 3)	184,182	
	<u>4,409,182</u>	<u>3,700,000</u>
Excess of revenue and Parliamentary Appropriation over expense for the year.....	491,344	225,002

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

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Appropriated		
Reserve towards cost of hosting the General Assembly of the International Organisation for Standardization in 1982	135,000	
Add: appropriated during the year	<u>16,528</u>	
	151,528	135,000
Reserve towards cost of hosting the General Meeting of the International Electrotechnical Commission in 1985	81,000	
Add: appropriated during the year	<u>6,190</u>	
	87,190	81,000
General reserve for contingencies	46,874	46,874
Balance at the end of the year	<u>285,592</u>	<u>262,874</u>
Unappropriated		
Balance at beginning of the year	718,623	493,621
Excess of revenue and Parliamentary Appropriation over expense for the year	491,344	225,002
	<u>1,209,967</u>	<u>718,623</u>
<i>Less: appropriated during the year towards cost of hosting the General Assembly of the International Organization for Standardization in 1982</i>	<i>16,528</i>	
<i>appropriated during the year towards cost of hosting the General Meeting of the International Electrotechnical Commission in 1985.....</i>	<i>6,190</i>	
	<u>22,718</u>	
	1,187,249	718,623
Balance at the end of the year	<u>1,472,841</u>	<u>981,497</u>

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

Appendix—Concluded**Standards Council of Canada—Concluded**

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1981

1. Objectives and operations

The Standards Council of Canada (SCC) was created by Parliament as a statutory corporation under its own act to be the national co-ordinating body for voluntary standardization. The Council carries out its task through the National Standards System, a federation of accredited organizations concerned with standards-writing, certification and testing co-ordinated by the SCC. The System provides a co-ordinated approach to the development and advancement of voluntary standardization in the national interest.

Among its many programs, the Council provides financial assistance to standards-writing organizations, travel assistance to Canadian delegates to international meetings, supports the program for the conversion of standards to the metric system of measurement, operates a self-funded standards sale service for Canadians for international and foreign national standards, and provides for Canadians a free national information service on standards.

2. Significant accounting policies

Statement of changes in financial position

A statement of changes in financial position has not been presented as, in the opinion of management, it would not add significantly to the information to be derived from these financial statements.

Office furniture and equipment

Consistent with accounting principles followed by many non-profit organizations, the Council follows the practice of charging the cost of office furniture and equipment to operations in the year of acquisition.

Foreign exchange

Foreign exchange on purchases of international and foreign national standards is recorded as part of the direct cost of those standards, which is expensed each year. There are no material amounts payable, or receivable in foreign currencies at March 31, 1981.

Parliamentary appropriations

Parliamentary appropriations are recorded in the accounts as they are voted by Parliament. The excess of funds provided over actual net expenses for the year is accumulated in an equity account which is reduced in a year when net expenses exceed the amount voted.

3. GATT Enquiry Point Operating Costs

During the year an agreement was entered into with the Department of Supply and Services, which provides for the Department of Industry, Trade and Commerce to reimburse the Standards Council of Canada for any expenses incurred in establishing and operating the GATT Enquiry Point. At March 31, 1981 the Council had incurred expenditures totalling \$184,182.

SECTION 14

1980-81 PUBLIC ACCOUNTS

Justice

Department
Canadian Human Rights Commission
Commissioner for Federal Judicial Affairs
Law Reform Commission of Canada
Supreme Court of Canada
Tax Review Board

CONTENTS

	<i>Page</i>
Use of appropriations	14.4
Total cost of programs—Budgetary	14.6
Programs by activity—Budgetary	14.7
Grants and contributions	14.9
Budgetary expenditure by program and standard object.....	14.10
Revenue	14.11

SECTION 14

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JUSTICE

Department

Objectives

ADMINISTRATION OF JUSTICE PROGRAM

—To provide legal services to the Government of Canada and to government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

CANADIAN UNITY INFORMATION OFFICE PROGRAM

—To promote Canadian unity.

Canadian Human Rights Commission

Objective

—To foster the principles that every individual should have equal opportunity to participate in all spheres of Canadian life and that the privacy of individuals should be protected.

Commissioner for Federal Judicial Affairs

Objectives

ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM

—To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM

—To provide central administrative services for the Canadian Judicial Council, the Federal Court of Canada, and federally appointed judges of the superior, county and district courts of the provinces and territories.

Law Reform Commission of Canada

Objective

—To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Supreme Court of Canada

Objective

—To provide a general Court of Appeal for Canada.

Tax Review Board

Objective

—To provide an easily accessible and independent tribunal for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Use of Appropriations

Vote	Program	
DEPARTMENT		
ADMINISTRATION OF JUSTICE PROGRAM		
	Budgetary	
1	Operating expenditures	\$ 37,018,000
	1b	212,000
	1c	290,000
	Transfer from TB Vote 5 ⁽¹⁾	449,000
5	The grants listed in the Estimates and contributions	\$ 31,146,650
	5b	1
	Transfer from TB Vote 10 ⁽¹⁾	594,592
Stat	Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
CANADIAN UNITY INFORMATION OFFICE PROGRAM		
	Budgetary	
10	Program expenditures	\$ 10,345,000
	10b	17,000,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
CANADIAN HUMAN RIGHTS COMMISSION		
	Budgetary	
15	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS		
ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM		
	Budgetary	
20	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM		
	Budgetary	
25	Operating expenditures, the grant listed in the Estimates, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the Judges Act	
30	Canadian Judicial Council—Operating expenditures	
Stat	Judges' salaries, allowances, annuities and annuities to widows and children of judges	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
LAW REFORM COMMISSION OF CANADA		
	Budgetary	
35	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
SUPREME COURT OF CANADA		
	Budgetary	
40	Program expenditures and the grants listed in the Estimates	
Stat	Judges' salaries, allowances and annuities; and annuities to widows and children of judges	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
TAX REVIEW BOARD		
	Budgetary	
45	Program expenditures	
Stat	Members' salaries, allowances and annuities and amounts paid pursuant to subsection 19(1) of the Tax Review Board Act	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	

⁽¹⁾ Treasury Board Vote 5 government contingencies.
 Treasury Board Vote 10 student summer and youth employment.
⁽²⁾ This overexpended balance resulted from charges of \$469,211 incurred in 1980-81 and billed to but not yet recovered from Canadian Commercial Corporation.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
37,969,000		37,969,000		37,969,000	38,348,353	(379,353) ⁽²⁾		33,272,597
31,741,243		31,741,243		31,741,243	30,665,875	1,075,368		28,026,812
23,200	1,775	24,975		24,975	24,975			23,458
3,719,000		3,719,000		3,719,000	3,719,000			2,887,000
	356	356		356	356			
73,452,443	2,131	73,454,574		73,454,574	72,758,559	696,015		64,209,867
27,345,000		27,345,000		27,345,000	25,119,469	2,225,531		8,415,289
262,000		262,000		262,000	262,000			218,000
27,607,000		27,607,000		27,607,000	25,381,469	2,225,531		8,633,289
101,059,443	2,131	101,061,574		101,061,574	98,140,028	2,921,546		72,843,156
4,386,000		4,386,000		4,386,000	4,103,863	282,137		3,556,604
385,000		385,000		385,000	385,000			267,000
4,771,000		4,771,000		4,771,000	4,488,863	282,137		3,823,604
3,795,000		3,795,000		3,795,000	3,718,377	76,623		3,310,072
358,000		358,000		358,000	358,000			287,000
4,153,000		4,153,000		4,153,000	4,076,377	76,623		3,597,072
1,709,000		1,709,000		1,709,000	1,704,771	4,229		1,192,917
226,000		226,000		226,000	176,574	49,426		160,585
51,838,000	7,224,391	59,062,391		59,062,391	59,062,391			44,301,327
82,000		82,000		82,000	82,000			65,000
53,855,000	7,224,391	61,079,391		61,079,391	61,025,736	53,655		45,719,829
2,660,000		2,660,000		2,660,000	2,280,052	379,948		2,252,360
97,000		97,000		97,000	97,000			76,000
2,757,000		2,757,000		2,757,000	2,377,052	379,948		2,328,360
2,543,000		2,543,000		2,543,000	2,338,258	204,742		2,187,301
1,146,000	80,239	1,226,239		1,226,239	1,226,239			1,017,352
172,000		172,000		172,000	172,000			134,000
3,861,000	80,239	3,941,239		3,941,239	3,736,497	204,742		3,338,653
1,018,000		1,018,000		1,018,000	915,298	102,702		892,790
383,000	81,778	464,778		464,778	464,778			406,392
94,000		94,000		94,000	94,000			75,000
1,495,000	81,778	1,576,778		1,576,778	1,474,076	102,702		1,374,182
171,951,443	7,388,539	179,339,982		179,339,982	175,318,629	4,021,353		133,024,856

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION OF JUSTICE	1980-81	72,759	664	2,691	462	75,248
	1979-80	64,210	599	2,537	489	66,637
CANADIAN UNITY INFORMATION OFFICE	1980-81	25,381		263	44	25,688
	1979-90	8,633		211	19	8,863
	1980-81	98,140	664	2,954	506	100,936
	1979-80	72,843	599	2,748	508	75,500
CANADIAN HUMAN RIGHTS COMMISSION	1980-81	4,489		263	44	4,796
	1979-80	3,824	3	163	42	4,026
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS						
ADMINISTRATION OF FEDERAL COURT OF CANADA	1980-81	4,076	147	1,168	59	5,156
	1979-80	3,597	113	1,030	59	4,573
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS	1980-81	61,026	1,138	106	51	60,045
	1979-80	45,720	1,055	52	4	44,721
LAW REFORM COMMISSION OF CANADA	1980-81	2,377		150	16	2,543
	1979-80	2,328		130	17	2,475
SUPREME COURT OF CANADA	1980-81	3,736	35	933	41	4,675
	1979-80	3,339	47	709	27	4,028
TAX REVIEW BOARD	1980-81	1,474	21	202	16	1,671
	1979-80	1,374	4	198	17	1,585
Total	1980-81	175,318	2,005	5,776	733	179,822
	1979-80	133,025	1,821	5,030	674	136,908

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION OF JUSTICE PROGRAM								
Administration	5,769	6,240	131	158			5,900	6,398
Legal services	27,796	28,081	100	114			27,896	28,195
Legal policy and program development	4,199	3,781			31,741	30,666	35,940	34,447
Contributions to employee benefit plans	3,719	3,719					3,719	3,719
	41,483	41,821	231	272	31,741	30,666	73,455	72,759
<i>Less:</i> receipts credited to revenue	664	664					664	664
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	2,691	2,691					2,691	2,691
	462	462					462	462
Total cost of program	43,972	44,310	231	272	31,741	30,666	75,944	75,248
CANADIAN UNITY INFORMATION OFFICE PROGRAM								
Audio-visual and documentation	1,014	863	10	4			1,024	867
Information and publications	23,224	21,163	710	1,105			23,934	22,268
Liaison and special projects	2,381	1,925	6	59			2,387	1,984
Contributions to employee benefit plans	262	262					262	262
	26,881	24,213	726	1,168			27,607	25,381
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	263	263					263	263
	44	44					44	44
Total cost of program	27,188	24,520	726	1,168			27,914	25,688
CANADIAN HUMAN RIGHTS COMMISSION								
Canadian Human Rights Commission	4,750	4,414	21	75			4,771	4,489
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	263	263					263	263
	44	44					44	44
Total cost of program	5,057	4,721	21	75			5,078	4,796
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS								
ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM								
Administration of Federal Court of Canada	4,075	3,966	78	110			4,153	4,076
<i>Less:</i> receipts credited to revenue		147						147
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	1,070	1,168					1,070	1,168
	59	59					59	59
Total cost of program	5,204	5,046	78	110			5,282	5,156
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM								
Administration	993	1,130	11	23			1,004	1,153
Canadian Judicial Council	223	175	3	2			226	177
Judges' salaries, allowances and annuities; and annuities to widows and children of judges	50,774	50,622			8,993	8,992	59,767	59,614
Contributions to employee benefit plans	82	82					82	82
	52,072	52,009	14	25	8,993	8,992	61,079	61,026
<i>Less:</i> receipts credited to revenue		1,138						1,138
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	79	106					79	106
	51	51					51	51
Total cost of program	52,202	51,028	14	25	8,993	8,992	61,209	60,045
LAW REFORM COMMISSION OF CANADA								
Law Reform Commission of Canada	2,714	2,332	43	45			2,757	2,377
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	150	150					150	150
	16	16					16	16
Total cost of program	2,880	2,498	43	45			2,923	2,543

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
SUPREME COURT OF CANADA								
Administration	2,454	2,272	79	66	10		2,543	2,338
Judges' salaries, allowances and annuities; and annuities to widows and children of judges	860	860			366	366	1,226	1,226
Contributions to employee benefit plans	172	172					172	172
	3,486	3,304	79	66	376	366	3,941	3,736
<i>Less:</i> receipts credited to revenue	35	35					35	35
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	933	933					933	933
	41	41					41	41
Total cost of program	4,425	4,243	79	66	376	366	4,880	4,675
TAX REVIEW BOARD								
Tax Review Board	1,539	1,440	21	17	17	17	1,577	1,474
<i>Less:</i> receipts credited to revenue	21	21					21	21
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	202	202					202	202
	16	16					16	16
Total cost of program	1,736	1,637	21	17	17	17	1,774	1,671

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
ADMINISTRATION OF JUSTICE PROGRAM			
Grants			
<i>Legal policy and program development</i>			
Uniform Law Conference of Canada to assist in payment of administrative expenses	3	3	3
Uniform Law Conference for the research purposes of the Conference	25	25	25
International Commission of Jurists	16	16	16
L'Institut international de droit d'expression française (IDEF)	1	1	1
Grants to encourage student specialization in legislative drafting	74	70	35
Grants to encourage native people to enter the legal profession	108	97	95
Duff-Rinfret Scholarship Program	76	65	61
Canadian Association of Chiefs of Police for the Law Amendments Committee	12	12	10
Grant to the British Institute of International and Comparative Law (Commonwealth Legal Advisory Services)	10	10	
	325	299	246
Contributions			
<i>Legal policy and program development</i>			
Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid systems	24,005	23,581	21,441
Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	2,301	2,174	2,201
Contributions to encourage experimental and research work in legal aid	300	256	450
Canadian Association of Chiefs of Police and to provinces to employ law students with police forces	281	273	266
Contributions for a Summer Exchange Program between civil and common law students	269	263	249
Canadian Law Information Council	300	300	225
Pilot projects relating to family courts	490	416	523
Canadian Association of Provincial Court Judges	50	50	50
Criminal law reform	417	224	149
Native court-worker and related programs for native people and representatives of the legal system	2,265	2,115	1,795
Consultation and Development Fund	50	47	28
University of Ottawa Legislative Drafting Programme	52	48	12
Canadian Society of Forensic Science	31	30	
Public Legal Education	595	580	382
Institute of Public Administration of Canada	10	10	
<i>Expenditures not required for the current year</i>			10
	31,416	30,367	27,781
	31,741	30,666	28,027
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS			
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM			
Grants			
<i>Judges' salaries, allowances and annuities; and annuities to widows and children of judges</i>			
Gratuities to the widows or such dependents, as determined by the Minister of Justice, of judges who die while in office	49	48	27
Annuities under the Judges Act (R.S. c. J-1 as amended)	8,944	8,944	8,213
	8,993	8,992	8,240
SUPREME COURT OF CANADA			
Grants			
<i>Judges' salaries, allowances and annuities; and annuities to widows and children of judges</i>			
Gratuities to the widows or such dependents, as determined by the Minister of Justice, of judges who die while in office	10		
Annuities under the Judges Act (R.S. c. J-1 as amended)	366	366	384
	376	366	384
TAX REVIEW BOARD			
Grants			
<i>Annuities to widows of members of the Tax Review Board</i>			
Annuities under the Tax Review Board Act (Statutes of Canada 1970-71-72 c. 11)	17	17	15
Total	41,127	40,041	36,666

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration of Justice Program	Canadian Unity Informa- tion Office Program	Subtotal	Canadian Human Rights Commis- sion	Adminis- tration of Federal Court of Canada Program	Adminis- tration of Federal Judicial Affairs Program	Subtotal Commis- sioner for Federal Judicial Affairs	Law Reform Commis- sion of Canada	Supreme Court of Canada	Tax Review Board	Total
(1) Salaries and wages	29,043	2,230	31,273	2,964	2,704	48,538	51,242	748	2,122	1,090	89,439
	28,974	1,962	30,936	2,696	2,624	48,501	51,125	652	1,951	1,007	88,367
	<i>26,036</i>	<i>1,487</i>	<i>27,523</i>	<i>2,271</i>	<i>2,386</i>	<i>34,592</i>	<i>36,978</i>	<i>636</i>	<i>1,686</i>	<i>970</i>	<i>70,084</i>
(1) Other personnel costs	3,770	262	4,032	385	358	82	440	97	172	94	5,220
	3,770	262	4,032	385	358	82	440	97	172	94	5,220
	<i>2,923</i>	<i>218</i>	<i>3,141</i>	<i>267</i>	<i>287</i>	<i>65</i>	<i>352</i>	<i>76</i>	<i>134</i>	<i>75</i>	<i>4,045</i>
(2) Transportation and communications	2,862	599	3,461	366	338	2,490	2,828	270	160	211	7,296
	2,804	785	3,589	379	331	2,520	2,851	246	159	209	7,433
	<i>2,258</i>	<i>330</i>	<i>2,588</i>	<i>331</i>	<i>272</i>	<i>2,279</i>	<i>2,551</i>	<i>194</i>	<i>135</i>	<i>189</i>	<i>5,988</i>
(3) Information	398	19,392	19,790	210	260	260	260	439	180		20,879
	339	17,739	18,078	39	139	139	139	277	172		18,705
	<i>654</i>	<i>5,153</i>	<i>5,807</i>	<i>11</i>	<i>171</i>	<i>171</i>	<i>171</i>	<i>258</i>	<i>229</i>	<i>1</i>	<i>6,477</i>
(4) Professional and special services.....	4,022	3,051	7,073	556	314	489	803	1,016	361	77	9,886
	4,065	1,911	5,976	646	327	386	713	925	361	86	8,707
	<i>2,786</i>	<i>1,145</i>	<i>3,931</i>	<i>627</i>	<i>281</i>	<i>263</i>	<i>544</i>	<i>999</i>	<i>364</i>	<i>76</i>	<i>6,541</i>
(5) Rentals.....	173	312	485	52	90	40	130	11	53	9	740
	158	272	430	26	80	20	100	17	53	1	627
	<i>135</i>	<i>72</i>	<i>207</i>	<i>27</i>	<i>73</i>	<i>26</i>	<i>99</i>	<i>9</i>	<i>62</i>		<i>404</i>
(6) Purchased repair and upkeep	152	85	237	5	18	2	20	8	32	5	307
	141	308	449	41	30	5	35	4	32	1	562
	<i>69</i>	<i>21</i>	<i>90</i>	<i>7</i>	<i>14</i>	<i>1</i>	<i>15</i>	<i>3</i>	<i>3</i>		<i>118</i>
(7) Utilities, materials and supplies	1,044	950	1,994	207	234	68	302	120	377	53	3,053
	1,084	974	2,058	197	211	73	284	107	377	42	3,065
	<i>1,033</i>	<i>174</i>	<i>1,207</i>	<i>212</i>	<i>207</i>	<i>48</i>	<i>255</i>	<i>96</i>	<i>279</i>	<i>41</i>	<i>2,090</i>
(8) Construction and acqui- sition of land, build- ings and equipment....				6	22	1	23		24		53
									22		22
	<i>67</i>		<i>67</i>	<i>2</i>	<i>11</i>	<i>1</i>	<i>12</i>	<i>2</i>	<i>21</i>	<i>3</i>	<i>107</i>
(9) Construction and acqui- sition of machinery and equipment.....	231	726	957	15	56	12	68	43	79	20	1,182
	272	1,168	1,440	75	110	25	135	46	66	17	1,779
	<i>213</i>	<i>33</i>	<i>246</i>	<i>65</i>	<i>59</i>	<i>28</i>	<i>87</i>	<i>30</i>	<i>41</i>	<i>4</i>	<i>473</i>
(10) Grants, contributions and other transfer payments	31,741		31,741			8,993	8,993		376	17	41,127
	30,666		30,666			8,992	8,992		366	17	40,041
	<i>28,027</i>		<i>28,027</i>			<i>8,240</i>	<i>8,240</i>		<i>384</i>	<i>15</i>	<i>36,666</i>
(12) All other expenditures ..	19		19	5	19	104	123	5	5	1	158
	486		486	5	5	283	288	6	5		790
	<i>9</i>		<i>9</i>	<i>4</i>	<i>7</i>	<i>6</i>	<i>13</i>	<i>5</i>	<i>1</i>		<i>32</i>
Total net expenditures ..	73,455	27,607	101,062	4,771	4,153	61,079	65,232	2,757	3,941	1,577	179,340
	72,759	25,381	98,140	4,489	4,076	61,026	65,102	2,377	3,736	1,474	175,318
	<i>64,210</i>	<i>8,633</i>	<i>72,843</i>	<i>3,824</i>	<i>3,597</i>	<i>45,720</i>	<i>49,317</i>	<i>2,328</i>	<i>3,339</i>	<i>1,374</i>	<i>133,025</i>

Amounts in roman type are 1980-81 appropriations.
Amounts in **bold face** type are 1980-81 expenditures.
Amounts in *italic* type are 1979-80 expenditures.

Revenue

	1980-81	1979-80
	\$	\$
DEPARTMENT*		
Comparative Summary		
Non-Tax Revenue—		
A Services and service fees	19,572	15,064
B Refunds of previous years' expenditure	91,342	92,219
C Proceeds from sales	2,504	2,556
D Miscellaneous	572,126	493,137
Total	<u>685,544</u>	<u>602,976</u>

* Includes Tax Review Board.

	1980-81
	\$
Details	
Non-Tax Revenue—	
D Miscellaneous: fines and forfeitures, \$518,384; rentals of buildings (residential), \$35,031; judges contribution to superannuation account, \$17,662; other, \$1,049	<u>572,126</u>

	1980-81	1979-80
	\$	\$
CANADIAN HUMAN RIGHTS COMMISSION		
Comparative Summary		
Non-Tax Revenue—		
Miscellaneous		<u>2,697</u>

	1980-81	1979-80
	\$	\$
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS		
Comparative Summary		
Non-Tax Revenue—		
A Services and service fees	139,032	111,400
B Refunds of previous years' expenditure	8,456	1,678
C Miscellaneous	1,137,780	1,055,007
Total	<u>1,285,268</u>	<u>1,168,085</u>

	1980-81
	\$
Details	
Non-Tax Revenue—	
A Services and service fees: federal court fees	<u>139,032</u>
C Miscellaneous: judges, contributions to superannuation account, \$1,132,294; other, \$5,486	<u>1,137,780</u>

	1980-81	1979-80
	\$	\$
SUPREME COURT OF CANADA		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	604	1,853
B Miscellaneous	34,653	45,197
Total	<u>35,257</u>	<u>47,050</u>

	1980-81
	\$
Details	
Non-Tax Revenue—	
B Miscellaneous:	
Sales of Supreme Court bulletin, reasons for judgment, and photocopies as requested	22,191
Judges PSSA contributions deductions Bill C-52	12,462
	<u>34,653</u>

SECTION 15

1980-81
PUBLIC ACCOUNTS

Labour

Department
Canada Labour Relations Board
Canadian Centre for Occupational Health and
Safety

CONTENTS

	<i>Page</i>
Use of appropriations	15.4
Total cost of programs—Budgetary	15.6
Programs by activity—Budgetary	15.6
Grants and contributions	15.7
Budgetary expenditure by program and standard object	15.8
Revenue	15.9
Appendix	15.10

LABOUR

Department

Objectives

LABOUR PROGRAM

—To promote and protect:

- the rights of the parties involved in the world of work;
- a working environment conducive to physical and social well-being;
- a fair return for efforts in the work place;
- and in all cases to ensure equitable access to employment opportunities.

FITNESS AND AMATEUR SPORT PROGRAM

—To raise the fitness level of Canadians and to improve their participation in physical recreation and amateur sport.

Canadian Labour Relations Board

Objective

—To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Canadian Centre for Occupational Health and Safety

Objective

—To promote the fundamental right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers.

Use of Appropriations

Vote	Program		
DEPARTMENT			
LABOUR PROGRAM			
		Budgetary	
1	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	\$	22,302,800
	1b		900,000
	1c		105,000
	Transfer from TB Vote 5 ⁽¹⁾		225,000
5	The grants listed in the Estimates and contributions	\$	7,149,000
	5c		370,000
	Transfer from TB Vote 10 ⁽¹⁾		28,539
Stat	Minister of Labour—Salary and motor car allowance		
Stat	Payments of compensation respecting Public Service Employees (R.S. c. G-8) and Merchant Seamen (R.S. c. M-11)		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
FITNESS AND AMATEUR SPORT PROGRAM			
		Budgetary	
50	Operating expenditures	\$	5,403,000
	50b		150,000
55	Contributions, and authority to make payments out of the Consolidated Revenue Fund and to charge said payments to the National Lottery Account, for the purpose of physical fitness, amateur sport and recreation programs in accordance with terms and conditions prescribed by order of the Governor in Council, the aggregate of said payments and payments made pursuant to paragraph (d) of Treasury Board Vote L27a, Appropriation Act No. 4, 1976, not to exceed at any time 5 percent of the aggregate of the amounts credited to the National Lottery Account	\$	22,750,000
	55b		7,675,000
	55c		2,600,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		
CANADA LABOUR RELATIONS BOARD			
		Budgetary	
10	Program expenditures	\$	3,342,000
	10c		100,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY			
		Budgetary	
15	Payment to the Canadian Centre for Occupational Health and Safety		
	Total Budgetary		

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations									
Current year					Balances				
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
23,532,800		23,532,800		23,532,800	22,946,298	586,502		20,067,470	
7,547,539		7,547,539		7,547,539	7,499,602	47,937		6,831,294	
23,200	3,825	27,025		27,025	27,025			12,166	
15,500,000	1,692,813	17,192,813		17,192,813	17,192,813			14,913,362	
2,197,000	(4,420)	2,192,580		2,192,580	2,192,580			1,724,000	
	2,079	2,079		2,079	2,079			3,689	
48,800,539	1,694,297	50,494,836		50,494,836	49,860,397	634,439		43,551,981	
5,553,000		5,553,000		5,553,000	5,091,915	461,085		5,000,668	
33,025,000	(111,881) ⁽²⁾	32,913,119		32,913,119	32,893,913	19,206		21,678,047	
339,000		339,000		339,000	339,000			275,000	
38,917,000	(111,881)	38,805,119		38,805,119	38,324,828	480,291		26,953,715	
87,717,539	1,582,416	89,299,955		89,299,955	88,185,225	1,114,730		70,505,696	
3,442,000		3,442,000		3,442,000	3,411,145	30,855		2,982,449	
325,000		325,000		325,000	325,000			251,800	
3,767,000		3,767,000		3,767,000	3,736,145	30,855		3,234,249	
2,015,000		2,015,000		2,015,000	2,015,000			1,256,000	
93,499,539	1,582,416	95,081,955		95,081,955	93,936,370	1,145,585		74,995,945	

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add:		Total cost of programs
				Accommodation provided without charge by Public Works	Other services provided without charge by other departments	
DEPARTMENT						
LABOUR	1980-81	49,860	54	2,192	332	52,330
	1979-80	43,552	98	2,221	439	46,114
FITNESS AND AMATEUR SPORT	1980-81	38,325	25,941	264	48	12,696
	1979-80	26,954	725	232	53	26,514
	1980-81	88,185	25,995	2,456	380	65,026
	1979-80	70,506	823	2,453	492	72,628
CANADA LABOUR RELATIONS BOARD	1980-81	3,736	3	572	39	4,344
	1979-80	3,234	2	514	40	3,786
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY	1980-81	2,015				2,015
	1979-80	1,256				1,256
Total	1980-81	93,936	25,998	3,028	419	71,385
	1979-80	74,996	825	2,967	532	77,670

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
LABOUR PROGRAM								
Mediation and conciliation services	2,080	2,160	3	1			2,083	2,161
Program development and central operations	6,069	5,970	41	56	3,694	3,646	9,804	9,672
General labour services	8,881	7,851	36	35	54	52	8,971	7,938
Policy administration	2,349	2,782	1	7			2,350	2,789
Administration	6,281	6,283	12	23			6,293	6,306
Special income support programs					3,800	3,800	3,800	3,800
Payments of compensation respecting public service employees and merchant seamen					12*	12	26,894	27,692
	26,882	27,680						
	52,542	52,726	93	122	7,560	7,510	60,195	60,358
Less: receipts and revenues credited to the vote	9,700	10,498					9,700	10,498
	42,842	42,228	93	122	7,560	7,510	50,495	49,860
Less: receipts credited to revenue		54						54
Add: accommodation provided without charge by Public Works	2,192	2,192					2,192	2,192
other services provided without charge by other departments	332	332					332	332
Total cost of program	45,366	44,698	93	122	7,560	7,510	53,019	52,330
FITNESS AND AMATEUR SPORT PROGRAM								
Program administration	5,863	5,390	29	41			5,892	5,431
Amateur sport					26,433	26,414	26,433	26,414
Recreation					3,919	3,919	3,919	3,919
Fitness					2,561	2,561	2,561	2,561
	5,863	5,390	29	41	32,913	32,894	38,805	38,325
Less: receipts credited to revenue					25,941	25,941	25,941	25,941
Add: accommodation provided without charge by Public Works	264	264					264	264
other services provided without charge by other departments	48	48					48	48
Total cost of program	6,175	5,702	29	41	6,972	6,953	13,176	12,696
CANADA LABOUR RELATIONS BOARD								
Canada Labour Relations Board	3,761	3,717	6	19			3,767	3,736
Less: receipts credited to revenue		3						3
Add: accommodation provided without charge by Public Works	572	572					572	572
other services provided without charge by other departments	39	39					39	39
Total cost of program	4,372	4,325	6	19			4,378	4,344
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY								
Canadian Centre for Occupational Health and Safety					2,015	2,015	2,015	2,015

* Statutory grant.

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
LABOUR PROGRAM			
Grants			
<i>Program development and central operations</i>			
Special research studies in the labour field (special research)	40	39	40
Special research studies in the labour field (accident prevention)	16	16	15
Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education	303	301	266
To support activities which contribute to Labour Canada's objectives	60	40	84
<i>Special income support programs</i>			
Adjustment assistance benefits in accordance with terms and conditions prescribed by the Governor in Council, to workers in the textile, clothing, footwear and tanning industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof due to import competition has been established, special measures of protection are not deemed practicable	3,800	3,800	3,315
<i>Payments of compensation respecting Public Service employees and merchant seamen</i>			
Merchant Seamen Compensation—Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school (R.S. c. M-11)	12	12	
	4,231	4,208	3,720
Contributions			
<i>Program development and central operations</i>			
Contribution to the Canadian Labour Congress labour education programs	2,542	2,542	2,323
Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	338	338	310
Contributions to quality of working life projects	133	109	63
Atlantic Region Labour Education Centre	262	261	243
<i>General labour services</i>			
Vancouver Rail Task Force Labour Committee	25	25	40
Youth Job Corps Program	29	27	116
Expenditures not required for the current year			16
	3,329	3,302	3,111
	7,560	7,510	6,831
FITNESS AND AMATEUR SPORT PROGRAM			
Contributions			
<i>Program administration</i>			
Expenditures not required for the current year			20
<i>Amateur sport</i>			
Contributions towards the administrative and project costs of national sport governing bodies to assist in the promotion and development of amateur sport for Canadians	13,825	13,806	9,075
Contribution to the National Sport and Recreation Centre Inc. towards the costs of services provided to resident and non-resident organizations	2,913	2,913	2,432
Contributions towards the administrative and operational costs of national multi-sport co-ordinating bodies and other services agencies	4,488	4,488	3,639
Contributions towards the academic, living and training expenses of outstanding amateur athletes	2,347	2,347	2,473
Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada	2,860	2,860	171
<i>Recreation</i>			
Contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians	2,914	2,914	2,175
Contributions to the provincial and territorial native associations which represent Status Indian Groups, Métis and Non-Status Indians and Inuit people to assist in the provision of physical recreation activities	1,005	1,005	1,118
<i>Fitness</i>			
Contributions towards costs of projects aimed at raising the fitness level of Canadians	1,911	1,911	30
Contribution to the operating expenses of Sport Participation Canada <i>Participation</i> campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population	650	650	545
	32,913	32,894	21,678
	40,473	40,404	28,509
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY			
Grants			
Canadian Centre for Occupational Health and Safety	2,015	2,015	1,256
Total	42,488	42,419	29,765

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Labour Program	Fitness and Amateur Sport Program	Subtotal	Canada Labour Relations Board	Canadian Centre for Occupational Health and Safety	Total
(1) Salaries and wages	17,115 16,914 <i>15,032</i>	2,605 2,480 <i>2,096</i>	19,720 19,394 <i>17,128</i>	2,502 2,429 <i>2,185</i>		22,222 21,823 <i>19,313</i>
(1) Other personnel costs	25,138 25,916 <i>23,559</i>	339 339 <i>317</i>	25,477 26,255 <i>23,876</i>	325 325 <i>252</i>		25,802 26,580 <i>24,128</i>
(2) Transportation and communications	1,723 1,630 <i>1,362</i>	925 525 <i>491</i>	2,648 2,155 <i>1,853</i>	489 434 <i>339</i>		3,137 2,589 <i>2,192</i>
(3) Information	487 476 <i>325</i>	320 238 <i>413</i>	807 714 <i>738</i>	71 58 <i>62</i>		878 772 <i>800</i>
(4) Professional and special services	6,494 6,232 <i>6,059</i>	1,192 1,117 <i>1,267</i>	7,686 7,349 <i>7,326</i>	182 244 <i>219</i>		7,868 7,593 <i>7,545</i>
(5) Rentals	161 151 <i>162</i>	67 32 <i>52</i>	228 183 <i>214</i>	57 84 <i>59</i>		285 267 <i>273</i>
(6) Purchased repair and upkeep	117 92 <i>23</i>	11 50 <i>59</i>	128 142 <i>82</i>	1 7 <i>2</i>		129 149 <i>84</i>
(7) Utilities, materials and supplies	644 650 <i>562</i>	404 609 <i>511</i>	1,048 1,259 <i>1,073</i>	109 122 <i>113</i>		1,157 1,381 <i>1,186</i>
(9) Construction and acquisition of machinery and equipment	91 122 <i>118</i>	29 41 <i>70</i>	120 163 <i>188</i>	6 19 <i></i>		126 182 <i>188</i>
(10) Grants, contributions and other transfer payments	7,560 7,510 <i>6,831</i>	32,913 32,894 <i>21,678</i>	40,473 40,404 <i>28,509</i>		2,015 2,015 <i>1,256</i>	42,488 42,419 <i>29,765</i>
(12) All other expenditures	665 665 <i>624</i>		665 665 <i>624</i>	25 14 <i>3</i>		690 679 <i>627</i>
(1-12) Total	60,195 60,358 <i>54,657</i>	38,805 38,325 <i>26,954</i>	99,000 98,683 <i>81,611</i>	3,767 3,736 <i>3,234</i>	2,015 2,015 <i>1,256</i>	104,782 104,434 <i>86,101</i>
(13) Less: receipts and revenues credited to the vote	9,700 10,498 <i>11,105</i>		9,700 10,498 <i>11,105</i>			9,700 10,498 <i>11,105</i>
Total net expenditures	50,495 49,860 <i>43,552</i>	38,805 38,325 <i>26,954</i>	89,300 88,185 <i>70,506</i>	3,767 3,736 <i>3,234</i>	2,015 2,015 <i>1,256</i>	95,082 93,936 <i>74,996</i>

Amounts in roman type are 1980-81 appropriations.

Amounts in **bold face** type are 1980-81 expenditures.

Amounts in *italic* type are 1979-80 expenditures.

Revenue

	1980-81	1979-80
	\$	\$
DEPARTMENT		
LABOUR PROGRAM		
Comparative Summary		
Non-Tax Revenue—		
A Services and service fees.....		220
B Refunds of previous years' expenditure	3,938	34,337
C Proceeds from sales.....	429	661
D Miscellaneous	50,082	62,401
Total.....	54,449	97,619
	<u>1980-81</u>	
	\$	\$

Details

Non-Tax Revenue—		
D Miscellaneous:		
Expenses (medical, legal, professional) recovered from third party settlements for injury compensation under the Government Employees Compensation Act	22,332	
Registration fees received for Women's Bureau Conference March 1981	23,132	
Other revenue	4,618	
		<u>50,082</u>
	<u>1980-81</u>	
	\$	\$

FITNESS AND AMATEUR SPORT PROGRAM

Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	364,073	725,343
B Miscellaneous	25,576,884	
Total.....	25,940,957	725,343
	<u>1980-81</u>	
	\$	\$

Details

Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Refund of unexpended balances of contributions advanced to sport and recreation associations		<u>364,073</u>
B Miscellaneous:		
Proceeds of Federal-Provincial Agreement on Lotteries		<u>25,576,884</u>
	<u>1980-81</u>	
	\$	\$

CANADA LABOUR RELATIONS BOARD

Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure.....	1,382	1,063
B Proceeds from sales.....	1,514	1,217
Total.....	2,896	2,280

Appendix

Canadian Centre for Occupational Health and Safety
(Established by the Canadian Centre for Occupational Health and Safety Act)

AUDITOR GENERAL OF CANADA

THE COUNCIL OF THE CANADIAN CENTRE FOR
 OCCUPATIONAL HEALTH AND SAFETY,
 AND

THE HONOURABLE GERALD A. REGAN, P.C., Q.C., M.P.,
 MINISTER OF LABOUR,
 OTTAWA, ONTARIO

I have examined the balance sheet of the Canadian Centre for Occupational Health and Safety as at December 31, 1980 and the statements of revenue, expenditure and equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

MICHAEL H. RAYNER
Acting Auditor General of Canada

Ottawa, Ontario
 March 27, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Current			Current		
Cash	1,545	9,389	Accounts payable and accrued liabilities	259,859	45,686
Short-term investments.....	1,900,000	960,000	Deferred grant income	503,750	314,000
Accrued interest receivable	15,739	13,982		763,609	359,686
Advances and prepaid expenses	13,808				
Accounts receivable	8,000				
Grants receivable.....		314,000			
	1,939,092	1,297,371			
Fixed (Note 3)			EQUITY		
Office furniture and equipment	299,976	6,407	Equity of Canada	1,475,459	944,092
	2,239,068	1,303,778		2,239,068	1,303,778

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

Approved by:

J. H. CURRIE
Chairman

N. W. NEWTON
Treasurer

Appendix—Concluded

Canadian Centre for Occupational Health and Safety—
ConcludedSTATEMENT OF REVENUE, EXPENDITURE AND EQUITY
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Income		
Parliamentary grant	1,825,250	1,134,500
Interest income	202,555	68,544
Other income	8,325	
	<u>2,036,130</u>	<u>1,203,044</u>
Expenditure		
Salaries, allowances and benefits	580,897	99,473
Professional and special services	220,225	93,464
Travel relocation and staff training	270,972	29,858
Grants and project costs	16,247	45,845
Governors honoraria and travel	74,440	39,848
Executive Board honoraria and travel	21,162	21,096
Printing and office supplies	83,780	17,447
Seminars and meetings	41,110	13,847
Communications	31,176	6,457
Library	11,706	6,094
Equipment rental and minor purchases	16,956	4,897
Postage and freight	10,269	4,387
Hospitality	4,490	1,502
Rent	31,755	
Computer expenses	72,766	
Depreciation	16,812	1,024
	<u>1,504,763</u>	<u>385,239</u>
Net income for the year	531,367	817,805
Equity at the beginning of the year	944,092	126,287
Equity at the end of the year	<u>1,475,459</u>	<u>944,092</u>

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Source of working capital		
Net income	531,367	817,805
Add: amount not requiring an outlay of funds depreciation	16,812	1,024
	<u>548,179</u>	<u>818,829</u>
Use of working capital		
Purchase of office furniture and equipment	310,381	7,431
Increase in working capital	237,798	811,398
Working capital at the beginning of the year	937,685	126,287
Working capital at the end of the year	<u>1,175,483</u>	<u>937,685</u>

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

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980

1. Objectives of the Centre

Pursuant to The Canadian Centre for Occupational Health and Safety Act, the Centre was established on October 1, 1978. The objectives of the Centre are to promote the fundamental right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers.

2. Significant accounting policies

Accrual accounting

The Centre follows the accrual basis of accounting to record income and expenditure.

Deferred grant income

The Centre operates on a calendar year and receives an operating grant from Parliament on an April 1 to March 31 basis to coincide with the fiscal year of the government. Accordingly, a portion of grant income of each year is deferred to the subsequent year.

Fixed assets and depreciation

The Centre records the cost of furniture and equipment as an asset and depreciates the assets over their useful life expectancy of five years on a straight line basis. In the year of acquisition or disposition of assets, depreciation is recorded on a monthly basis according to the number of months of ownership.

3. Fixed assets

As at December 31, 1980 the assets of the Centre were recorded as follows:

	Cost	Accumulated depreciation	Net book value
	\$	\$	\$
Office furniture and equipment ..	317,812	17,836	299,976

SECTION 16

1980-81 PUBLIC ACCOUNTS

National Defence

CONTENTS

	<i>Page</i>
Use of appropriations	16.4
Total cost of program—Budgetary	16.6
Program by activity—Budgetary	16.6
Grants and contributions	16.7
Budgetary expenditure by program and standard object	16.7
Budgetary expenditure of major capital projects	16.8
Revenue	16.10
Appendix	16.11

NATIONAL DEFENCE

Objective

DEFENCE SERVICES PROGRAM

—To ensure the security of Canada and to contribute to the maintenance of world peace.

Use of Appropriations

Vote	Program	
DEFENCE SERVICES PROGRAM		
	Budgetary	
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$12,288,803,000 for the purposes of Votes 1, 5, 10 and 15 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$7,463,904,000 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said votes	\$ 3,490,664,800
	1b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$25,793.79 and to provide a further amount of	7,211,400
	Transfer from TB Vote 10	12,600,000
5	Capital expenditures	\$ 994,490,000
	5b	10,800,000
		1,005,290,000
	Less: transfer to Vote 10	38,239,999
10	The grants listed in the Estimates, contributions for Emergency Preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with Section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	\$ 138,182,848
	10b	1
	10c To authorize the transfer of \$38,239,999 from National Defence Vote 5, Appropriation Act No. 2, 1980-81 for the purposes of this Vote	1
	Transfer from Vote 5	38,239,999
15	Defence Construction (1951) Limited—Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board	
Stat	Minister of National Defence—Salary and motor car allowance	
Stat	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	
Stat	Pensions and other employee benefits—Member of the Canadian Forces	
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
	Total program—Budgetary	
	Non-budgetary	
L15	Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is \$37,000,000. (Special Appropriation Act, 1963). (Gross)	
	Total Budgetary	
	Total Non-budgetary	

(1) Treasury Board Vote 10 student summer and youth employment.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
3,510,476,200		3,510,476,200		3,510,476,200	3,521,054,291	(10,578,091)		3,097,765,109
967,050,001	(4,278,815) ⁽²⁾	962,771,186		962,771,186	978,408,486	(15,637,300)		852,782,472
176,422,849		176,422,849		176,422,849	175,864,390	558,459		95,203,005
7,697,000		7,697,000		7,697,000	7,697,000			7,101,000
23,200	1,775	24,975		24,975	24,975			23,550
12,000	197	12,197		12,197	12,197			11,059
305,000,000	5,612,795	310,612,795		310,612,795	310,612,795			271,722,034
83,364,000		83,364,000		83,364,000	83,364,000			64,546,000
	37,627	37,627		37,627	37,627			135,266
5,050,045,250	1,373,579	5,051,418,829		5,051,418,829	5,077,075,761	(25,656,932)		4,389,289,495
			13,086,217	13,086,217			13,086,217	
5,050,045,250	1,373,579	5,051,418,829	13,086,217	5,051,418,829	5,077,075,761	(25,656,932)	13,086,217	4,389,289,495
				13,086,217				

Total Cost of Program—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by this department	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of program
DEFENCE SERVICES	1980-81	5,077,076	26,452	282,208	20,505	57,651	5,410,988
	1979-80	4,389,289	18,330	256,052	19,595	40,439	4,687,045

Program by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEFENCE SERVICES PROGRAM								
Land and tactical air forces	967,687	973,730	293,177	293,153			1,260,864	1,266,883
Maritime forces	762,469	764,100	449,092	448,599			1,211,561	1,212,699
Air defence forces	379,610	380,242	85,553	72,458			465,163	452,700
Military support forces	481,051	491,037	34,767	38,220			515,818	529,257
Military training services	581,728	600,481	61,386	67,817			643,114	668,298
Scientific, engineering and supply services	284,890	293,915	33,903	36,363			318,793	330,278
Policy direction, operational command and management services	290,373	260,284	8,893	21,798	176,423	175,864	475,689	457,946
Military pensions, pension contributions and other benefits	194,309	194,309			116,316	116,316	310,625	310,625
Contributions to employee benefit plans (civilian)	83,364	83,364					83,364	83,364
	4,025,481	4,041,462	966,771	978,408	292,739	292,180	5,284,991	5,312,050
Less: receipts and revenues credited to the vote	229,572	234,974	4,000				233,572	234,974
	3,795,909	3,806,488	962,771	978,408	292,739	292,180	5,051,419	5,077,076
Less: receipts credited to revenue	19,950	26,452					19,950	26,452
Add: accommodation provided without charge by this department	282,208	282,208					282,208	282,208
accommodation provided without charge by Public Works	20,505	20,505					20,505	20,505
other services provided without charge by other departments	57,651	57,651					57,651	57,651
Total cost of program	4,136,323	4,140,400	962,771	978,408	292,739	292,180	5,391,833	5,410,988

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEFENCE SERVICES PROGRAM			
Grants			
<i>Policy direction, operational command and management services</i>			
Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	12	12	11
Civil pensions and annuities:			
Mrs. Eleanor F Nixon	1	1	1
Mr. R P Thompson	7	7	7
Conference of Defence Associations	113	112	105
Army Cadet League of Canada	88	88	83
Air Cadet League of Canada	88	88	83
Navy League of Canada	88	88	83
Royal Canadian Naval Association	7	7	6
Naval Officers Association	18	18	17
Royal Canadian Air Force Association	24	24	22
Royal Canadian Navy Benevolent Fund	7	7	7
Royal Canadian Air Force Benevolent Fund	8	8	8
Canadian Forces Personnel Assistance Fund	8	8	7
Rifle associations	118	118	111
Military and united services institutes	21	17	17
Canadian universities—Military studies	450	443	417
Canadian Institute of Strategic Studies	50	50	50
	1,108	1,096	1,035
Contributions			
<i>Policy direction, operational command and management services</i>			
NATO military budgets and agencies	22,900	22,749	13,878
NATO infrastructure (capital expenditures)	51,715	51,700	28,646
NATO airborne early warning and control system (capital expenditures)	98,300	98,295	49,740
Material produced for transfer as mutual aid	350	179	88
Contributions to provinces and municipalities for emergency preparedness purposes	2,062	1,857	1,827
<i>Military pensions, pension contributions and other benefits</i>			
Payments under Parts I-IV of the Defence Services Pension Continuation Act (R.S. c. D-3)	7,725	7,725	7,907
Payments under the Supplementary Retirement Benefits Act (R.S. c. 43-2nd Supp)	108,579	108,579	83,702
	291,631	291,084	185,788
Total	292,739	292,180	186,823

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
(1) Salaries and wages	641,299	644,091	590,366
(1) Other personnel costs	102,106	105,486	85,186
(1) Pay of the Forces	1,535,407	1,515,038	1,381,744
(1) Other personnel costs	146,523	127,728	125,706
(1) Government contribution to Military Pension Funds	194,361	194,360	180,113
(2) Transportation and communications	206,109	202,603	161,652
(3) Information	14,983	14,944	11,587
(4) Professional and special services	219,953	218,988	192,615
(5) Rentals	33,642	30,093	31,049
(6) Purchased repair and upkeep	298,078	291,157	265,367
(7) Utilities, materials and supplies	635,971	723,430	561,497
(8) Construction and acquisition of land, buildings and equipment	75,537	76,994	57,878
(9) Construction and acquisition of machinery and equipment	872,623	853,619	752,225
(10) Grants, contributions and other transfer payments	292,739	292,180	186,823
(12) All other expenditures	15,660	21,339	16,557
(1-12) Total	5,284,991	5,312,050	4,600,365
(13) Less: receipts and revenues credited to the vote	233,572	234,974	211,076
Total net expenditures	5,051,419	5,077,076	4,389,289

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEFENCE SERVICES PROGRAM				
<i>Construction</i>				
Canadian Forces bases				
Summerside PEI—				
Extension of central heating plant.....	3,449	900	1,212	1,217
Halifax, NS—				
Maritime Command Headquarters Building.....	21,759	2,400		274
Ship repair unit—Jetty development.....	93,537	16,500	17,065	23,836
Hospital.....	22,951	2,000		384
Single officers' quarters.....	1,635	100		
Windsor Park Armoury.....	1,894	900	929	929
Cornwallis, NS—				
Mess Hall.....	4,285	2,400	1,902	2,149
Gagetown, NB—				
Update Army Cadet camp.....	2,872	108	140	2,857
Ammunition storage.....	1,769	600	788	1,651
St-Jean, Que—				
Base development.....	107,312	3,941	2,379	97,939
Quebec—				
Chicoutimi Armoury.....	3,840	1,100	1,133	1,133
Kingston, Ont—				
Extension communications maintenance facility.....	1,215	400	61	61
Petawawa, Ont—				
Supply facility.....	6,643	3,450	3,566	3,952
Range and training area improvement.....	7,447	1,050	997	2,328
Base maintenance land building.....	9,545	500	271	281
Borden, Ont—				
Single quarters—Junior ranks.....	6,106	190	511	4,407
Single quarters—Officers.....	5,386	243	693	3,942
Central heating plant improvement.....	5,181	2,500	1,390	1,971
Training accommodation—School of Administration and Logistics.....	5,958	1,300	94	96
Extension to Food Services Building.....	2,234	50		
Addition to men's mess.....	2,404	50		
Winnipeg, Man—				
Air Command Headquarters Building.....	1,025	800	565	668
Portage La Prairie, Man—				
Pilot Training Building.....	1,083	600	530	580
Shilo, Man—				
Single quarters—Junior ranks.....	2,119	1,620	1,353	1,404
Calgary, Alta—				
Medical clinic.....	2,229	850	409	502
Chilliwack, BC—				
Sewage treatment facility.....	1,388	488		1,300
Gymnasium.....	3,170	1,500	2,056	2,227
Comox, BC—				
Sewage system.....	1,900	950		1,900
Esquimalt, BC—				
Jetty improvement.....	4,249	2,000	73	153
Lecture Training Building.....	1,847	500		
Construction Engineering Building.....	6,614	100	30	30
Ammunition jetty.....	1,161	80	22	22
Hospital and dental clinic.....	6,406	200	72	72
Alert, NWT—				
Operations Building.....	3,292	188	230	3,144
Europe—				
Small arms range—Lahr.....	1,850	900	274	281
<i>Equipment</i>				
Ships—				
Canadian patrol frigate—Project definition.....	62,416	33,743	1,960	7,364
Modern diving system.....	1,231	322	369	1,162
Submarine operational update.....	42,675	9,018	8,206	8,206
Destroyer life extension.....	133,900	2,764	1,037	1,037
Military pattern vehicles—				
Medium logistic vehicles.....	336,900		22,147	22,803
Truck 11/4 ton 4X4.....	57,275	3,291	904	54,451
Armoured vehicle general purpose.....	325,667	68,277	88,754	212,964
Tank Replacement Program.....	255,846	8,911	5,682	248,882
Aircraft and engines—				
Helicopters—1 and 2 ARW Requirement.....	7,355		496	496
DeHavilland DH7 aircraft.....	11,395	346	890	11,197
CT 134 Muskateer fleet augmentation.....	2,992		10	10
Long range patrol aircraft.....	1,162,187	297,639	336,355	1,062,392
Upgrade search and rescue helicopters.....	36,935	4,935	7,107	17,988
New fighter aircraft.....	4,104,102	97,990	77,102	78,940

Budgetary Expenditure of Major Capital Projects—Concluded

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEFENCE SERVICES PROGRAM—Concluded				
<i>Equipment—Concluded</i>				
<i>Armament—</i>				
Blowpipe Air Defence System	18,617	803	698	18,109
<i>Electronic and communication equipment—</i>				
Lightweight laser rangefinder	7,766	918	585	6,208
Weapons night sights	9,493	395	6	9,359
Communications Improvement Program	52,750	5,776	7,619	44,079
Crash position indicator for aircraft	1,401	398	127	1,164
VHF radios for aircraft	1,431	136	222	1,222
Tracker A/C surveillance radar and avionic update	11,271	348	262	9,251
Underwater telephones for ships and submarines	1,988	740	1,361	1,361
Navigation Attack System CF 104	24,638	4,129	5,898	10,107
UHF communication for ships	13,919	889	474	11,740
Modernization airfield landing aids	15,710	222	596	15,355
Terminal radar control system	83,616	16,903	18,765	62,673
Regional operation control centres	95,844	29,730	26,245	61,504
Maritime command and control system	13,992		14	587
Sonar Improvement Program	4,653	845	961	4,473
Automated data link plotting system	44,859	8,658	12,866	17,514
VHF Radio Replacement Program	6,787	1,603	116	6,100
Replacement Sonobouys recurring	12,677	2,459	9,771	9,771
<i>Training equipment—</i>				
Maritime trainer for junior officers	1,832	679	410	1,530
Computer training system	1,111	136	51	911
Maritime warfare trainer	7,718	1,221	1,142	5,829
Target training system	1,258	144	25	967
Observed fire simulator	1,921	814	1,532	1,532
<i>Miscellaneous equipment—</i>				
Mapping production equipment	4,746	1,098	328	3,254
Aircraft ground power unit	4,506	1,217	600	3,427
Cable plant replacement	6,218	2,355	762	868
Protective CW clothing	1,725	481	194	1,219
<i>Ammunition and bombs—</i>				
Replacement ammunition sea recurring	21,431	5,749	9,027	9,027
Replacement ammunition land recurring	227,403	73,269	79,516	79,516
Replacement ammunition air recurring	35,137	9,622	14,852	14,852
Special tank ammunition	1,529	1,529	344	344
Torpedo—MK37	3,554		181	181
<i>Development—</i>				
Improved sonar data processing system	4,561	1,300	320	1,637
Navigation equipment—Global positioning system	6,280	402	350	2,297
Search and rescue satellite system	12,923	4,300	3,775	7,841
Artillery Improvement Program	7,790	1,201	1,451	6,676
Short range air defence system—Sea Sparrow	11,485	300	251	10,962
Penetrating rocket system	6,242	371	142	5,929
Maritime electronic support measure system	4,173	2,280	2,098	3,960
<i>Development</i>				
Shipboard integrated machinery control system	4,143	244		67
Shipboard integrated interior communication system	6,688	410		47
Tactical automated data processing system	1,308	550	164	457

Revenue

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	860,668	935,508
B Refunds of previous years' expenditure	19,320,025	5,712,988
C Miscellaneous	6,271,584	11,681,167
Total	<u>26,452,277</u>	<u>18,329,663</u>
	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Interest on mortgages arranged by Central Mortgage and Housing Corporation	843,862	
Interest on loans to employees posted abroad	16,806	
		<u>860,668</u>
B Refunds of previous years' expenditure:		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	17,549,224	
Adjustment to prior year's Payables at Year End (PAYE)	<u>1,770,801</u>	
		<u>19,320,025</u>
C Miscellaneous:		
Includes payments received from United Nations in respect of peacekeeping opera- tions and from provincial governments for humanitarian assistance provided		<u>6,271,584</u>

Appendix

National Defence Working Capital Advance

Imprest Accounts, Standing Advances and Authorized Loans

(Authorized by Vote L20b, Appropriation Act No. 1, 1976, effective 1 April 1976)

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Advances (including standing advances):			Working capital advance	21,191,259	18,609,471
Working capital imprests and Canadian Forces					
Europe	14,226,260	12,589,635			
Working capital funds	4,180,815	3,734,904			
Standing/petty cash advances	670,465	554,035			
Canadian government services, Lahr, Germany	705,395	983,356			
Headquarters controlled advances	1,027,204	474,346			
Defence Research Establishments and Emergency					
Planning Canada	103,874	44,345			
Military Foreign Service Regulations—Posting					
loans	277,246	228,850			
	<u>21,191,259</u>	<u>18,609,471</u>		<u>21,191,259</u>	<u>18,609,471</u>

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Advances as at beginning of year	18,609,471	19,348,628
Advances issued	180,030,442	81,069,986
	<u>198,639,913</u>	<u>100,418,614</u>
Advances settled	177,448,654	81,809,143
Balance at March 31, 1980	21,191,259	18,609,471

Note: During 1980-81, posting loans yielded interest amounting to \$16,806 which was credited to Non-tax revenue—Return on investments.

SECTION 17

**1980-81
PUBLIC ACCOUNTS**

National Health and Welfare

**Department
Medical Research Council**

CONTENTS

	<i>Page</i>
Use of appropriations	17.4
Total cost of programs—Budgetary	17.8
Programs by activity—Budgetary	17.8
Grants and contributions	17.10
Budgetary expenditure by program and standard object.....	17.13
Budgetary expenditure of major capital projects	17.14
Revenue	17.15
Appendix	17.16

NATIONAL HEALTH AND WELFARE

Department

Objectives

DEPARTMENTAL ADMINISTRATION PROGRAM

—To provide direction, planning, policy development, advisory and administrative support services to the Department.

HEALTH AND SOCIAL SERVICES PROGRAM

—To develop, promote and support measures designed to preserve and improve the health and social well-being of Canadians.

MEDICAL SERVICES PROGRAM

—To protect and enhance the health of those Canadians whose care, by legislation or custom, is the responsibility of the Department.

HEALTH PROTECTION PROGRAM

—To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

INCOME SECURITY PROGRAM

—To maintain and improve the income security of the people of Canada.

Medical Research Council

Objective

—To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Use of Appropriations

Vote	Program		
DEPARTMENT			
DEPARTMENTAL ADMINISTRATION PROGRAM			
		Budgetary	
1	Program expenditures and contributions including recoverable expenditures on behalf of the Canada Pension Plan	\$	21,633,000
	1c The grants listed in the Estimates—To authorize the transfer of \$249,999 from National Health and Welfare Vote 10, Appropriation Act No. 2, 1980-81 for the purposes of this Vote		1
	Transfer from: Vote 10		249,999
	TB Vote 5 ⁽¹⁾		399,032
	TB Vote 30 ⁽¹⁾		786,500
Stat	Minister of National Health and Welfare—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
HEALTH AND SOCIAL SERVICES PROGRAM			
		Budgetary	
5	Operating expenditures	\$	23,376,000
	Transfer from: TB Vote 5 ⁽¹⁾		402,569
	TB Vote 10 ⁽¹⁾		175,000
10	The grants listed in the Estimates and contributions; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being contributions towards the cost of services provided in the provinces to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities and under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being to replace Canada Assistance Plan revenues lost by the provinces due to the operation of universal nursing home care benefit programs	\$	135,602,000
	10b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$5,155		1
			135,602,001
	Less transfer to: Vote 1	\$	249,999
	Vote 15		3,100,000
	Vote 25		573,000
			3,922,999
	Transfer from TB Vote 10 ⁽¹⁾		131,679,002
Stat	Contributions for previous fiscal years to provinces and territories under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8)		2,374,911
Stat	Contributions to provinces and territories for hospital insurance under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (S.C. 1976-77, c. 10)		
Stat	Contributions to provinces and territories for medical care under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (S.C. 1976-77, c. 10)		
Stat	Contributions to provinces and territories for extended health care services under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (S.C. 1976-77, c. 10)		
Stat	Contributions to provinces and territories pursuant to the Health Resources Fund Act (R.S. c. H-4)		
Stat	Disabled persons allowances—Payment of federal share of allowances (R.S. c. D-6)		
Stat	Blind persons allowances—Payment of federal share of allowances (R.S. c. B-7)		
Stat	Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan (R.S. c. C-1) and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (S.C. 1976-77, c. 10) including residual payments under the Unemployment Assistance Act (R.S. c. U-1)		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
MEDICAL SERVICES PROGRAM			
		Budgetary	
15	Operating expenditures and contributions	\$	177,320,000
	15c To authorize the transfer of \$155,000 from National Health and Welfare Vote 20 and \$3,100,000 from National Health and Welfare Vote 10, Appropriation Act No. 2, 1980-81 for the purposes of this Vote and to provide a further amount of		800,000
	Transfer from: Vote 20		155,000
	Vote 10		3,100,000
	TB Vote 10 ⁽¹⁾		431,831
20	Capital expenditures	\$	12,171,000
	Less: transfer to Vote 15		155,000
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
23,068,532		23,068,532		23,068,532	22,037,654	1,030,878		20,399,553
23,200	1,775	24,975		24,975	24,975			23,655
1,908,000		1,908,000		1,908,000	1,908,000			1,601,000
24,999,732	1,775	25,001,507		25,001,507	23,970,629	1,030,878		22,024,208
23,953,569		23,953,569		23,953,569	23,447,494	506,075		18,462,790
134,053,913		134,053,913		134,053,913	123,556,765	10,497,148		88,575,924
2,000,000	(545,865)	1,454,135		1,454,135	1,454,135			71,362,971
2,480,300,000	15,000	2,480,315,000		2,480,315,000	2,480,315,000			2,392,135,000
859,600,000	7,000	859,607,000		859,607,000	859,607,000			817,035,000
640,400,000	20,000	640,420,000		640,420,000	640,420,000			578,395,000
17,321,000		17,321,000		17,321,000	17,321,000			7,500,000
128,000	(44,072)	83,928		83,928	83,928			328,162
306,000	(139,007)	166,993		166,993	166,993			351,683
1,874,000,000	67,247,175	1,941,247,175		1,941,247,175	1,941,247,175 ⁽²⁾			1,653,117,266 ⁽²⁾
1,747,000		1,747,000		1,747,000	1,747,000			1,338,000
6,033,809,482	66,560,231	6,100,369,713		6,100,369,713	6,089,366,490	11,003,223		5,628,601,796
181,806,831		181,806,831		181,806,831	180,557,485	1,249,346		153,488,938
12,016,000		12,016,000		12,016,000	11,430,902	585,098		9,139,047
10,088,000		10,088,000		10,088,000	10,088,000			7,907,000
	3,059	3,059		3,059	3,059			160
203,910,831	3,059	203,913,890		203,913,890	202,079,446	1,834,444		170,535,145

Use of Appropriations—Concluded

Vote	Program		
DEPARTMENT—Concluded			
HEALTH PROTECTION PROGRAM			
	Budgetary		
25	Program expenditures and the grants listed in the Estimates	\$	61,959,000
	25c To authorize the transfer of \$573,000 from National Health and Welfare Vote 10 and \$569,999 from National Health and Welfare Vote 30, Appropriation Act No. 2, 1980-81 for the purposes of this Vote.....		1
	Transfer from: Vote 10		573,000
	Vote 30		569,999
	TB Vote 5 ⁽¹⁾		300,000
	TB Vote 10 ⁽¹⁾		153,647
*26b	To provide in the current and subsequent fiscal years for the indemnification of supplies of swine flu vaccine under the swine flu immunization program, in accordance with agreements entered into with the said suppliers, up to an aggregate amount not to exceed \$10,000,000 in respect of any claims, as described in the agreements, attributable to the suppliers' negligence in the processing, testing, filling and packaging of the vaccine, and authority to pay taxed costs awarded by a court against the suppliers in connection with the said program other than taxed costs arising out of claims attributable to the aforementioned suppliers' negligence		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
INCOME SECURITY PROGRAM			
	Budgetary		
30	Program expenditures, including recoverable expenditures on behalf of the Canada Pension Plan	\$	44,168,000
	**30c To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$153,207.67		1
	Total program—Budgetary		44,168,001
	Less: transfer to Vote 25		569,999
Stat	Family allowance payments (R.S. c. F-1)		
Stat	Old age security payments (R.S. c. O-6)		
Stat	Guaranteed income supplement payments (R.S. c. O-6)		
Stat	Spouse's allowance payments (R.S. c. O-6)		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		
MEDICAL RESEARCH COUNCIL			
	Budgetary		
35	Operating expenditures		
40	The grants listed in the Estimates	\$	78,475,000
	40b		2,000,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		

(1) Treasury Board Vote 5 government contingencies.
 Treasury Board Vote 10 student summer and youth employment.
 Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Includes a credit for recovery of Old Age Assistance payments of \$54,621.91 and \$52,411.91 in 1980-81 and 1979-80 respectively.

(3) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

(4) The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

*Vote 26b, Appropriation Act No. 5, 1976.

**This \$1 vote, included in Supplementary Estimates C, was not approved by Appropriation Act No. 4, 1980-81.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
63,555,647	(209,789) ⁽³⁾	63,345,858		63,345,858	63,287,504	58,354		57,142,721
	450	450		450	450			
5,841,000		5,841,000		5,841,000	5,841,000			4,501,000
	164,603	164,603		164,603	164,603			84,493
69,396,647	(44,736)	69,351,911		69,351,911	69,293,557	58,354		61,728,214
43,598,002	(1)**	43,598,001		43,598,001	42,294,102	1,303,899		36,618,430
1,852,000,000	(1,093,017)	1,850,906,983		1,850,906,983	1,850,906,983			1,725,846,564
5,320,000,000	2,086,051	5,322,086,051		5,322,086,051	5,322,086,051 ⁽⁴⁾			4,679,029,659
1,918,000,000	66,576	1,918,066,576		1,918,066,576	1,918,066,576 ⁽⁴⁾			1,494,584,703
176,000,000	1,652,786	177,652,786		177,652,786	177,652,786 ⁽⁴⁾			145,982,692
6,502,000	(2,063,000)	4,439,000		4,439,000	4,439,000			3,355,000
9,316,100,002	649,395	9,316,749,397		9,316,749,397	9,315,445,498	1,303,899		8,085,417,048
15,648,216,694	67,169,724	15,715,386,418		15,715,386,418	15,700,155,620	15,230,798		13,968,306,411
1,435,000		1,435,000		1,435,000	1,311,034	123,966		1,283,844
80,475,000		80,475,000		80,475,000	80,475,000			68,676,000
121,000		121,000		121,000	121,000			97,000
82,031,000		82,031,000		82,031,000	81,907,034	123,966		70,056,844
15,730,247,694	67,169,724	15,797,417,418		15,797,417,418	15,782,062,654	15,354,764		14,038,363,255

Total Cost of Programs—Budgetary (in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Add: Services provided without charge by this department	Total cost of programs
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION								
	1980-81	23,971	367		1,895	277		25,776
	1979-80	22,025	6		1,803	314		24,136
HEALTH AND SOCIAL SERVICES								
	1980-81	6,089,366	375		1,290	254		6,090,535
	1979-80	5,628,600	3,800		1,071	256		5,626,127
MEDICAL SERVICES								
	1980-81	202,079	34,415	4,381	5,797	2,272		180,114
	1979-80	170,535	29,821	4,133	4,246	2,170		151,263
HEALTH PROTECTION								
	1980-81	69,294	5,125		7,944	869	688	73,670
	1979-80	61,729	4,146		7,835	883	637	66,938
INCOME SECURITY								
	1980-81	9,315,446	9		3,943	21,538		9,340,918
	1979-80	8,085,417	48		2,952	16,967		8,105,288
	1980-81	15,700,156	40,291	4,381	20,869	25,210	688	15,711,013
	1979-80	13,968,306	37,821	4,133	17,907	20,590	637	13,973,752
MEDICAL RESEARCH COUNCIL								
	1980-81	81,907	251		127	23		81,806
	1979-80	70,057	74		113	18		70,114
Total								
	1980-81	15,782,063	40,542	4,381	20,996	25,233	688	15,792,819
	1979-80	14,038,363	37,895	4,133	18,020	20,608	637	14,043,866

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
Departmental executive	2,585	1,903	9	17			2,594	1,920
Policy, planning and information	5,782	5,210	2	2	1,720	1,720	7,504	6,932
Intergovernmental and international affairs	1,009	911	4	11	250	250	1,263	1,172
Administrative support	14,187	14,457	29	94			14,216	14,551
	23,563	22,481	44	124	1,970	1,970	25,577	24,575
Less: receipts and revenues credited to the vote	576	604					576	604
	22,987	21,877	44	124	1,970	1,970	25,001	23,971
Less: receipts credited to revenue	367	367					367	367
Add: accommodation provided without charge by Public Works	1,895	1,895					1,895	1,895
other services provided without charge by other departments	277	277					277	277
Total cost of program	24,792	23,682	44	124	1,970	1,970	26,806	25,776
HEALTH AND SOCIAL SERVICES PROGRAM								
Program administration	4,683	5,770	6	61			4,689	5,831
Health promotion	7,628	7,631	8	12	14,088	13,682	21,724	21,325
Health services	5,396	4,866		1	4,003,861	4,003,861	4,009,257	4,008,728
Social services development	2,540	1,500	11	6	6,890	6,847	9,441	8,353
Canada assistance plan	2,727	2,659	1	6	2,038,042	2,027,994	2,040,770	2,030,659
New Horizons	2,697	2,675	4	7	11,788	11,788	14,489	14,470
	25,671	25,101	30	93	6,074,669	6,064,172	6,100,370	6,089,366
Less: receipts credited to revenue		375						375
Add: accommodation provided without charge by Public Works	1,290	1,290					1,290	1,290
other services provided without charge by other departments	254	254					254	254
Total cost of program	27,215	26,270	30	93	6,074,669	6,064,172	6,101,914	6,090,535

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
MEDICAL SERVICES PROGRAM								
Program administration	8,846	10,963	95	284			8,941	11,247
Indian health services	105,367	100,820	9,261	7,887	16,022	15,856	130,650	124,563
Northern health services	41,279	42,721	2,455	2,963	289	178	44,023	45,862
Civil aviation medicine	1,811	1,737	18	4			1,829	1,741
Public service health	6,122	6,787	91	194	75	75	6,288	7,056
Immigration medical services	5,305	4,561	10	11			5,315	4,572
Quarantine and regulatory services	1,366	1,317	20	12			1,386	1,329
Prosthetic services	3,844	4,124	58	71	230	196	4,132	4,391
Emergency services	1,342	1,313	8	5			1,350	1,318
	175,282	174,343	12,016	11,431	16,616	16,305	203,914	202,079
<i>Less: receipts credited to revenue</i>	37,787	34,415					37,787	34,415
<i>Add: accommodation provided without charge by this department</i>	4,381	4,381					4,381	4,381
<i> accommodation provided without charge by Public Works</i>	5,797	5,797					5,797	5,797
<i> other services provided without charge by other departments</i>	2,272	2,272					2,272	2,272
Total cost of program	149,945	152,378	12,016	11,431	16,616	16,305	178,577	180,114
HEALTH PROTECTION PROGRAM								
Program administration	7,958	6,823	94	266	5	136	8,057	7,225
Food quality and hazards	17,827	24,636	827	1,241	80	52	18,734	25,929
Drug quality and hazards	25,335	19,549	510	203	8	8	25,853	19,760
Environmental quality and hazards	8,478	8,603	775	637	161	85	9,414	9,325
Laboratory health surveillance	7,163	6,744	81	311	50		7,294	7,055
	66,761	66,355	2,287	2,658	304	281	69,352	69,294
<i>Less: receipts credited to revenue</i>	4,680	5,125					4,680	5,125
<i>Add: accommodation provided without charge by Public Works</i>	7,944	7,944					7,944	7,944
<i> other services provided without charge by other departments</i>	869	869					869	869
<i> services provided without charge by this department</i>	688	688					688	688
Total cost of program	71,582	70,731	2,287	2,658	304	281	74,173	73,670
INCOME SECURITY PROGRAM								
Program administration	3,397	4,949	8	40			3,405	4,989
Canada Pension Plan	19,135	17,743	63	44			19,198	17,787
Family allowances	15,103	15,168	59	82	1,850,907	1,850,907	1,866,069	1,866,157
Old age security	30,579	28,409	155	152	7,417,805	7,417,805	7,448,539	7,446,366
	68,214	66,269	285	318	9,268,712	9,268,712	9,337,211	9,335,299
<i>Less: receipts and revenues credited to the vote</i>	20,399	19,794	63	59			20,462	19,853
	47,815	46,475	222	259	9,268,712	9,268,712	9,316,749	9,315,446
<i>Less: receipts credited to revenue</i>		9						9
<i>Add: accommodation provided without charge by Public Works</i>	3,943	3,943					3,943	3,943
<i> other services provided without charge by other departments</i>	21,538	21,538					21,538	21,538
Total cost of program	73,296	71,947	222	259	9,268,712	9,268,712	9,342,230	9,340,918
MEDICAL RESEARCH COUNCIL								
Administration	1,547	1,427	9	5			1,556	1,432
Grants and scholarships					80,475	80,475	80,475	80,475
	1,547	1,427	9	5	80,475	80,475	82,031	81,907
<i>Less: receipts credited to revenue</i>		3				248		251
<i>Add: accommodation provided without charge by Public Works</i>	127	127					127	127
<i> other services provided without charge by other departments</i>	23	23					23	23
Total cost of program	1,697	1,574	9	5	80,475	80,227	82,181	81,806

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Grants			
<i>Policy, planning and information</i>			
Grants to an Institute for Social and Economic Research at the University of Manitoba	150	150	
<i>Intergovernmental and international affairs</i>			
Grant to the United Nations Fund for Drug Abuse Control	250	250	
	400	400	
Contributions			
<i>Policy, planning and information</i>			
Contributions to provinces and territories for the purpose of developing and implementing welfare information systems	1,570	1,570	1,069
<i>Intergovernmental and international affairs</i>			
Expenditures not required for the current year			126
	1,570	1,570	1,195
	1,970	1,970	1,195
HEALTH AND SOCIAL SERVICES PROGRAM			
Grants			
<i>Health promotion</i>			
Grants to persons and agencies activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	8,580	8,580	8,000
<i>Health services</i>			
Grants to national voluntary health organizations:			
Arthritis Society	24	24	
Canadian Association of Friedreich's Ataxia	23	23	
Canadian Foundation for Ileitis and Colitis	23	23	
Canadian Foundation on Alcohol and Drug Dependencies	39	39	39
Canadian Mental Health Association	39	39	39
Canadian Paraplegic Association	39	39	39
Canadian Public Health Association	39	39	39
Canadian Red Cross Society	39	39	39
Canadian Tuberculosis and Respiratory Disease Association	39	39	39
Health League of Canada	21	21	21
St. John Ambulance Association	39	39	39
Traffic Injury Research Foundation of Canada	39	39	39
Victorian Order of Nurses	39	39	39
Family planning—Grants to assist in the development of provincial, municipal and voluntary services and for specific projects in this area	1,099	1,099	1,099
<i>Social services development</i>			
Grants to welfare organizations:			
Canadian National Institute for the Blind	110	110	102
Canadian Association for the Mentally Retarded	110	110	102
Canadian Safety Council	110	110	102
Canadian Rehabilitation Council for the Disabled	110	110	102
Canadian Council on Children and Youth	75	75	35
Canadian Council on Social Development	456	456	425
Canadian Association of Schools of Social Work	75	75	70
Canadian Co-ordinating Council on Deafness	75	75	70
Canadian Cerebral Palsy Association	17	17	16
Canadian Council of Rehabilitation Workshops	38	38	35
International Council on Social Welfare	17	17	16
National Anti-poverty Organization	164	164	153
Canadian Conference on Social Welfare	11	11	10
Coalition of Provincial Organizations of the Handicapped	75	75	13
International Social Services Canada	75	75	
United Nations IYDP Secretariat	100	100	
	11,739	11,739	10,722
Contributions			
<i>Health promotion</i>			
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	1,417	1,417	1,438
Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development and research	2,039	1,690	
Canadian Public Health Association	25	25	
Canadian Hospital Association	30	30	
Contributions to health organizations for the employment of youths and summer students	2,052	1,995	640
Expenditures not required for the current year			1,840

Grants and Contributions—Continued

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT—Continued			
HEALTH AND SOCIAL SERVICES PROGRAM—Concluded			
<i>Contributions—Concluded</i>			
<i>Health services</i>			
Amount to be credited to the Health Insurance Supplementary Fund for payments in respect of the cost of insured services incurred by a person who through no fault of his own has lost or been unable to obtain coverage for insured services toward which contributions are made under the Hospital Insurance and Diagnostic Services Act, the Medical Care Act and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977.....	24	24	
Contributions to the Province of Quebec towards the capital cost of health facilities.....	3,076	3,076	505
Contributions for previous fiscal years to provinces and territories under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act.....	1,454	1,454	71,363
Contributions to provinces and territories for hospital insurance under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977.....	2,480,315	2,480,315	2,392,135
Contributions to provinces and territories for medical care under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977.....	859,607	859,607	817,035
Contributions to provinces and territories for extended health services care under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977.....	640,420	640,420	578,395
Contributions to the provinces and territories pursuant to the Health Resources Fund Act.....	17,321	17,321	7,500
Study of sexual offences against children and youths.....	48	48	
<i>Expenditures not required for the current year</i>			959
<i>Social services development</i>			
Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services.....	3,299	3,231	3,451
Vocational rehabilitation research—Contributions for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act.....	75	48	75
Contributions to the Canadian Rehabilitation Council for the Disabled.....	300	300	400
Study on sexual offences against children and youths.....	20	20	
Contribution to Canadian Organizing Committee IYDP.....	1,330	1,330	
Contributions to social service organizations for the employment of youths and summer students.....	323	300	4,985
<i>Expenditures not required for the current year</i>			35
<i>Canada Assistance Plan</i>			
Old Age Assistance—Payment of federal share of assistance (Recoveries).....	(55)	(55)	(52)
Disabled persons allowances—Payment of federal share of allowances.....	84	84	328
Blind persons allowances—Payment of federal share of allowances.....	167	167	352
Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 including residual payments under the Unemployment Assistance Act.....	1,941,302	1,941,302	1,653,169
Vocational rehabilitation of disabled persons—Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements.....	39,026	31,673	36,516
Nursing home care—Payments in accordance with agreements to replace Canada Assistance Plan revenues lost by provinces due to the operation of universal nursing home care benefit programs.....	243	240	
Services to young offenders in the provinces of New Brunswick, Quebec, Ontario and the Yukon Territory—Payments in accordance with agreements, toward the cost of services provided to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities and young offenders under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province.....	57,200	54,583	16,544
<i>New Horizons</i>			
Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community.....	11,788	11,788	10,466
	6,062,930	6,052,433	5,598,079
	6,074,669	6,064,172	5,608,801
MEDICAL SERVICES PROGRAM			
<i>Contributions</i>			
<i>Public service health</i>			
Rideauwood Institute.....	75	75	45
<i>Indian health services</i>			
Contributions on behalf of Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment.....	1,905	1,877	1,929
Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities.....	666	634	456
Contributions to Indian Bands and Indian and Inuit associations or groups for community health representatives, medical transportation, health care professionals, promotion and support services.....	7,950	7,907	
Contributions to Indian Bands and Indian and Inuit associations or groups under the National Native Alcohol Abuse Program.....	2,962	2,854	
Contributions to Alberta Indian organizations.....	150	145	100
Contributions for consultation on Indian and Inuit health.....	950	950	
Institute of Child Health.....	25	25	
Contributions to Alberta to upgrade Charles Camshell Hospital.....	1,043	1,043	
Contributions to organizations for the employment of youth and summer students.....	432	421	799
<i>Expenditures not required for the current year</i>			143

Grants and Contributions—Concluded
(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT—Concluded			
MEDICAL SERVICES PROGRAM—Concluded			
<i>Contributions—Concluded</i>			
<i>Northern health services</i>			
Contributions to Indian Bands and Indian and Inuit associations or groups for community health representatives, medical transportation, health care professionals, promotion and support services	15	15	
Contributions to Indian Bands and Indian and Inuit associations or groups under the National Native Alcohol Abuse Program	136	103	
Contributions for consultation on Indian and Inuit health	77	59	
<i>Expenditures not required for the current year</i>			464
<i>Prosthetic services</i>			
Contribution to Nova Scotia and Saskatchewan for transfer of ownership and administration of prosthetic unit	230	197	
	16,616	16,305	3,936
HEALTH PROTECTION PROGRAM			
<i>Grants</i>			
<i>Food quality and hazards</i>			
National Food Distribution Centre	15	15	15
Association of Official Analytical Chemists	30	30	30
<i>Environmental quality and hazards</i>			
International Commission on Radiological Protection	5	5	
	50	50	45
<i>Contributions</i>			
<i>Program administration</i>			
Canadian Federation of Humane Societies	5	5	
Contributions for the employment of youths and summer students	154	131	
<i>Food quality and hazards</i>			
Sixth Western Hemisphere Nutrition Congress	7	7	
<i>Expenditures not required for the current year</i>			31
<i>Drug quality and hazards</i>			
Addiction Research Foundation	8	8	
<i>Environmental quality and hazards</i>			
Contribution to the World Health Organization Voluntary Fund	50	50	50
Contribution to the Centre for Resource Studies, Queen's University	30	30	
<i>Expenditures not required for the current year</i>			5
<i>Laboratory health surveillance</i>			
<i>Expenditures not required for the current year</i>			96
	254	231	182
	304	281	227
INCOME SECURITY PROGRAM			
<i>Grants</i>			
<i>Family allowances</i>			
Family allowance payments	1,850,907	1,850,907	1,725,847
<i>Old age security</i>			
Old age security payments	5,322,086	5,322,086	4,679,029
Guaranteed income supplement payments	1,918,066	1,918,066	1,494,585
Spouse's allowance payments	177,653	177,653	145,983
	9,268,712	9,268,712	8,045,444
	15,362,271	15,351,440	13,659,603
MEDICAL RESEARCH COUNCIL			
<i>Grants</i>			
<i>Grants and scholarships</i>			
Grants and scholarships in aid of research	80,475	80,475	68,676
Total	15,442,746	15,431,915	13,728,279

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Departmental Administration Program	Health and Social Services Program	Medical Services Program	Health Protection Program	Income Security Program	Subtotal	Medical Research Council	Total
(1) Salaries and wages	15,864 14,826 <i>14,236</i>	14,019 13,366 <i>11,719</i>	74,519 72,397 <i>66,703</i>	44,434 43,843 <i>40,631</i>	50,017 48,875 <i>42,108</i>	198,853 193,307 <i>175,397</i>	934 788 <i>775</i>	199,787 194,095 <i>176,172</i>
(1) Other personnel costs	1,910 2,178 <i>1,890</i>	1,747 1,997 <i>1,567</i>	15,371 16,633 <i>13,360</i>	5,841 6,422 <i>5,099</i>	4,722 5,145 <i>4,034</i>	29,591 32,375 <i>25,950</i>	121 121 <i>97</i>	29,712 32,496 <i>26,047</i>
(2) Transportation and communications	1,332 1,286 <i>1,223</i>	2,518 2,169 <i>1,572</i>	23,955 24,216 <i>21,229</i>	2,678 2,556 <i>2,013</i>	5,531 4,835 <i>3,876</i>	36,014 35,062 <i>29,913</i>	246 216 <i>224</i>	36,260 35,278 <i>30,137</i>
(3) Information.....	438 366 <i>122</i>	2,207 3,660 <i>1,204</i>	171 192 <i>116</i>	167 137 <i>179</i>	998 804 <i>891</i>	3,981 5,159 <i>2,512</i>	57 57 <i>47</i>	4,038 5,216 <i>2,559</i>
(4) Professional and special services.....	2,200 1,825 <i>1,852</i>	4,214 3,297 <i>3,081</i>	31,729 26,210 <i>27,875</i>	7,488 7,219 <i>6,439</i>	4,429 3,961 <i>3,772</i>	50,060 42,512 <i>43,019</i>	97 161 <i>166</i>	50,157 42,673 <i>43,185</i>
(5) Rentals	220 190 <i>269</i>	188 65 <i>117</i>	2,316 1,785 <i>1,557</i>	462 347 <i>337</i>	471 468 <i>514</i>	3,657 2,855 <i>2,794</i>	22 10 <i>11</i>	3,679 2,865 <i>2,805</i>
(6) Purchased repair and upkeep	826 779 <i>469</i>	43 26 <i>25</i>	965 1,365 <i>1,250</i>	870 1,174 <i>991</i>	55 105 <i>63</i>	2,759 3,449 <i>2,798</i>	3 3 <i>2</i>	2,762 3,452 <i>2,800</i>
(7) Utilities, materials and supplies	768 995 <i>951</i>	692 509 <i>427</i>	26,015 31,466 <i>25,327</i>	4,646 4,482 <i>3,924</i>	1,983 2,051 <i>1,300</i>	34,104 39,503 <i>31,929</i>	67 71 <i>57</i>	34,171 39,574 <i>31,986</i>
(8) Construction and acquisition of land, buildings and equipment.....			10,468 7,795 <i>6,304</i>			10,468 7,795 <i>6,304</i>		10,468 7,795 <i>6,304</i>
(9) Construction and acquisition of machinery and equipment.....	44 124 <i>299</i>	30 93 <i>72</i>	1,548 3,636 <i>2,835</i>	2,287 2,658 <i>1,804</i>	285 318 <i>301</i>	4,194 6,829 <i>5,311</i>	9 5 <i>2</i>	4,203 6,834 <i>5,313</i>
(10) Grants, contributions and other transfer payments	1,970 1,970 <i>1,195</i>	6,074,669 6,064,172 <i>5,608,801</i>	16,616 16,305 <i>3,936</i>	304 281 <i>227</i>	9,268,712 9,268,712 <i>8,045,444</i>	15,362,271 15,351,440 <i>13,659,603</i>	80,475 80,475 <i>68,676</i>	15,442,746 15,431,915 <i>13,728,279</i>
(12) All other expenditures	5 36 <i>11</i>	43 12 <i>15</i>	241 79 <i>43</i>	175 175 <i>85</i>	8 25 <i>6</i>	472 327 <i>160</i>		472 327 <i>160</i>
(1-12) Total	25,577 24,575 <i>22,517</i>	6,100,370 6,089,366 <i>5,628,600</i>	203,914 202,079 <i>170,535</i>	69,352 69,294 <i>61,729</i>	9,337,211 9,335,299 <i>8,102,309</i>	15,736,424 15,720,613 <i>13,985,690</i>	82,031 81,907 <i>70,057</i>	15,818,455 15,802,520 <i>14,055,747</i>
(13) Less: receipts and revenues credited to the vote	576 604 <i>492</i>				20,462 19,853 <i>16,892</i>	21,038 20,457 <i>17,384</i>		21,038 20,457 <i>17,384</i>
Total net expenditures	25,001 23,971 <i>22,025</i>	6,100,370 6,089,366 <i>5,628,600</i>	203,914 202,079 <i>170,535</i>	69,352 69,294 <i>61,729</i>	9,316,749 9,315,446 <i>8,085,417</i>	15,715,386 15,700,156 <i>13,968,306</i>	82,031 81,907 <i>70,057</i>	15,797,417 15,782,063 <i>14,038,363</i>

Amounts in roman type are 1980-81 appropriations.
 Amounts in bold face type are 1980-81 expenditures.
 Amounts in italic type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects (in thousands of dollars)

DEPARTMENT	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
MEDICAL SERVICES PROGRAM				
<i>Indian health services</i>				
Ontario—				
Heating system—Moose Factory	2,211	288	240	2,192
Nursing station—Webequie	584	584	504	504
Single unit accommodation—Moose Factory	980			
Nursing station—Kasabonica	775	26		
Community Health Centre—Ohsweken	996	549	96	96
Renovations—Moose Factory Hospital	1,000			
Manitoba—				
Health facility—Oxford House	692	4	4	691(f)
Health facility—Shamattawa	1,228	7	5	5
Health facility—Nelson House	770	503	502	729
Health facility—Split Lake	1,001	6	5	5
Renovations—Bloodvein Health Centre	1,069	5	5	1,068(f)
Renovations—Norway House Hospital	818	241	243	798
Waterline/fireline—Norway House Hospital	724	200	198	698
Alberta—				
Nursing station—Fort Chipewyan	1,381	940	1,126	1,377(f)
Nursing station—Fox Lake	798	580	795	795(f)
Health centre—Standoff	1,365	40		
Staff accommodation—Fort Chipewyan	421			
<i>Northern health services</i>				
Northwest Territories—				
Nursing station—Cape Dorset	1,000	855	16	16
Renovations—Nursing station—Fort Good Hope	252	251	237	237
Hospital renovations—Frobisher Bay	648	468	648	648(f)
Yukon—				
Health centre—Haines Junction	593	542	562	562

(f) Project completed.

Revenue

	1980-81	1979-80
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits	9,775	9,850
B Services and service fees	33,927,058	26,681,811
C Refunds of previous years' expenditure.....	843,354	4,132,591
D Proceeds from sales	364,418	3,079,070
E Miscellaneous.....	5,145,908	3,917,332
Total	40,290,513	37,820,654

MEDICAL RESEARCH COUNCIL

Comparative Summary

	1980-81	1979-80
	\$	\$
Non-Tax Revenue—		
Refunds of previous years' expenditure	251,488	74,258

1980-81	
\$	\$

Details

Non-Tax Revenue—	
A Privileges, licences and permits:	
Health protection.....	9,775
B Services and service fees:	
Medical services—Provision of medical services, \$32,180,612	
Tuberculosis care.....	142,995
Medical boarders.....	97,667
Standard accommodation.....	16,134,706
Hospitalization	345,100
New born care	428,029
Professional services—Inpatients.....	570,240
Professional services—Outpatients	1,098,864
Yukon Government hospital review payments	4,469,923
Emergency care.....	1,484,304
Co-insurance—Outpatient	532,773
Outpatient—Revenue for special classes	23,136
Prosthetic services	2,357,748
Health services.....	4,017
Territorial health services	3,733,272
Miscellaneous.....	757,838
Medical services—Services and service fees, \$1,401,798	
Staff accommodation	719,484
Miscellaneous.....	682,314
Health protection, \$344,648	
Radiation dosimetry services	344,508
Miscellaneous.....	140
	33,927,058
C Refunds of previous years' expenditure:	
Administration.....	5,222
Medical services.....	363,851
Health protection.....	20,599
Health and social services.....	342,889
Income security	3,062
Adjustment to prior year's Payables at Year End (PAYE)	107,731
	843,354
D Proceeds from sales:	
Medical services, \$364,418	
Dietary revenue	304,153
Pharmacy revenue	48,835
Miscellaneous.....	11,430
	364,418
E Miscellaneous:	
Administration program	359,332
Medical services.....	11,079
Health protection, \$4,749,763	
Food and drug penalties	312,147
Opium and narcotics penalties	3,750,301
Opium and narcotics seizures.....	687,269
Other.....	46
Health and social services.....	19,807
Income security	5,927
	5,145,908

Appendix

Medical Research Council

(Established by the Medical Research Council Act)

AUDITOR GENERAL OF CANADA

MEDICAL RESEARCH COUNCIL
ANDTHE HONOURABLE MONIQUE BÉGIN, P.C., M.P.,
MINISTER OF NATIONAL HEALTH AND WELFARE,
OTTAWA, ONTARIO

I have examined the statement of expenditure of the Medical Research Council for the year ended March 31, 1981. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the statement of expenditure presents fairly the results of the operations of the Council for the year ended March 31, 1981 in accordance with the accounting policies set out in Note 2, applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
Senior Deputy Auditor General
for the Auditor General of Canada

Ottawa, Ontario
June 17, 1981

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Grants and scholarships		
Grants	65,692,282	55,474,411
Awards	13,620,997	12,126,277
Research promotion	1,161,721	1,075,312
	80,475,000	68,676,000
Administration		
Salaries and wages	787,988	775,383
Employee benefits	134,000	110,000
Travel	171,123	169,780
Professional and special services	160,843	164,305
Office accommodation	127,000	113,000
Printing, stationery and office supplies	74,539	64,145
Publications	57,014	45,311
Communications	44,860	54,744
Accounting and cheque issue services	9,900	5,000
Maintenance and rental of equipment	9,551	5,457
Furniture and equipment	5,117	1,811
Other		2,907
	1,581,935	1,511,843
Total expenditure	82,056,935	70,187,843
Total expenditure provided for by:		
National Health and Welfare Vote 40 (1980—Vote 50)	80,475,000	68,676,000
National Health and Welfare Vote 35 (1980—Vote 45)	1,311,035	1,283,843
National Health and Welfare Statutory Vote, contributions to employee benefit plans	121,000	97,000
Government departments which provided services without charge	149,900	131,000
	82,056,935	70,187,843

The accompanying notes are an integral part of this statement.

Approved:

J. M. ROXBURGH
Director of Administration

Approved by the Council:

PIERRE BOIS
President

NOTES TO THE STATEMENT OF EXPENDITURE
MARCH 31, 1981

1. Objective of the Council

The Medical Research Council was established under section 3 of the Medical Research Council Act to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

The Council is designated as a departmental corporation within the meaning and purpose of the Financial Administration Act and is funded through parliamentary appropriations which provide for its administrative expenditures and grants and scholarships activities.

2. Significant accounting policies

Grants and scholarships

Grants and scholarships are charged to expenditure as cash is disbursed.

Administration

Employee's termination benefits and accrued vacation pay are charged to expenditure when paid.

Acquisitions of furniture and equipment are expensed in the year of acquisition.

All other administrative expenditures are recorded on an accrual basis and include expenses related to work performed, goods received or services rendered prior to March 31.

Services provided without charge

Amounts for services provided without charge by other government departments are included in administration expenditure of the Council.

3. Refunds of previous years' expenditures

Refunds of previous years' expenditures amounting to \$251,488 (1980—\$74,258) were remitted to the Receiver General for Canada and are not reflected in the statement.

4. Trust accounts

In 1974 the Council received \$75,000 from an anonymous donor to establish a fund, the interest from which is to be used for the payment of grants for research in the fields of Dyskinesia and Torticollis. Other donations received during the current year were not earmarked for specific projects. The amounts received, interest earned and grants paid are not reflected in the statement of expenditure. The status of the accounts at March 31 is as follows:

	1981	1980
	\$	\$
Balance at beginning of the year	81,365	78,968
Donations received	5,133	
Interest earned	9,711	8,397
	96,209	87,365
Grants paid	13,800	6,000
Balance at end of the year	82,409	81,365

Appendix—Concluded

Medical Research Council—Concluded

NOTES TO THE STATEMENT OF EXPENDITURE
MARCH 31, 1981—Concluded

5. Commitments

The Council had outstanding commitments in respect of future grants and scholarships awarded, payment of which is subject to the provision of funds by Parliament.

	1981	1980
	\$	\$
1980-81.....		77,152,087
1981-82.....	90,720,357	35,630,702
1982-83.....	41,723,948	13,816,726
1983-84.....	14,241,038	1,072,228
1984-85.....	945,014	431,664
1985-86.....	361,711	86,725
	<u>147,992,068</u>	<u>128,190,132</u>

6. Comparative figures

Certain figures for 1980, presented for comparative purposes, have been restated to conform to the 1981 presentation.

SECTION 18

**1980-81
PUBLIC ACCOUNTS**

National Revenue

**Customs and Excise
Taxation
Administrator—Anti-Inflation**

CONTENTS

	<i>Page</i>
Use of appropriations	18.4
Total cost of programs—Budgetary	18.5
Programs by activity—Budgetary	18.6
Grants and contributions	18.6
Budgetary expenditure by program and standard object.....	18.7
Budgetary expenditure of major capital projects	18.7
Revenue	18.8

NATIONAL REVENUE

Customs and Excise

Objective

—To assess, collect and control duties and taxes on imported and domestically produced goods, and exercise control over international movements of persons and goods.

Taxation

Objective

—To administer and enforce the Income Tax Act, various Federal and Provincial statutes related thereto, including parts of the Canada Pension Plan and Unemployment Insurance Acts and various provincial tax credit plans.

Administrator—Anti-Inflation⁽¹⁾

Objective

—To administer the enforcement provisions of the Anti-Inflation Act.

⁽¹⁾ Was terminated in 1979-80.

Use of Appropriations

Vote	Program	
CUSTOMS AND EXCISE		
	Budgetary	
1	Program expenditures	\$ 233,546,000
	1b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$4,547,949.36	1
	*1c To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$3,630,492.81 and to provide a further amount of	1,760,805
	Transfer from: TB Vote 5 ⁽¹⁾	4,794,207
	TB Vote 10 ⁽¹⁾	21,431
Stat	Minister of National Revenue—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	<i>Use of appropriation not required for the current year</i>	
	Total program—Budgetary	
TAXATION		
	Budgetary	
5	Program expenditures, contributions and recoverable expenditures on behalf of the Canada Pension Plan, Unemployment Insurance Act, 1971	\$ 371,008,000
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$41,159,671.19	1
	**5c To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$24,770,219.53	1
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
ADMINISTRATOR—ANTI-INFLATION		
	Budgetary	
	<i>Use of appropriations not required for the current year</i>	
	Total Budgetary	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

*The deletion from the accounts in the amount of \$3,630,492.81 was not approved by Appropriation Act No. 4, 1980-81.

**This \$1 vote, included in Supplementary Estimates C, was not approved by Appropriation Act No. 4, 1980-81.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
240,122,444		240,122,444		240,122,444	240,366,821	(244,377)		209,540,681
23,200	1,775	24,975		24,975	24,975			5,978
25,598,000		25,598,000		25,598,000	25,598,000			20,435,000
265,743,644	1,775	265,745,419		265,745,419	265,989,796	(244,377)		229,998,816
371,008,002	(1)*	371,008,001		371,008,001	366,755,496	4,252,505		317,376,443
43,913,000		43,913,000		43,913,000	43,913,000			33,065,000
	55,690	55,690		55,690	55,690			76,178
	3	3		3	3			8,867
414,921,002	55,692	414,976,694		414,976,694	410,724,189	4,252,505		350,526,488
								348,234
680,664,646	57,467	680,722,113		680,722,113	676,713,985	4,008,128		580,873,538

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
CUSTOMS AND EXCISE.....	1980-81	265,990	15,461	1,300	21,030	5,538	278,397
	1979-80	229,999	14,816	1,030	18,750	4,913	239,876
TAXATION	1980-81	410,724	12,306		34,367	11,466	444,251
	1979-80	350,526	13,028		32,902	9,538	379,938
ADMINISTRATOR—ANTI-INFLATION	1980-81						
	1979-80	348	1,124		75	4	(697)
Total	1980-81	676,714	27,767	1,300	55,397	17,004	722,648
	1979-80	580,873	28,968	1,030	51,727	14,455	619,117

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CUSTOMS AND EXCISE								
Field operations	169,930	170,678	2,267	2,111			172,197	172,789
Excise	43,589	43,418	50	336			43,639	43,754
General administration	29,004	28,651	634	809			29,638	29,460
Customs programs	20,083	19,776	188	211			20,271	19,987
	262,606	262,523	3,139	3,467			265,745	265,990
<i>Less: receipts credited to revenue</i>	15,000	15,461					15,000	15,461
<i>Add: accommodation provided without charge by this department</i>	1,200	1,300					1,200	1,300
<i>accommodation provided without charge by Public Works</i>	19,057	21,030					19,057	21,030
<i>other services provided without charge by other departments</i>	5,538	5,538					5,538	5,538
Total cost of program	273,401	274,930	3,139	3,467			276,540	278,397
TAXATION								
Maintaining the self-assessment system	126,454	158,400	349	2,847			126,803	161,247
Ensuring compliance with the law	213,956	203,009	1,403	1,744			215,359	204,753
Review of taxpayer objections and appeals	8,931	11,236		2			8,931	11,238
Administration	63,288	32,708	1,402	757	47	34	64,737	33,499
Contributions to employee benefit plans	43,913	43,913					43,913	43,913
	456,542	449,266	3,154	5,350	47	34	459,743	454,650
<i>Less: receipts and revenues credited to the vote</i>	44,766	43,926					44,766	43,926
	411,776	405,340	3,154	5,350	47	34	414,977	410,724
<i>Less: receipts credited to revenue</i>	15,537	12,306					15,537	12,306
<i>Add: accommodation provided without charge by Public Works</i>	34,367	34,367					34,367	34,367
<i>other services provided without charge by other departments</i>	11,466	11,466					11,466	11,466
Total cost of program	442,072	438,867	3,154	5,350	47	34	445,273	444,251

Grants and Contributions
(in thousands of dollars)

	Contributions		
	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
TAXATION			
<i>Administration</i>			
Inter-American Centre of Tax Administrators	30	27	24
Commonwealth Association of Tax Administrators	17	7	1
Total	47	34	25

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Customs and Excise	Taxation	Administrator—Anti-Inflation	Total
(1) Salaries and wages.....	203,561 205,639 <i>183,148</i>	336,421 331,570 <i>289,040</i>		539,982 537,209 <i>472,392</i>
(1) Other personnel costs	29,465 27,276 <i>21,962</i>	43,970 44,016 <i>33,122</i>	204 38	73,435 71,292 <i>55,122</i>
(2) Transportation and communications	13,449 13,582 <i>10,723</i>	35,562 34,318 <i>30,762</i>	24	49,011 47,900 <i>41,509</i>
(3) Information	1,516 1,665 <i>757</i>	2,632 2,955 <i>2,385</i>		4,148 4,620 <i>3,142</i>
(4) Professional and special services	5,138 4,858 <i>3,308</i>	9,512 8,875 <i>7,138</i>	73	14,650 13,733 <i>10,519</i>
(5) Rentals	1,475 1,224 <i>930</i>	7,913 6,693 <i>6,251</i>	2	9,388 7,917 <i>7,183</i>
(6) Purchased repair and upkeep	2,009 1,606 <i>1,342</i>	1,677 1,672 <i>985</i>		3,686 3,278 <i>2,327</i>
(7) Utilities, materials and supplies	5,969 6,618 <i>5,175</i>	18,819 19,139 <i>16,448</i>	1	24,788 25,757 <i>21,624</i>
(8) Construction and acquisition of land, buildings and equipment	1,308 876 <i>529</i>			1,308 876 <i>529</i>
(9) Construction and acquisition of machinery and equipment.....	1,831 2,590 <i>2,062</i>	3,154 5,350 <i>2,661</i>		4,985 7,940 <i>4,723</i>
(10) Grants, contributions and other transfer payments		47 34 <i>25</i>		47 34 <i>25</i>
(12) All other expenditures	24 56 <i>63</i>	36 28 <i>24</i>	6	60 84 <i>93</i>
(1-12) Total	265,745 265,990 <i>229,999</i>	459,743 454,650 <i>388,841</i>	348	725,488 720,640 <i>619,188</i>
(13) Less: receipts and revenues credited to the vote		44,766 43,926 <i>38,315</i>		44,766 43,926 <i>38,315</i>
Total net expenditures.....	265,745 265,990 <i>229,999</i>	414,977 410,724 <i>350,526</i>	348	680,722 676,714 <i>580,873</i>

Amounts in roman type are 1980-81 appropriations.
 Amounts in **bold face** type are 1980-81 expenditures.
 Amounts in *italic* type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

CUSTOMS AND EXCISE	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
New office building, Cartwright, Man.....	281	281	92	92

Revenue

	1980-81	1979-80
	\$	\$
CUSTOMS AND EXCISE		
Comparative Summary		
Tax Revenue—		
A Sales tax	5,428,946,668	4,698,148,567
B Customs import duties	3,188,371,013	3,000,241,917
C Excise duties	1,041,593,082	895,278,035
D Refunds excise tax—Gasoline	(104,563,792)	(136,122,330)
E Excise tax—Gasoline	557,865,155	556,447,092
F Natural gas and gas liquids tax	187,054,160	
G Other excise taxes	573,413,302	501,602,924
	<u>10,872,679,588</u>	<u>9,515,596,205</u>
Non-Tax Revenue—		
H Return on investments	70,438	102,115
I Privileges, licences and permits	208,441	239,110
J Services and service fees	1,524,274	1,716,184
K Refunds of previous years' expenditure	61,429	94,225
L Proceeds from sales	1,903,246	1,423,120
M Miscellaneous	11,692,975	11,241,107
	<u>15,460,803</u>	<u>14,815,861</u>
Total	<u>10,888,140,391</u>	<u>9,530,412,066</u>

	1980-81	
	\$	\$
Details		
Tax Revenue—		
A Sales tax: on domestic goods, \$4,369,162,642; on imports, \$1,117,050,149; on diesel, \$152,709,511	5,638,922,302	
Less: drawbacks, \$9,392,500 and refunds, \$200,583,134	<u>209,975,634</u>	
		<u>5,428,946,668</u>
Drawbacks relate to tax paid in respect of both imported and domestically manufactured goods exported.		
B Customs import duties	3,601,588,195	
Less: drawbacks, \$234,718,753 and refunds, \$178,498,429	<u>413,217,182</u>	
		<u>3,188,371,013</u>
Drawbacks consist of home consumption drawback claims amounting to \$28,091,268 and export drawback claims of, \$206,627,484.		
C Excise duties: spirits, \$410,913,305; beer, \$231,991,879; Canadian raw leaf tobacco, \$1,614,631; cigarettes, \$385,805,692; cigars, \$1,815,482; manufactured tobacco, \$8,128,925; licences, \$30,807; unmatured spirits, \$1,372,556	1,041,673,277	
Less: drawbacks, \$769 and refunds, \$79,426	<u>80,195</u>	
		<u>1,041,593,082</u>

Drawbacks relate chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only and to bona fide public hospitals for medical purposes only and to beer exported or delivered to ships' stores.

	1980-81	
	\$	\$
G Other excise taxes: penalties, \$8,875,968; miscellaneous (court penalties, court costs, etc.), \$123,786.		
Manufacturers' taxes: cigarettes, \$406,781,457; cigars, \$6,855,637; tobacco, \$12,952,421; jewellery, \$50,808,602; lighters, \$2,639,591; automobiles, \$789,201; motorcycles, \$123,366; aircraft, \$35,531; boat motors, \$12,830; matches, \$694,475; playing cards, \$1,862,458; coin games, \$2,703,582; smokers' accessories, \$633,376; air conditioners, \$24,712,800; wines, \$54,479,056		575,084,137
Less: drawbacks, \$384,000 and refunds, \$1,286,835		<u>1,670,835</u>
		<u>573,413,302</u>

Drawbacks relate to tax paid in respect of both imported or domestically manufactured goods exported.

	1980-81
	\$
Non-Tax Revenue—	
H Return on investments: Other account—Rentals of public buildings and properties	70,438
I Privileges, licences and permits: Brokers' licences	208,441
J Services and service fees: cartage, \$11,085; customs warehouse annual licence fees, \$308,306; storage charges, \$42,383; special services fees, \$1,162,500	1,524,274
Storage charges were for goods warehoused for examination and not cleared within the prescribed period.	
L Proceeds from sales: copies of documents, \$76,464; sale of unclaimed goods, seals, etc., \$997,000; spirit age labels, \$556,259; cloth, accessories, \$273,523	1,903,246
M Miscellaneous: customs penalties, \$511,763; customs seizures, \$2,712,820; excise seizures, \$15,994; sundries, \$596,583; port seizures, \$5,451,344; investigation services seizures, \$2,404,471	11,692,975

The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, c. 58, R.S., as amended, and the Excise Act, c. 99, as amended.

Non-tax revenue figures shown are net of refunds.

Revenue—Concluded

	1980-81	1979-80
	\$	\$
TAXATION		
Comparative Summary		
Tax Revenue—		
A Income Tax—		
Individuals		
Deductions at source	15,946,812,378	13,567,480,095
Other collections	3,890,293,035	3,240,589,708
Corporations	8,106,529,512	6,950,480,972
Petroleum and gas	23,705,531	
Resource royalty	3,118,774	
Non-resident	866,891,806	787,209,747
B Miscellaneous	97,658,045	94,789,682
	<u>28,935,009,081</u>	<u>24,640,550,204</u>
Non-Tax Revenue—		
C Services and service fees	6,919,985	6,221,850
D Refunds of previous years' expenditure	455,711	1,703,704
E Proceeds from sales		60,000
F Miscellaneous	4,929,960	5,042,130
	<u>12,305,656</u>	<u>13,027,684</u>
Total	<u>28,947,314,737</u>	<u>24,653,577,888</u>

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
C Services and service fees:		
Ruling fees	763,715	
Administration	6,156,270	
		<u>6,919,985</u>
F Miscellaneous:		
Fines and forfeitures	4,919,938	
Sundries	10,022	
		<u>4,929,960</u>
	1980-81	1979-80
	\$	\$

ADMINISTRATOR—ANTI-INFLATION

Comparative Summary	
Non-Tax Revenue—	
Miscellaneous	<u>1,124,430</u>

PARLIAMENT

SECTION 19

**1980-81
PUBLIC ACCOUNTS**

Parliament

**The Senate
House of Commons
Library of Parliament**

CONTENTS

	<i>Page</i>
Use of appropriations	19.4
Total cost of programs—Budgetary	19.6
Programs by activity—Budgetary	19.6
Grants and contributions	19.7
Budgetary expenditure by program and standard object.....	19.8
Revenue	19.9

PARLIAMENT

The session during the year was the First Session of the Thirty-second Parliament which commenced on April 14, 1980 and was still in progress as at March 31, 1981.

The Senate

Objective

—To enable the Senate to carry out its constitutional role.

House of Commons

Objective

—To assist Members of the House of Commons in their consideration (in both official languages) of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

Objective

—To provide information and other library services and research assistance to Parliamentarians.

Use of Appropriations

Vote	Program	
THE SENATE		
	Budgetary	
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, the grants listed in the Estimates and contributions	\$ 10,005,367
	1c	370,000
Stat	Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
HOUSE OF COMMONS		
	Budgetary	
5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions	\$ 70,010,000
	5b	4,215,000
	5c	4,600,000
Stat	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	
Stat	Contributions to employee benefit plans	
Stat	Supplementary retirement benefits in excess of contributions for Members of Parliament	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
LIBRARY OF PARLIAMENT		
	Budgetary	
10	Program expenditures	\$ 5,775,000
	10c	100,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
10,375,367		10,375,367		10,375,367	9,171,066	1,204,301		6,623,286
5,352,250	(236,296)	5,115,954		5,115,954	5,115,954			4,551,092
724,689		724,689		724,689	724,689			530,580
16,452,306	(236,296)	16,216,010		16,216,010	15,011,709	1,204,301		11,704,958
78,825,000		78,825,000		78,825,000	79,221,576	(396,576)		58,707,572
19,731,000	1,749,525	21,480,525		21,480,525	21,480,525			17,842,207
6,867,000		6,867,000		6,867,000	6,867,000			4,970,000
	708,696	708,696		708,696	708,696			606,590
								4,767
105,423,000	2,458,221	107,881,221		107,881,221	108,277,797	(396,576)		82,131,136
5,875,000		5,875,000		5,875,000	5,841,567	33,433		4,646,910
638,000		638,000		638,000	638,000			464,000
6,513,000		6,513,000		6,513,000	6,479,567	33,433		5,110,910
128,388,306	2,221,925	130,610,231		130,610,231	129,769,073	841,158		98,947,004

Total Cost of Programs—Budgetary (in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
THE SENATE.....	1980-81	15,012	48	483	190	15,637
	1979-80	11,705	46	465	174	12,298
HOUSE OF COMMONS.....	1980-81	108,278	112	4,674	9,033	121,873
	1979-80	82,131	51	4,695	8,293	95,068
LIBRARY OF PARLIAMENT.....	1980-81	6,479		375	103	6,957
	1979-80	5,111	4	350	131	5,588
Total.....	1980-81	129,769	160	5,532	9,326	144,467
	1979-80	98,947	101	5,510	8,598	112,954

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
THE SENATE								
Members of the Senate.....	4,906	4,899			209	181	5,115	5,080
Officers of the Senate.....	574	495					574	495
Administration.....	3,728	3,713	65	208	516	332	4,309	4,253
Legislative services.....	4,736	3,543					4,736	3,543
Building services.....	1,482	1,641					1,482	1,641
	15,426	14,291	65	208	725	513	16,216	15,012
Less: receipts credited to revenue.....	48	48					48	48
Add: accommodation provided without charge by Public Works other services provided without charge by other departments.....	483	483					483	483
	190	190					190	190
Total cost of program.....	16,051	14,916	65	208	725	513	16,841	15,637
HOUSE OF COMMONS								
Members of Parliament.....	47,294	46,720	211	363			47,505	47,083
Officers of the House.....	3,323	3,506	10	54			3,333	3,560
Parliamentary Relations Secretariat.....	375	442	2	4	1,204	773	1,581	1,219
Administration.....	14,860	15,495	776	457			15,636	15,952
Legislative services.....	14,480	12,603	25	16			14,505	12,619
Building services.....	17,333	19,809	1,121	1,169			18,454	20,978
Contributions to employee benefit plans.....	6,867	6,867					6,867	6,867
	104,532	105,442	2,145	2,063	1,204	773	107,881	108,278
Less: receipts credited to revenue.....		112						112
Add: accommodation provided without charge by Public Works other services provided without charge by other departments.....	4,674	4,674					4,674	4,674
	9,033	9,033					9,033	9,033
Total cost of program.....	118,239	119,037	2,145	2,063	1,204	773	121,588	121,873
LIBRARY OF PARLIAMENT								
Printed and other information.....	2,960	3,089					2,960	3,089
Research papers and staff.....	1,903	1,742					1,903	1,742
Administration.....	962	914	50	96			1,012	1,010
Contributions to employee benefit plans.....	638	638					638	638
	6,463	6,383	50	96			6,513	6,479
Add: accommodation provided without charge by Public Works other services provided without charge by other departments.....	375	375					375	375
	103	103					103	103
Total cost of program.....	6,941	6,861	50	96			6,991	6,957

Grants and Contributions
(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
THE SENATE			
Grants			
<i>Members of the Senate</i>			
Members of the Senate—Pensions to retired senators (R.S. c. M-10).....	209	181	202
<i>Administration</i>			
Canadian Branch of the Commonwealth Parliamentary Association.....	60	60	79
Canadian Group, Inter-Parliamentary Union.....	35	22	27
Canadian North Atlantic Treaty Organization Parliamentary Association	47	34	46
Parliamentary Centre for Foreign Affairs and Foreign Trade	13	13	10
Canadian section of the Canada-United States Inter-Parliamentary Group.....	36	36	46
Canadian section of "l'Association internationale des parlementaires de langue française"	205	106	28
Canada-France Inter-Parliamentary Association.....	11	11	
Canadian European Parliamentary Association.....	33	25	
	649	488	438
Contributions			
<i>Administration</i>			
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	76	25	67
	725	513	505
HOUSE OF COMMONS			
Grants			
<i>Parliamentary Relations Secretariat</i>			
Canadian Branch of the Commonwealth Parliamentary Association.....	140	140	183
Canadian Group, Inter-Parliamentary Union.....	82	50	108
Canadian North Atlantic Treaty Organization Parliamentary Association	110	79	138
Parliamentary Centre for Foreign Affairs and Foreign Trade	31	31	31
Canadian section of the Canada-United States Inter-Parliamentary Group.....	83	83	113
Canadian section of "l'Association internationale des parlementaires de langue française"	477	247	92
Canada-France Inter-Parliamentary Association.....	26	26	
Canada-European Parliamentary Association	78	59	
	1,027	715	665
Contributions			
<i>Parliamentary Relations Secretariat</i>			
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	177	58	133
	1,204	773	798
Total	1,929	1,286	1,303

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	The Senate	House of Commons	Library of Parliament	Total
(1) Salaries and wages.....	10,070 10,247 <i>9,013</i>	63,361 63,141 <i>53,160</i>	4,904 4,843 <i>3,847</i>	78,335 78,231 <i>66,020</i>
(1) Other personnel costs.....	825 59 <i>75</i>	13,681 13,894 <i>11,470</i>	638 638 <i>481</i>	15,144 14,591 <i>12,026</i>
(2) Transportation and communications	1,149 1,206 <i>699</i>	9,718 9,591 <i>5,902</i>	89 108 <i>79</i>	10,956 10,905 <i>6,680</i>
(3) Information.....	2,187 1,727 <i>638</i>	9,235 8,007 <i>2,572</i>	108 85 <i>68</i>	11,530 9,819 <i>3,278</i>
(4) Professional and special services.....	834 584 <i>420</i>	2,515 3,190 <i>1,272</i>	60 61 <i>51</i>	3,409 3,835 <i>1,743</i>
(5) Rentals	45 75 <i>47</i>	2,427 1,848 <i>1,754</i>	215 202 <i>113</i>	2,687 2,125 <i>1,914</i>
(6) Purchased repair and upkeep	35 4 <i>11</i>	535 1,057 <i>514</i>	11 35 <i>31</i>	581 1,096 <i>556</i>
(7) Utilities, materials and supplies	181 331 <i>194</i>	3,035 4,680 <i>2,907</i>	437 411 <i>367</i>	3,653 5,422 <i>3,468</i>
(9) Construction and acquisition of machinery and equipment.....	65 208 <i>73</i>	2,145 2,063 <i>1,757</i>	50 96 <i>74</i>	2,260 2,367 <i>1,904</i>
(10) Grants, contributions and other transfer payments	725 513 <i>505</i>	1,204 773 <i>798</i>		1,929 1,286 <i>1,303</i>
(12) All other expenditures	100 58 <i>30</i>	25 34 <i>25</i>	1	126 92 <i>55</i>
Total net expenditures.....	16,216 15,012 <i>11,705</i>	107,881 108,278 <i>82,131</i>	6,513 6,479 <i>5,111</i>	130,610 129,769 <i>98,947</i>

Amounts in roman type are 1980-81 appropriations.
Amounts in **bold face** type are 1980-81 expenditures.
Amounts in *italic* type are 1979-80 expenditures.

Revenue

	1980-81	1979-80
	\$	\$
THE SENATE		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits	3,650	
B Services and service fees	2,551	3,519
C Refunds of previous years' expenditure	1,568	189
D Miscellaneous	40,725	42,423
Total.....	48,494	46,131

1980-81
\$

Details

Non-Tax Revenue—		
A Privileges, licences and permits: parliamentary fees for private bills.....		3,650
B Services and service fees: certified copies of acts of Parliament		2,551
D Miscellaneous: senators' contributions to the Consolidated Revenue Fund as required by Section 25 of the Members of Parliament Retiring Allowances Act (RSC 1970, Chap. 17-10)		40,725

1980-81 1979-80
\$ \$

HOUSE OF COMMONS

Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits	850	25
B Refunds of previous years' expenditure	72,671	32,065
C Miscellaneous	38,073	18,609
Total.....	111,594	50,699

1980-81 1979-80
\$ \$

LIBRARY OF PARLIAMENT

Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	9	3,041
B Miscellaneous	247	1,047
Total.....	256	4,088

SECTION 20

1980-81 PUBLIC ACCOUNTS

Post Office

CONTENTS

	<i>Page</i>
Use of appropriations	20.4
Total cost of program—Budgetary	20.4
Program by activity—Budgetary	20.4
Grants and contributions	20.4
Budgetary expenditure by program and standard object	20.5
Budgetary expenditure of major capital projects	20.5
Revenue	20.6
Appendix	20.7

POST OFFICE

Objective

—To provide postal services to the people of Canada at rates which will provide a standard of service adequate to meet their needs without incurring subsidization from general taxation other than that required to cover losses specifically identified in relation to other government objectives.

Use of Appropriations

Vote	Program	Budgetary
1	Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services	\$ 1,388,714,800
	Transfer from: TB Vote 5 ⁽¹⁾	70,594,000
	TB Vote 30 ⁽¹⁾	504,000
5	Capital expenditures	
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act	
Stat	Postmaster General—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total Budgetary	

⁽¹⁾Treasury Board Vote 5 government contingencies.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Total Cost of Program—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Less: Services provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of program
POST OFFICE	1980-81	1,596,737	1,109,484	159,829	134,648	25,075	487,147
	1979-80	1,411,660	1,118,883	145,641	108,352	23,971	279,459

Program by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Marketing	206,637	203,685	1,016	760			207,653	204,445
Mail processing	667,437	671,427	3,954	1,540			671,391	672,967
Mail transportation	163,661	181,924	56	196			163,717	182,120
Mail collection and delivery	604,037	596,265	7,004	3,635			611,041	599,900
Technical operations support	64,766	58,076	1,724	1,785			66,490	59,861
Administration	142,853	135,792	574	1,433	860	745	144,287	137,970
	1,849,391	1,847,169	14,328	9,349	860	745	1,864,579	1,857,263
Less: receipts credited to the vote	81,300	93,781					81,300	93,781
disbursements from revenue	159,125	166,745					159,125	166,745
	1,608,966	1,586,643	14,328	9,349	860	745	1,624,154	1,596,737
Less: receipts credited to revenue	1,131,375	1,109,484					1,131,375	1,109,484
services provided without charge by this department	157,086	157,196	2,633	2,633			159,719	159,829
Add: accommodation provided without charge by Public Works..	134,222	134,648					134,222	134,648
other services provided without charge by other departments	25,075	25,075					25,075	25,075
Total cost of program	479,802	479,686	11,695	6,716	860	745	492,357	487,147

Grants and Contributions

(in thousands of dollars)

Contributions	1980-81	1980-81	1979-80
	Appropriations	Expenditures	Expenditures
Administration			
Canada's share of upkeep of the International Bureau of the Universal Postal Union	720	656	563
Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain	140	89	104
Total	860	745	667

Appropriations					Balances			
Current year			Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
Authorities in Estimates	Authorized changes	Total						
\$	\$	\$	\$	\$	\$	\$	\$	\$
1,459,812,800		1,459,812,800		1,459,812,800	1,437,374,916	22,437,884		1,285,874,422
14,328,000		14,328,000		14,328,000	9,349,017	4,978,983		13,196,585
	1,562,274	1,562,274		1,562,274	1,562,274			
23,200	1,775	24,975		24,975	24,975			23,550
148,426,000		148,426,000		148,426,000	148,426,000			112,566,000
1,622,590,000	1,564,049	1,624,154,049		1,624,154,049	1,596,737,182	27,416,867		1,411,660,557

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
(1) Salaries and wages	1,192,792	1,194,027	1,014,084
(1) Other personnel costs	189,615	189,606	189,604
(2) Transportation and communications.....	220,786	222,297	197,945
(3) Information	3,807	2,585	2,331
(4) Professional and special services	12,252	12,494	10,761
(5) Rentals.....	5,862	3,630	3,599
(6) Purchased repair and upkeep.....	12,730	11,050	11,353
(7) Utilities, materials and supplies.....	51,216	42,141	40,228
(9) Construction and acquisition of machinery and equipment	13,911	9,119	12,962
(10) Grants, contributions and other transfer payments	860	745	667
(12) All other expenditures	1,623	2,824	1,050
(1-12) Total.....	1,705,454	1,690,518	1,484,584
(13) Less: receipts and revenues credited to the vote.....	81,300	93,781	72,924
Total net expenditures	1,624,154	1,596,737	1,411,660

Budgetary Expenditure of Major Capital Projects
(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
<i>Mail processing</i>				
Mechanized plant modifications—Toronto	2,234	374	127	382
MAPP Montreal equipment.....	885	240	355	885(f)
<i>Mail collection and delivery</i>				
Replacement of vehicles	2,876	6,905	2,876	2,876
<i>Technical operations support</i>				
National Maintenance Training School	252	54	69	252
Investigative CCTV—Phase I	2,880	1,197	191	391
Evaluate modification to optical character readers	2,055	150		

(f) Project completed.

Revenue

	1980-81		1979-80		1980-81	
	\$	\$	\$	\$	\$	\$
Comparative Summary						
Non-Tax Revenue—						
A Postal revenue	1,108,590,138		1,117,978,774		137,080,217	
B Refunds of previous years' expenditure	807,074		820,613		408,276	
C Miscellaneous	87,238		83,895		206,705	
Total	1,109,484,450		1,118,883,282		262,436	
	1980-81					
	\$	\$				
Details						
Non-Tax Revenue—						
A Postal revenue						
Postage:						
Postage stamps, registration and insurance fees, stamped envelopes, post cards, bands, wrappers, etc.	330,011,068					
Postage meter and postage register machine impressions	695,146,632					
First class mail—Includes gold bullion, mutilated bank notes and sundries	89,397,359					
Second class mail—Newspapers and periodicals mailed by publishers and news dealers	35,558,228					
Third class mail—Circulars, books, catalogues and samples mailed under permit	118,506,207					
Fourth class mail—Mailings under special permit at parcel post rate	1,984,446					
Bulk shipment of packages in mail bags from a mailer to one address (Postpak)	4,731,020					
Total postage	1,275,334,960					
Payments received from foreign countries:						
On parcels received from other countries for delivery in Canada	5,706,690					
On foreign transit mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada	2,531,417					
Terminal charges received from foreign postal administrations for imbalance of surface and air mails exchanged with Canada	43,133,380					
Rental of post office lock boxes	11,930,563					
Money orders:						
Fees on postal money orders	10,903,939					
Commissions collected from foreign countries on foreign money orders payable in Canada	91,334					
Profit on foreign exchange transactions	1,700,555					
Sale of philatelic values	13,324,641					
Sale of non-postal items	2,471,800					
Other revenue:						
Commissions received from the unemployment insurance commission annuities branch, for collection of government annuity premiums	10,000					
Sundries	1,976,658					
Gross postal revenue	1,369,115,937					
Less:—Disbursements:						
Salaries and allowances paid at:						
Revenue post offices	33,214,427					
Semi-staff post offices	83,590,440					
Sub post offices	20,275,350					
Total remuneration of postmasters and staffs paid from revenue					137,080,217	
Discount allowed to vendors of postage supplies					408,276	
Commissions paid to foreign distributors of philatelic items					206,705	
Losses by fire, theft, forgery, etc.					262,436	
Commissions paid to foreign countries on Canadian money orders payable in those countries					150,119	
Postage on parcels mailed in Canada for delivery in foreign countries					5,813,160	
Transit charges on Canadian mail forwarded through foreign countries, and on Canadian air mail carried to or through foreign countries					6,661,293	
Terminal charges paid to foreign postal administrations for imbalance of surface and air mails exchanged with Canada					13,759,867	
Indemnities paid in respect of lost, insured and C.O.D. parcels and registered articles					2,402,749	
Total disbursements					166,744,822	
Less:—Transfer to Vote 1					93,780,977	
Net postal revenue					260,525,799	1,108,590,138

Appendix

Canada Post Office

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Cash on hand and in transit.....	40,978,661	42,509,133	Savings bank depositors.....	2,790,577	2,824,025
Post Office accounts in Consolidated Revenue Fund, net.....	28,336,668	16,325,993	Outstanding postal money orders.....	61,356,025	59,986,571
Accounts receivable (Note 1).....	6,610,891	7,384,771	Outstanding salary warrants.....	1,185,273	1,080,935
Inventory of materials and fittings, at cost (Note 2).....		1,562,274	Accrued salaries and wages.....	8,795,842	1,063,535
Suspense accounts, net.....	982,256		Accounts payable (Note 1).....	323,583	430,376
			Deposit and trust accounts.....	2,310,610	2,081,658
			Suspense accounts, net.....		195,149
			Other liabilities.....	146,566	119,922
	<u>76,908,476</u>	<u>67,782,171</u>		<u>76,908,476</u>	<u>67,782,171</u>

Note 1: Certain international accounts receivable and payable are not in the Balance Sheet since they cannot be established with sufficient accuracy.
 Note 2: In accordance with the Adjustment of Accounts Act, this account was terminated as at March 31, 1981 and the balance then outstanding in the amount of \$1,562,274 was written off to budgetary expenditures.

Certified correct:

M. LYSACK
 Director of Treasury Operations

Approved:

J. C. CORKERY
 Deputy Postmaster General

COMMENTS ON POST OFFICE
 BALANCE SHEET AS AT MARCH 31, 1981

The following comments support and explain the amounts which appear on the Post Office Balance Sheet as at 31 March, 1981:

ASSETS	\$
1. Cash on hand and in transit—\$40,978,661	
(1) Cash on hand in post offices—	3,885,587
The \$3,885,587 represents cash on hand in post offices at 31 March, 1981.	
(2) Postmasters' remittances and deposits in transit—	37,093,074
The \$37,093,074 represents March 1981 postmasters' remittances and deposits not credited to Post Office account until April 1981.	
	<u>40,978,661</u>
2. Post Office accounts in Consolidated Revenue Fund, net—\$28,336,668	
The below mentioned accounts, maintained by the Department of Supply and Services, have all been reconciled with our General Ledger Accounts as at 31 March, 1981.	
(1) Post Office savings bank—	2,790,577
This amount on deposit represents our liability to Savings Bank depositors as at 31 March, 1981.	
(2) Outstanding money orders—	61,356,025
This amount on deposit represents our net liability for money orders issued but not redeemed as at 31 March, 1981.	
(3) Philatelic trust—	1,256,484
This amount on deposit represents monies advanced by philatelists and stamp dealers against future orders for philatelic values.	
(4) Suspense accounts—Paylist deductions—	146,891
This amount represents March 1981 payroll deductions from casual and part-time employees at staff post offices who are paid through imprest accounts and District Services Offices not transferred to the appropriate agencies at 31 March, 1981.	
(5) Accrued salaries and wages—	8,795,842
This amount represents salaries earned but not paid for revenue and semi-staff (grades 1-6) post offices as at 31 March, 1981.	

(6) Unfilled philatelic cash sales—	146,566
This amount represents unfilled philatelic cash sales orders at 31 March, 1981.	
(7) Outstanding salary warrants—	1,185,273
This amount represents salary warrants for payment of salaries at revenue and semi-staff post offices which have not been cashed at 31 March, 1981.	
(8) Canada Savings Bonds instalments (Payroll deductions)—	887,742
This amount represents instalment purchases of Canada Savings Bonds by employees at revenue and semi-staff offices at 31 March, 1981.	
(9) Contractors' security deposits—	166,384
Cash and bonds received as security for contracts held for us by the Department of Supply and Services as at 31 March, 1981.	
Less:	
(10) Cash on hand and in transit—	40,978,661
This amount is the contra entry for the amount explained in Section 1 of this memorandum.	
(11) Post Office Account—	7,416,455
This amount in our working account represents the accounts receivable, accounts payable and suspense items which appear in our regular General Ledger.	
NET BALANCE.....	<u>28,336,668</u>
3. Accounts receivable—\$6,610,891	
(1) From foreign postal administrations:	
—For 1980 and 1981 International Reply Coupons exchanged in Canada.....	\$ 180,118
—For paid foreign money orders not settled as at 31 March, 1981.....	6,366,602
	<u>6,546,720</u>
(2) Sundry overpayments under collections.....	53,938
(3) Government Annuity Commissions.....	10,000
Commission charged by Canada Post for the collection of Canadian Government Annuities which was not settled as at 31 March, 1981.	
(4) Sundry transactions not settled as at 31 March, 1981.....	233
	<u>6,610,891</u>

Appendix 1—Concluded

Canada Post Office—Concluded

COMMENTS ON POST OFFICE
BALANCE SHEET AS AT MARCH 31, 1981—Concluded

ASSETS—Concluded

4. Suspense accounts, net—\$982,256
This balance represents the net amount remaining in suspense accounts as at 31 March, 1981 which will be adjusted, collected or written off in subsequent months.

LIABILITIES

5. Post Office savings bank deposits—\$2,790,577
This amount is our net liability to savings bank depositors. Section 2(1) of this memorandum also refers.
6. Outstanding postal money orders—\$61,356,025
This is the contra entry for the amount explained in Section 2(2) of this memorandum.
Outstanding salary warrants—\$1,185,273
This is the contra entry for the amount explained in Section 2(7) of this memorandum.
7. Accrued salaries and wages—\$8,795,842
This is the contra entry for the amount explained in Section 2(5) of this memorandum.
8. Accounts payable—\$323,583
(1) This amount represents:
(a) Migratory game bird permits sold but not settled as at 31 March, 1981 303,270
(b) Sundry accounts payable 20,313
323,583
9. Deposit and trust accounts—\$2,310,610
(1) Philatelic trust..... 1,256,484
This balance represents the Departmental liability to philatelists and stamp dealers for funds on deposit for philatelic values to be supplied at later dates. Section 2(3) of this memorandum also refers.
(2) Contractors' security 166,384
This liability represents cash and bonds held as security for contracts. Section 2(9) also refers.
(3) Canada Savings Bonds instalments (Payroll deductions) 887,742
This is the contra entry for the amount explained in Section 2(8) of this memorandum.
2,310,610
10. Other liabilities
Unfilled philatelic cash sales—\$146,566
This balance represents the departmental liability to philatelists for unfilled cash sales at 31 March, 1981. Section 2(6) of this memorandum also refers.

SECTION 21

1980-81 PUBLIC ACCOUNTS

Privy Council

Privy Council
Canadian Intergovernmental Conference
Secretariat
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board

CONTENTS

	<i>Page</i>
Use of appropriations	21.4
Total cost of programs—Budgetary	21.6
Programs by activity—Budgetary	21.6
Grants and contributions	21.7
Budgetary expenditure by program and standard object.....	21.8
Revenue	21.9
Appendices	21.10

PRIVY COUNCIL

Privy Council

Objective

—To provide for the operation and support of the central decision-making mechanism of the Government.

Canadian Intergovernmental Conference Secretariat

Objective

—To provide administrative and support services for the meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and senior officials.

Chief Electoral Officer⁽¹⁾

Objective

—To enable the people of Canada, eligible to vote, to elect members to the House of Commons, in accordance with the Canada Elections Act and to the Council of the Northwest Territories, in accordance with the Northwest Territories Elections Ordinance, to ensure compliance with the election expenses provisions of the Canada Elections Act, to ensure representation of the provinces in the House of Commons in accordance with the British North America Act and to provide the necessary technical, administrative and financial support to the eleven electoral boundaries commissions in accordance with the Electoral Boundaries Readjustment Act.

Commissioner of Official Languages

Objective

—To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

Objective

—To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Public Service Staff Relations Board

Objective

—To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

⁽¹⁾ Includes part of the former Representation Commissioner previously reported under the Department of Secretary of State.

Note: Effective October 1979 (PC 1979-2656), the Northern Pipeline Agency was transferred to the Ministry of State for Economic Development.

Use of Appropriations

Vote	Program		
PRIVY COUNCIL			
		Budgetary	
1	Program expenditures, including the operation of the Prime Minister's residence; the payment to the member of the Queen's Privy Council for Canada who is the Minister of State for Federal-Provincial Relations of a salary of \$21,200 per annum and to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary of \$15,900 per annum and pro rata for any period less than a year and the grants listed in the Estimates	\$	23,099,000
	1b To extend the purposes of Privy Council Vote 1 of the Main Estimates, 1980-81 to authorize the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the Salaries Act, as adjusted pursuant to the Senate and House of Commons Act and pro rata for any period less than a year and to provide a further amount of		2,105,000
Stat	The Prime Minister's salary and motor car allowance		
Stat	President of the Privy Council—Salary and motor car allowance		
Stat	Leader of the Government in the Senate—Salary and motor car allowance		
Stat	Ministers without Portfolio or Ministers of State—Motor car allowance		
Stat	Allowances to former Prime Ministers		
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT			
		Budgetary	
5	Program expenditures	\$	1,464,000
	5c		80,000
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
CHIEF ELECTORAL OFFICER			
		Budgetary	
10	Program expenditures		
Stat	Salary of the Chief Electoral Officer		
Stat	Expenses of elections		
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
COMMISSIONER OF OFFICIAL LANGUAGES			
		Budgetary	
15	Program expenditures	\$	4,458,000
	15b		141,000
	15c		146,000
	Transfer from TB Vote 5 ⁽¹⁾		116,610
Stat	Salary and expenses		
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
ECONOMIC COUNCIL OF CANADA			
		Budgetary	
20	Program expenditures		
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
PUBLIC SERVICE STAFF RELATIONS BOARD			
		Budgetary	
30	Program expenditures		
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
	Total Budgetary		

(1) Treasury Board Vote 5 government contingencies.

Appropriations									
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year	
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
25,204,000		25,204,000		25,204,000	24,955,126	248,874		25,548,805	
37,400	3,050	40,450		40,450	40,450			38,000	
23,200	1,775	24,975		24,975	24,975			23,550	
23,200	1,775	24,975		24,975	24,975			3,850	
16,000	(4,000)	12,000		12,000	12,000			13,987	
8,333		8,333		8,333	8,333			8,333	
1,791,000	(1,493)	1,789,507		1,789,507	1,789,507			1,359,640	
27,103,133	1,107	27,104,240		27,104,240	26,855,366	248,874		26,996,165	
1,544,000		1,544,000		1,544,000	1,512,201	31,799		1,360,159	
88,000		88,000		88,000	88,000			66,000	
1,632,000		1,632,000		1,632,000	1,600,201	31,799		1,426,159	
1,282,000		1,282,000		1,282,000	1,173,646	108,354		1,089,198	
57,000	(38)	56,962		56,962	56,962			56,964	
63,977,000	(45,216,029)	18,760,971		18,760,971	18,760,971			105,127,559	
156,000		156,000		156,000	156,000			117,000	
65,472,000	(45,216,067)	20,255,933		20,255,933	20,147,579	108,354		106,390,721	
4,861,610		4,861,610		4,861,610	4,831,298	30,312		4,223,523	
69,000	21,296	90,296		90,296	90,296			70,222	
367,000		367,000		367,000	367,000			274,000	
5,297,610	21,296	5,318,906		5,318,906	5,288,594	30,312		4,567,745	
7,596,000		7,596,000		7,596,000	6,916,310	679,690		8,148,241	
602,000		602,000		602,000	602,000			693,000	
8,198,000		8,198,000		8,198,000	7,518,310	679,690		8,841,241	
6,073,000		6,073,000		6,073,000	5,709,508	363,492		5,043,057	
578,000		578,000		578,000	578,000			447,000	
6,651,000		6,651,000		6,651,000	6,287,508	363,492		5,490,057	
114,353,743	(45,193,664)	69,160,079		69,160,079	67,697,558	1,462,521		153,712,088	

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
PRIVY COUNCIL	1980-81	26,855	68	1,886	233	28,906
	1979-80	26,996	65	1,928	228	29,087
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT	1980-81	1,600	753	173	13	1,033
	1979-80	1,426	655	153	14	938
CHIEF ELECTORAL OFFICER	1980-81	20,148	356	231	181	20,204
	1979-80	106,391	5	88	107	106,581
COMMISSIONER OF OFFICIAL LANGUAGES	1980-81	5,289	1	408	46	5,742
	1979-80	4,568	3	221	40	4,826
ECONOMIC COUNCIL OF CANADA	1980-81	7,518	2	400	76	7,992
	1979-80	8,841	10	408	84	9,323
PUBLIC SERVICE STAFF RELATIONS BOARD	1980-81	6,288	9	719	74	7,072
	1979-80	5,490	11	719	72	6,270
Total	1980-81	67,698	1,189	3,817	623	70,949
	1979-80	153,712	749	3,517	545	157,025

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
PRIVY COUNCIL								
Office of the Prime Minister	3,014	2,943					3,014	2,943
Offices of the President of the Privy Council, Leader of the Government in the Senate and Ministers without portfolio or Ministers of State	1,833	1,234					1,833	1,234
Cabinet Secretariat	7,870	7,929				13	7,870	7,942
Federal-Provincial Relations Office	3,935	3,231					3,935	3,231
Administration	5,761	5,532	515	834	549	549	6,825	6,915
Commissions of inquiry, task forces and others	3,627	4,516		74			3,627	4,590
	26,040	25,385	515	908	549	562	27,104	26,855
Less: receipts credited to revenue		68						68
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	1,886	1,886					1,886	1,886
	233	233					233	233
Total cost of program	28,159	27,436	515	908	549	562	29,223	28,906
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT								
Canadian Intergovernmental Conference Secretariat	1,627	1,597	5	3			1,632	1,600
Less: receipts credited to revenue	727	753					727	753
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	173	173					173	173
	13	13					13	13
Total cost of program	1,086	1,030	5	3			1,091	1,033
CHIEF ELECTORAL OFFICER								
Administration	1,322	1,201	17	30			1,339	1,231
Elections	7,774	7,774			10,987	10,987	18,761	18,761
Contributions to employee benefit plans	156	156					156	156
	9,252	9,131	17	30	10,987	10,987	20,256	20,148
Less: receipts credited to revenue		356						356
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	231	231					231	231
	181	181					181	181
Total cost of program	9,664	9,187	17	30	10,987	10,987	20,668	20,204

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
COMMISSIONER OF OFFICIAL LANGUAGES								
Administration	1,154	1,133	56	49			1,210	1,182
Information	1,480	1,556		16			1,480	1,572
Policy and liaison	595	531					595	531
Complaints	692	686					692	686
Special studies	975	951					975	951
Contributions to employee benefit plans	367	367					367	367
	5,263	5,224	56	65			5,319	5,289
<i>Less: receipts credited to revenue</i>		1						1
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	408	408					408	408
	46	46					46	46
Total cost of program	5,717	5,677	56	65			5,773	5,742
ECONOMIC COUNCIL OF CANADA								
Ongoing work of the Economic Council	6,234	5,581	3	58			6,237	5,639
Reference studies	1,359	1,277					1,359	1,277
Contributions to employee benefit plans	602	602					602	602
	8,195	7,460	3	58			8,198	7,518
<i>Less: receipts credited to revenue</i>		2						2
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	400	400					400	400
	76	76					76	76
Total cost of program	8,671	7,934	3	58			8,674	7,992
PUBLIC SERVICE STAFF RELATIONS BOARD								
Staff relations administration	3,320	3,054	17	25			3,337	3,079
Pay Research Bureau	2,731	2,609	5	22			2,736	2,631
Contributions to employee benefit plans	578	578					578	578
	6,629	6,241	22	47			6,651	6,288
<i>Less: receipts credited to revenue</i>		9						9
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	719	719					719	719
	74	74					74	74
Total cost of program	7,422	7,025	22	47			7,444	7,072

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
PRIVY COUNCIL			
Grants			
<i>Administration</i>			
Grant to the Institute for Research on Public Policy not to exceed the aggregate of all amounts pledged thereto in the current fiscal year from all sources other than Her Majesty in Right of Canada	500	500	1,473
Institute of Intergovernmental Affairs, Queen's University	49	49	49
	549	549	1,522
Contributions			
Institute for Research on Public Policy		13	
	549	562	1,522
CHIEF ELECTORAL OFFICE			
Contributions			
Reimbursement of candidates expenses	8,594	8,594	8,581
Reimbursement to parties	2,393	2,393	2,187
	10,987	10,987	10,768
Total	11,536	11,549	12,290

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Privy Council	Canadian Inter-governmental Conference Secretariat	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
(1) Salaries and wages	13,784	680	2,854	3,023	4,634	4,446	29,421
	13,226	655	2,753	3,010	4,250	4,389	28,283
	<i>13,700</i>	<i>704</i>	<i>57,558</i>	<i>2,535</i>	<i>4,393</i>	<i>3,902</i>	<i>82,792</i>
(1) Other personnel costs	1,790	88	156	367	602	578	3,581
	1,790	88	156	367	602	578	3,581
	<i>1,360</i>	<i>66</i>	<i>117</i>	<i>274</i>	<i>693</i>	<i>447</i>	<i>2,957</i>
(2) Transportation and communications	1,279	236	957	236	346	322	3,376
	2,404	222	957	373	293	390	4,639
	<i>1,745</i>	<i>219</i>	<i>7,135</i>	<i>230</i>	<i>285</i>	<i>299</i>	<i>9,913</i>
(3) Information		1	1,975	1,135	399	176	3,686
	109		1,975	927	363	139	3,513
	<i>279</i>		<i>17,377</i>	<i>1,004</i>	<i>196</i>	<i>87</i>	<i>18,943</i>
(4) Professional and special services	2,169	396	947	374	1,807	386	6,079
	4,409	403	940	387	1,655	515	8,309
	<i>4,559</i>	<i>274</i>	<i>1,947</i>	<i>361</i>	<i>2,935</i>	<i>418</i>	<i>10,494</i>
(5) Rentals	342	64	626	60	95	91	1,278
	279	56	626	87	74	39	1,161
	<i>371</i>	<i>36</i>	<i>9,303</i>	<i>65</i>	<i>92</i>	<i>87</i>	<i>9,954</i>
(6) Purchased repair and upkeep	325	7	14	7	71	18	442
	313	9	14	11	65	21	433
	<i>271</i>	<i>9</i>	<i>5</i>	<i>9</i>	<i>24</i>	<i>14</i>	<i>332</i>
(7) Utilities, materials and supplies	2,728	152	1,700	56	176	150	4,962
	2,831	163	1,700	62	157	168	5,081
	<i>2,587</i>	<i>107</i>	<i>2,159</i>	<i>68</i>	<i>157</i>	<i>139</i>	<i>5,217</i>
(9) Construction and acquisition of machinery and equipment	515	5	30	56	67	22	695
	908	3	30	65	58	47	1,111
	<i>591</i>	<i>9</i>	<i>4</i>	<i>22</i>	<i>64</i>	<i>96</i>	<i>786</i>
(10) Grants, contributions and other transfer payments	549		10,987				11,536
	562		10,987				11,549
	<i>1,522</i>		<i>10,768</i>				<i>12,290</i>
(12) All other expenditures	3,623	3	10	5	1	462	4,104
	24	1	10		1	2	38
	<i>11</i>	<i>2</i>	<i>18</i>		<i>2</i>	<i>1</i>	<i>34</i>
Total net expenditures	27,104	1,632	20,256	5,319	8,198	6,651	69,160
	26,855	1,600	20,148	5,289	7,518	6,288	67,698
	<i>26,996</i>	<i>1,426</i>	<i>106,391</i>	<i>4,568</i>	<i>8,841</i>	<i>5,490</i>	<i>153,712</i>

Amounts in roman type are 1980-81 appropriations.
 Amounts in **bold face** type are 1980-81 expenditures.
 Amounts in *italic* type are 1979-80 expenditures.

Revenue

	1980-81	1979-80
	\$	\$
PRIVY COUNCIL		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	66,637	64,142
B Miscellaneous	1,143	671
Total.....	67,780	64,813

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
B Miscellaneous:		
Sale of statutory instruments pursuant to the Statutory Instruments Act, C. 38, Statutes of 1970, 1971 and 1972	471	
Other	672	
		1,143

	1980-81	1979-80
	\$	\$
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	38	777
B Miscellaneous	753,300	653,900
Total.....	753,338	654,677

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
B Miscellaneous:		
Provincial proportional share of 1980-81 budget		753,300

	1980-81	1979-80
	\$	\$
CHIEF ELECTORAL OFFICER		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	193,133	1,075
B Proceeds from sales	474	854
C Miscellaneous	162,283	2,611
Total.....	355,890	4,540

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Transportation and communications	12,208	
Election advances	164,505	
Rentals	5,268	
Miscellaneous recoveries	11,152	
		193,133
B Proceeds from sales:		
Election expenses returns		474
C Miscellaneous:		
Candidates election deposits (forfeitures).....	151,400	
Other	10,063	
Anonymous donations to candidates	820	
		162,283

COMMISSIONER OF OFFICIAL LANGUAGES

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	526	2,847

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Supply and Services Canada—Central Travel Service—		
Refund of transportation cost		526

ECONOMIC COUNCIL OF CANADA

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure.....	2,023	9,675

PUBLIC SERVICE STAFF RELATIONS BOARD

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure.....	8,725	10,880

Appendix 1

**Board of Trustees of the Queen Elizabeth II Canadian
Fund to Aid in Research on the Diseases of Children**

(Established by the Queen Elizabeth II Canadian Research Fund Act)

AUDITOR GENERAL OF CANADA

THE BOARD OF TRUSTEES

AND

THE RIGHT HONOURABLE PIERRE ELLIOT TRUDEAU, P.C., Q.C., M.P.

PRIME MINISTER

OTTAWA, ONTARIO

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1981 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1981 and the results of its operations for the year then ended in accordance with the accounting policies disclosed in Note 2, applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN

*Senior Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario

May 22, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Cash	15,714	25,103	Provision for awards approved (Note 4)	460,000	329,100
Accrued interest	14,515	8,296	BALANCE OF FUND		
Investments in Canada bonds, at cost (Note 3)	567,062	638,494	Balance, beginning of year	342,793	420,509
			Deduct: excess of expenditure over revenue for the year	205,502	77,716
			Balance, end of year	137,291	342,793
	597,291	671,893		597,291	671,893

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

Approved by the Board:

JACQUES DUCHARME

Chairman

MARY-ANNE LIPKE

Secretary

Appendix 1—Concluded

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—Concluded

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Revenue		
Interest on Canada bonds.....	49,601	52,603
Donations.....		15
	49,601	52,618
Expenditure		
Scientist awards	250,000	125,000
Research allowances to supervisors.....		1,500
Travel grants	598	
Other	211	1,108
	250,809	127,608
Excess of expenditure over revenue before loss on sale of Canada bonds	201,208	74,990
Loss on sale of Canada bonds	4,294	2,726
Excess of expenditure over revenue for the year	205,502	77,716

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

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981

1. Objectives of the Fund

The Queen Elizabeth II Canadian Fund was established pursuant to the Queen Elizabeth II Canadian Research Fund Act, R.S., c. Q-1 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. A Board of Trustees consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal, manage and administer the Fund. The Fund was set up by an initial contribution of \$1 million from the Consolidated Revenue Fund and is augmented by gifts or bequests received.

2. Significant accounting policies

Investments in Canada bonds

Investments in Canada bonds are recorded at cost. All gains or losses, including any premium or discount on acquisition, are recognized when the bonds are sold. Interest earned on the bonds is recorded in the accounts on an accrual basis.

Scientist awards

Scientist awards, payable over a five-year period, are provided for in the year the awards are approved. Any subsequent increases granted for existing awards are provided for in the year the increases are approved.

Services provided without charge

The Medical Research Council provides the Board without charge such secretarial and other administrative and technical services and facilities for carrying out the purposes of the Act.

3. Investments in Canada bonds

	1981	1980
	\$	\$
Par value	619,000	684,000
Cost	567,062	638,494
Market value	471,257	540,803

Under the terms specified in the Act the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada. The bonds held bear interest at rates ranging from 5¼% to 12½% per annum.

4. Provision for awards approved

	1981	1980
	\$	\$
Payable in:		
1980-81		119,100
1981-82	125,000	75,000
1982-83	105,000	55,000
1983-84	95,000	45,000
1984-85	85,000	35,000
1985-86	50,000	
Total	460,000	329,100

Appendix 2

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND BY ELECTIONS

	Preliminary duties	Enumeration and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers— Fees, allowances and expenses	Election clerks— Fees, allowances and expenses	Miscellaneous printing	Ottawa headquarters	Election expenses— Administration	Election expenses— Enforcement	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General elections—												
1979.....	2,838	381	656	36,071		107,330	306	159	91,965	22,372	9,773	271,851
1980.....	422,731	291,388	739,981	213,613	156,843	1,689,628	142,173	66,297		11,767,055	28,901	15,518,610
Ottawa headquarters									2,206,986		43,057	2,250,043
Next general election.....	506									225	149	880
Ottawa headquarters									421,641			421,641
By elections—												
1978—Ottawa head-quarters											1,500	1,500
1979—Saskatchewan.....						800				36,091		36,891
—Newfoundland						825	1,422					2,247
1980—Ontario.....		71,232	20,865	9,302	2,914	21,523	5,091	371	7	41,974		173,279
—Ottawa head-quarters									11,421			11,421
—Northwest Territories	1,629	698			147	4,966	1,800					9,240
—Ottawa head-quarters									29			29
1981—Ontario.....						21,686	1,425					23,111
—Quebec						11,500						11,500
—Prince Edward Island.....						5,237	1,000					6,237
—Ottawa head-quarters									3,287			3,287
Council elections—												
1979—Northwest Territories	4,200	646	17	(240)	34	10,776		37				15,470
—Ottawa head-quarters									930		2,804	3,734
	431,904	364,345	761,519	258,746	159,938	1,874,271	153,217	66,864	2,736,491	11,867,641	86,035	18,760,971

Appendix 2—Continued

Office of the Chief Electoral Officer—Continued

STATEMENT OF EXPENDITURES—GENERAL ELECTION 1980

	Preliminary duties	Enumeration and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers— Fees, allowances and expenses	Election clerks— Fees, allowances and expenses	Miscellaneous printing	Ottawa headquarters	Election expenses— Administration	Election expenses— Enforcement	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Summary—												
Ontario	146,546	85,135	155,777	26,041	27,185	507,575	37,578	20,197	233	3,651,039		4,657,306
Quebec	133,972	49,270	64,364	110,987	31,889	464,664	27,583	15,207	565	1,717,843		2,616,344
Nova Scotia	13,729	17,242	38,184	22,079	7,162	70,859	5,371	2,707	380	393,563		571,276
New Brunswick	9,946	6,292	81,314	10,335	15,970	41,485	4,540	3,922		322,535		496,339
Newfoundland	6,170	5,925	50,999	55	4,910	33,339	3,764	581		217,249		322,992
Prince Edward Island ..	586		17,051	5,716	293	13,565	586	805		76,227		114,829
Manitoba	19,127	22,544	56,522	2,405	11,925	67,701	7,283	1,401		525,838		714,746
British Columbia	37,506	42,766	123,007	6,132	27,925	186,553	25,225	10,136		1,171,710		1,630,960
Saskatchewan	12,401	9,819	20,030	3,034	7,135	95,905	6,967	2,349		518,035		675,675
Alberta	40,209	49,779	130,213	26,696	21,600	141,462	18,687	8,491	11	627,216		1,064,364
Yukon	1,647	1,980	56	33	601	7,033	1,415	172		29,905		42,842
Northwest Territories ..	892		2,464	100	248	28,820	3,174	329	885	69,540		106,452
Ottawa headquarters		636				8			2,199,895	2,446,355	71,958	4,718,852
Special voting rules—												
Ontario and Quebec						18,303						18,303
Maritimes and Newfoundland						2,194						2,194
Western Canada, Yukon and Northwest Territories						1,698						1,698
United Kingdom and Europe						8,464						8,464
Department of External Affairs									210			210
Department of National Defence									4,807			4,807
	422,731	291,388	739,981	213,613	156,843	1,689,628	142,173	66,297	2,206,986	11,767,055	71,958	17,768,653

Appendix 2—Concluded

Office of the Chief Electoral Officer—Concluded

STATEMENT OF EXPENDITURES—GENERAL ELECTION 1979

	Preliminary duties	Enumeration and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers— Fees, allowances and expenses	Election clerks— Fees, allowances and expenses	Miscellaneous printing	Ottawa headquarters	Election expenses— Administration	Election expenses— Enforcement	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Summary—												
Ontario	73	10		33,020		33,506	102	108	76,121	973		143,913
Quebec	365			889		24,045	88	2		1,026		26,415
Nova Scotia	303			167		3,780				56		4,306
New Brunswick						3,000				732		3,732
Newfoundland				90		5,474						5,564
Prince Edward Island ..						1,601						1,601
Manitoba						4,200				35		4,235
British Columbia	1,646	119				12,736						14,501
Saskatchewan	443		581	305		10,937	116	45				12,427
Alberta	8	252	75	75		7,151		4		528		8,093
Yukon				45		300						345
Northwest Territories ..				1,480		600						2,080
Ottawa headquarters									15,844	19,022	9,773	44,639
	2,838	381	656	36,071		107,330	306	159	91,965	22,372	9,773	271,851

Appendix 3

Economic Council of Canada

(Established by the Economic Council of Canada Act)

AUDITOR GENERAL OF CANADA

ECONOMIC COUNCIL OF CANADA

AND

THE RIGHT HONOURABLE PIERRE ELLIOTT TRUDEAU, P.C., Q.C., M.P.

PRIME MINISTER

OTTAWA, ONTARIO

I have examined the statement of expenditure of the Economic Council of Canada for the year ended March 31, 1981. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditures of the Council for the year ended March 31, 1981, in accordance with the accounting policies set out in Note 2, applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
 for the Auditor General of Canada*

Ottawa, Ontario

May 25, 1981

**STATEMENT OF EXPENDITURE
 FOR THE YEAR ENDED MARCH 31, 1981**

	1981	1980
	\$	\$
Administration		
Salaries and employee benefits	4,902,546	5,159,934
Professional and special services	1,680,310	2,938,973
Accommodation	400,000	407,353
Publicity, publication of reports and studies	363,386	196,312
Office stationery and supplies	157,499	156,835
Communications	104,557	144,380
Travel and removal	188,690	141,009
Rental of equipment	73,917	92,024
Office furniture and equipment	57,690	64,165
Repair of furniture and equipment	17,809	23,452
Renovations	46,983	
Miscellaneous	922	2,257
Total expenditure	7,994,309	9,326,694
Total expenditure provided for by:		
Appropriations		
Privy Council Vote 20	6,916,309	8,148,241
Statutory—Contributions to employee benefit plans	602,000	693,000
Government departments which provided services without charge	476,000	485,453
	7,994,309	9,326,694

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

Approved:

DAVID W. SLATER
Chairman

**NOTES TO THE STATEMENT OF EXPENDITURE
 MARCH 31, 1981**

1. Objective

The Economic Council of Canada was established on August 2, 1963 by Act of Parliament under the provisions of the Economic Council of Canada Act, and reports to the Prime Minister through the Privy Council. The objective of the Economic Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

2. Accounting policies

The accounts of the Council are maintained on a cash basis modified to include payments made in April relating to work performed, goods received or services rendered prior to April 1. The accounts are then adjusted, to reflect those payables at year end (PAYE) still unpaid by April 30.

Purchases of furniture and equipment are recorded as an administration expenditure in the year of acquisition.

Reported expenditures also include costs for services provided without charge by government departments.

The accounting policies are consistent with those used by departments of the Government of Canada.

3. Financing

The funds required to finance the transactions of the Council are provided by Privy Council Vote 20 and recorded as expenditure in the Accounts of Canada. During the year, \$7,428,000 (\$8,505,000 in 1980) was provided by this Vote and \$511,691 (\$356,759 in 1980) lapsed in accordance with Section 30 of the Financial Administration Act.

4. Contingent liability

At March 31, 1981, the Council was a defendant in a lawsuit taken by a former term employee alleging breach of certain conditions of the employment contract with the Council. Total damages claimed are \$67,000 plus court costs estimated at \$5,000. The Council is contesting this action.

SECTION 22

1980-81 PUBLIC ACCOUNTS

Public Works

**Department
Canada Mortgage and Housing Corporation
National Capital Commission**

CONTENTS

	<i>Page</i>
Use of appropriations	22.4
Total cost of programs—Budgetary	22.10
Programs by activity—Budgetary	22.11
Grants and contributions	22.13
Budgetary expenditure by program and standard object.....	22.14
Budgetary expenditure of major capital projects	22.15
Revenue	22.18
Appendices	22.21

PUBLIC WORKS

Department

Objectives

ADMINISTRATION PROGRAM

- To provide central policy direction and central administrative support services for all departmental programs.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

PROGRAM

- To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction and fire prevention.

CONSTRUCTION SERVICES REVOLVING FUND

- To provide construction services to other federal departments and agencies, to other governments, or to private sector tenants of federal property.

ACCOMMODATION PROGRAM

- To provide departments and agencies of the federal government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.

MARINE PROGRAM

- To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.

MUNICIPAL GRANTS PROGRAM⁽¹⁾

- Provision of grants to municipalities in lieu of taxes on federal government property and grants to provinces in respect of federal property.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

- To provide and maintain at the most economical cost roads, bridges and public utility services as required by federal government programs.

LAND MANAGEMENT AND DEVELOPMENT PROGRAM

- To manage and develop federal lands so as to combine the efficient provision of government services with the achievement of wider social, economic and environmental objectives.

Canada Mortgage and Housing Corporation

Objective

- To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada. To promote the development of communities through the provision of infrastructure facilities.

National Capital Commission

Objective

- To develop the National Capital Region as a symbol of identity for all Canadians.

⁽¹⁾ Effective April 10, 1980 (PC 1980-977), this program was transferred from the Department of Finance to this department.

Use of Appropriations

Vote	Program		
DEPARTMENT			
ADMINISTRATION PROGRAM			
		Budgetary	
1	Program expenditures	\$	35,373,800
	Transfer from: TB Vote 10 ⁽¹⁾		49,407
	TB Vote 30 ⁽¹⁾		630,000
Stat	Minister of Public Works—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	<i>Use of appropriations not required for the current year</i>		
	Total program—Budgetary		
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
		Budgetary	
5	Program expenditures and the grants listed in the Estimates	\$	40,172,000
	5b To authorize the transfer of \$700,000 from Public Works Vote 15 of the Main Estimates, 1980-81 and to provide a further amount of		1,100,000
	5c To authorize the transfer of \$249,999 from Public Works Vote 15, Appropriation Act No. 2, 1980-81 for the purposes of this Vote		1
	Transfer from: Vote 15		949,999
	TB Vote 10 ⁽¹⁾		567,385
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
Stat	Contributions to employee benefit plans		
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND			
Stat	Estimates 1980-81		
	Revolving Fund authority		
	Total program—Budgetary		
ACCOMMODATION PROGRAM			
		Budgetary	
10	Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Center in Ottawa and authority to spend revenue received during the year	\$	405,805,000
	10c The grant listed in the Estimates—To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$206,236.38		1
15	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister; and payments to Crown corporations for solar heating equipment purchases	\$	151,500,000
	Less transfer to: Vote 5	\$	949,999
	Vote 20		3,989,999
	Vote 40		2,399,998
			7,339,996
Stat	Contributions to employee benefit plans		
Stat	Federal Court awards		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
MARINE PROGRAM			
		Budgetary	
20	Operating expenditures	\$	26,390,000
	20b To authorize the transfer of \$3,989,999 from Public Works Vote 15 of the Main Estimates, 1980-81 for the purposes of this Vote		1
	*20c To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$185,660.93		1
	Transfer from Vote 15		3,989,999
			30,380,001
	Less: transfer to Vote 25		799,999
25	Capital expenditures including expenditures on works on other than federal property	\$	16,809,000
	25c To authorize the transfer of \$799,999 from Public Works Vote 20, Appropriation Act No. 2, 1980-81 for the purposes of this Vote		1
	Transfer from Vote 20		799,999
Stat	Dry dock subsidy—Canadian Vickers, Montreal (R.S. c. D-9)		
Stat	Contributions to employee benefit plans		
	<i>Use of appropriations not required for the current year</i>		
	Total program—Budgetary		
		Non-budgetary	
L28c	Loans to Burgeo Leasing Limited in current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of an extension to the wharf at Burgeo, Newfoundland. The maximum amount that may be charged to the account, is \$240,000. (Gross)		

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
36,053,207		36,053,207		36,053,207	35,661,659	391,548		30,732,454
23,200	1,775	24,975		24,975	24,975			22,933
3,593,000		3,593,000		3,593,000	3,593,000			2,740,000
39,669,407	1,775	39,671,182		39,671,182	39,279,634	391,548		33,495,412
42,789,385		42,789,385		42,789,385	40,852,875	1,936,510		34,858,461
	42,033	42,033		42,033	42,033			
4,088,000		4,088,000		4,088,000	4,088,000			3,199,000
46,877,385	42,033	46,919,418		46,919,418	44,982,908	1,936,510		38,057,461
					1,652,847			
	55,000,000	55,000,000		55,000,000	1,652,847		53,347,153	
46,877,385	55,042,033	101,919,418		101,919,418	46,635,755	1,936,510	53,347,153	38,057,461
405,805,001		405,805,001		405,805,001	402,564,192	3,240,809		380,158,718
144,160,004		144,160,004		144,160,004	107,604,638	36,555,366		120,090,701
13,307,000		13,307,000		13,307,000	13,307,000			10,209,000
	95,358	95,358		95,358	95,358			543,896
	186,826	186,826		186,826	186,826			142,020
563,272,005	282,184	563,554,189		563,554,189	523,758,014	39,796,175		511,144,335
29,580,002	(1)*	29,580,001		29,580,001	26,828,042	2,751,959		21,422,039
17,609,000		17,609,000		17,609,000	11,134,190	6,474,810		14,517,265
180,000		180,000		180,000	180,000			180,000
1,221,000		1,221,000		1,221,000	1,221,000			941,000
48,590,002	(1)	48,590,001		48,590,001	39,363,232	9,226,769		37,061,616
								1,312

7,355

7,355

7,355

Use of Appropriations—Continued

Vote	Program	
	DEPARTMENT—Concluded	
	MUNICIPAL GRANTS PROGRAM	
	Budgetary	
5	Grants to municipalities in accordance with the Municipal Grants Act; and	
	(a) subject to terms and conditions approved by the Governor in Council, grants to municipalities in lieu of development and redevelopment taxes of general application that are imposed or levied by a municipality for financing the capital cost of services, where a benefit is derived by federal property;	
	(b) grants to provinces, to be calculated in the same manner as grants to municipalities under the Municipal Grants Act, in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities; and	
	(c) to authorize payments in respect of certain property prescribed as federal property for the 1974, 1975, 1976, 1977, 1978 and 1979 tax years of municipalities.....	
	TRANSPORTATION AND OTHER ENGINEERING PROGRAM	
	Budgetary	
30	Operating expenditures including authority to make advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster Bridge.....	
35	Capital expenditures including expenditures on works on other than federal property	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	LAND MANAGEMENT AND DEVELOPMENT PROGRAM	
	Budgetary	
40	Program expenditures and authority for Toronto Harbourfront Corporation to spend revenues received during the year in respect of Toronto harbourfront properties owned by Her Majesty	\$ 17,136,000
	40b To authorize the transfer of \$1,499,999 from Public Works Vote 15 of the Main Estimates, 1980-81, for the purposes of this Vote ..	1
	40c To authorize the transfer of \$899,999 from Public Works Vote 15, Appropriation Act No. 2, 1980-81 for the purposes of this Vote ..	1
	Transfer from: Vote 15	2,399,998
	TB Vote 10 ⁽¹⁾	216,879
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	
	CANADA MORTGAGE AND HOUSING CORPORATION	
	Budgetary	
25	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act	\$ 899,500,000
	25b	39,700,000
	Transfer from TB Vote 10 ⁽¹⁾	247,761
30	Canadian Home Insulation Program—To authorize Canada Mortgage and Housing Corporation to administer a home insulation program in the provinces of Newfoundland, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia, the Yukon and the Northwest Territories and in respect thereto to make a contribution, in accordance with terms and conditions prescribed by regulations of the Governor in Council, to any person who during the period beginning on September 1, 1977 and ending on December 31, 1984 in the said provinces and territories applies for the contribution and purchases materials for the purpose of insulating against heat loss so as to reduce energy consumption of	
	(a) a family housing unit owned or leased by such person in a residential building of not more than three storeys in height, the construction of which was substantially completed and ready for occupancy prior to such date as may from time to time be prescribed by the Corporation but in no event later than September 1, 1977, or	
	(b) a residential building owned and operated by a non-profit corporation, a department or agency of the federal or a provincial government, or a municipality or agency thereof, or an institution providing post secondary education, being not more than three storeys in height, containing hostel accommodation, the construction of any part of which was substantially completed and ready for occupancy prior to such date as may from time to time be prescribed by the Corporation but in no event later than September 1, 1977	
	in respect of which no contribution was previously made under this authority, the said regulations to include inter alia the definitions of a family housing unit, hostel accommodation and the maximum amount of contributions payable with respect to a family housing unit or residential building; payment to Canada Mortgage and Housing Corporation for the purposes of the home insulation program including the costs and expenses of the Corporation in the administration of the program	\$ 83,000,000
	30b	112,500,000
31b	Home Insulation Program—To authorize Canada Mortgage and Housing Corporation to administer a home insulation program in the provinces of Nova Scotia and Prince Edward Island and in respect thereto to make contributions in accordance with terms and conditions prescribed by regulations of the Governor in Council, to any person who during the period beginning on 1 January 1977 and ending on 31 December 1981 in the said provinces applies for a contribution in respect of the costs of insulating against heat loss so as to reduce energy consumption	
	(a) a family housing unit, being in a residential building of not more than three storeys in height, that was occupied as a permanent residence before 1 January 1977, or	
	(b) a residential building, being not more than three storeys in height, containing a hostel accommodation any part of which was occupied as a principal residence before 1 January 1977	
	in respect of which no contribution was previously made under this authority, the said regulations to include inter alia the definitions of a family housing unit and hostel accommodation, and the maximum amount of contributions payable to any person; payment to Canada Mortgage and Housing Corporation for purposes of the home insulation program including the costs and expenses of the Corporation in the administration of the program.....	
Stat	Contributions made for an urban renewal scheme or pursuant to an urban renewal agreement	
	Total program—Budgetary	
	<i>Use of appropriations not required for the current year</i>	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
156,000,000		156,000,000		156,000,000	155,989,766	10,234		134,317,163
22,210,000		22,210,000		22,210,000	20,555,902	1,654,098		17,977,139
15,744,000		15,744,000		15,744,000	14,785,687	958,313		14,644,667
207,000		207,000		207,000	207,000			133,000
	50	50		50	50			
38,161,000	50	38,161,050		38,161,050	35,548,639	2,612,411		32,754,806
19,752,879		19,752,879		19,752,879	19,519,340	233,539		19,872,328
519,000		519,000		519,000	519,000			222,000
	2,566,832	2,566,832		2,566,832	2,566,832			
	13,562	13,562		13,562	13,562			493,292
20,271,879	2,580,394	22,852,273		22,852,273	22,618,734	233,539		20,587,620
912,841,678	57,906,435	970,748,113		970,748,113	863,193,774	54,207,186	53,347,153	807,418,413
			7,355	7,355			7,355	
939,447,761		939,447,761		939,447,761	873,520,029	65,927,732		717,508,567
195,500,000		195,500,000		195,500,000	176,315,216	19,184,784		165,489,743
4,300,000		4,300,000		4,300,000	4,300,000			4,688,460
8,500,000	(4,698,943)	3,801,057		3,801,057	3,801,057			8,359,103
1,147,747,761	(4,698,943)	1,143,048,818		1,143,048,818	1,057,936,302	85,112,516		896,045,873

Use of Appropriations—Concluded

Vote	Program
CANADA MORTGAGE AND HOUSING CORPORATION—Concluded	
	Non-budgetary
L35	Advances to Canada Mortgage and Housing Corporation for the acquisition, servicing, development, construction or improvement of land or buildings as provided by Section 55 of the National Housing Act. (Gross)
L40	To increase as set out in paragraphs (a) and (b), the limits on payments which may be made out of the Consolidated Revenue Fund under the following subsections of the National Housing Act:
	(a) 34.14(2) Payments for Rehabilitation and Conversion of Existing Residential Buildings from \$120,400,000 to \$170,700,000
	(b) 40(5) Payments for Public Housing from \$1,197,600,000 to \$1,392,000,000. (Gross)
Stat	Advances under the National Housing Act (as amended by previous Appropriation Acts and proposed in Regional Economic Expansion Vote L40 of the Main Estimates, 1980-81). (Gross)
Stat	Advances to Canada Mortgage and Housing Corporation under authority of subsection 9(6) of the National Housing Act to enable the Corporation to discharge its obligation under Section 8 of the National Housing Act. (Gross)
	Total program—Non-budgetary
NATIONAL CAPITAL COMMISSION	
	Budgetary
45	Operating expenditures and contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region.....\$ 35,711,000
	45b
	Transfer from TB Vote 10 ⁽¹⁾
	1,348,000
	242,088
50	Payment to the National Capital Fund
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act
	Total program—Budgetary
	Non-budgetary
L55	Loans to the National Capital Commission in accordance with Section 16 of the National Capital Act for the purpose of acquiring property in the National Capital Region. (Gross)
	Total Budgetary
	Total Non-budgetary

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.
 Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.
 * This \$1 vote, included in Supplementary Estimates C, was not approved by Appropriation Act No. 4, 1980-81.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
19,900,000		19,900,000		19,900,000	10,000,000	9,900,000		21,000,000
	50,300,000	50,300,000		50,300,000	24,000,000		26,300,000	40,500,000
1	194,399,999	194,400,000	149,600,000	344,000,000	118,500,000		225,500,000	110,000,000
1	244,699,999	244,700,000	149,600,000	394,300,000	142,500,000		251,800,000	150,500,000
98,800,000	(98,444,670)	355,330	4,113,045,586	4,113,400,916	284,500,000		3,828,900,916	562,020,691
			37,300,000	37,300,000	37,300,000			212,700,000
118,700,001	146,255,329	264,955,330	4,299,945,586	4,564,900,916	474,300,000	9,900,000	4,080,700,916	946,220,691
37,301,088		37,301,088		37,301,088	35,953,088	1,348,000		31,681,232
46,911,000		46,911,000		46,911,000	46,911,000			14,500,000
	28,281,771	28,281,771		28,281,771	28,281,771			
84,212,088	28,281,771	112,493,859		112,493,859	111,145,859	1,348,000		46,181,232
1,000,000		1,000,000		1,000,000		1,000,000		
2,144,801,527	81,489,263	2,226,290,790		2,226,290,790	2,032,275,935	140,667,702	53,347,153	1,749,645,518
119,700,001	146,255,329	265,955,330	4,299,952,941	4,565,908,271	474,300,000	10,900,000	4,080,708,271	946,220,691

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION	1980-81	39,279	56	1,654	662	41,539
	1979-80	33,495	105	1,617	669	35,676
PROFESSIONAL AND TECHNICAL SERVICES	1980-81	44,983	70	1,305	522	46,740
	1979-80	38,057	187	1,248	515	39,633
PROFESSIONAL AND TECHNICAL SERVICES—CONSTRUCTION SERVICES REVOLVING FUND	1980-81	1,653				1,653
	1979-80					
ACCOMMODATION	1980-81	523,758	37,457		3,167	489,468
	1979-80	511,144	41,267		3,163	473,040
MARINE	1980-81	39,363	3,423		260	36,200
	1979-80	37,062	2,706		253	34,609
MUNICIPAL GRANTS	1980-81	155,990	20,357			135,633
	1979-80	134,317	20,285			114,032
TRANSPORTATION AND OTHER ENGINEERING	1980-81	35,549	1,147		47	34,449
	1979-80	32,755	445		37	32,347
LAND MANAGEMENT AND DEVELOPMENT	1980-81	22,619	9,133		89	13,575
	1979-80	20,588	16,628		50	4,010
	1980-81	863,194	71,643	2,959	4,747	799,257
	1979-80	807,418	81,623	2,865	4,687	733,347
CANADA MORTGAGE AND HOUSING CORPORATION	1980-81	1,057,936	846,864			211,072
	1979-80	896,046	792,599			103,447
NATIONAL CAPITAL COMMISSION	1980-81	111,146	3,365			107,781
	1979-80	46,181	3,483			42,698
Total	1980-81	2,032,276	921,872	2,959	4,747	1,118,110
	1979-80	1,749,645	877,705	2,865	4,687	879,492

Programs by Activity—Budgetary
 (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive offices	2,179	2,032	26	27			2,205	2,059
Administrative services	33,786	33,218	87	409			33,873	33,627
Contributions to employee benefit plans	3,593	3,593					3,593	3,593
	39,558	38,843	113	436			39,671	39,279
<i>Less: receipts credited to revenue</i>		56						56
<i>Add: accommodation provided without charge by this department</i>	1,654	1,654					1,654	1,654
<i>other services provided without charge by other departments</i>	662	662					662	662
Total cost of program	41,874	41,103	113	436			41,987	41,539
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
Architectural, engineering and technical services	40,425	38,240	93	467		13	40,518	38,720
Fire prevention and protection services	2,269	2,123	14	22	30	30	2,313	2,175
Contributions to employee benefit plans	4,088	4,088					4,088	4,088
	46,782	44,451	107	489	30	43	46,919	44,983
<i>Less: receipts credited to revenue</i>		70						70
<i>Add: accommodation provided without charge by this department</i>	1,305	1,305					1,305	1,305
<i>other services provided without charge by other departments</i>	522	522					522	522
	48,609	46,208	107	489	30	43	48,746	46,740
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND								
Construction Services Revolving Fund	230,878	177,531					230,878	177,531
<i>Less: receipts credited to the Fund</i>	175,878	175,878					175,878	175,878
	55,000	1,653					55,000	1,653
Total cost of program	103,609	47,861	107	489	30	43	103,746	48,393
ACCOMMODATION PROGRAM								
General purpose buildings	313,958	298,991	49,171	56,765	300	546	363,429	356,302
Single purpose buildings	139,679	160,994	94,689	51,130		423	234,368	212,547
Program management	34,443	32,151	300	47			34,743	32,198
Contributions to employee benefit plans	13,307	13,307					13,307	13,307
	501,387	505,443	144,160	107,942	300	969	645,847	614,354
<i>Less: receipts and revenues credited to the vote</i>	82,293	90,596					82,293	90,596
	419,094	414,847	144,160	107,942	300	969	563,554	523,758
<i>Less: receipts credited to revenue</i>		37,457						37,457
<i>Add: other services provided without charge by other departments</i>	3,167	3,167					3,167	3,167
Total cost of program	422,261	380,557	144,160	107,942	300	969	566,721	489,468
MARINE PROGRAM								
Industry support	28,733	24,659	17,575	12,344	180	180	46,488	37,183
Water level control	667	551	214	276		132	881	959
Contributions to employee benefit plans	1,221	1,221					1,221	1,221
	30,621	26,431	17,789	12,620	180	312	48,590	39,363
<i>Less: receipts credited to revenue</i>		3,423						3,423
<i>Add: other services provided without charge by other departments</i>	260	260					260	260
Total cost of program	30,881	23,268	17,789	12,620	180	312	48,850	36,200
MUNICIPAL GRANTS PROGRAM								
Grants to municipalities in accordance with the Municipal Grants Act					149,000	148,996	149,000	148,996
Grants to provinces in respect of federal property					7,000	6,994	7,000	6,994
					156,000	155,990	156,000	155,990
<i>Less: receipts credited to revenue</i>						20,357		20,357
Total cost of program					156,000	135,633	156,000	135,633
TRANSPORTATION AND OTHER ENGINEERING PROGRAM								
Transportation facilities	22,417	20,727	15,744	14,822			38,161	35,549
<i>Less: receipts credited to revenue</i>		1,147						1,147
<i>Add: other services provided without charge by other departments</i>	47	47					47	47
Total cost of program	22,464	19,627	15,744	14,822			38,208	34,449

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
LAND MANAGEMENT AND DEVELOPMENT PROGRAM								
Land management and development	17,409	9,914	4,025	8,433	900	3,753	22,334	22,100
Contributions to employee benefit plans	519	519					519	519
	17,928	10,433	4,025	8,433	900	3,753	22,853	22,619
<i>Less: receipts credited to revenue</i>		9,133						9,133
<i>Add: other services provided without charge by other departments</i>	89	89					89	89
Total cost of program	18,017	1,389	4,025	8,433	900	3,753	22,942	13,575
CANADA MORTGAGE AND HOUSING CORPORATION								
Housing research programs	23,200	21,764					23,200	21,764
Housing programs	386,200	386,169					386,200	386,169
Infrastructure programs	64,700	57,423					64,700	57,423
Community revitalization programs	130,700	109,809					130,700	109,809
Solar heating	500	231					500	231
Municipal incentives	17,000	9,460					17,000	9,460
Neighbourhood improvement projects	30,200	22,434					30,200	22,434
Miscellaneous recoveries	81,600	63,784					81,600	63,784
Real estate disposals	51,300	51,300					51,300	51,300
Student summer employment	248	248					248	248
Community services	153,800	150,898					153,800	150,898
Urban renewal	3,801	3,801					3,801	3,801
Canadian home insulation program	195,500	176,315					195,500	176,315
Home insulation program	4,300	4,300					4,300	4,300
	1,143,049	1,057,936					1,143,049	1,057,936
<i>Less: receipts credited to revenue</i>		846,864						846,864
Total cost of program	1,143,049	211,072					1,143,049	211,072
NATIONAL CAPITAL COMMISSION								
Policy development	1,557	1,557	600	600			2,157	2,157
Land development	16,970	15,622	9,000	9,000			25,970	24,622
Transportation			17,747	17,747			17,747	17,747
Services and utilities			14,050	14,050			14,050	14,050
Recreation and culture	13,639	13,639	5,064	5,064	300	300	19,003	19,003
Administration and finance	12,103	12,103	450	450			12,553	12,553
Deletion in accordance with the Adjustment of Accounts Act	38,193	38,193	(9,911)	(9,911)			28,282	28,282
	82,462	81,114	37,000	37,000	300	300	119,762	118,414
<i>* Less: receipts and revenues credited to the vote</i>	7,268	7,268					7,268	7,268
	75,194	73,846	37,000	37,000	300	300	112,494	111,146
<i>Less: receipts credited to revenue</i>	3,365	3,365					3,365	3,365
Total cost of program	71,829	70,481	37,000	37,000	300	300	109,129	107,781

* Note: This amount should be credited to standard object 12 rather than standard object 13.

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
Grants			
<i>Architectural engineering and technical services</i>			
<i>Expenditures not required for the current year</i>			128
<i>Fire prevention and protection services</i>			
Canadian Joint Fire Prevention Publicity Committee	5	5	5
Canadian Association of Fire Chiefs	25	25	25
Construction Management Development Institute		13	
	30	43	158
ACCOMMODATION PROGRAM			
Grants			
<i>General purpose buildings</i>			
Grant to the City of Bathurst for the development of property contiguous to a government of Canada building	300	301	
Contributions			
Contributions to Crown Corporations for the purchase and use of solar heating		668	
	300	969	
MARINE PROGRAM			
Grants			
<i>Industry support</i>			
Dry dock subsidy to Canadian Vickers, Montreal	180	180	180
Contributions			
<i>Water level control</i>			
Marine Remedial Works		132	81
	180	312	261
MUNICIPAL GRANTS PROGRAM			
Grants			
Grants to municipalities in accordance with the Municipal Grants Act	149,000	148,996	128,986
Grants to provinces in respect of federal property	7,000	6,994	5,331
	156,000	155,990	134,317
LAND MANAGEMENT AND DEVELOPMENT PROGRAM			
Contributions			
Harbourfront Corporation	900	2,897	4,985
The Market Square Corporation		856	
	900	3,753	4,985
	157,410	161,067	139,721
NATIONAL CAPITAL COMMISSION			
Contributions			
<i>Recreation and culture</i>			
Contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	300	300	395
Total	157,710	161,367	140,116

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Professional and Technical Services					Municipal Grants Program	Transportation and Other Engineering Program	Land Management and Development Program	Subtotal	Canada Mortgage and Housing Corporation	National Capital Commission	Total
	Administration Program	Program	Construction Services Revolving Fund	Accommodation Program	Marine Program							
(1) Salaries and wages..	27,633	31,446	8,680	102,359	9,391		1,596	3,989	185,094			185,094
	27,401	29,824	8,680	99,003	9,117		1,763	3,051	178,839			178,839
	<i>24,583</i>	<i>27,376</i>		<i>91,910</i>	<i>8,827</i>		<i>1,341</i>	<i>2,947</i>	<i>156,984</i>			<i>156,984</i>
(1) Other personnel costs.....	3,725	4,265	262	15,952	1,916		215	595	26,930			26,930
	3,763	4,212	262	15,578	1,503		287	541	26,146			26,146
	<i>2,903</i>	<i>3,316</i>		<i>11,869</i>	<i>1,025</i>		<i>195</i>	<i>247</i>	<i>19,555</i>			<i>19,555</i>
(2) Transportation and communications..	2,177	1,982	2,741	6,098	415		287	420	14,120			14,120
	2,273	2,557	2,741	6,500	482		325	252	15,130			15,130
	<i>1,818</i>	<i>1,692</i>		<i>5,054</i>	<i>398</i>		<i>243</i>	<i>228</i>	<i>9,433</i>			<i>9,433</i>
(3) Information	35	39	248	356	42		33	159	912			912
	210	13	248	565	41		30	39	1,146			1,146
	<i>16</i>	<i>1</i>		<i>335</i>	<i>25</i>		<i>29</i>	<i>51</i>	<i>457</i>			<i>457</i>
(4) Professional and special services	3,854	7,950	14,073	60,411	2,799		1,384	2,311	92,782			92,782
	3,562	6,646	14,073	62,464	4,725		694	2,648	94,812			94,812
	<i>2,500</i>	<i>4,296</i>		<i>59,315</i>	<i>3,096</i>		<i>739</i>	<i>2,981</i>	<i>72,927</i>			<i>72,927</i>
(5) Rentals	876	159	761	216,645	93		125	88	218,747			218,747
	623	189	761	208,730	217		96	40	210,656			210,656
	<i>493</i>	<i>231</i>		<i>200,700</i>	<i>134</i>		<i>174</i>	<i>78</i>	<i>201,810</i>			<i>201,810</i>
(6) Purchased repair and upkeep	145	189	31,318	37,922	16,460		20,597	1,760	108,391			108,391
	108	260	31,318	46,298	11,529		18,393	1,362	109,268			109,268
	<i>101</i>	<i>205</i>		<i>24,119</i>	<i>9,728</i>		<i>16,471</i>	<i>1,236</i>	<i>51,860</i>			<i>51,860</i>
(7) Utilities, materials and supplies	1,068	692	3,874	87,748	1,787		267	971	96,407			96,407
	863	691	3,874	89,370	2,642		844	664	98,948			98,948
	<i>606</i>	<i>458</i>		<i>73,866</i>	<i>2,389</i>		<i>836</i>	<i>742</i>	<i>78,897</i>			<i>78,897</i>
(8) Construction and acquisition of land, buildings and equipment			111,632	98,324	15,109		13,508	7,267	245,840			245,840
		2	111,632	70,103	4,425		12,894	8,350	207,406			207,406
			<i>83,060</i>	<i>8,819</i>			<i>12,954</i>	<i>5,606</i>	<i>110,439</i>			<i>110,439</i>
(9) Construction and acquisition of machinery and equipment	113	107	1,745	18,229	367		147	25	20,733			20,733
	436	488	1,745	13,419	3,996		223	82	20,389			20,389
	<i>470</i>	<i>316</i>		<i>12,773</i>	<i>2,311</i>		<i>162</i>	<i>53</i>	<i>16,085</i>			<i>16,085</i>
(10) Grants, contributions and other transfer payments.....		30		300	180	156,000		900	157,410		300	157,710
		43		969	312	155,990		3,753	161,067		300	161,367
		<i>158</i>			<i>261</i>	<i>134,317</i>		<i>4,985</i>	<i>139,721</i>		<i>395</i>	<i>140,116</i>
(12) All other expenditures	45	60	55,544	1,503	31		2	4,368	61,553	1,143,049	112,194	1,316,796
	40	58	2,197	1,355	374			1,837	5,861	1,057,936	110,846	1,174,643
	<i>5</i>	<i>8</i>		<i>667</i>	<i>49</i>			<i>1,434</i>	<i>2,163</i>	<i>896,046</i>	<i>45,786</i>	<i>943,995</i>
(1-12) Total	39,671	46,919	230,878	645,847	48,590	156,000	38,161	22,853	1,228,919	1,143,049	112,494	2,484,462
	39,279	44,983	177,531	614,354	39,363	155,990	35,549	22,619	1,129,668	1,057,936	111,146	2,298,750
	<i>33,495</i>	<i>38,057</i>		<i>563,668</i>	<i>37,062</i>	<i>134,317</i>	<i>33,144</i>	<i>20,588</i>	<i>860,331</i>	<i>896,046</i>	<i>46,181</i>	<i>1,802,558</i>
(13) Less: receipts and revenues credited to the vote			175,878	82,293					258,171			258,171
			175,878	90,596					266,474			266,474
				<i>52,524</i>			<i>389</i>		<i>52,913</i>			<i>52,913</i>
Total net expenditures	39,671	46,919	55,000	563,554	48,590	156,000	38,161	22,853	970,748	1,143,049	112,494	2,226,291
	39,279	44,983	1,653	523,758	39,363	155,990	35,549	22,619	863,194	1,057,936	111,146	2,032,276
	<i>33,495</i>	<i>38,057</i>		<i>511,144</i>	<i>37,062</i>	<i>134,317</i>	<i>32,755</i>	<i>20,588</i>	<i>807,418</i>	<i>896,046</i>	<i>46,181</i>	<i>1,749,645</i>

Amounts in roman type are 1980-81 appropriations.

Amounts in bold face type are 1980-81 expenditures.

Amounts in italic type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT				
ACCOMMODATION PROGRAM				
<i>General purpose buildings</i>				
Newfoundland—				
Labrador—Government of Canada Building—Construction	3,371	1,509	1	114
St John's—Sir Humphrey Gilbert Building—Energy retrofit	293	219		
Nova Scotia—				
Halifax—Bedford Row—Renovation	7,287	1,800	20	21
Yarmouth—Industry, Trade and Commerce Building— Lease purchase—Design	2,682	16	52	88
Guysborough—Government of Canada Building— Renovations and repair	275	275		
New Brunswick—				
Bathurst—Canada Employment and Immigration Building—Construction	10,205	144	175	9,901
Shediac—Supply and Services Building—Construction	5,971	325	199	675
Prince Edward Island—				
Charlottetown—Veteran's Affairs Building—Construction	16,200	750	1,489	3,832
Quebec—				
Montreal—Complex Guy Favreau—Construction	149,700	5,448	6,118	27,121
Montreal—1420 Ste Catherine—Renovation	150	150		
Montreal—715 rue Peel—Design of renovations	580	580		
Quebec—901 Cap Diamant—Renovation	4,800	200	120	120
Quebec—3 rue Buade—Design	300	300		
Quebec—2 St André—Renovation	1,800	147	174	174
Salaberry de Valleyfield—Government of Canada Building—Renovation	278	241	276	277
Thetford Mines—14 Notre Dame—Renovation	690	557	510	650
Montreal—400 Place d'Youville—Government of Canada Building—Renovation	11,058	20		11,043
Montreal—400 Place d'Youville—Government of Canada Building—Exterior renovations	1,545	20		
National Capital Region (Quebec)—				
Hull—Government of Canada Building No 3—Construction and fit-up	88,646	1,223	358	28,853(f)
Hull—Government of Canada Building No 4—Construction and fit-up	80,008	9,160	(653)	59,228(f)
Hull—Government of Canada Building—Les Terrasses de la Chaudière—Fit-up costs and site acquisition	16,495	1,873	1,395	11,800
Rouyn—Government of Canada Building—Construction	5,215	2,500	265	265
Hull—Government of Canada Building No 3—Energy retrofit	412	300		
Hull—Notre Dame Street—Maison du Citoyen—Capital contribution	450	105		
Hull—Government of Canada Building No 4—Modification for CEIC	700	600		
Montreal—10 Notre Dame—Government of Canada Building—Renovations	485	175		
Montreal—685 Cathcart—Government of Canada Building—Energy retrofit	451	157	10	10
Montreal—118 Dalhousie—Government of Canada Building—Renovations	250	250	35	35
National Capital Region (Ontario)—				
Ottawa—Blackburn Building—Renovation	4,784	1,285	425	2,465
Ottawa—Sparks/Wellington Street—Expropriation	38,500	33,218	1,181	1,181
Ottawa—National Defence Headquarters—Fire protection	800	750	69	69
Ottawa—West Memorial Building—Renovation	14,941	1,517		
Ottawa—Tunney's Pasture—Central Management Control Centre—Construction	1,425	902		
Ottawa—Old Metropolitan Life Building—Renovations	1,560	174		
Ottawa—Sir F W Banting Building—Modify ventilation system	450	350	165	165
Ottawa—National Revenue—Taxation—Energy retrofit	461	170		
Ottawa—Brooke Claxton Building—Energy retrofit	410	63	163	163
Ottawa—R H Coats Building—Energy retrofit	312	100		
Ottawa—RCMP Headquarters—Energy retrofit	294	80		
Ottawa—Dover Building—Renovations	454	354	66	66
Ottawa—L B Pearson Building—Energy retrofit	464	30		
Ottawa—National Defence Headquarters—Installation of sprinklers	975	150	69	69
Ottawa—Orme Building—Renovations	339	100		
Ontario—				
Kitchener—Gauket St—Renovation	466	322	267	304
London—Dominion Public Building—Renovation	4,261	1,000	72	205
Thunder Bay—Postal Station "P"—Renovations	2,578	60	4	71
Toronto—1 Front St—Design	1,790	500	774	814
Toronto—Scarborough—Government of Canada Building—Site acquisition and planning	3,547	300	143	1,946
Hamilton—10 John St—Dominion Public Building—Renovations	307	30		
Manitoba—				
Churchill—Replace utilities and services	1,492	12		
Saskatchewan—				
Meadow Lake—Government of Canada Building—Construction	1,032	153	1	977
Alberta—				
Calgary—Government of Canada Building—Construction	36,302	578	464	35,871
Lethbridge—Government of Canada Building—Renovations	6,486	75		
British Columbia—				
Kamloops—Government of Canada Building—Renovation	338	338	326,744	350,444
Nanaimo—Government of Canada Building—Renovation	654	194	174	8,674
Vancouver—Block 15—Design	850	385	90	82,643
Victoria—Federal building—Renovation	1,437	990		

Budgetary Expenditure of Major Capital Projects—Continued
 (in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT—Continued				
ACCOMMODATION PROGRAM—Continued				
<i>Single purpose buildings</i>				
Newfoundland—				
Deer Lake—Post Office—Construction	1,000	625	15	17
St John's—Taxation Data Centre—Construction	15,500	2,669	1,627	13,938
Goose Bay—Labrador—Replace condensate lines	457	120	82	138
Nova Scotia—				
Halifax—Metropolitan Area postal plant—Construction	17,270	300	57	17,033
Lower Sackville—Post Office—Construction	960	430	2	163
New Brunswick—				
Grand Falls—Post Office—Addition and renovation	340	290	12	15
Woodstock—Customs Complex—Construction	4,473	120	57	58
Quebec—				
Montreal—Metropolitan Area postal plant	272,432	12,072	10,312	260,891
Beauport—Post Office—Construction	1,170	870	694	769
Chibougamau—Post Office—Construction	820	680	6	55
Pierrefonds—Post Office—Site acquisition	250	250		
Pointe du Lac—Post Office—Construction	310	280	66	81
St Jovite—Post Office—Construction	339	382	282	316
Ste Madeleine de Rigaud—Customs and Excise College—Renovation	6,625	3,700	75	6,622
Verchères—Post Office—Construction	381	266	13	58
Jonquière—Government of Canada Building—Construction	18,847	2,600	3,164	4,616
Grenville—Post Office—Construction	295	30	6	72
St Donat—Post Office—Construction	355	180	19	53
Montreal—5751 Sherbrooke—Renovations	324	205	24	24
National Capital Region (Quebec)—				
Hull—Polyvalente Complex—Asticou—Purchase	26,288	1,304	1,630	9,007
Hull—Printing Bureau—Upgrade mechanical, electrical and fire systems	3,200	1,910	1,161	1,360
National Capital Region (Ontario)—				
Ottawa—RCMP heating plant—Construction	1,021	685	656	656(f)
Ottawa—New virus lab—Design	676	582		
Ottawa—Rockcliffe hangars—Construction and renovation	1,200	1,000		
Ottawa—Parliament Hill—TV Operations Centre—Construction	4,150	3,201		
Ottawa—Peace Tower—Renovation	2,870	1,800	1,369	1,433
Ottawa—Centre Block—Design of renovations	1,250	550		
Ottawa—Mulligan Building—Purchase and fit-up	7,005	4,000		
Ottawa—East Block—Renovation	14,890	1,293	488	6,446
Ottawa—Wellington Kent—Heating tunnel—Design	700	500		
Ottawa—Rideau Falls Generating Station—Feasibility study	500	400		
Ottawa—Government House—Rideau Hall—Installation of sprinklers	400	400		
Ottawa—Parliament Hill—Centre Block—Improve fire safety Phase I	972	872	278	278(f)
Ottawa—Rideau Falls—Generating station—Energy retrofit	3,100	100		(f)
Ottawa—Tunney's Pasture—Central heating plant—Energy retrofit	946	282		
Ottawa—Public Archives General Records Centre—Energy retrofit	285	50		
Ottawa—Lorne Building—Energy retrofit	442	53	15	268(f)
Ottawa—K W Neatby Building—Energy retrofit	251	60	49	210(f)
Ottawa—Parliament Hill—Centre Block—Renovate cabinet room	490	490		
Ottawa—Royal Canadian Mint—National War Museum—Solar heating instal- lation	289	38		
Ontario—				
Kitchener—Postal plant—Construction	5,628	125	104	5,468
Milton—Post Office—Construction	886	400	652	859
Mississauga—Lakeview Garrison—Renovation	394	472	394	394
Sudbury—Taxation Data Centre—Construction	34,753	13,000	16,504	26,216
Toronto—Metropolitan Area postal plant—Construction	153,400	2,500	1,344	148,820
Toronto—4905 Dufferin—Roof replacement	304	472	303	304
Scarborough East—Mail processing plant—Site acquisition	3,818	156	37	3,714
Brampton—Letter Carrier Depot No 1—Construction	548	350		
Fonthill—New Post Office—Construction	327	75		
Grand Bend—New Post Office—Construction	276	15		
Norwich—New Post Office—Construction	409	20		
Manitoba—				
Winnipeg—General Post Office—Energy retrofit	521	75	114	116
Saskatchewan—				
Prince Albert—Mail processing plant—Construction	1,885	180	59	116
Regina—Post Office Building—Energy retrofit	338	50		
Saskatoon—Post Office Building—Energy retrofit	255	145	31	31
Alberta—				
Calgary—Mail processing plant—Customs parcel conveyor	400	250	5	5
Calgary—Letter Carrier Depot No 11—Construction	883	254	277	815
Calgary—Letter Carrier Depot No 12—Construction	996	740	818	842
Edmonton—General Post Office—Site acquisition and design	1,454	1,054	81	1,130
Calgary—Mail processing plant—Energy retrofit	401	100	28	28
Fort McMurray—Post Office addition	390	250	15	15

Budgetary Expenditure of Major Capital Projects—Concluded

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT—Concluded				
ACCOMMODATION PROGRAM—Concluded				
<i>Single purpose buildings—Concluded</i>				
British Columbia—				
Langley—Mail processing plant—Construction	1,671	490	42,384	255,297
Surrey—Customs and Excise Complex—Site acquisition	323	300		
Vancouver—General Post Office—Energy conservation analysis	433	124		
Surrey—Taxation Data Centre—Solar heating installation	327	100		
Northwest Territories—				
Frobisher Bay—Housing—Construction	6,755	450		
Yellowknife—Construction of 47 houses	4,630	15	221	4,393
Various provinces—				
Purchase and use of solar heating	125,000	6,500		
Energy retrofit	13,783	13,783		
Facilities for the handicapped	3,012	3,012		
MARINE PROGRAM				
<i>Industry support</i>				
Newfoundland—				
St John's—Synchrolift dry docking facility	16,902	2,500	15	306
Goose Bay—Waterline reconstruction	270	133	68	68
Prince Edward Island—				
Summerside—Harbour improvements	1,425	250	265	265
Nova Scotia—				
Yarmouth—Wharf and land acquisition	3,645	175		
New Brunswick—				
Miramichi River—Dredging	12,318	5,400		
Quebec—				
Gros Cacouna—Harbour improvements	14,000	1,215	1,331	13,170
Ontario—				
St Clair River—Dredging and disposal site	8,166	2,200	1,124	7,368
Port Burwell—Shore erosion study	300	115	128	262
Alberta—				
Fort Chipewyan—Wharf reconstruction	260	60	4	244
British Columbia—				
Fraser River—Shipping channel improvements—Study	1,674	81	20,351	829,321
Esquimalt—Graving dock—Modernization Program	18,162	6,130	5,684,532	12,590,661
Prince Rupert—Grain dryer—Mechanical and electrical repairs—Phase III	331	183	167,947	315,826
TRANSPORTATION AND OTHER ENGINEERING PROGRAM				
<i>Transportation facilities</i>				
British Columbia—				
Northwest Highway System—				
Reconstruction and paving	20,295,000	9,420,000	9,108,396	13,979,605
Reconstruction of bridges	4,712,000	1,617,000	1,548,073	2,489,038
Yukon Territory—				
Northwest Highway System—				
Reconstruction and paving	9,153,000	3,750,000	1,926,952	3,424,724
LAND MANAGEMENT AND DEVELOPMENT PROGRAM				
<i>Land management and development</i>				
New Brunswick—				
Saint John—Site retaining structure	5,400	900	857	857
National Capital Region (Ontario)—				
Ottawa—Rideau Centre	13,200	3,500	181	3,181

(f) Project completed.

Revenue

	1980-81	1979-80
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	19,868,393	21,234,481
B Privileges, licences and permits	28,413	27,676
C Services and service fees	6,512,954	4,793,829
D Refunds of previous years' expenditure	8,554,844	3,048,242
E Proceeds from sales	13,085,203	28,711,264
F Miscellaneous	23,592,657	23,807,364
Total	71,642,464	81,622,856

1980-81	
\$	\$

Details

Non-Tax Revenue—

A Return on investments:		
Loans, investments and advances—		
Other loans, investments and advances—		
Private sector enterprises—		
Eurocan Pulp and Paper Co Limited—		
Interest		180,427
Other accounts—		
Electrical Reduction Company of Canada Ltd—Interest	138,987	
Gulf Oil Canada Ltd—Interest	374,096	
Upper Ottawa Improvement Co—Interest ..	14,311	
Rent from properties	19,160,522	
Sundries	50	
		19,687,966
		19,868,393

Region	Source of Revenue	Reason for Recovery	Amount	Total
			\$	\$
B	Privileges, licences and permits:			
	Rental of waterlots		11,409	
	Ferry privileges		17,004	28,413
C	Services and service fees:			
	Earnings of dry docks—			
	Champlain graving dock—Lauzon, Que		353,569	
	Lorne graving dock—Lauzon, Que		70,026	
	Selkirk repair ship, Manitoba		7,150	
	Esquimalt graving dock		912,108	
	Earnings of dredges and marine vessels		54,168	
	Tenant service fees		411,672	
	Tenant service—Trade shops		1,947,304	
	Crown-leased housing rental		529,731	
	Crown-leased public building rental		2,227,226	6,512,954
D	Refunds of previous years' expenditure:			
HQ	Canada Pension Plan	Recovery of previous years accommodation charges	35,261	
	Institute for Research on Public Policy	Recovery of previous years salary expense	10,429	
	Province of British Columbia	Recovery of previous years salary expense	16,187	
Atlantic	CBC	Insurance claim for storm damages	115,000	
	Province of Newfoundland	DF Steele—Interchange Agreement—Paid out of Vote 5 in 1979-80	38,183	
	Reed Shaw Stenhouse Ltd	Overpayment of insurance premium on MAPP project ..	23,757	
	Transport	Recovery of ships damage to railway wharf in Charlottetown	46,009	
		Adjustments to prior years' expenditures	18,825	
Quebec	Payables at Year End	Contract OMP 76-00275 cancellation of contract. Recovery made from holdback account	260,867	
	Alpha Stainless Steel	Contract OGD 78-0054-1 Reduction on contract. Recovery made from holdback account	5,376	
	Nightingale Industries	Contract 77-1094 credit charges after interim payment. Recovery made from holdback account	24,380	
	Nor-Lag Coating Ltd	Adjustments to prior years' expenditures	1,293,409	
	Payables at Year End			

Revenue—Continued

Region	Source of Revenue	Reason for Recovery	Amount	Total
			\$	\$
D Refunds of previous years' expenditure—Concluded				
Capital	Campeau Corporation	Increase in operations in 1978 for Centennial Towers	5,675	
	Government of Quebec	Repairs to the McDonald Cartier Bridge, Hull	38,536	
	Ontario Dept. of Highways	Repairs to the Perley Bridge Hawkesbury, and Cartier Bridge, Ottawa	134,352	
	Privy Council	1979/80 fit-up costs funded by Public Works Canada	33,800	
	Payables at Year End	Adjustment to prior years' expenditures	5,635,387	
Ontario	Churad Properties Ltd	Recovery of overpayment of taxes	8,195	
	Trizec Equities Ltd	Recovery of overpayment of operating costs	5,549	
	Payables at Year End	Adjustment to prior years' expenditures	290,487	
Western	City of Calgary	Municipal costs share of pedestrian walkway. (Construction costs shared 50%)	128,366	
	E & B Salvage Company Ltd	Refund of fuel recovered	6,340	
	Otis Elevator Ltd	Adjustment of rates	6,665	
	Payables at Year End	Adjustment to prior years' expenditures	2,084	
Pacific	Trizec Equities Limited	Refund of operating expenses	26,671	
	Underwriters Adjustment Bureau	Sidney Ferry Terminal fire loss recovery	110,049	
	General sundry		234,382	
	Payables at Year End	Adjustment to prior years' expenditures	623	
				<u>8,554,844</u>
E Proceeds from sales:				
	Sale of energy		2,973,360	
	Sale of real estate		8,770,775	
	Sundry		1,341,068	
				<u>13,085,203</u>
F Miscellaneous:				
HQ	Construction Services Revolving Fund	Recovery of expenditures	17,178	
	Self-Supporting Airports and Associated Ground Services Revolving Fund	Recovery of grants in lieu of taxes	20,356,687	
Atlantic	Electric Reduction Co	Principal repayment	113,564	
	Gulf Oil Canada Ltd	Principal repayment	129,758	
	Province of Newfoundland and Labrador—Salaries of fire fighters	Province of Newfoundland absorbed the costs	218,320	
	Royal Air Force and United States Military Airlift Com- mand—MOU			
Quebec	Ville de Chicoutimi	Mess hall facilities	368,007	
		Re-imbursment from cancelled lease 261 Racine, Chicoutimi Lease #030221	10,000	
Capital	Bell Canada	Repairs at Les Terrasses de la Chaudière Block 'A' East Building	5,767	
	Crane Canada Ltd	Recovery for labour re Sir William Logan Bldg	5,260	
	Holt Renfrew	Operating and maintenance costs 1980-81	88,624	
	C D Howe Building 240 Sparks Street Ottawa	Realty taxes	377,967	
	Old Met Life Building 180 Wellington Street Ottawa	Realty taxes	16,127	
	La Promenade 151 Sparks Street Ottawa	Realty taxes	7,579	
	Saxe Building 75 Sparks Street	Realty taxes	5,118	
Ontario	Canadian National Railway	Burlington Lift Bridge	70,206	
	Canfam Co-operative Services	Proportionate share of municipal taxes	53,958	
	Great Lakes Forest Products	Disposal of dredge material	84,008	
	Harbourfront Corporation	Miscellaneous revenue received from operation	144,840	
	Municipality of Metro Toronto	Payment for access to subway construction site via Crown-owned land	9,638	
	Parrish & Heimbecker	Disposal of dredge material	90,529	
	260303 Holdings Ltd	Forfeiture performance bond re property disposal, Arm- strong, Ontario	25,000	
	United Grain Growers	Disposal of dredge material	69,332	
Pacific	Gulf Canada Ltd	Additional rent in excess of base annual rental	5,997	
	New Westminster Railway Bridge	Transfer of funds from trust account to the CRF	703,416	
	Peace River Land Regional District	For services rendered	5,246	
	Shakwak project	Transfer of employee benefits surcharge	115,281	
	State of Alaska	Annual payment Alaska Ferry terminal	35,579	
	Sundry		459,671	
				<u>23,592,657</u>

Revenue—Concluded

	1980-81	1979-80
	\$	\$
CANADA MORTGAGE AND HOUSING CORPORATION		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	839,209,159	782,521,881
B Refunds of previous years' expenditure	943,117	807,621
C Proceeds from sales	286,921	183,613
D Miscellaneous	6,424,928	9,085,655
Total	846,864,125	792,598,770

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Crown Corporations and agencies—		
Canada Mortgage and Housing Corporation—		
Interest	831,054,380	
Profit	8,154,779	
		<u>839,209,159</u>
B Refunds of previous years' expenditure:		
Excess billing under Part V of the National Housing Act		<u>943,117</u>
C Proceeds from sales:		
Sales of properties		<u>286,921</u>
D Miscellaneous:		
Net profits under the Housing Act	1,358,138	
Start-up funds recoveries part V ..	2,228,130	
Urban renewal	2,838,660	
		<u>6,424,928</u>
	<u>1980-81</u>	<u>1979-80</u>
	\$	\$

NATIONAL CAPITAL COMMISSION

Comparative Summary		
Non-Tax Revenue—		
Return on investments	3,365,291	3,482,871
		<u>1980-81</u>
		\$

Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
All other—		
National Capital Commission—Interest		<u>3,365,291</u>

Appendix 1

Construction Services Revolving Fund

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981

	1981	
	Estimates	Actual
	\$	\$
Reconciling and other similar items.....		(22,044,992)
Operating requirements.....		(22,044,992)
Working capital changes.....		23,697,839
Net expenditure.....		1,652,847

BALANCE SHEET AS AT MARCH 31, 1981

FUND ASSETS	1981	1980	FUND LIABILITIES	1981	1980
	\$	\$		\$	\$
Current assets:			Current liabilities:		
Accounts receivable			Accounts payable and accrued liabilities		
Federal Government	59,229,288	(123,919)	Federal Government	35,747,851	
Outside parties.....	1,048,839	323,328	Outside parties.....	633,028	
				36,380,879	
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's au-		
			thority.....	23,897,248	199,409
	60,278,127	199,409		60,278,127	199,409

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

Approved by:

R. J. E. GIROUX

Director General

Accounting Operations

G. R. MACGOUGAN

Assistant-Deputy Minister

Finance and Administration

September 15, 1981

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Payments and charges.....	176,886,520	181,305,596
Recoveries	(176,886,520)	(181,305,596)
Net profit (loss) for the year		

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1981

	1981
	\$
Write-off of accounts receivable.....	42,033
Transfer of part of the accumulated deficit to the accumulated net charge against the Fund's authority account	(42,033)
Balance, end of year.....	

Appendix 1—Concluded**Construction Services Revolving Fund—Concluded****STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981**

	1981	1980
	\$	\$
Sources of working capital		
Increase (decrease) in the accumulated net charge against the Fund's authority account ..	23,697,839	(2,315,514)
Increase (decrease) in working capital	23,697,839	(2,315,514)
Working capital, beginning of year	199,409	2,514,923
Working capital, end of year	23,897,248	199,409
Changes in working capital components:		
Increase (decrease) in accounts receivable	60,078,718	(2,315,514)
(Increase) in accounts payable.....	(36,380,879)	
	23,697,839	(2,315,514)

**RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1981**

	1981
	\$
Balance in the accumulated net charge against the Fund's authority account	23,897,248
Add: PAYE charges against the appropriation account after March 31	36,380,879
Deduct: amounts credited to the appropriation account after March 31	58,625,280
Net authority used, end of year	1,652,847
Authority limit	55,000,000
Unused authority carried forward	53,347,153

NOTES TO THE FINANCIAL STATEMENTS**Note 1 Purpose and authority**

The Construction Services Working Capital Advance was replaced by the Construction Services Revolving Fund as at April 1, 1980. The purpose of the Fund is to provide construction services to other federal departments and agencies, to other governments, or to private sector tenants of federal property; to provide, on a cost recovery basis, interim financing and financial control, construction supervision and other related services on federal and non-federal projects undertaken on behalf of federal departments and agencies, other governments or private sector tenants of federal property.

The Adjustment of Accounts Act (Bill C-22) authorized the operation of the Construction Services Revolving Fund in the current and subsequent years with a statutory authority limit of \$55 million.

Note 2 Significant accounting policies and practices

The Construction Services Revolving Fund provides interim financing on a cost recovery basis. The recoveries are always equal to the expenditures; hence no profit is realized.

Appendix 2

Public Works Construction Services Revolving Fund

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	Payments, charges and recoveries		Payments, charges and recoveries
	\$		\$
Advisory Council on the Status of Women	2,428	Law Reform Commission of Canada	1,302
Agriculture Canada	6,455,528	Library of Parliament	31,713
Air Canada	13,042	Medical Research Council	1,558
Alaska, State of	933	Microfilms services	408
Atomic Energy Control Board	52,431	Ministry of State for Science and Technology	37,714
Atomic Energy of Canada Ltd.	15,596	Ministry of State for Social Development	28,140
Auditor General	18,231	National Art Centre	3,929
Board of Economic Development	6,682	National Capital Commission	36,366
Canada Employment and Immigration	1,855,452	National Defence	2,063,648
Canada Labour Relations Board	250	National Energy Board	73,682
Canada Mortgage and Housing Corporation	57,911	National Film Board	25,258
Canada Pension Plan	86,322	National Harbours Board	160,605
Canadian Broadcasting Corporation	97,424	National Health and Welfare	7,158,612
Canadian Correctional Services	19,538,143	National Library	180,269
Canadian Dairy Commission	2,853	National Museums of Canada	604,183
Canadian Grain Commission	14,030	National Parole Board	67,715
Canadian International Grains Institute	10,169	National Research Council	2,285,111
Canadian Human Rights Commission	20,469	National Revenue—Customs and Excise	1,149,969
Canadian Intergovernmental Conference Secretariat	2,430	National Revenue—Taxation	1,041,675
Canadian International Development Agency	182,053	National Sports and Recreation Centre Inc	109,886
Canadian National Marine	3,749,883	Northern Canada Power Commission	45
Canadian Radio Television Commission	34,151	Northern Pipeline Agency	8,747
Canadian Railroad Historical Association	340	Passport Office	4,180
Canadian Transport Commission	41,746	Post Office	3,910,286
Canadian Unity Information Office	40,060	Privy Council	155,611
Chief Electoral Officer	6,004	Public Archives	403,806
Commissioner of Federal Judicial Affairs	3,436	Public Service Commission	242,735
Commissioner of Official Languages	4,477	Public Service Staff Relations Board	17,524
Communications	370,516	Regional Economic Expansion	230,063
Comptroller General of Canada	44,244	Royal Canadian Mint	125,247
Consumer and Corporate Affairs	167,875	Royal Canadian Mounted Police	16,573,547
Economic Council of Canada	49,217	St Lawrence Seaway Authority	12,990
Eldorado Nuclear Ltd.	1,680	Science Council of Canada	5,419
Emergency Planning Canada	2,048	Secretary of State	170,074
Energy, Mines and Resources	1,090,776	Senate	6,179
Environment Canada	24,870,873	Social Sciences and Humanities Research Council	5,170
External Affairs	188,886	Solicitor General	181,059
Farm Credit Corporation	997	Statistics Canada	312,169
Federal Court of Canada	11,275	Supply and Services	1,036,159
Finance	788,132	Supreme Court of Canada	20,333
Fisheries and Oceans Canada	26,308,036	Tariff Board	4,709
Great Lakes Water Quality	498	Tax Review Board	1,065
Harbour Commissions	983,449	Teleglobe Canada	289
House of Commons	856,496	Transport Canada	15,435,423
Indian Affairs and Northern Development	18,823,934	Treasury Board	(14,529)
Industry, Trade and Commerce	254,714	United States, Government of, (Shakwak)	12,738,277
Insurance	2,326	Veterans Affairs	927,423
International Joint Commission	5,768	Other	289,542
Justice	38,022		
Labour	196,152		
		Amounts to be recovered and accrued in Revolving Fund	175,233,673
			1,652,847
		Total	176,886,520

Appendix 2—Concluded

Public Works Construction Services Revolving Fund—Concluded

ANALYSIS OF BALANCE OUTSTANDING IN THE CONSTRUCTION SERVICES REVOLVING FUND
AT THE CLOSE OF 1980-81

Names of clients	Journal vouchers not processed	Other	Total
	\$	\$	\$
Agriculture Canada		93,144	93,144
Alaska, State of		(933)	(933)
Cadet Organization Police School		15	15
Canada Employment and Immigration	(3,958)	42,089	38,131
Canada Mortgage and Housing Corporation		18,944	18,944
Canada Pension Plan		2,179	2,179
Canadian Broadcasting Corporation		1,787	1,787
Canadian Correctional Services	(8,998)	136,169	127,171
Canadian Council on Children and Youth		281	281
Canadian Dairy Commission		12,050	12,050
Canadian Grain Commission		2,848	2,848
Canadian International Grains Institute		(1)	(1)
Canadian National Marine		71,147	71,147
Canadian National Telecommunications		42	42
Canadian Transport Commission		(152)	(152)
Commissioner of Official Languages		(227)	(227)
Communications		385	385
Consumer and Corporate Affairs		740	740
Defence Construction (1951) Ltd.		31	31
Emergency Planning Canada		(192)	(192)
Energy, Mines and Resources		127,692	127,692
Environment Canada	(705)	43,654	42,949
External Affairs		16,861	16,861
Finance		610	610
Fisheries and Oceans Canada	(39,088)	382	(38,706)
Harbour Commission		360,691	360,691
Harbourfront Corporation		104	104
House of Commons		1,002	1,002
Indian Affairs and Northern Development	(1,292)	239,075	237,783
Industry, Trade and Commerce		3,113	3,113
Library of Parliament		14	14
National Defence		29,951	29,951
National Film Board		3,816	3,816
National Health and Welfare	(7,514)	5,469	(2,045)
National Library		(3)	(3)
National Museums of Canada		1,922	1,922
National Parole Board		(600)	(600)
National Research Council		4	4
National Revenue—Customs and Excise		(3,383)	(3,383)
National Revenue—Taxation	3,150	33,385	36,535
Northern Canada Power Commission		143	143
Passport Office		152	152
Post Office	646	23,658	24,304
Privy Council		172	172
Public Archives		(1,973)	(1,973)
Public Service Commission		104	104
Regional Economic Expansion		8,959	8,959
Royal Canadian Mint		4,055	4,055
Royal Canadian Mounted Police	(391)	79,841	79,450
Secretary of State		6,200	6,200
Social Sciences and Humanities Research Council		132	132
Solicitor General		50,892	50,892
Statistics Canada		1,445	1,445
Supply and Services	(2,838)	17,673	14,835
Tariff Board		824	824
Transport Canada	37,399	(9,554)	27,845
United States, Government of (Shakwak)		328,073	328,073
Veterans Affairs		11,211	11,211
Miscellaneous	1,626	(91,302)	(89,676)
Total	(21,963)	1,674,810	1,652,847

SECTION 23

**1980-81
PUBLIC ACCOUNTS**

Regional Economic Expansion

**Department
Cape Breton Development Corporation**

CONTENTS

	<i>Page</i>
Use of appropriations	23.4
Total cost of programs—Budgetary	23.6
Programs by activity—Budgetary	23.6
Grants and contributions	23.6
Budgetary expenditure by program and standard object.....	23.7
Budgetary expenditure of major capital projects	23.7
Revenue	23.8

REGIONAL ECONOMIC EXPANSION

Department

Objective

- To encourage each region of Canada to realize its potential for contributions to the economic and social development of the nation by expanding production and employment opportunities in regions of disparity and by encouraging mobility and other aspects of social adjustment both within and between regions.

Cape Breton Development Corporation

Objective

- To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

Use of Appropriations

Vote	Program	
DEPARTMENT		
	Budgetary	
1	Operating expenditures	\$ 71,123,000
	1b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$9,344,478 including a loan of \$894; and to provide a further amount of	379,894
	*1c To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$13,216,170	1
5	Capital expenditures and authority to make expenditures on works, land, buildings and equipment on other than federal property for community infrastructure and on projects for the benefit of Indians and non-Indians	
10	The grants listed in the Estimates, contributions, including contributions as set out in subsidiary agreements made, in accordance with such directions as the Governor in Council may prescribe, pursuant to general development agreements entered into, with the approval of the Governor in Council, between Canada and the provinces and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements	\$ 469,384,000
	10b	36,605,000
	10c	25,150,000
	Transfer from TB Vote 10 ⁽¹⁾	784,112
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act	
Stat	Minister of Regional Economic Expansion—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Loan guarantee payments under the Regional Development Incentives Act	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
	Non-budgetary	
L15	Loans in accordance with agreements entered into with the provinces with the approval of the Governor in Council, for the development of community and industrial infrastructure and in accordance with the terms and conditions set out in the general development agreements and the subsidiary agreements authorized, pursuant to Regional Economic Expansion Vote 10, Main Estimates, 1980-81 (Gross)	
L20	Loans to Newfoundland and Labrador Development Corporation Limited subject to the terms and conditions set out in the agreement between Canada and Newfoundland entered into, pursuant to Regional Economic Expansion, Vote L25, Appropriation Act No. 4, 1973. (Gross)	
L16b	To extend the purposes of the Working Capital Advance Account established by Regional Economic Expansion Vote L12d, Appropriation Act No. 1, 1975 (a) to authorize the charging to the account of the operating and maintenance expenses incurred by the Department in respect of the South Saskatchewan River Project; and (b) to authorize the crediting to the account of any amounts recovered from the Province of Saskatchewan in respect of the expenses referred to in paragraph (a)	
	Total program—Non-budgetary	
CAPE BRETON DEVELOPMENT CORPORATION		
	Budgetary	
45	Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of losses incurred in the operation and maintenance in the fiscal year 1980-81 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division	\$ 5,677,000
	45c To extend the purposes of Regional Economic Expansion Vote 45, Appropriation Act No. 2, 1980-81 to forgive loans in the amount of \$9,520,000 made pursuant to Regional Economic Expansion Votes L35, Appropriation Act No. 3, 1975 and L35, Appropriation Act No. 3, 1976 and any interest thereon	9,520,000
46b	Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of losses incurred in the operation and maintenance of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division. Payment represents net funding requirements for the 1979-80 operating loss of the Coal Division	
50	Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	\$ 32,442,000
	50c	28,000,000
55	Payment to the Cape Breton Development Corporation for the purposes of Sections 22 and 23 of the Cape Breton Development Corporation Act	
	Total program—Budgetary	
	Non-budgetary	
L40a	To increase from \$10,000,000 to \$25,000,000 the amount of advances that may be outstanding at any time under subsection 19(2) of the Cape Breton Development Corporation Act (Appropriation Act No. 4, 1975). (Net)	
L60	Loans to the Cape Breton Development Corporation in accordance with terms and conditions approved by the Governor in Council for the purpose of developing the Prince Coal Mine. (Gross)	
	Total program—Non-budgetary	
	Total Budgetary	
	Total Non-budgetary	

(1) Treasury Board Vote 10 student summer and youth employment.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

* This \$1 vote, included in Supplementary Estimates C, was not approved by Appropriation Act No. 4, 1980-81.

Appropriations									
Current year					Balances				
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
71,502,895	(1)*	71,502,894		71,502,894	71,886,141	(383,247)		60,208,899	
8,576,000		8,576,000		8,576,000	7,677,984	898,016		5,806,937	
531,923,112	(5,900,000) ⁽²⁾	526,023,112		526,023,112	538,078,252	(12,055,140)		514,230,285	
	513,739	513,739		513,739	513,739				
23,200	1,775	24,975		24,975	24,975			23,550	
6,357,800		6,357,800		6,357,800	6,357,800			5,037,000	
	75,000	75,000		75,000	75,000			6,250	
618,383,007	(5,309,487)	613,073,520		613,073,520	624,613,891	(11,540,371)		585,323,588	
3,029,000		3,029,000		3,029,000	2,230,238	798,762		2,929,290	
3,500,000		3,500,000		3,500,000	3,000,000	500,000		2,500,000	
1	(1)		1,121,263	1,121,263	(378,737)	1,500,000		37,863	
6,529,001	(1)	6,529,000	1,121,263	7,650,263	4,851,501	2,798,762		5,467,153	
15,197,000		15,197,000		15,197,000	15,197,000				
13,979,753		13,979,753		13,979,753	13,979,753				
60,442,000		60,442,000		60,442,000	60,442,000			34,610,803	
8,225,000		8,225,000		8,225,000	8,225,000			7,835,000	
97,843,753		97,843,753		97,843,753	97,843,753			42,445,803	
			12,000,000	12,000,000	(13,000,000)		25,000,000		
14,000,000		14,000,000		14,000,000		14,000,000			
14,000,000		14,000,000	12,000,000	26,000,000	(13,000,000)	14,000,000	25,000,000		
716,226,760	(5,309,487)	710,917,273		710,917,273	722,457,644	(11,540,371)		627,769,391	
20,529,001	(1)	20,529,000	13,121,263	33,650,263	(8,148,499)	16,798,762	25,000,000	5,467,153	

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1980-81	624,614	68,168	5,249	911	562,606
	1979-80	585,323	61,750	4,348	999	528,920
CAPE BRETON DEVELOPMENT CORPORATION	1980-81	97,844				97,844
	1979-80	42,446				42,446
Total	1980-81	722,458	68,168	5,249	911	660,450
	1979-80	627,769	61,750	4,348	999	571,366

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Planning and administration	48,880	47,030	416	570			49,296	47,600
Developmental opportunity initiatives					340,837	326,877	340,837	326,877
Industrial incentives	75	75			95,565	117,688	95,640	117,763
Other programs	23,162	25,395	8,160	7,108	89,621	93,513	120,943	126,016
Contributions to employee benefit plans	6,358	6,358					6,358	6,358
	78,475	78,858	8,576	7,678	526,023	538,078	613,074	624,614
Less: receipts credited to revenue	62,534	68,168					62,534	68,168
Add: accommodation provided without charge by Public Works	4,478	5,249					4,478	5,249
other services provided without charge by other departments	911	911					911	911
Total cost of program	21,330	16,850	8,576	7,678	526,023	538,078	555,929	562,606

CAPE BRETON DEVELOPMENT CORPORATION*

*See Volume III for details.

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
Grants			
Other programs			
Grants to assist various organizations associated with the promotion and development of regional economic expansion	65	27	16
Contributions			
Contributions related to economic expansion and social adjustment by payments to provincial agencies and to persons for programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas, and other federal and federal-provincial programs:			
Developmental opportunity initiatives	340,837	326,877	359,108
Industrial incentives	95,565	117,688	108,623
Other programs	47,951	50,599	46,483
Other programs			
Emergency Herd Maintenance Assistance	41,605	42,887	
	525,958	538,051	514,214
Total	526,023	538,078	514,230

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Cape Breton Development Corporation	Total
(1) Salaries and wages	48,912		48,912
	47,641		47,641
	<i>42,790</i>		<i>42,790</i>
(1) Other personnel costs	6,372		6,372
	6,587		6,587
	<i>5,147</i>		<i>5,147</i>
(2) Transportation and communications	6,386		6,386
	6,473		6,473
	<i>4,630</i>		<i>4,630</i>
(3) Information	2,426		2,426
	2,458		2,458
	<i>988</i>		<i>988</i>
(4) Professional and special services	8,068		8,068
	7,831		7,831
	<i>5,794</i>		<i>5,794</i>
(5) Rentals	1,720		1,720
	1,356		1,356
	<i>1,250</i>		<i>1,250</i>
(6) Purchased repair and upkeep	687		687
	787		787
	<i>550</i>		<i>550</i>
(7) Utilities, materials and supplies	3,998		3,998
	5,806		5,806
	<i>4,577</i>		<i>4,577</i>
(8) Construction and acquisition of land, buildings and equipment	6,434		6,434
	4,770		4,770
	<i>3,700</i>		<i>3,700</i>
(9) Construction and acquisition of machinery and equipment	1,396		1,396
	2,173		2,173
	<i>1,587</i>		<i>1,587</i>
(10) Grants, contributions and other transfer payments	526,023		526,023
	538,078		538,078
	<i>514,230</i>		<i>514,230</i>
(12) All other expenditures	652	97,844	98,496
	654	97,844	98,498
	<i>80</i>	<i>42,446</i>	<i>42,526</i>
Total net expenditures	613,074	97,844	710,918
	624,614	97,844	722,458
	<i>585,323</i>	<i>42,446</i>	<i>627,769</i>

Amounts in roman type are 1980-81 appropriations.
 Amounts in **bold face** type are 1980-81 expenditures.
 Amounts in *italic* type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

DEPARTMENT	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
<i>Other programs</i>				
Drought proofing and water development	2,683	2,128	1,737	1,737
Manitoba—				
Agricultural service centres	11,000	1,700	1,123	8,848
Saskatchewan—				
Agricultural service centres	13,000	1,329	1,093	11,783
Alberta—				
Alberta irrigation rehabilitation	26,255	705	717	16,208

Revenue

DEPARTMENT	1980-81	1979-80	1980-81	
	\$	\$	\$	\$
Comparative Summary				
Non-Tax Revenue—				
A Return on investments	48,003,289	46,792,768		
B Privileges, licences and permits	4,055,637	3,216,489		
C Services and service fees	2,628,187	2,147,322		
D Refunds of previous years' expenditure	10,888,111	6,709,272		
E Proceeds from sales	658,823	610,706		
F Miscellaneous	1,934,261	2,273,838		
Total	<u>68,168,308</u>	<u>61,750,395</u>		
			1980-81	
			\$	\$
Details				
Non-Tax Revenue—				
A Return on investments:				
Loans, investments and advances—				
Other—				
Provincial and territorial governments—				
Atlantic Development Board				
carry-over projects—				
Interest—				
Newfoundland	101,169			
Nova Scotia	416,554			
Prince Edward Island	737			
New Brunswick	76,490			
Atlantic Provinces				
Power Development Act—				
Interest—				
Newfoundland	6,510,741			
Nova Scotia	7,360,699			
New Brunswick	3,257,560			
Special areas and highways				
agreement—				
Interest—				
Newfoundland	4,922,127			
Nova Scotia	3,638,925			
New Brunswick	4,281,803			
Quebec	11,167,196			
Manitoba	424,080			
Alberta	709,700			
Comprehensive development plan agree-				
ment—				
Interest—				
Prince Edward Island	964,914			
Mainland Investments Limited—				
Interest—Nova Scotia	280,000			
Agricultural service centres—				
Interest—				
Manitoba	658,658			
Saskatchewan	639,613			
South Saskatchewan River project—				
Interest—				
Saskatchewan	657,777			
Private sector enterprises—				
Newfoundland and Labrador Develop-				
ment Corporation Limited—Interest ..	1,913,664			
Other accounts—		47,982,407		
Interest on sale of irrigated land		20,882		
		<u>48,003,289</u>		
B Privileges, licences and permits:				
House rentals		69,123		
Land rentals		10,844		
Community pasture fees		3,664,511		
Surface leases		309,284		
Grazing permits		913		
Hay permits		21		
Sundry permits		941		
		<u>4,055,637</u>		
C Services and service fees:				
Breeding fees		2,257,820		
Manpower and other services		95,219		
Water charges		114,962		
Sundry rental		5,121		
Inoculation		44,758		
Loan guarantees		109,405		
Sundry services		902		
		<u>2,628,187</u>		
D Refunds of previous years' expenditure:				
ARDA projects		71,375		
FRED projects		54,066		
Special areas		5,154		
Industrial incentives		1,447,464		
Miscellaneous agreements—				
General Development Agreement		8,008,066		
PEI Comprehensive Development Plan		731,983		
Pay cheques		24,177		
Other		397,465		
Adjustment to prior year's Payables at Year				
End (PAYE)		148,361		
		<u>10,888,111</u>		
E Proceeds from sales:				
Sale of land		80,676		
Sale of livestock and produce		559,781		
Sale of grain		6,914		
Sale of hay and straw		3,425		
Sundries		8,027		
		<u>658,823</u>		
F Miscellaneous:				
Forfeiture of security deposits		1,350		
Other		1,919,832		
Rental of housing		13,079		
		<u>1,934,261</u>		

SECTION 24

**1980-81
PUBLIC ACCOUNTS**

Science and Technology

**Ministry of State
National Research Council of Canada
Natural Sciences and Engineering
Research Council
Science Council of Canada**

CONTENTS

	<i>Page</i>
Use of appropriations	24.4
Total cost of programs—Budgetary	24.6
Programs by activity—Budgetary	24.7
Grants and contributions	24.8
Budgetary expenditure by program and standard object.....	24.9
Budgetary expenditure of major capital projects	24.10
Revenue	24.11
Appendices	24.12

SCIENCE AND TECHNOLOGY

Ministry of State⁽¹⁾

Objective

- To encourage the development and use of science and technology in support of national goals.

National Research Council of Canada

Objectives

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM

- To provide a national foundation upon which to build for the creation, application and use of knowledge derived from the natural sciences and engineering.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM

- To facilitate the use of scientific and technical information by the government and people of Canada.

Natural Sciences and Engineering Research Council

Objective

- To promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

Science Council of Canada

Objective

- To assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

⁽¹⁾ Effective July 31, 1980 (PC 1980-2127), part of the Department of Communications Vote 1 related to the Interdepartmental Committee on Space Secretariat was transferred to this department.

Use of Appropriations

Vote	Program		
MINISTRY OF STATE			
		Budgetary	
1	Program expenditures, the grants listed in the Estimates and contributions	\$	7,938,050
	1b		1
Stat	Minister's salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
NATIONAL RESEARCH COUNCIL OF CANADA			
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM			
		Budgetary	
5	Operating expenditures	\$	135,910,000
	Transfer from TB Vote 5 ⁽¹⁾		1,116,000
			137,026,000
	Less: transfer to Vote 15		634,999
10	Capital expenditures	\$	23,517,000
	10b		7,409,000
15	The grants listed in the Estimates, contributions and authority to make commitments for the current fiscal year for assistance towards research in industry of \$24,600,000	\$	38,042,000
	15b To extend the purposes of Science and Technology Vote 15 of the Main Estimates, 1980-81		
	(a) to authorize the transfer of \$634,999 from Science and Technology Vote 5 of the Main Estimates, 1980-81 for the purposes of this Vote; and		
	(b) to increase from \$24,600,000 to \$25,300,000 the commitments in the current fiscal year that may be made for assistance toward research in industry		1
	Transfer from: Vote 5		634,999
	TB Vote 10 ⁽¹⁾		22,556
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM			
		Budgetary	
20	Program expenditures		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL			
		Budgetary	
25	Operating expenditures		
30	The grants listed in the Estimates		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
SCIENCE COUNCIL OF CANADA			
		Budgetary	
35	Program expenditures	\$	2,481,000
	35b		271,700
	Transfer from TB Vote 5 ⁽¹⁾		15,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		

⁽¹⁾ Treasury Board Vote 5 government contingencies.
 Treasury Board Vote 10 student summer and youth employment.

Appropriations					Balances			
Current year			Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
Authorities in Estimates	Authorized changes	Total						
\$	\$	\$	\$	\$	\$	\$	\$	\$
7,938,051		7,938,051		7,938,051	7,738,807	199,244		6,829,058
23,200	(23,200)							9,463
623,000		623,000		623,000	623,000			481,000
8,584,251	(23,200)	8,561,051		8,561,051	8,361,807	199,244		7,319,521
136,391,001		136,391,001		136,391,001	130,973,839	5,417,162		114,467,677
30,926,000		30,926,000		30,926,000	26,785,238	4,140,762		24,352,843
38,699,556		38,699,556		38,699,556	38,339,286	360,270		37,192,724
9,899,000		9,899,000		9,899,000	9,899,000			7,656,000
215,915,557		215,915,557		215,915,557	205,997,363	9,918,194		183,669,244
13,667,000		13,667,000		13,667,000	11,736,165	1,930,835		11,026,395
530,000		530,000		530,000	530,000			418,000
14,197,000		14,197,000		14,197,000	12,266,165	1,930,835		11,444,395
3,487,000		3,487,000		3,487,000	3,135,879	351,121		2,136,366
158,950,000		158,950,000		158,950,000	158,949,656	344		118,400,207
210,000		210,000		210,000	210,000			137,000
162,647,000		162,647,000		162,647,000	162,295,535	351,465		120,673,573
2,767,700		2,767,700		2,767,700	2,684,935	82,765		2,318,425
205,000		205,000		205,000	205,000			163,000
2,972,700		2,972,700		2,972,700	2,889,935	82,765		2,481,425
404,316,508	(23,200)	404,293,308		404,293,308	391,810,805	12,482,503		325,588,158

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this agency	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
MINISTRY OF STATE	1980-81	8,362	6		526	68	8,950
	1979-80	7,319	5		483	68	7,865
NATIONAL RESEARCH COUNCIL OF CANADA							
SCIENTIFIC AND INDUSTRIAL RESEARCH	1980-81	205,997	404	10,392	2,035	1,719	219,739
	1979-80	183,669	113	10,037	1,888	1,749	197,230
SCIENTIFIC AND TECHNICAL INFORMATION	1980-81	12,266	25	1,710		128	14,079
	1979-80	11,445	16	1,651		131	13,211
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL							
SCIENCE COUNCIL OF CANADA	1980-81	162,296	287			373	162,382
	1979-80	120,674	244			352	120,782
SCIENCE COUNCIL OF CANADA	1980-81	2,890			159	29	3,078
	1979-80	2,481	1		172	27	2,679
Total	1980-81	391,811	722	12,102	2,720	2,317	408,228
	1979-80	325,588	379	11,688	2,543	2,327	341,767

Programs by Activity—Budgetary
 (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
MINISTRY OF STATE								
Policy development	3,770	3,700	13	5	1,892	1,890	5,675	5,595
Policy development support	605	465	61	61			666	526
Administration	1,555	1,576	41	41	1	1	1,597	1,618
Contributions to employee benefit plans	623	623					623	623
	6,553	6,364	115	107	1,893	1,891	8,561	8,362
<i>Less:</i> receipts credited to revenue		6						6
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	526	526					526	526
	68	68					68	68
Total cost of program	7,147	6,952	115	107	1,893	1,891	9,155	8,950
NATIONAL RESEARCH COUNCIL OF CANADA								
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM								
Basic and exploratory research in the natural sciences and engineering	21,304	22,872	2,335	2,171			23,639	25,043
Research on long-term problems of national concern	29,054	26,296	3,239	3,701	150	457	32,443	30,454
Research in direct support of industrial innovation and development	43,873	39,960	16,863	14,504	22,381	21,718	83,117	76,182
Research to provide technological support of social objectives	7,121	6,545	2,492	2,600	140	140	9,753	9,285
National facilities	9,499	9,502	5,223	1,993	14,829	14,829	29,551	26,324
Research and services related to standards	9,386	9,493	409	803			9,795	10,296
Administrative and special support services	21,677	22,777	465	1,186	1,200	1,195	23,342	25,158
Contributions to employee benefit plans	9,899	9,899					9,899	9,899
	151,813	147,344	31,026	26,958	38,700	38,339	221,539	212,641
<i>Less:</i> receipts and revenues credited to the vote	5,524	6,472	100	172			5,624	6,644
	146,289	140,872	30,926	26,786	38,700	38,339	215,915	205,997
<i>Less:</i> receipts credited to revenue		404						404
<i>Add:</i> accommodation provided without charge by this agency	10,392	10,392					10,392	10,392
accommodation provided without charge by Public Works other services provided without charge by other departments	2,035	2,035					2,035	2,035
	1,719	1,719					1,719	1,719
Total cost of program	160,435	154,614	30,926	26,786	38,700	38,339	230,061	219,739
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM								
Information services	14,548	10,757	49	190			14,597	10,947
Network implementation	347	2,374					347	2,374
Research and development	587	807					587	807
Contributions to employee benefit plans	530	530					530	530
	16,012	14,468	49	190			16,061	14,658
<i>Less:</i> receipts and revenues credited to the vote	1,864	2,392					1,864	2,392
	14,148	12,076	49	190			14,197	12,266
<i>Less:</i> receipts credited to revenue		25						25
<i>Add:</i> accommodation provided without charge by this agency	1,710	1,710					1,710	1,710
other services provided without charge by other departments	128	128					128	128
Total cost of program	15,986	13,889	49	190			16,035	14,079
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL								
Peer adjudicated grants					107,721	113,791	107,721	113,791
Developmental grants and contributions					28,833	24,057	28,833	24,057
Highly qualified manpower training and development					20,986	19,672	20,986	19,672
National and international activities					1,410	1,430	1,410	1,430
Administration	3,487	3,136					3,487	3,136
Contributions to employee benefit plans	210	210					210	210
	3,697	3,346			158,950	158,950	162,647	162,296
<i>Less:</i> receipts credited to revenue		2				285		287
<i>Add:</i> other services provided without charge by other departments	373	373					373	373
Total cost of program	4,070	3,717			158,950	158,665	163,020	162,382
SCIENCE COUNCIL OF CANADA								
Operations	2,906	2,790	67	100			2,973	2,890
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	182	159					182	159
	28	29					28	29
Total cost of program	3,116	2,978	67	100			3,183	3,078

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
MINISTRY OF STATE			
Grants			
<i>Administration</i>			
Canadian Science Writers' Association	1	1	1
<i>Policy development</i>			
Centre for Industrial Relations, University of Toronto	1	1	
Canadian Committee for the International Institute for Applied Systems Analysis	2	2	
	4	4	1
Contributions			
<i>Policy development</i>			
Contribution toward the support of the International Institute for Applied Systems Analysis	431	430	449
Contribution toward the support of the Commonwealth Science Council	99	99	86
Contribution to cover the cost of participation by Canada in the program of the European Space Agency	1,359	1,358	1,440
	1,889	1,887	1,975
	1,893	1,891	1,976
NATIONAL RESEARCH COUNCIL OF CANADA			
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM			
Grants			
<i>Administrative and special support services</i>			
International affiliations	487	482	421
Grants to municipalities in accordance with the Municipal Grants Act	713	713	653
	1,200	1,195	1,074
Contributions			
<i>Research on long-term problems of national concern</i>			
International Energy Agency Implementing Agreements	150	87	150
Magnetic Confinement Fusion Program	370	370	
<i>Expenditures not required for the current year</i>			255
<i>Research in direct support of industrial innovation and development</i>			
Assistance toward research in industry	20,928	20,701	19,515
Contributions in support of information services for small businesses	883	860	748
Large capacity vertical axis wind turbine	200	157	
<i>Expenditures not required for the current year</i>			5,320
<i>Research to provide technological support of social objectives</i>			
Canadian Rehabilitation Council for the Disabled	140	140	140
<i>National facilities</i>			
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	1,304	1,304	450
Summer Job Corps	23	23	
Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF project	13,502	13,502	9,541
	37,500	37,144	36,119
	38,700	38,339	37,193
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL			
Grants			
Scholarships and grants in aid of research	158,950	158,950	118,400
Total	199,543	199,180	157,569

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Scientific and Industrial Research Program	Scientific and Technical Information Program	Subtotal National Research Council of Canada	Natural Sciences and Engineering Research Council	Science Council of Canada	Total
(1) Salaries and wages	4,633	77,532	4,080	81,612	1,619	1,646	89,510
	4,548	77,422	4,111	81,533	1,543	1,635	89,259
	<i>4,113</i>	<i>71,422</i>	<i>3,843</i>	<i>75,265</i>	<i>1,209</i>	<i>1,382</i>	<i>81,969</i>
(1) Other personnel costs	623	9,954	535	10,489	210	205	11,527
	623	9,970	533	10,503	210	205	11,541
	<i>482</i>	<i>7,725</i>	<i>421</i>	<i>8,146</i>	<i>137</i>	<i>163</i>	<i>8,928</i>
(2) Transportation and communications	374	5,638	200	5,838	971	251	7,434
	353	6,034	294	6,328	650	263	7,594
	<i>221</i>	<i>4,777</i>	<i>147</i>	<i>4,924</i>	<i>434</i>	<i>230</i>	<i>5,809</i>
(3) Information	121	1,285	2,413	3,698	252	183	4,254
	78	1,057	1,868	2,925	232	134	3,369
	<i>32</i>	<i>644</i>	<i>1,990</i>	<i>2,634</i>	<i>213</i>	<i>127</i>	<i>3,006</i>
(4) Professional and special services	416	32,825	3,301	36,126	518	499	37,559
	382	32,640	2,627	35,267	539	429	36,617
	<i>238</i>	<i>25,935</i>	<i>2,416</i>	<i>28,351</i>	<i>222</i>	<i>376</i>	<i>29,187</i>
(5) Rentals.....	100	3,042	290	3,332	20	17	3,469
	99	2,327	80	2,407	12	5	2,523
	<i>68</i>	<i>2,351</i>	<i>126</i>	<i>2,477</i>	<i>15</i>	<i>9</i>	<i>2,569</i>
(6) Purchased repair and upkeep.....	76	4,063	97	4,160	2	20	4,258
	75	3,455	29	3,484	6	25	3,590
	<i>31</i>	<i>2,980</i>	<i>30</i>	<i>3,010</i>	<i>3</i>	<i>48</i>	<i>3,092</i>
(7) Utilities, materials and supplies	210	18,288	5,096	23,384	25	83	23,702
	206	16,344	4,925	21,269	30	93	21,598
	<i>115</i>	<i>13,862</i>	<i>4,475</i>	<i>18,337</i>	<i>17</i>	<i>93</i>	<i>18,562</i>
(8) Construction and acquisition of land, buildings and equipment		4,407	5	4,412			4,412
		2,689		2,689			2,689
		<i>2,622</i>		<i>2,622</i>			<i>2,622</i>
(9) Construction and acquisition of machinery and equipment	115	25,768	44	25,812	79	67	26,073
	107	22,333	190	22,523	124	100	22,854
	<i>43</i>	<i>19,968</i>	<i>120</i>	<i>20,088</i>	<i>24</i>	<i>53</i>	<i>20,208</i>
(10) Grants, contributions and other transfer payments.....	1,893	38,700		38,700	158,950		199,543
	1,891	38,339		38,339	158,950		199,180
	<i>1,976</i>	<i>37,193</i>		<i>37,193</i>	<i>118,400</i>		<i>157,569</i>
(12) All other expenditures		37		37	1	2	40
		31	1	32		1	33
		<i>27</i>		<i>27</i>			<i>27</i>
(1-12) Total.....	8,561	221,539	16,061	237,600	162,647	2,973	411,781
	8,362	212,641	14,658	227,299	162,296	2,890	400,847
	<i>7,319</i>	<i>189,506</i>	<i>13,568</i>	<i>203,074</i>	<i>120,674</i>	<i>2,481</i>	<i>333,548</i>
(13) Less: receipts and revenues credited to the vote		5,624	1,864	7,488			7,488
		6,644	2,392	9,036			9,036
		<i>5,837</i>	<i>2,123</i>	<i>7,960</i>			<i>7,960</i>
Total net expenditures	8,561	215,915	14,197	230,112	162,647	2,973	404,293
	8,362	205,997	12,266	218,263	162,296	2,890	391,811
	<i>7,319</i>	<i>183,669</i>	<i>11,445</i>	<i>195,114</i>	<i>120,674</i>	<i>2,481</i>	<i>325,588</i>

Amounts in roman type are 1980-81 appropriations.
 Amounts in **bold face** type are 1980-81 expenditures.
 Amounts in *italic* type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects
(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
NATIONAL RESEARCH COUNCIL OF CANADA				
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM				
<i>Research in direct support of industrial innovation and development</i>				
Advanced teleoperator system—Ont	118,186	12,205	8,991	106,007
Industrial Materials Research Institute—Que	21,175	1,879	1,857	2,672
National Solar Testing Facility—Ont	920	920	920	920
Expansion of acoustic test facilities—Ont	359	279	252	359
Climatic Engineering Facility—Ont	1,529	50	22	22
<i>Research to provide technological support of social objectives</i>				
Fire Research Field Station—Ont	4,248	1,901	1,895	4,192
<i>National facilities</i>				
Arctic Vessel and Marine Research Institute—Nfld	55,604	992	349	845
<i>Administrative and special support services</i>				
Computer systems—Ont	633	633	574	574

Revenue

	1980-81	1979-80
	\$	\$
MINISTRY OF STATE		
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	6,423	5,279
	<u>6,423</u>	<u>5,279</u>
	1980-81	1979-80
	\$	\$
NATIONAL RESEARCH COUNCIL OF CANADA		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	233,629	71,093
B Miscellaneous	195,187	57,617
Total.....	<u>428,816</u>	<u>128,710</u>
	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Repayments for goods and services not provided and other miscellaneous refunds	135,414	
Adjustment to prior year's Payables at Year End (PAYE).....	98,215	
		<u>233,629</u>
	1980-81	1979-80
	\$	\$
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL		
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	286,865	244,153
	<u>286,865</u>	<u>244,153</u>
	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Repayment of grants and scholarships	285,350	
Adjustment to prior year's Payables at Year End (PAYE).....	1,515	
		<u>286,865</u>
	1980-81	1979-80
	\$	\$
SCIENCE COUNCIL OF CANADA		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	410	1,198
B Proceeds from sales	55	128
Total.....	<u>465</u>	<u>1,326</u>
	1980-81	
	\$	
Details		
Non-Tax Revenue—		
B Proceeds from sales:		
Sale of government publication.....		55
		<u>55</u>

Appendix 1

Science Council of Canada

(Established by the Science Council of Canada Act)

AUDITOR GENERAL OF CANADA

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1981

SCIENCE COUNCIL OF CANADA

AND

THE HONOURABLE JOHN ROBERTS, P.C., M.P.
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY
OTTAWA, ONTARIO.

I have examined the statement of expenditure of the Science Council of Canada for the year ended March 31, 1981. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances

In my opinion, this financial statement presents fairly the results of the operations of the Council for the year ended March 31, 1981 in accordance with the accounting policies set out in Note 2, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
*Auditor General of Canada*Ottawa, Ontario
June 29, 1981STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Operating expenditure		
Salaries and employee benefits	1,860,309	1,564,618
Professional and special services	432,902	380,325
Travel and removal	164,380	133,126
Accommodation	159,530	171,908
Publication of reports and studies	134,059	122,492
Office furniture and equipment	100,178	52,992
Office stationery and supplies	92,719	92,430
Communications	86,661	88,916
Repair of office furniture and equipment	18,689	9,959
Alterations to offices	6,301	38,353
Rental of equipment	5,096	9,037
Miscellaneous	17,378	16,327
Total expenditure	<u>3,078,202</u>	<u>2,680,483</u>
Total expenditure provided for by (Note 3):		
Parliamentary appropriations		
Science and Technology Vote 35	2,684,936	1,708,500
Governor General's special warrants		609,925
Statutory—Employee benefit plans	205,000	163,000
Government departments without charge	188,266	199,058
	<u>3,078,202</u>	<u>2,680,483</u>

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

J. MIEDZINSKI
*Deputy Executive Director*CLAUDE FORTIER
Chairman

1. Objective

The objective of the Science Council is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology. The Council is a department Crown corporation of Canada.

2. Accounting policies

Operating expenditure includes the cost of work performed, goods received or services rendered prior to March 31, 1981.

Acquisitions of furniture and equipment are charged to expenditure in the year of acquisition.

Included in the reported expenditure are estimated amounts for services provided without charge by other government departments and agencies.

3. Financing of operations

The amount required to finance the transactions of the Council was provided under Science and Technology Vote 35—program expenditures.

In accordance with Section 30 of the Financial Administration Act, \$67,764 (1980—\$56,075) lapsed in respect of this appropriation.

Appendix 2

Natural Sciences and Engineering Research Council

(Established by the Natural Sciences and Engineering Research Council Act)

AUDITOR GENERAL OF CANADA

NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL
ANDTHE HONOURABLE JOHN ROBERTS, P.C., M.P.
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY
OTTAWA, ONTARIO

I have examined the statement of expenditure of the Natural Sciences and Engineering Research Council for the year ended March 31, 1981. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Council for the year ended March 31, 1981, in accordance with the accounting policies set out in Note 2, applied on a basis consistent with that of the preceding year.

RHÉAL CHATELAIN
Senior Deputy Auditor General
for the Auditor General of Canada

Ottawa, Ontario
May 28, 1981

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Grants and scholarships (Schedule 1)		
Peer adjudicated grants.....	113,791,326	88,471,970
Developmental grants.....	24,056,427	16,212,916
Highly qualified manpower training and development.....	19,671,558	12,567,799
National and international activities.....	1,430,345	1,147,523
	158,949,656	118,400,208
Operating expenditure		
Salaries and wages.....	1,543,570	1,209,493
Employee benefit plans.....	210,000	137,000
Expenditures for Council and its Committees	657,692	434,415
Administrative and other services provided without charge by National Research Council and other government departments	295,000	274,000
Information.....	230,193	211,923
Professional and special services.....	433,467	171,088
Accommodation provided without charge by National Research Council.....	78,000	78,000
Travel, transportation and communications.....	104,636	55,156
Office furniture and equipment.....	123,980	23,649
Other.....	42,341	30,641
	3,718,879	2,625,365
Total expenditure.....	162,668,535	121,025,573
Total expenditure provided for by (Note 3):		
Parliamentary appropriations—Science and Technology:		
Vote 25.....	3,135,879	1,672,500
Vote 30.....	158,949,656	88,803,750
Governor General's special warrants.....		30,060,323
Statutory—Employee benefit plans.....	210,000	137,000
Other government departments and agencies without charge.....	373,000	352,000
	162,668,535	121,025,573

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

Approved on behalf of the Council:

J. L. MEUNIER
Treasurer

G. M. MACNABB
President

NOTES TO THE STATEMENT OF EXPENDITURE
MARCH 31, 1981

1. Objective

The Natural Sciences and Engineering Research Council (NSERC) was established on May 1, 1978. The Council is a departmental Crown corporation of Canada.

The objective of the Council is to promote and support the development and maintenance of research and the provision of highly qualified manpower in the Natural Sciences and Engineering.

2. Accounting policies

Grants and scholarships are charged to expenditure as cash is disbursed.

Operating expenditure includes liabilities for work performed, goods received or services rendered prior to March 31, 1981.

Acquisitions of furniture and equipment are charged to expenditure in the year of acquisition.

Included in the reported operating expenditure are estimated amounts for services provided without charge by other government departments and agencies.

3. Financing of operations

The amounts required to finance the transactions of the Council were provided under Science and Technology Vote 25—Operating expenditures, and Vote 30—Grants and contributions.

In accordance with Section 30 of the Financial Administration Act, \$351,121 (1980—\$72,635) lapsed in respect of Vote 25 and \$344 (1980—\$4,792) in respect of Vote 30.

4. Refunds of prior years' expenditures

During the year, the Council recovered prior years' expenditures of \$285,099 (1980—\$244,153) for grants and scholarships no longer required for approved research. The recoveries were received and subsequently remitted to the Receiver General for Canada. These amounts are not reflected in the Statement of Expenditure.

5. Future payments approved

The continuation of payments extending in future years for grants and scholarships awarded in 1980-81 and previous years amount approximately as indicated under (a). New grants and scholarships to be awarded in 1981-82 and the continuation of payments extending in future years amount approximately as indicated under (b). The award of these grants and scholarships is subject to the provision of funds by Parliament and annual approval by Council.

	(millions of dollars)		
	1981-82	1982-83	Subsequent years
(a) Awards made in 1980-81 and previous years			
—Awarded in 1980-81 and previous years and approved prior to March 31, 1981.....	82.2		
—For award in subsequent years subject to final approval by Council.....		39.6	6.2
(b) New awards to be made in 1981-82			
—For award in 1981-82 and approved by Council prior to March 31, 1981.....	73.2		
—For award in subsequent years subject to final approval by Council.....		33.8	32.9
Total of future payments approved as at March 31, 1981.....	155.4	73.4	39.1

Appendix 2—Concluded

Natural Sciences and Engineering Research Council—
ConcludedNOTES TO THE STATEMENT OF EXPENDITURE
MARCH 31, 1981—Concluded

6. Trust funds

Trust funds amounting to \$2,519,252 in 1981 (1980—\$2,001,131) for grants and scholarships programs were administered by NSERC for other departments and agencies and organizations outside the government, as detailed in Schedule II. At March 31, 1981, NSERC held funds in trust amounting to \$234,408 (1980—\$332,196). These transactions and accounts are not included in the Statement of Expenditure.

EXPENDITURES ON PROGRAMS ADMINISTERED IN
TRUST FOR OTHER DEPARTMENTS AND AGENCIES AND
ORGANIZATIONS OUTSIDE THE GOVERNMENT
MARCH 31, 1981

SCHEDULE II

	1981	1980
	\$	\$
Environment Canada		
Postgraduate fellowships in meteorology and atmospheric sciences.....	34,954	17,826
Canadian International Development Agency		
CIDA/NSERC Associateships.....	108,504	119,229
External Affairs Canada		
France/Canada Cultural Exchange Agreement	67,244	66,434
North Atlantic Treaty Organization		
Postdoctoral fellowships.....	574,981	374,579
Visiting fellowships		
Agriculture Canada	260,233	176,192
Atomic Energy of Canada Ltd	153,136	132,003
Communications Canada	78,324	74,746
Energy, Mines and Resources Canada	375,610	416,165
Environment Canada	222,645	178,807
Fisheries and Oceans Canada	304,781	242,830
Health and Welfare Canada	64,331	63,016
National Museums of Canada.....	38,801	27,344
National Defence	43,784	35,063
National Research Council of Canada	191,924	76,897
	2,519,252	2,001,131

These transactions are not included in the Statement of Expenditure (see Note 6).

SCHEDULE OF GRANTS AND SCHOLARSHIPS ACTIVITIES
MARCH 31, 1981

SCHEDULE I

	1981	1980
	\$	\$
Peer adjudicated grants		
Operating grants		
Individual grants	75,508,102	67,566,272
Team grants	2,071,623	1,781,464
Co-op grants	1,143,395	671,140
Core grants	4,283,317	3,651,311
Project grants	3,524,140	3,122,500
Equipment grants	12,916,016	4,893,687
Major equipment grants	7,058,742	1,651,040
Travel grants	153,333	152,856
University research fellowship grants	846,779	
Physics and astronomy special fund	377,600	
General research grants	5,908,279	4,981,700
	113,791,326	88,471,970
Developmental grants		
Strategic grants	17,780,000	10,706,860
Negotiated development grants	502,891	133,267
Major installation grants	1,228,000	1,172,550
Project research applicable in industry and special project grants.....	1,101,390	1,015,324
Institute and special core grants.....	1,233,000	1,147,320
Special forestry assistance grants.....	101,060	154,840
Regional development grants	2,110,086	1,882,755
	24,056,427	16,212,916
Highly qualified manpower training and development		
Undergraduate level		
Undergraduate university summer research awards.....	2,110,336	
Postgraduate level		
Postgraduate scholarships.....	12,076,401	8,916,649
1967 Science scholarships.....	856,025	684,546
Special scholarships.....	87,333	53,797
Postdoctoral level		
University postdoctoral fellowships	1,590,021	1,317,716
Industrial postdoctoral fellowships.....	1,637,218	1,377,890
Research fellowships level		
University research fellowships	896,312	
Industrial research fellowships.....	1,981	
Senior level		
E.W.R. Steacie Memorial fellowships.....	298,971	102,432
Senior industrial fellowships.....	116,960	114,769
	19,671,558	12,567,799
National and international activities		
Scientific publication grants.....	523,000	454,400
Conference grants	311,403	183,441
General promotion and miscellaneous grants ..	370,657	324,334
Special travel grants—Astronomy.....	35,503	
Scientific exchange programs	189,782	185,348
	1,430,345	1,147,523
Total grants and scholarships.....	158,949,656	118,400,208

SECTION 25

1980-81 PUBLIC ACCOUNTS

Secretary of State

Department Public Service Commission

CONTENTS

	<i>Page</i>
Use of appropriations	25.4
Total cost of programs—Budgetary	25.8
Programs by activity—Budgetary	25.9
Grants and contributions	25.11
Budgetary expenditure by program and standard object.....	25.13
Revenue	25.14
Appendix	25.15

SECRETARY OF STATE

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall executive and policy direction and central control and support services.

OFFICIAL LANGUAGES PROGRAM

- To promote, facilitate and encourage the acquisition and use of the two official languages in Canadian society thereby reinforcing the equality of status of the two official languages.

ARTS AND CULTURE PROGRAM⁽¹⁾

- To formulate and develop policies and programs for the achievement of national arts and cultural objectives and to promote effective inter-agency, inter-departmental and inter-governmental co-operation in the achievement of these objectives.

EDUCATION SUPPORT PROGRAM

- To ensure the co-ordinated development, formulation, implementation and review of federal education policies and programs in support of national objectives.

TRANSLATION PROGRAM

- To provide translation and interpretation services in all languages in accordance with the needs of Parliament, the government and its agencies and, more especially, to contribute to the implementation of the official languages policy by making available the translation and interpretation services guaranteed by this policy.

CITIZENSHIP PROGRAM⁽²⁾

- To promote and assist the development of effective Canadian citizenship, and to co-ordinate the formulation and development of national strategies and policies affecting citizenship.
- To provide for payment of contributions to OPCAN.

Public Service Commission

Objectives

PROGRAM

- To ensure that appointments to and promotions within the Public Service of Canada meet the needs of the Federal Public Service and are made on the basis of merit, without discrimination on the ground of sex, race, national origin, color, religion, marital status or age.

STAFF DEVELOPMENT AND TRAINING REVOLVING FUND

- To provide, in response to departmental and agency demands, development and training courses, and related consultative services.

Representation Commissioner⁽³⁾

Objective

- To ensure a fair representation, by province, of the people of Canada in the House of Commons.

⁽¹⁾ Includes the operations related to the Lieutenant-Governors which were previously reported under the Department of Governor General and Lieutenant-Governors.

⁽²⁾ The former Special Program of the Treasury Board Secretariat was transferred to the Canada Employment and Immigration Commission of the Department of Employment and Immigration, and then to this reporting department.

⁽³⁾ The Representation Commissioner was terminated due to the repeal of the Representation Commissioner Act. Part of the Representation Commissioner was transferred to the Chief Electoral Officer of the Privy Council.

Note: Effective July 31, 1980 (PC 1980-2128), the Canada Council, Canadian Broadcasting Corporation, Canadian Film Development Corporation, National Library, National Museums of Canada, Public Archives and part of the Arts and Culture Program were transferred to the Department of Communications.

Effective December 18, 1980 (PC 1980-3474), the National Arts Centre Corporation, National Film Board and Social Sciences and Humanities Research Council were transferred to the Department of Communications.

Use of Appropriations

Vote	Program		
DEPARTMENT			
ADMINISTRATION PROGRAM			
		Budgetary	
1	Program expenditures	\$	13,778,000
	1b To extend the purposes of Secretary of State Vote 1 of the Main Estimates, 1980-81		
	(a) to authorize payment of a pension of \$594.33 per month to Mrs. Gaspard Fauteux commencing on September 1, 1981 and continuing until and including the month of her death, which pension has been calculated on the basis of the length of service of the Honourable Gaspard Fauteux as a Member of Parliament and as a Lieutenant Governor of Quebec; and		
	(b) to deem the retirement year with respect to the pension payable to Mrs. Gaspard Fauteux to be 1981 for the purposes of subsection 4(1) of the Supplementary Retirement Benefits Act		1
	Transfer from TB Vote 5 ⁽¹⁾		200,000
Stat	Secretary of State—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
OFFICIAL LANGUAGES PROGRAM			
		Budgetary	
5	Operating expenditures	\$	2,017,000
	Less: transfer to Vote 30		39,999
10	The grants listed in the Estimates and contributions	\$	195,497,000
	Less: transfer to Vote 30		80,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
ARTS AND CULTURE PROGRAM			
		Budgetary	
15	Operating expenditures	\$	1,011,500
	15b		284,000
	15c		268,000
20	The grants listed in the Estimates and contributions	\$	1,513,000
	20c		400,000
Stat	Salaries of the Lieutenant-Governors of the Provinces (R.S. c. S-2)		
Stat	Contributions to employee benefit plans		
Stat	Supplementary retirement benefits—Former Lieutenant-Governors		
	Total program—Budgetary		
EDUCATION SUPPORT PROGRAM			
		Budgetary	
30	Program expenditures, the grants listed in the Estimates and contributions	\$	3,651,000
	30b To authorize the transfer of \$39,999 from Secretary of State Vote 5 of the Main Estimates, 1980-81 for the purpose of this Vote		1
	30c To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$213,935.03 to authorize the transfer of \$80,000 from Secretary of State Vote 10, Appropriation Act No. 2, 1980-81 for the purposes of this Vote and to provide a further amount of		280,000
	Transfer from: Vote 5		39,999
	Vote 10		80,000
Stat	Post-secondary education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (S.C. 1976-77 c. 10)		
Stat	Post-secondary education adjustment payments to the provinces for previous fiscal years pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972 (R.S. c. F-6)		
Stat	Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c. S-17)		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
TRANSLATION PROGRAM			
		Budgetary	
35	Program expenditures	\$	54,245,000
	35c		1,550,000
	Transfer from TB Vote 5 ⁽¹⁾		1,200,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
CITIZENSHIP PROGRAM			
		Budgetary	
40	Operating expenditures	\$	20,165,000
	40b		470,000
	Transfer from TB Vote 10 ⁽¹⁾		525,000
45	The grants listed in the Estimates and contributions	\$	42,541,000
	45b		11,270,000
	45c		1,600,000
	Transfer from TB Vote 10 ⁽¹⁾		5,976,421
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	Total Budgetary		

Appropriations									
Current year					Balances				
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
13,978,001		13,978,001		13,978,001	13,879,434	98,567		12,025,395	
23,200	1,775	24,975		24,975	24,975			13,708	
1,259,000		1,259,000		1,259,000	1,259,000			1,013,000	
15,260,201	1,775	15,261,976		15,261,976	15,163,409	98,567		13,052,103	
1,977,001		1,977,001		1,977,001	1,851,307	125,694		1,636,163	
195,417,000		195,417,000		195,417,000	189,393,017	6,023,983		188,395,302	
184,000		184,000		184,000	184,000			148,000	
197,578,001		197,578,001		197,578,001	191,428,324	6,149,677		190,179,465	
1,563,500		1,563,500		1,563,500	1,425,506	137,994		3,169,280	
1,913,000		1,913,000		1,913,000	1,713,000	200,000		1,703,676	
350,000		350,000		350,000	350,000			350,048	
80,200		80,200		80,200	80,200			33,954	
	3,146	3,146		3,146	3,146				
3,906,700	3,146	3,909,846		3,909,846	3,571,852	337,994		5,256,958	
4,051,000		4,051,000		4,051,000	3,901,088	149,912		3,695,970	
1,630,000,000	(71,000)	1,629,929,000		1,629,929,000	1,629,929,000			1,493,668,000	
(24,000,000)	(950,574)	(24,950,574)		(24,950,574)	(24,950,574)			25,900,000	
110,940,000	(27,231,913)	83,708,087		83,708,087	83,708,087			84,551,102	
202,000		202,000		202,000	202,000			164,000	
1,721,193,000	(28,253,487)	1,692,939,513		1,692,939,513	1,692,789,601	149,912		1,607,979,072	
56,995,000		56,995,000		56,995,000	55,568,720	1,426,280		45,260,207	
5,840,000		5,840,000		5,840,000	5,840,000			4,494,000	
62,835,000		62,835,000		62,835,000	61,408,720	1,426,280		49,754,207	
21,160,000		21,160,000		21,160,000	20,780,047	379,953		17,194,531	
61,387,421		61,387,421		61,387,421	60,963,015	424,406		62,484,128	
1,834,000		1,834,000		1,834,000	1,834,000			1,476,000	
	2,830	2,830		2,830	2,830			12,714	
84,381,421	2,830	84,384,251		84,384,251	83,579,892	804,359		81,167,373	
2,085,154,323	(28,245,736)	2,056,908,587		2,056,908,587	2,047,941,798	8,966,789		1,947,389,178	

Use of Appropriations—Concluded

Vote	Program	
PUBLIC SERVICE COMMISSION		
	Budgetary	
115	Program expenditures	\$ 76,137,000
	115a To extend the purposes of Secretary of State Vote 115 of the Main Estimates 1980-81, to reimburse the Staff Development and Training Revolving Fund in the amount of \$724,987 for the operating loss for the 1978-79 fiscal year	724,987
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act	
Stat	Contributions to employee benefit plans	
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND		
Stat	Estimates 1980-81	
	Revolving Fund authority	
	Net liabilities assumed	
	<i>Total program—Budgetary</i>	
REPRESENTATION COMMISSIONER		
	Budgetary	
	<i>Use of appropriations not required for the current year</i>	
	Total Budgetary	

(1) Treasury Board Vote 5 government contingencies.
 Treasury Board Vote 10 student summer and youth employment.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
76,861,987		76,861,987		76,861,987	73,535,824	3,326,163		68,062,604
	1,915,571	1,915,571		1,915,571	1,915,571			
7,584,000		7,584,000		7,584,000	7,584,000			6,200,000
84,445,987	1,915,571	86,361,558		86,361,558	83,035,395	3,326,163		74,262,604
1,843,000	(1,843,000)				1,932,513			
	4,500,000	4,500,000		4,500,000				
	(1,915,571)	(1,915,571)		(1,915,571)				
1,843,000	741,429	2,584,429		2,584,429	1,932,513		651,916	
86,288,987	2,657,000	88,945,987		88,945,987	84,967,908	3,326,163	651,916	74,262,604
54,268								
2,171,443,310	(25,588,736)	2,145,854,574		2,145,854,574	2,132,909,706	12,292,952	651,916	2,021,706,050

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expend- itures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION	1980-81	15,163		1,453	196	16,812
	1979-80	13,052		1,409	189	14,650
OFFICIAL LANGUAGES	1980-81	191,428		180	25	191,633
	1979-80	190,180		180	24	190,384
ARTS AND CULTURE	1980-81	3,572	14	68	6	3,632
	1979-80	5,257	14	68	4	5,315
EDUCATION SUPPORT	1980-81	1,692,790	16,248	135	30	1,676,707
	1979-80	1,607,979	3,093	135	31	1,605,052
TRANSLATION	1980-81	61,409	37	4,429	809	66,610
	1979-80	49,754		4,373	785	54,912
CITIZENSHIP	1980-81	83,580	3,810	2,795	290	82,855
	1979-80	81,167	2,248	2,716	282	81,917
	1980-81	2,047,942	20,109	9,060	1,356	2,038,249
	1979-80	1,947,389	5,355*	8,881	1,315	1,952,230
PUBLIC SERVICE COMMISSION	1980-81	83,035	656	12,597	1,185	96,161
	1979-80	74,263	419	10,279	1,228	85,351
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND	1980-81	1,933				1,933
	1979-80					
REPRESENTATION COMMISSIONER	1980-81					
	1979-80	54		18	5	77
Total	1980-81	2,132,910	20,765	21,657	2,541	2,136,343
	1979-80	2,021,706	5,774	19,178	2,548	2,037,658

* Does not include: refunds of previous years' expenditure, \$12,108; miscellaneous revenue, \$167.

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive	1,852	1,812	3	15			1,855	1,827
Control and support services	12,108	11,949	40	128			12,148	12,077
Contributions to employee benefit plans	1,259	1,259					1,259	1,259
	15,219	15,020	43	143			15,262	15,163
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	1,453	1,453					1,453	1,453
	196	196					196	196
Total cost of program	16,868	16,669	43	143			16,911	16,812
OFFICIAL LANGUAGES PROGRAM								
Official languages in education	377	368			178,561	172,568	178,938	172,936
Official languages in the private sector	371	357	1	1	1,394	1,394	1,766	1,752
Language acquisition development and policy co-ordination	514	460	2		462	448	978	908
Official language minority groups	709	662	3	3	15,000	14,983	15,712	15,648
Contributions to employee benefit plans	184	184					184	184
	2,155	2,031	6	4	195,417	189,393	197,578	191,428
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	180	180					180	180
	25	25					25	25
Total cost of program	2,360	2,236	6	4	195,417	189,393	197,783	191,633
ARTS AND CULTURE PROGRAM								
State protocol and special events	1,442	1,321	1	1	1,768	1,568	3,211	2,890
Lieutenant-Governors	470	453			145	145	615	598
Contributions to employee benefit plans	84	84					84	84
	1,996	1,858	1	1	1,913	1,713	3,910	3,572
<i>Less:</i> receipts credited to revenue	14	14					14	14
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	68	68					68	68
	6	6					6	6
Total cost of program	2,056	1,918	1	1	1,913	1,713	3,970	3,632
EDUCATION SUPPORT PROGRAM								
Post-secondary education support	120	117			1,604,979	1,604,979	1,605,099	1,605,096
Analysis and co-ordination	608	570	2		365	365	975	935
Canada Student Loans	2,953	2,836	3	13	83,708	83,708	86,664	86,557
Contributions to employee benefit plans	202	202					202	202
	3,883	3,725	5	13	1,689,052	1,689,052	1,692,940	1,692,790
<i>Less:</i> receipts credited to revenue					16,248	16,248	16,248	16,248
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	135	135					135	135
	30	30					30	30
Total cost of program	4,048	3,890	5	13	1,672,804	1,672,804	1,676,857	1,676,707
TRANSLATION PROGRAM								
Translation	42,237	41,523	500	411			42,737	41,934
Interpretation	4,573	4,535	1	4			4,574	4,539
Terminology	5,736	6,149	27	71			5,763	6,220
Program services	3,843	2,841	78	35			3,921	2,876
Contributions to employee benefit plans	5,840	5,840					5,840	5,840
	62,229	60,888	606	521			62,835	61,409
<i>Less:</i> receipts credited to revenue	37	37					37	37
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	4,429	4,429					4,429	4,429
	809	809					809	809
Total cost of program	67,430	66,089	606	521			68,036	66,610

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
CITIZENSHIP PROGRAM								
Citizenship registration and promotion	9,169	8,902	29	36	3,813	3,777	13,011	12,715
Citizen participation—Voluntary organizations	1,453	1,441	3	2	17,677	17,457	19,133	18,900
Citizen participation—Native citizens	985	838	9	4	22,287	22,231	23,281	23,073
Multiculturalism	3,373	3,472	5	33	7,866	7,785	11,244	11,290
Open House Canada	312	198	21	75	9,744	9,713	10,077	9,986
Policy co-ordination	1,055	968	2	4			1,057	972
Regional operations	4,726	4,773	21	37			4,747	4,810
Contributions to employee benefit plans	1,834	1,834					1,834	1,834
	22,907	22,426	90	191	61,387	60,963	84,384	83,580
<i>Less: receipts credited to revenue</i>					3,810	3,810	3,810	3,810
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	2,795	2,795					2,795	2,795
	290	290					290	290
Total cost of program	25,992	25,511	90	191	57,577	57,153	83,659	82,855
PUBLIC SERVICE COMMISSION								
Staffing and audit	25,325	26,572	71	15			25,396	26,587
Training and development	33,432	27,561	127	79			33,559	27,640
Redress	2,657	2,234	9	318			2,666	2,552
Administration	22,504	23,531	321	810			22,825	24,341
Deletion in accordance with the Adjustment of Accounts Act	1,915	1,915					1,915	1,915
	85,833	81,813	528	1,222			86,361	83,035
<i>Less: receipts credited to revenue</i>		656						656
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	12,597	12,597					12,597	12,597
	1,185	1,185					1,185	1,185
	99,615	94,939	528	1,222			100,143	96,161
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND								
Staff Development and Training Revolving Fund	12,279	11,627					12,279	11,627
<i>Less: receipts credited to the Fund</i>	9,694	9,694					9,694	9,694
	2,585	1,933					2,585	1,933
Total cost of program	102,200	96,872	528	1,222			102,728	98,094

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
OFFICIAL LANGUAGES PROGRAM			
Grants			
<i>Official languages in the private sector</i>			
Grants to non-profit voluntary associations for the promotion of the use of official languages	1,394	1,394	1,089
<i>Official language minority groups</i>			
To support national federations, provincial associations as well as other groups or associations promoting the development of official language minority groups	7,986 9,380	7,978 9,372	8,175 9,264
Contributions			
<i>Official languages in education</i>			
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	170,378	169,633	169,355
Adjustment payments to the provinces claimable for previous fiscal years in respect of formula payment agreements	7,963	2,737	5,853
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility	220	198	169
<i>Language acquisition development and policy co-ordination</i>			
Contributions to Canadian institutions, associations, other organizations and publications for language research	462	448	255
<i>Official language minority groups</i>			
Contributions in respect of national federations and provincial associations as well as other groups or associations promoting the development of official language minority groups	7,014 186,037 195,417	7,005 180,021 189,393	3,500 179,132 188,396
ARTS AND CULTURE PROGRAM			
Grants			
<i>State protocol and special events</i>			
Festival Canada	1,368	1,368	1,558
<i>Lieutenant-Governors</i>			
Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the costs incurred in the exercise of their duties in their provincial capital:			
Newfoundland	12	12	12
Prince Edward Island	10	10	10
Nova Scotia	12	12	12
New Brunswick	12	12	12
Quebec	18	18	18
Ontario	18	18	18
Manitoba	15	15	15
Saskatchewan	15	15	15
Alberta	15	15	15
British Columbia	18	18	18
	1,513	1,513	1,703
Contributions			
<i>State protocol and special events</i>			
Festival Canada	400 1,913	200 1,713	1,703
EDUCATION SUPPORT PROGRAM			
Grants			
<i>Analysis and co-ordination</i>			
Association of Canadian Community Colleges	325	325	325
Association of Canadian Studies	40	40	40
Expenditures not required for the current year			270
	365	365	635
Contributions			
<i>Post-secondary education support</i>			
Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972 and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	1,604,979	1,604,979	1,519,568
<i>Canada student loans</i>			
The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act	83,708 1,688,687 1,689,052	83,708 1,688,687 1,689,052	84,551 1,604,119 1,604,754

Grants and Contributions—Concluded
(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT—Concluded			
CITIZENSHIP PROGRAM			
Grants			
<i>Citizen participation—Voluntary organizations</i>			
Grants to status of women groups, human rights organizations, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society	2,515	2,508	2,215
<i>Citizen participation—Native citizens</i>			
Grants to friendship centres, native women's groups, native community groups, native communications societies and native newspapers	9,252	9,247	8,295
<i>Multiculturalism</i>			
Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	6,056	6,045	4,782
<i>Open House Canada</i>			
Grants to groups and organizations for youth exchange projects	6,100	6,069	6,497
<i>Expenditures not required for the current year</i>			5,602
	23,923	23,869	27,391
Contributions			
<i>Citizenship registration and promotion</i>			
Contribution towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share.....	3,620	3,620	3,525
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	193	157	274
<i>Citizen participation—Voluntary organizations</i>			
Contribution to Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizen in Canadian society	370	370	
OPCAN	8,816	8,815	10,300
Summer Youth Employment Program	5,976	5,764	
<i>Citizen participation—Native citizens</i>			
Contributions to native associations, the National Association of Friendship Centres and capital assistance for friendship centres	13,035	12,984	9,968
<i>Multiculturalism</i>			
Contributions to voluntary groups for promoting cultural development	1,810	1,740	1,037
<i>Open House Canada</i>			
Contributions to voluntary organizations for youth exchange projects	3,644	3,644	3,470
<i>Expenditures not required for the current year</i>			6,519
	37,464	37,094	35,093
	61,387	60,963	62,484
Total	1,947,769	1,941,121	1,857,337

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Official Languages Program	Arts and Culture Program	Education Support Program	Translation Program	Citizenship Program	Subtotal	Public Service Commission		Total
								Program	Staff Deve- lopment and Training Revolving Fund	
(1) Salaries and wages	9,888	1,419	676	1,554	46,186	14,589	74,312	58,338	6,852	139,502
	9,828	1,339	668	1,473	44,880	14,301	72,489	56,502	6,852	135,843
	<i>8,621</i>	<i>1,321</i>	<i>612</i>	<i>1,258</i>	<i>38,510</i>	<i>12,881</i>	<i>63,203</i>	<i>54,057</i>		<i>117,307</i>
(1) Other personnel costs	1,261	184	84	202	5,840	1,834	9,405	7,584		16,989
	1,261	184	84	202	5,840	1,834	9,405	7,584		16,989
	<i>1,014</i>	<i>148</i>	<i>34</i>	<i>164</i>	<i>4,494</i>	<i>1,476</i>	<i>7,330</i>	<i>6,200</i>		<i>13,537</i>
(2) Transportation and communications	732	132	197	216	1,217	1,790	4,284	4,517	760	9,561
	733	107	161	200	1,271	2,089	4,561	3,938	760	9,259
	<i>683</i>	<i>89</i>	<i>197</i>	<i>155</i>	<i>954</i>	<i>1,640</i>	<i>3,718</i>	<i>3,261</i>		<i>6,979</i>
(3) Information	64	112	214	160	68	999	1,617	1,655	98	3,370
	62	128	262	87	137	1,206	1,882	1,691	98	3,671
	<i>36</i>	<i>70</i>	<i>381</i>	<i>42</i>	<i>44</i>	<i>340</i>	<i>913</i>	<i>958</i>		<i>1,871</i>
(4) Professional and special services	1,984	244	536	1,666	7,769	2,813	15,012	6,901	994	22,907
	1,842	237	399	1,591	7,771	2,151	13,991	6,488	994	21,473
	<i>1,667</i>	<i>117</i>	<i>1,588</i>	<i>1,405</i>	<i>4,018</i>	<i>1,308</i>	<i>10,103</i>	<i>6,336</i>		<i>16,439</i>
(5) Rentals	180	16	137	12	169	214	728	1,132	1,637	3,497
	217	10	141	14	143	164	689	996	1,637	3,322
	<i>188</i>	<i>10</i>	<i>537</i>	<i>18</i>	<i>153</i>	<i>138</i>	<i>1,044</i>	<i>1,108</i>		<i>2,152</i>
(6) Purchased repair and upkeep	201	6	1	7	87	50	352	361	1	714
	184	5		6	155	75	425	417	1	843
	<i>226</i>	<i>3</i>	<i>3</i>	<i>4</i>	<i>97</i>	<i>37</i>	<i>370</i>	<i>312</i>		<i>682</i>
(7) Utilities, materials and supplies	909	42	128	66	561	511	2,217	2,331	497	5,045
	893	21	129	152	656	602	2,453	1,444	497	4,394
	<i>441</i>	<i>18</i>	<i>134</i>	<i>170</i>	<i>653</i>	<i>653</i>	<i>2,069</i>	<i>1,472</i>		<i>3,541</i>
(9) Construction and acqui- sition of machinery and equipment	43	6	1	5	606	90	751	528		1,279
	143	4	1	13	521	191	873	1,222		2,095
	<i>175</i>	<i>8</i>	<i>3</i>	<i>9</i>	<i>830</i>	<i>97</i>	<i>1,122</i>	<i>521</i>		<i>1,643</i>
(10) Grants, contributions and other transfer payments		195,417	1,913	1,689,052		61,387	1,947,769			1,947,769
		189,393	1,713	1,689,052		60,963	1,941,121			1,941,121
		<i>188,396</i>	<i>1,703</i>	<i>1,604,754</i>		<i>62,484</i>	<i>1,857,337</i>			<i>1,857,337</i>
(12) All other expenditures ..			23		332	107	462	3,014	1,440	4,916
			14		35	4	53	2,753	788	3,594
	<i>1</i>		<i>65</i>		<i>1</i>	<i>113</i>	<i>180</i>	<i>38</i>		<i>218</i>
(1-12) Total	15,262	197,578	3,910	1,692,940	62,835	84,384	2,056,909	86,361	12,279	2,155,549
	15,163	191,428	3,572	1,692,790	61,409	83,580	2,047,942	83,035	11,627	2,142,604
	<i>13,052</i>	<i>190,180</i>	<i>5,257</i>	<i>1,607,979</i>	<i>49,754</i>	<i>81,167</i>	<i>1,947,389</i>	<i>74,263</i>		<i>2,021,706</i>
(13) Less: receipts and reve- nues credited to the vote									9,694	9,694
									9,694	9,694
Total net expenditures ..	15,262	197,578	3,910	1,692,940	62,835	84,384	2,056,909	86,361	2,585	2,145,855
	15,163	191,428	3,572	1,692,790	61,409	83,580	2,047,942	83,035	1,933	2,132,910
	<i>13,052</i>	<i>190,180</i>	<i>5,257</i>	<i>1,607,979</i>	<i>49,754</i>	<i>81,167</i>	<i>1,947,389</i>	<i>74,263</i>		<i>2,021,706</i>

Amounts in roman type are 1980-81 appropriations.
Amounts in bold face type are 1980-81 expenditures.
Amounts in italic type are 1979-80 expenditures.

Revenue

	1980-81	1979-80
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	3,884,334	3,093,046
B Privileges, licences and permits	1,687,576	2,247,708
C Refunds of previous years' expenditure.....	14,344,013	12,107,583
D Miscellaneous.....	192,669	181,883
Total	<u>20,108,592</u>	<u>17,630,220</u>

1980-81

\$

Details

Non-Tax Revenue—		
A Return on investments:		
Other accounts: interest on Canada student loans		<u>3,884,334</u>
B Privileges, licences and permits: fees for certificates of citizenship		<u>1,687,576</u>

1980-81

1979-80

\$

\$

PUBLIC SERVICE COMMISSION

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Services and service fees	533,015	344,486
B Refunds of previous years' expenditure.....	86,502	56,043
C Miscellaneous.....	36,545	18,606
Total	<u>656,062</u>	<u>419,135</u>

1980-81

\$

\$

Details

Non-Tax Revenue—		
A Services and service fees:		
Recovery of overhead chargeable to revolving fund	519,500	
Sundry	<u>13,515</u>	<u>533,015</u>

Appendix

Public Service Commission
Staff Development and Training Revolving FundSTATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981
(in thousands of dollars)

	1981	
	Estimates	Actual
	\$	\$
Loss for the year	1,636	1,703
Add: reconciling and other similar items		638
Operating requirements	1,636	2,341
Working capital changes	207	(408)
Net expenditure	1,843	1,933

BALANCE SHEET AS AT MARCH 31, 1981

FUND ASSETS	1981		1980		FUND LIABILITIES	1981		1980	
	\$	\$	\$	\$		\$	\$	\$	\$
Current assets:					Current liabilities:				
Accounts receivable					Accounts payable and accrued liabilities				
Federal Government	1,807,656	1,287,158			Federal Government	2,307,849	1,512,560		
Outside parties	108,438	176,731			Outside parties	207,314	13,052		
Accountable advances	3,125	2,855			Deferred revenues	194,010	278,030		
Prepaid expenses	44,328					2,709,173	1,803,642		
					EQUITY OF CANADA				
					Accumulated net charge against the Fund's				
					authority	3,117,079	2,535,915		
					Accumulated deficit	(3,862,705)	(2,872,813)		
	1,963,547	1,466,744				1,963,547	1,466,744		

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

Approved by:

J. B. LAFLAMME
Director of Finance

J. F. Ferguson
Director General
Corporate Systems and Services Branch

September 15, 1981

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981		1980	
	\$	\$	\$	\$
Revenue				
Course fees and services	9,360,209	7,197,374		
Catering and accommodation	493,174	349,994		
	9,853,383	7,547,368		
Operating expenses				
Salaries and employee benefits	6,831,297	6,585,733		
Rentals	1,486,377	133,027		
Professional and special services	986,417	1,182,726		
Travel and communications	751,691	701,593		
Administrative and financial services	519,500	319,531		
Materials and supplies	452,400	509,873		
Catering and accommodation	331,407	160,357		
Information	98,078	96,553		
Repairs	766	370		
Interest	96,021			
Other	2,259	5,431		
	11,556,213	9,695,194		
Net loss	1,702,830	2,147,826		

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1981

	1981		1980	
	\$	\$	\$	\$
Balance, beginning of year	2,872,813	724,987		
Prior period adjustment	12,049			
	2,884,862	724,987		
Net loss for the year	1,702,830	2,147,826		
	4,587,692	2,872,813		
Transfer of part of the accumulated deficit to the accumulated net charge against the Fund's authority account	(724,987)			
Balance, end of year	3,862,705	2,872,813		

Appendix—Concluded

Public Service Commission—Concluded
Staff Development and Training Revolving
Fund—ConcludedSTATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Sources of working capital		
Increase in the accumulated net charge against the Fund's authority account		
Net increase	581,164	284,481
Add: write-off of part of the accumulated deficit	724,987	
Gross increase	1,306,151	284,481
Uses of working capital		
Operations		
Loss for the period	(1,702,830)	(2,147,826)
Prior period adjustment	(12,049)	
	(1,714,879)	(2,147,826)
Decrease in working capital	(408,728)	(1,863,345)
Working capital, beginning of year	(336,898)	1,526,447
Working capital, end of year	(745,626)	(336,898)
Changes in working capital components:		
Increase (decrease) in accounts receivable	452,205	(1,109,266)
Increase (decrease) in accountable advances	270	(1,375)
Increase (decrease) in prepaid expenses	44,328	(2,348)
(Increase) in accounts payable	(989,551)	(690,857)
Decrease (increase) in deferred revenues	84,020	(59,499)
	(408,728)	(1,863,345)

RECONCILIATION WITH AUTHORITY USED
AS AT MARCH 31, 1981

	1981
	\$
Balance in the accumulated net charge against the Fund's authority account	3,117,079
Add: PAYE charges against the appropriation account	2,498,212
Deduct: amounts credited to the appropriation account after March 31	1,767,207
Net authority used, end of year	3,848,084
Authority limit	4,500,000
Unused authority carried forward	651,916

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981

1. Purpose and authority

The Staff Development and Training Revolving Fund was established in 1971 and was authorized by Vote L120, Appropriation Act No. 3, 1971, for the purpose of providing training and development by the Staff Development and Training Branch.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time.

An amount of \$1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary. Furthermore, Vote 115a provided authority to write-off \$724,987 which represents a portion of the accumulated deficit.

2. Significant accounting policies and practices

(a) Year-end accruals

The accounts of the revolving fund are presented on the accrual basis with the exception of the liability for employee termination benefits, and the liability for vacation pay which are not recorded in the books of account. The liability for vacation pay is not considered material.

(b) In accordance with the Adjustment of Accounts Act, the Public Service Commission Staff Development and Training Account in the Accounts of Canada was terminated as at March 31, 1980 and the amount of \$1,915,571 outstanding at that date was deleted from the Accounts of Canada on March 31, 1981. This deletion from the Accounts of Canada is not reflected in the financial statements of the Staff Development and Training Revolving Fund.

3. Comparative figures

The expenditures for the fiscal year include an amount of \$1,430,096 for accommodation. In 1979-80, the Staff Development and Training Revolving Fund was exempted from these charges estimated at \$1,298,000.

4. Contingent liabilities

A contingent liability of \$33,000 has been identified as a result of an adjustment claim presented by Crawley & McCracken Company Ltd for a loss incurred in providing services to the Contract Settlement Board on October 30, 1980 and no decision has yet been taken.

SECTION 26

**1980-81
PUBLIC ACCOUNTS**

Social Development

CONTENTS

	<i>Page</i>
Use of appropriations	26.4
Total cost of program—Budgetary	26.4
Program by activity—Budgetary	26.4
Budgetary expenditure by program and standard object	26.5

SOCIAL DEVELOPMENT⁽¹⁾

Objective

—To formulate, develop, evaluate and co-ordinate policies in relation to the programs and activities of the Government that support Canadian social development and the well-being of Canadians.

⁽¹⁾ Effective June 19, 1980 (PC 1980-1694), is now designated as a department.

Use of Appropriations

Vote	Program
	Budgetary
1	Program expenditures
Stat	Minister's salary and motor car allowance
Stat	Contributions to employee benefit plans
	Total Budgetary

Total Cost of Program—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of program
SOCIAL DEVELOPMENT	1980-81	2,313	169	25	2,507

Program by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Policy formulation, program review and assessment	3,316	1,860	100	159			3,416	2,019
Contributions to employee benefit plans	294	294					294	294
	3,610	2,154	100	159			3,710	2,313
Add: accommodation provided without charge by Public Works	169	169					169	169
other services provided without charge by other departments	25	25					25	25
Total cost of program	3,804	2,348	100	159			3,904	2,507

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
3,415,800		3,415,800		3,415,800	2,018,589	1,397,211		
23,200	(23,200)							
294,000		294,000		294,000	294,000			
3,733,000	(23,200)	3,709,800		3,709,800	2,312,589	1,397,211		

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	1980-81 Appropriations	1980-81 Expenditures
(1) Salaries and wages.....	2,234	1,247
(1) Other personnel costs	294	295
(2) Transportation and communications	300	115
(3) Information	100	
(4) Professional and special services	475	340
(5) Rentals	75	38
(6) Purchased repair and upkeep	2	43
(7) Utilities, materials and supplies	130	76
(9) Construction and acquisition of machinery and equipment.....	100	159
Total net expenditures.....	3,710	2,313

SECTION 27

**1980-81
PUBLIC ACCOUNTS**

Solicitor General

**Department
Correctional Services
National Parole Board
Royal Canadian Mounted Police**

CONTENTS

	<i>Page</i>
Use of appropriations	27.4
Total cost of programs—Budgetary	27.7
Programs by activity—Budgetary	27.8
Grants and contributions	27.9
Budgetary expenditure by program and standard object.....	27.10
Budgetary expenditure of major capital projects	27.11
Revenue	27.13

SOLICITOR GENERAL

Department

Objective

ADMINISTRATION PROGRAM

—To provide overall policy direction to the programs of the Department.

Correctional Services

Objective

CORRECTIONAL SERVICES PROGRAM

—To administer sentences imposed by the courts and to prepare offenders for their return as useful citizens to the community.

National Parole Board⁽¹⁾

Objective

—To provide for the reform and rehabilitation of persons undergoing sentence of imprisonment by the granting of conditional release in accordance with the Parole Act; to make recommendations for Pardons and for the exercise of the Royal Prerogative of Mercy.

Royal Canadian Mounted Police

Objective

LAW ENFORCEMENT PROGRAM

—To enforce laws, prevent crime, maintain peace, order and security.

⁽¹⁾ The National Parole Board was formerly part of the Correctional Services Program of this reporting department.

Use of Appropriations

Vote	Program		
DEPARTMENT			
ADMINISTRATION PROGRAM			
	Budgetary		
1	Program expenditures, the grants listed in the Estimates and contributions	\$	13,864,800
	Transfer from TB Vote 10 ⁽¹⁾		2,998,490
Stat	Solicitor General—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
CORRECTIONAL SERVICES			
CORRECTIONAL SERVICES PROGRAM			
	Budgetary		
5	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions; and		
	(a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund;		
	(b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;		
	(c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions;		
	(d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	\$	323,934,000
	5b		
	5c To extend the purposes of Solicitor General Vote 5, Appropriation Act No. 2, 1980-81;		
	(a) to authorize the payment in the current and subsequent fiscal years of a pension in respect of the late William Alexander Morrison, former penitentiary officer who was killed while on duty, to commence as of the date of death, and to be paid at the same rate as if the deceased was, immediately prior to death, a person described in subsection 27(1) of the Royal Canadian Mounted Police Superannuation Act, but in the current fiscal year the rate shall be reduced by the appropriate amount, at which benefits payable at an annual or monthly rate have been and are being paid pursuant to the Government Employees Compensation Act, and in each subsequent fiscal year no amount shall be paid in respect of the aforementioned deceased pursuant to the Government Employees Compensation Act; and		
	(b) to authorize the transfer of \$7,358,999 from Solicitor General Vote 10, Appropriation Act No. 2, 1980-81, for the purposes of this Vote		
	Transfer from: Vote 10		7,358,999
	TB Vote 5 ⁽¹⁾		12,796,158
	TB Vote 10 ⁽¹⁾		202,974
10	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	\$	74,482,000
	Less: transfer to Vote 5		7,358,999
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
Stat	Pensions and other employee benefits		
Stat	Contributions to employee benefit plans		
Stat	Write-off of active assets		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	Non-budgetary		
L103b	To authorize, in the current and subsequent fiscal years, in accordance with terms and conditions approved by Treasury Board, loans to parolees for assistance in their rehabilitation; to authorize the Minister, in accordance with terms and conditions approved by Treasury Board, to forgive the repayment of a loan or any part thereof made to a parolee under this authority; and to authorize a special account in the Consolidated Revenue Fund to be known as the parolees' loan account		
	(a) to which all loans made under this authority shall be charged; and		
	(b) to which shall be credited		
	(i) all repayments of principal amount of loans, and		
	(ii) all amounts the payment of which is forgiven by the Minister under this authority; the total amount that may be outstanding under this authority at any time not to exceed \$10,000. (Net)		
NATIONAL PAROLE BOARD			
	Budgetary		
15	Program expenditures	\$	8,317,000
	15b		320,000
	Transfer from TB Vote 10 ⁽¹⁾		7,660
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		

Use of Appropriations—Concluded

Vote	Program	
	ROYAL CANADIAN MOUNTED POLICE	
	LAW ENFORCEMENT PROGRAM	
		Budgetary
20	Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	\$ 461,773,000
	20b To authorize the deletion from the accounts a claim due Her Majesty amounting to \$5,342	
	Transfer from: TB Vote 5 ⁽¹⁾	15,000,000
	TB Vote 10 ⁽¹⁾	1,472,170
	TB Vote 30 ⁽¹⁾	343,000
25	Capital expenditures	
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act	
Stat	Pensions and other employee benefits—Members of the Force	
Stat	Contributions to employee benefit plans	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
		Total Budgetary
		Total Non-budgetary

(1) Treasury Board Vote 5 government contingencies.
 Treasury Board Vote 10 summer student and youth employment.
 Treasury Board Vote 30 (Comptroller general) implementation of plans to improve management practices and controls.
 (2) Reserved allotment established to provide payment authority for the overexpenditures of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
478,588,178		478,588,178		478,588,178	462,528,474	16,059,704		404,261,889
56,557,000		56,557,000		56,557,000	47,817,415	8,739,585		37,515,332
	6,122,555	6,122,555		6,122,555	6,122,555			
76,664,000	11,723,612	88,387,612		88,387,612	88,387,612			86,289,163
7,638,000	(4,124,520)	3,513,480		3,513,480	3,513,480			2,981,500
619,447,178	13,721,647	633,168,825		633,168,825	608,369,536	24,799,289		531,141,103
1,085,975,462	22,259,871	1,108,235,333	2,308	1,108,235,333	1,054,898,233	53,337,100	2,312	903,797,663
				2,308	(4)			(90)

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1980-81	16,485	168		1,100	165	17,582
	1979-80	17,207	39		954	164	18,286
CORRECTIONAL SERVICES	1980-81	421,185	13,675	14,300	3,645	5,085	430,540
	1979-80	348,098	2,776	13,161	3,497	4,735	366,715
NATIONAL PAROLE BOARD	1980-81	8,859	1		612	136	9,606
	1979-80	7,352	3		528	121	7,998
ROYAL CANADIAN MOUNTED POLICE	1980-81	608,369	8,023	43,278	7,592	6,587	657,803
	1979-80	531,141	3,294	39,875	6,983	7,744	582,449
Total	1980-81	1,054,898	21,867	57,578	12,949	11,973	1,115,531
	1979-80	903,798	6,112	53,036	11,962	12,764	975,448

Programs by Activity—Budgetary
 (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Departmental administration	12,725	11,921	221	176	4,735	4,388	17,681	16,485
<i>Less: receipts credited to revenue</i>		168						168
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	1,100	1,100					1,100	1,100
	165	165					165	165
Total cost of program	13,990	13,018	221	176	4,735	4,388	18,946	17,582
CORRECTIONAL SERVICES								
CORRECTIONAL SERVICES PROGRAM								
Planning and management	10,813	12,654	438	159	5	5	11,256	12,818
Custody of inmates	78,609	82,070	2,497	496			81,106	82,566
Education, training and employment of inmates	46,150	41,988	3,351	2,405	563	563	50,064	44,956
Offender case management	85,304	87,000	509	675	885	873	86,698	88,548
Health care	22,625	23,081	68	148			22,693	23,229
Technical services	75,998	74,899	59,591	33,129	3	3	135,592	108,031
Administration	31,823	32,554	669	485	142	105	32,634	33,144
Contributions to employee benefit plans	27,893	27,893					27,893	27,893
	379,215	382,139	67,123	37,497	1,598	1,549	447,936	421,185
<i>Less: receipts credited to revenue</i>	10,550	13,675					10,550	13,675
<i>Add: accommodation provided without charge by this department</i>	14,300	14,300					14,300	14,300
<i>accommodation provided without charge by Public Works other services provided without charge by other departments</i>	3,645	3,645					3,645	3,645
	5,085	5,085					5,085	5,085
Total cost of program	391,695	391,494	67,123	37,497	1,598	1,549	460,416	430,540
NATIONAL PAROLE BOARD								
Operations	2,273	2,382	2	15			2,275	2,397
Administration	6,352	5,623	18	34			6,370	5,657
Contributions to employee benefit plans	805	805					805	805
	9,430	8,810	20	49			9,450	8,859
<i>Less: receipts credited to revenue</i>		1						1
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	612	612					612	612
	136	136					136	136
Total cost of program	10,178	9,557	20	49			10,198	9,606
ROYAL CANADIAN MOUNTED POLICE								
LAW ENFORCEMENT PROGRAM								
Enforcement of federal statutes and executive orders	214,757	200,030	9,080	6,196			223,837	206,226
Canadian Police services	50,040	51,019	2,556	3,432			52,596	54,451
Police services under contract	318,747	317,008	39,623	32,940			358,370	349,948
Administration	98,319	108,641	5,298	5,250	4	6	103,621	113,897
Pensions and other employee benefits	80,954	80,954			10,947	10,947	91,901	91,901
Deletion in accordance with the Adjustment of Accounts Act	6,123	6,123					6,123	6,123
	768,940	763,775	56,557	47,818	10,951	10,953	836,448	822,546
<i>Less: receipts and revenues credited to the vote</i>	203,280	214,177					203,280	214,177
	565,660	549,598	56,557	47,818	10,951	10,953	633,168	608,369
<i>Less: receipts credited to revenue</i>	2,873	8,023					2,873	8,023
<i>Add: accommodation provided without charge by this department</i>	43,278	43,278					43,278	43,278
<i>accommodation provided without charge by Public Works other services provided without charge by other departments</i>	7,592	7,592					7,592	7,592
	6,587	6,587					6,587	6,587
Total cost of program	620,244	599,032	56,557	47,818	10,951	10,953	687,752	657,803

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Grants			
<i>Departmental administration</i>			
Canadian Association of Chiefs of Police	50	50	50
Canadian Association for the Prevention of Crime	125	125	100
John Howard Society	50	50	50
	225	225	200
Contributions			
<i>Departmental administration</i>			
Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	1,549	1,592	1,500
Student Summer and Youth Employment	2,961	2,571	4,778
	4,510	4,163	6,278
	4,735	4,388	6,478
CORRECTIONAL SERVICES			
CORRECTIONAL SERVICES PROGRAM			
Grants			
<i>Offender case management</i>			
Authorized after-care agencies	781	775	714
Contributions			
<i>Offender case management</i>			
ARCAD, for services to inmates	41	38	38
Operation Springboard, for services to inmates	29	25	
M2/W2, for services to inmates	34	34	
<i>Administration</i>			
Fifth International Symposium on Law and Psychiatry	5	5	
	109	102	38
Transfer payments			
<i>Administration</i>			
Pensions and other employee benefits	103	103	77
Penitentiary inmates accident compensation	35	1	4
Pension to the survivors of a penitentiary service officer who was killed while on duty	4	2	20
<i>Technical services</i>			
Tobacco tax	566	566	438
	708	672	539
	1,598	1,549	1,291
ROYAL CANADIAN MOUNTED POLICE			
LAW ENFORCEMENT PROGRAM			
Grants			
<i>Administration</i>			
Royal Canadian Mounted Police Veterans Association	3	5	3
International Association of Chiefs of Police	1	1	1
<i>Pensions and other employee benefits</i>			
Pensions under the Royal Canadian Mounted Police Pension Continuation Act (R.S. c. R-10)	9,789	9,789	9,701
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty (R.S. c. R-10)	1,101	1,101	1,015
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty (R.S. c. R-10)	57	57	51
	10,951	10,953	10,771
Total	17,284	16,890	18,540

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Correctional Services	National Parole Board	Royal Canadian Mounted Police	Total
(1) Salaries and wages	6,244	221,509	6,287	494,983	729,023
	6,111	226,037	6,281	496,134	734,563
	<i>5,466</i>	<i>203,144</i>	<i>5,487</i>	<i>435,499</i>	<i>649,596</i>
(1) Other personnel costs	859	35,960	805	87,278	124,902
	929	33,059	805	86,837	121,630
	<i>709</i>	<i>27,288</i>	<i>643</i>	<i>84,151</i>	<i>112,791</i>
(2) Transportation and communications	1,417	11,817	895	49,951	64,080
	1,045	11,863	831	50,236	63,975
	<i>798</i>	<i>10,346</i>	<i>610</i>	<i>40,457</i>	<i>52,211</i>
(3) Information	336	190	101	585	1,212
	241	306	30	522	1,099
	<i>205</i>	<i>224</i>	<i>1</i>	<i>461</i>	<i>891</i>
(4) Professional and special services	3,075	38,981	543	27,124	69,723
	2,983	44,761	537	26,431	74,712
	<i>2,965</i>	<i>38,311</i>	<i>315</i>	<i>23,296</i>	<i>64,887</i>
(5) Rentals	104	2,308	159	20,747	23,318
	104	2,413	77	19,018	21,612
	<i>147</i>	<i>2,237</i>	<i>51</i>	<i>20,899</i>	<i>23,334</i>
(6) Purchased repair and upkeep	320	5,131	407	19,847	25,705
	83	4,355	47	18,669	23,154
	<i>21</i>	<i>3,148</i>	<i>15</i>	<i>16,862</i>	<i>20,046</i>
(7) Utilities, materials and supplies	370	47,316	229	45,622	93,537
	423	44,758	202	44,057	89,440
	<i>325</i>	<i>31,310</i>	<i>194</i>	<i>34,720</i>	<i>66,549</i>
(8) Construction and acquisition of land, buildings and equipment		56,321		24,675	80,996
		24,541		18,222	42,763
		<i>18,828</i>		<i>13,461</i>	<i>32,289</i>
(9) Construction and acquisition of machinery and equipment	221	10,802	20	31,882	42,925
	176	7,894	49	29,596	37,715
	<i>92</i>	<i>7,587</i>	<i>35</i>	<i>24,055</i>	<i>31,769</i>
(10) Grants, contributions and other transfer payments	4,735	1,598		10,951	17,284
	4,388	1,549		10,953	16,890
	<i>6,478</i>	<i>1,291</i>		<i>10,771</i>	<i>18,540</i>
(12) All other expenditures		16,003	4	22,803	38,810
	2	19,649		21,871	41,522
	<i>1</i>	<i>4,384</i>	<i>1</i>	<i>13,853</i>	<i>18,239</i>
(1-12) Total	17,681	447,936	9,450	836,448	1,311,515
	16,485	421,185	8,859	822,546	1,269,075
	<i>17,207</i>	<i>348,098</i>	<i>7,352</i>	<i>718,485</i>	<i>1,091,142</i>
(13) Less: receipts and revenues credited to the vote				203,280	203,280
				214,177	214,177
				<i>187,344</i>	<i>187,344</i>
Total net expenditures	17,681	447,936	9,450	633,168	1,108,235
	16,485	421,185	8,859	608,369	1,054,898
	<i>17,207</i>	<i>348,098</i>	<i>7,352</i>	<i>531,141</i>	<i>903,798</i>

Amounts in roman type are 1980-81 appropriations.
 Amounts in **bold face** type are 1980-81 expenditures.
 Amounts in *italic* type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
CORRECTIONAL SERVICES				
CORRECTIONAL SERVICES PROGRAM				
<i>Technical services</i>				
<i>Quebec Region—</i>				
Medium security institution, Drummondville	24,800	1,500	559	3,135
Maximum security institution, Mirabel	30,100	1,800	189	1,401
Additional facilities (kitchen), Archambault	2,800	690	338	472
Refurbish industrial workshops, Laval	645	300	2	2
Redevelop regional reception centre, Ste-Anne des Plaines	7,300	800	1	61
Renovation of water distribution system, Laval (Montée St-François)	760	350	50	466
<i>Ontario Region—</i>				
Federal health centre, Collins Bay	21,500	2,300	519	1,425
Forestry training camp, Beaver Creek	3,100	450	234	1,385
Perimeter wall—Prison for women, Kingston	1,900	350	753	1,447
Construct new central heating plant, Collins Bay	1,120	665	1,007	1,007
Construct new gymnasium, Warkworth	650	80	41	633
Reactivate Kingston Maximum Security Institution, Kingston	32,700	200	8	8
<i>Prairie Region—</i>				
Expansion of maximum security institution, Edmonton	9,200	600	8	109
Redevelop Bowden Medium Security Institution, Bowden	20,300	1,500	122	432
<i>Pacific Region—</i>				
Expansion of maximum security institution, Agassiz	3,000	1,000	8	32
Redevelop medium security institution, Mountain	18,100	1,170	543	595
Redevelop medium security institution, Mission	2,000	1,800	30	36
ROYAL CANADIAN MOUNTED POLICE				
LAW ENFORCEMENT PROGRAM				
<i>Enforcement of federal statutes and executive orders</i>				
Detachment—St Jerome, Que	526	15		
<i>Equipment—</i>				
Communications equipment	2,430	2,430	1,369	1,369
Motor vehicles	4,109	4,109	2,377	2,377
Miscellaneous	2,194	2,194	2,325	2,325
<i>National police services</i>				
Canadian Police College Phase II—Ottawa, Ont	11,083	56		
<i>Equipment—</i>				
Laboratory equipment	850	850	813	813
CPIC equipment	982	982	638	638
Miscellaneous	574	574	1,805	1,805
<i>Police services under contract</i>				
<i>General detachment buildings—</i>				
Amaranth, Man	665	577	617	637
Anahim Lake, BC	472	4	3	3
Ashcroft, BC	812	517	517	811(f)
Baddeck, NS	463	7		
Banff, Alta—Detachment renovation	455	20	10	10
Bay Roberts, Nfld	500	448	447	448
Beauval, Sask	526	2	1	525(f)
Beaver Creek, YT	267	17		251
Bridgetown, NS	453	90	30	31
Brooks Alta	1,172	40	12	12
Carman, Man	558	100	120	121
Clarenceville, Nfld	814	21	8	802
Cochrane, Alta	1,076	40		
Coppermine, NWT	306	232	190	190
Coronach, Sask	413	10		
Courtenay, BC—Sub/Division Bldg	2,072	88	40	43
Dartmouth, NS	718	8		
Dawson City, YT	404	17	17	18
Fairview, Alta	920	5		
Fernie, BC—Detachment renovation	265	248	239	256(f)
Ferryland, Nfld	362	5	2	2
Flowers Cove, Nfld	374	5		12
Fort Nelson, BC	1,036	17	17	17
Fort St. James, BC	810	43	23	790(f)
Fort Qu'Appelle, Sask	1,416	1		
Fruitvale, BC	703	26	12	12
Gander, Nfld—Sub/Division Bldg	881	1		
Goose Bay, Nfld—Sub/Division Bldg	2,000	5		
Granisle, BC	468	3	2	17
Haines Junction, YT	319	25	23	24
Harbour Breton, Nfld	350	15	11	11
Hay River, NWT	796	286	283	789
Kentville, NS	544	109	81	81

Budgetary Expenditure of Major Capital Projects—Concluded
(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
ROYAL CANADIAN MOUNTED POLICE—Concluded				
LAW ENFORCEMENT PROGRAM—Concluded				
<i>Police services under contract—Concluded</i>				
<i>General detachment buildings—Concluded</i>				
Lake Cowichan, BC	655	5		
La Ronge, Sask	798	650	677	685
Lillooet, BC	813	3	4	4
Liverpool, NS	457	446	428	438
Mayo, YT—Cell renovations	252	12	18	18
Meadow Lake, Sask	833	10		
Minto, NB	461	305	290	446
Morinville, Alta	904	20	10	10
Neguac, NB	491	309	254	435
Newcastle, NB	773	30		
Norway House, Man—Sewage treatment plant	315	15	15	15
Oakbank, Man	535	470	504	509
Oliver, BC	789	2	3	3
100 Mile House, BC	560	2	37	40
Osoyoos, BC	678	10	2	2
Pelican Narrows, Sask	753	250	328	328
Piccadilly, Nfld	676	6		16
Port McNeill, BC	569	321	320	568(f)
Port Saunders, Nfld	587	84	75	578
Port Mann, BC—Freeway Patrol Office	500	48	9	9
Quadra Island, BC	286	236	232	283
St. George's, Nfld	594	83	69	581
Salmo, BC	378	4	4	4
Saskatoon, Sask—Sub/Division addition and renovation	1,163	20		8
Shediac, NB	615	19		
Stettler, Alta	451	5		446
Stonewall, Man	522	485	510	516
Stony Plain, Alta	773	43	38	768
Tuktoyaktuk, NWT	288	230	196	196
Virden, Man	635	540	582	605
Watson Lake, YT	253	215	194	195
Wells, BC	402	379	368	391
Williams Lake, BC	1,092	2	2	9
Windsor, NS	634	23	3	3
Yarmouth, NS	740	28	24	25
Yorkton, Sask—Sub/Division Bldg	1,957	10	22	24
Equipment—				
Communications equipment	4,920	4,920	4,110	4,110
Vehicles	11,753	11,753	11,231	11,231
Miscellaneous	1,723	1,723	2,433	2,433
Administration				
Charlottetown, PEI—DHQ extension	1,600	18	3	7
Fredericton, NB—Division HQ	10,500	5		18
Regina, Sask—New boiler, Depot Division	422	350	383	384
Regina, Sask—"C" Block renovations, Bldg. no. 64	600	300	436	449
Regina, Sask—Water rescue tank, Depot Division	3,437	41	21	65
Regina, Sask—Division HQ	13,499	500	350	364
Regina, Sask—Renovate "A" Block, Depot Division	524	10		
Regina, Sask—Central Monitoring and Control System, Depot Division	495	10	7	40
Regina, Sask—Steam line extension	387	50	63	63
St. John's Nfld—Division HQ	14,905	10		
Vancouver, BC—Fairmont extension renovation	370	370	350	350
Vancouver, BC—Vancouver Complex	34,854	40	14	14
Equipment—				
Vehicles	978	978	1,521	1,521
Miscellaneous equipment	1,227	1,227	974	974

(f) Project completed.

Revenue

	1980-81	1979-80
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure.....	167,637	39,392
B Miscellaneous.....	238	
Total.....	<u>167,875</u>	<u>39,392</u>

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Refund of unexpended balance of previous year's appropriation—		
Adjustment to prior year's Payables at Year End (PAYE)	96,152	
Sundry	<u>71,485</u>	
		<u>167,637</u>

	1980-81	1979-80
	\$	\$
CORRECTIONAL SERVICES		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	277,235	1,473,822
B Privileges, licences and permits.....	319,209	256,560
C Services and service fees	730,244	395,964
D Refunds of previous years' expenditure	1,206,105	185,317
E Proceeds from sales	11,056,340	352,629
F Miscellaneous	86,201	112,052
Total.....	<u>13,675,334</u>	<u>2,776,344</u>

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Other accounts—		
Miscellaneous.....	<u>277,235</u>	
B Privileges, licences and permits: rentals, \$155,452; inmate board and lodging, \$163,757		<u>319,209</u>
C Services and service fees: custodial service under contract, \$671,707; sundries, \$27,588; non duty meals—Revenue, \$29,413; cartage, \$1,536		<u>730,244</u>
D Refunds of previous years' expenditure, \$415,568; adjustment to prior year's Payables at Year End (PAYE), \$790,537		<u>1,206,105</u>
E Proceeds from sales: sales of farm produce, \$968,522; sales of land, \$67,000; inmate canteen, \$3,073,233; manufactured products, \$6,947,585		<u>11,056,340</u>
F Miscellaneous: premium, discount and exchange, \$4; fines and forfeitures, \$22,279; commission on provincial sales tax collections, \$744; clothing provided to inmates, \$4,029; miscellaneous, \$59,145		<u>86,201</u>

	1980-81	1979-80
	\$	\$
NATIONAL PAROLE BOARD		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	880	2,424
B Miscellaneous		110
Total.....	<u>880</u>	<u>2,534</u>

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Refund of unexpended balance of previous year's appropriations—Various		<u>880</u>

	1980-81	1979-80
	\$	\$
ROYAL CANADIAN MOUNTED POLICE		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	28,817	278,166
B Privileges, licences and permits.....	2,202,479	1,968,549
C Refunds of previous years' expenditure	1,825,799	743,972
D Proceeds from sales	3,494,568	
E Miscellaneous	471,355	303,284
Total.....	<u>8,023,018</u>	<u>3,293,971</u>

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Other accounts—		
Interest on loans and advances to persons posted abroad	6,747	
Profit on exchange	<u>22,070</u>	
		<u>28,817</u>
B Privileges, licences and permits:		
Rental of public buildings and properties.....		<u>2,202,479</u>
C Refunds of previous years' expenditure:		
Proceeds received from oil companies on return of empty oil and gas containers	386	
Repayment by provinces for various investigations	444,338	
Repayment for services rendered to other departments	48,257	
Repayment for repairs to police cars	194,451	
Sundries.....	981,742	
Adjustment to prior year's Payables at Year End (PAYE)	<u>156,625</u>	
		<u>1,825,799</u>

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
D Proceeds from sales:		
Proceeds from the sale of cloth to manufacturers of RCMP clothing and kit	1,093,372	
Proceeds from the sale of clothing and kit to members	349,377	
Proceeds received from provinces for the supply of auxiliary members' kit	24,835	
RCMP mess paylist deductions.....	549,029	
RCMP mess cash receipts	1,438,759	
Proceeds from the sale of ammunition to members	13,532	
Sundry sales	<u>25,664</u>	
		<u>3,494,568</u>
E Miscellaneous:		
Payments to RCMP Officers' Pension Fund	133,095	
Prepayments for RCMP musical performances	99,827	
Sundries.....	236,546	
Payments of motor transport damages assessed against members	<u>1,887</u>	
		<u>471,355</u>

SECTION 28

1980-81 PUBLIC ACCOUNTS

Supply and Services

**Department
Canadian Arsenals Limited
Royal Canadian Mint
Statistics Canada**

CONTENTS

	<i>Page</i>
Use of appropriations	28.4
Total cost of programs—Budgetary	28.6
Programs by activity—Budgetary	28.7
Grants and contributions	28.8
Budgetary expenditure by program and standard object.....	28.8
Revenue	28.9
Appendices	28.10

SUPPLY AND SERVICES

Department

Objectives

SERVICES PROGRAM

- To provide in the most economical manner to the government as a whole and to client departments and agencies, a broad range of administrative management and advisory services in order to improve government efficiency and reduce costs.

SUPPLY PROGRAM

PROGRAM

- To encourage research and development in the private sector which contributes to departmental programs and to provide free and subsidized distribution of saleable government publications in accordance with established policies.

SUPPLY REVOLVING FUND

- To acquire and provide in the most economical manner goods and services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives.

DEFENCE PRODUCTION REVOLVING FUND

- To acquire, store, maintain, transport and dispose of stocks of defence supplies or other designated materials pursuant to the Defence Production Act.

Canadian Arsenals Limited

Objective

- To maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- To produce coins of the currency of countries other than Canada;
- To melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- To make medals, plaques and other things as are incidental to the powers of the Mint.

Statistics Canada⁽¹⁾

Objectives

- To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.
- To provide government departments and agencies and other users with special statistical services which are not a part of the Statistics Canada Program.

⁽¹⁾ Effective June 30, 1980 (PC 1980-1620), Statistics Canada was transferred from the Treasury Board Secretariat to this reporting department.

Use of Appropriations

Vote	Program		
DEPARTMENT			
SERVICES PROGRAM			
Budgetary			
1	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the Supply Revolving Fund and authority to spend revenue received during the year	\$	113,097,800
	Transfer from: TB Vote 5 ⁽¹⁾		2,000,000
	TB Vote 10 ⁽¹⁾		15,185,000
Stat	Minister of Supply and Services—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
Stat	Federal Court awards		
	Total program—Budgetary		
SUPPLY PROGRAM			
Budgetary			
5	Program expenditures including expenditures on behalf of government departments and agencies for unsolicited research and development proposals and authority to make commitments during the current fiscal year at \$18,000,000 in respect of such proposals; and to authorize the crediting of an amount not exceeding \$2,747,680 to the Supply Revolving Fund established by Vote L18e, Appropriation Act No. 4, 1966 or the revised Authority proposed for this purpose in Supplementary Estimates, 1979-80, for the cost of free and subsidized publications	\$	17,747,680
	*5c To extend the purposes of Supply and Services Vote 5, Appropriation Act No. 2, 1980-81 to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$5,254		
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
SUPPLY PROGRAM—SUPPLY REVOLVING FUND			
Stat	Estimates 1980-81		
	Revolving Fund authority		
	Net assets assumed		
	Contributed assets		
SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND			
Stat	Estimates 1980-81		
	Revolving Fund authority		
	Transfer to Defence Production Loan Account		
	Net assets assumed		
	Total program—Budgetary		
Non-budgetary			
Stat	Defence Production Loan Account. Loans or advances authorized under the Defence Production Act for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person	\$	2,474,000
	Transfer from Defence Production Revolving Fund		1,724,000
	Less: Loan Account—Balance as at March 31, 1980		
	Total Budgetary		
	Total Non-budgetary		
CANADIAN ARSENALS LIMITED			
Budgetary			
	<i>Use of appropriations not required for the current year</i>		
STATISTICS CANADA			
Budgetary			
35	Program expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	\$	124,969,000
	35b		5,152,700
	Transfer from TB Vote 10 ⁽¹⁾		8,730,000
Stat	Contributions to employee benefit plans		
	<i>Use of appropriations not required for the current year</i>		
	Total program—Budgetary		
ROYAL CANADIAN MINT			
Non-budgetary			
Stat	Section 18(1)(a) of the Act states that loans not exceeding in the aggregate \$5,000,000 can be made available to the Mint to meet establishment and operating expenses		
	Section 18(1)(b) of the Act states that loans can be made available for the purpose of financing the costs of capital projects that are approved by the Governor in Council		
Stat	Section 18(2) of the Act states that the total amount outstanding at any time of loans made under Subsection (1) shall not exceed \$35,000,000. (Net)		
Stat	Section 19(2) of the Act states that the aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed \$1,000,000. (Net)		
	Total program—Non-budgetary		
	Total Budgetary		
	Total Non-budgetary		

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

* Also includes a \$1 vote, in the Supplementary Estimates C, which was not approved by Appropriation Act No 4, 1980-81.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
115,112,985		115,112,985		115,112,985	112,603,408	2,509,577		102,969,408
23,200	1,775	24,975		24,975	24,975			23,550
14,447,000		14,447,000		14,447,000	14,447,000			11,579,000
	86,090	86,090		86,090	86,090			
129,583,185	87,865	129,671,050		129,671,050	127,161,473	2,509,577		114,571,958
17,747,681	(125,003) ^{(2)*}	17,622,678		17,622,678	17,612,677	10,001		17,215,594
	55,084,720	55,084,720		55,084,720	55,084,720			
17,747,681	54,959,717	72,707,398		72,707,398	72,697,397	10,001		17,215,594
18,952,000	(18,952,000)				(8,202,918)			
	150,000,000	150,000,000		150,000,000				
	(39,675,723)	(39,675,723)		(39,675,723)				
	(4,495,622)	(4,495,622)		(4,495,622)				
18,952,000	86,876,655	105,828,655		105,828,655	(8,202,918)		114,031,573	
4,600,000	(4,600,000)				(8,432,059)			
	100,000,000	100,000,000		100,000,000				
	(2,474,007)	(2,474,007)		(2,474,007)				
	97,525,993	97,525,993		97,525,993				
	(15,408,997)	(15,408,997)		(15,408,997)				
4,600,000	77,516,996	82,116,996		82,116,996	(8,432,059)		90,549,055	
41,299,681	219,353,368	260,653,049		260,653,049	56,062,420	10,001	204,580,628	17,215,594
	750,000	750,000		750,000	750,000			
170,882,866	219,441,233	390,324,099		390,324,099	183,223,893	2,519,578	204,580,628	131,787,552
	750,000	750,000		750,000	750,000			
								1,550,000
130,130,431		130,130,431		130,130,431	125,929,086	4,201,345		110,587,286
12,184,000		12,184,000		12,184,000	12,184,000			9,553,460
								10
142,314,431		142,314,431		142,314,431	138,113,086	4,201,345		120,140,756
			13,240,485	13,240,485	(2,131,785)		15,372,270	(3,131,785)
			160,000	160,000			160,000	
			13,400,485	13,400,485	(2,131,785)		15,532,270	(3,131,785)
313,197,297	219,441,233	532,638,530		532,638,530	321,336,979	6,720,923	204,580,628	253,478,308
	750,000	750,000	13,400,485	14,150,485	(1,381,785)		15,532,270	(3,131,785)

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
SERVICES.....	1980-81	127,162	436	14,997	1,814	143,537
	1979-80	114,572	141	9,906	2,077	126,414
SUPPLY.....	1980-81	72,697	15,421			57,276
	1979-80	17,216	20,234			(3,018)
SUPPLY—SUPPLY REVOLVING FUND.....	1980-81	(8,203)				(8,203)
	1979-80					
SUPPLY—DEFENCE PRODUCTION REVOLVING FUND.....	1980-81	(8,432)				(8,432)
	1979-80					
<hr/>						
CANADIAN ARSENALS LIMITED.....	1980-81					
	1979-80	1,550				1,550
STATISTICS CANADA.....	1980-81	138,113	976	11,526	2,006	150,669
	1979-80	120,141	596	10,483	2,035	132,063
<hr/>						
Total.....	1980-81	321,337	16,833	26,523	3,820	334,847
	1979-80	253,479	20,971	20,389	4,112	257,009

Programs by Activity—Budgetary
 (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
SERVICES PROGRAM								
Departmental administration	11,845	11,733	68	229			11,913	11,962
Program administration	7,365	7,796	93	49			7,458	7,845
Public service compensation administration	42,185	48,670	317	411			42,502	49,081
Social and economic assistance payment administration	37,573	28,030	142	103			37,715	28,133
Accounts payable and other payments administration	14,414	17,098	52	133			14,466	17,231
Accounts of Canada and reporting services	29,580	28,874	245	615			29,825	29,489
Management, financial and other services	32,337	26,231	167	132			32,504	26,363
Contributions to employee benefit plans	14,447	14,447					14,447	14,447
	189,746	182,879	1,084	1,672			190,830	184,551
<i>Less: receipts and revenues credited to the vote ..</i>	60,990	56,962	169	427			61,159	57,389
	128,756	125,917	915	1,245			129,671	127,162
<i>Less: receipts credited to revenue.....</i>		436						436
<i>Add: accommodation provided without charge by Public Works</i>	14,997	14,997					14,997	14,997
<i>other services provided without charge by other departments</i>	1,814	1,814					1,814	1,814
Total cost of program	145,567	142,292	915	1,245			146,482	143,537
SUPPLY PROGRAM								
Unsolicited proposals for research and development	17,623	17,613					17,623	17,613
Deletion in accordance with the Adjustment of Accounts Act	55,084	55,084					55,084	55,084
	72,707	72,697					72,707	72,697
<i>Less: receipts credited to revenue.....</i>		15,421						15,421
	72,707	57,276					72,707	57,276
SUPPLY PROGRAM—SUPPLY REVOLVING FUND								
Supply Revolving Fund.....	586,720	472,688	1,837	1,837			588,557	474,525
<i>Less: receipts credited to the Fund.....</i>	482,728	482,728					482,728	482,728
	103,992	(10,040)	1,837	1,837			105,829	(8,203)
SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND								
Defence Production Revolving Fund	155,917	65,368					155,917	65,368
<i>Less: receipts credited to the Fund.....</i>	73,800	73,800					73,800	73,800
	82,117	(8,432)					82,117	(8,432)
Total cost of program	258,816	38,804	1,837	1,837			260,653	40,641
STATISTICS CANADA								
Economic statistics	49,527	47,357					49,527	47,357
Institutions and agriculture statistics	17,190	15,705					17,190	15,705
Census and household surveys	29,179	33,348	137	136			29,316	33,484
Statistical services	6,060	5,412					6,060	5,412
Marketing services.....	8,603	7,633			9	9	8,612	7,642
Administration and planning	21,706	19,042	400	3,227	81	81	22,187	22,350
Contributions to employee benefit plans	12,184	12,184					12,184	12,184
	144,449	140,681	537	3,363	90	90	145,076	144,134
<i>Less: receipts and revenues credited to the vote ..</i>	2,762	6,021					2,762	6,021
	141,687	134,660	537	3,363	90	90	142,314	138,113
<i>Less: receipts credited to revenue.....</i>	716	976					716	976
<i>Add: accommodation provided without charge by Public Works</i>	11,526	11,526					11,526	11,526
<i>other services provided without charge by other departments</i>	2,006	2,006					2,006	2,006
Total cost of program	154,503	147,216	537	3,363	90	90	155,130	150,669

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
STATISTICS CANADA			
Grants			
<i>Administration and planning</i>			
Canada's fee for membership in the Inter-American Statistical Institute (\$23,700 US)	28	28	28
International Statistical Institute (2,500 Swiss Francs)	2	2	2
Association for Research in Income and Wealth (\$1,150 US)	1	1	1
International Comparison Project, United Nation (\$50,000 CAN)	50	50	
Student Summer and Youth Employment	9	9	
Total	90	90	31

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Supply				Subtotal	Canadian Arsenals Limited	Statistics Canada	Total
	Services Program	Program	Supply Revolving Fund	Defence Production Revolving Fund				
(1) Salaries and wages	113,144 109,315 <i>98,649</i>		116,846 116,846		229,990 226,161 <i>98,649</i>		96,267 95,030 <i>85,684</i>	326,257 321,191 <i>184,333</i>
(1) Other personnel costs	14,549 14,630 <i>11,707</i>				14,549 14,630 <i>11,707</i>		12,184 12,184 <i>9,553</i>	26,733 26,814 <i>21,260</i>
(2) Transportation and communications	28,323 27,756 <i>25,368</i>		107,866 107,866		136,189 135,622 <i>25,368</i>		7,127 6,679 <i>5,397</i>	143,316 142,301 <i>30,765</i>
(3) Information	976 951 <i>857</i>	2,748 2,748 <i>2,298</i>	51,453 51,453		55,177 55,152 <i>3,155</i>		2,264 1,415 <i>1,351</i>	57,441 56,567 <i>4,506</i>
(4) Professional and special services	13,833 12,481 <i>8,649</i>	14,875 14,865 <i>14,825</i>	18,483 18,483	66 66	47,257 45,895 <i>23,474</i>		14,658 14,274 <i>11,320</i>	61,915 60,169 <i>34,794</i>
(5) Rentals	10,856 8,876 <i>8,905</i>		18,349 18,349		29,205 27,225 <i>8,905</i>		4,213 2,681 <i>3,428</i>	33,418 29,906 <i>12,333</i>
(6) Purchased repair and upkeep	1,051 1,345 <i>1,147</i>		4,363 4,363		5,414 5,708 <i>1,147</i>		923 1,060 <i>735</i>	6,337 6,768 <i>1,882</i>
(7) Utilities, materials and supplies	6,358 6,829 <i>6,187</i>		132,121 132,121	64,451 64,451	202,930 203,401 <i>6,187</i>		6,813 7,355 <i>3,340</i>	209,743 210,756 <i>9,527</i>
(9) Construction and acquisition of machinery and equipment	1,084 1,672 <i>972</i>		7,147 7,147		8,231 8,819 <i>972</i>		537 3,363 <i>1,058</i>	8,768 12,182 <i>2,030</i>
(10) Grants, contributions and other transfer pay- ments							90 90 <i>31</i>	90 90 <i>31</i>
(12) All other expenditures	656 696 <i>1,005</i>	55,084 55,084 <i>93</i>	131,929 17,897	91,400 851	279,069 74,528 <i>1,098</i>			279,069 74,531 <i>2,907</i>
(1-12) Total	190,830 184,551 <i>163,446</i>	72,707 72,697 <i>17,216</i>	588,557 474,525	155,917 65,368	1,008,011 797,141 <i>180,662</i>		145,076 144,134 <i>122,156</i>	1,153,087 941,275 <i>304,368</i>
(13) Less: receipts and revenues credited to the vote	61,159 57,389 <i>48,874</i>		482,728 482,728	73,800 73,800	617,687 613,917 <i>48,874</i>		2,762 6,021 <i>2,015</i>	620,449 619,938 <i>50,889</i>
Total net expenditures	129,671 127,162 <i>114,572</i>	72,707 72,697 <i>17,216</i>	105,829 (8,203)	82,117 (8,432)	390,324 183,224 <i>131,788</i>		142,314 138,113 <i>120,141</i>	532,638 321,337 <i>253,479</i>

Amounts in roman type are 1980-81 appropriations.
Amounts in bold face type are 1980-81 expenditures.
Amounts in italic type are 1979-80 expenditures.

Revenue

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	2,092,534	7,042,131
B Services and service fees		1,927
C Refunds of previous years' expenditure	294,067	42,345
D Proceeds from sales	11,757,077	11,891,140
E Miscellaneous	1,713,056	1,397,947
Total	15,856,734	20,375,490

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
All other—		
Royal Canadian Mint—Interest	2,047,516	
Other accounts—		
Crown Assets Disposal Corporation—		
Profit	45,018	
		<u>2,092,534</u>
C Refunds of previous years' expenditure:		
Adjustment to prior year's Payables at Year		
End (PAYE)	98,447	
Sundry	195,620	
		<u>294,067</u>
D Proceeds from sales:		
Sales of Surplus Crown Assets—		
Crown Assets Disposal Corporation	11,722,304	
Sundry	34,773	
		<u>11,757,077</u>
E Miscellaneous:		
Supply Revolving Fund	1,393,000	
Legal and support personnel services	24,791	
Donation to the Crown	277,643	
Conscience money	6,688	
Sundry	10,934	
		<u>1,713,056</u>
	1980-81	1979-80
	\$	\$

STATISTICS CANADA

Comparative Summary

Non-Tax Revenue—		
A Services and service fees	272,691	173,825
B Refunds of previous years' expenditure	70,219	90,127
C Miscellaneous	633,191	332,499
Total	976,101	596,451

Appendix 1

Supply Revolving Fund

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981
(in thousands of dollars)

	1981	
	Estimates	Actual
Profit for the year	(1,628)	(12,349)
Add: depreciation, reconciling and other similar items	(2,457)	(37,541)
Operating requirements	(4,085)	(49,890)
Capital acquisitions	4,866	1,837
Working capital changes	18,171	39,850
Net expenditure (revenue)	18,952	(8,203)

BALANCE SHEET AS AT MARCH 31, 1981

FUND ASSETS	1981	1980	FUND LIABILITIES	1981	1980
	\$	\$		\$	\$
Current assets:			Current liabilities:		
Accounts receivable			Accounts payable and accrued liabilities		
Federal Government	142,417,013	84,554,461	Federal Government	2,441,088	1,683,356
Outside parties	6,690,065	3,555,718	Outside parties	48,529,159	28,136,038
Other current assets	574,287	157,617	Customers' deposits	103,454	21,953
Current portion of acquisition contract fees	13,040,576	11,214,326	Deferred revenues		
Inventories at cost			—CP 140	1,095,000	1,052,000
Materials and supplies	19,522,942	20,130,016	—Subscriptions	1,008,210	1,105,993
Work-in-process	1,600,240	1,379,260	—Acquisition services	13,040,576	11,214,326
	183,845,123	120,991,398		66,217,487	43,213,666
Long-term			Deferred acquisition revenue (net of current portion)	7,188,690	6,143,400
EDP equipment (net of current portion)		293,420			
Acquisition contract fees (net of current portion) ..	7,188,690	6,143,400	EQUITY OF CANADA		
Fixed assets at cost	16,954,184	18,484,172	Accumulated net charge against the Fund's authority	121,931,788	96,279,143
Less: accumulated depreciation	9,576,568	9,841,774	Accumulated surplus (deficit)	4,924,906	(7,423,940)
	7,377,616	8,642,398		126,856,694	88,855,203
Leasehold improvements (net of amortization)	1,851,441	2,141,652		200,262,871	138,212,269
Crown copyrights at nominal value	1	1			
	200,262,871	138,212,269			

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

Approved by:

C. B. BHATIA
Director, Accounting Branch

R. W. JONES
Comptroller, Supply Administration
September 15, 1981

Appendix 1—Continued

Supply Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Revenue		
Printing	146,602,938	122,016,242
Expositions	14,859,320	10,513,962
Publishing	10,639,763	8,913,709
Advertising management	51,756,195	2,713,008
Traffic management	94,646,080	70,367,140
Stocked item supply	61,578,467	43,958,330
Acquisitions	86,689,815	72,413,574
Maintenance and repairs	4,475,833	4,809,000
Requirements definition	1,002,921	1,175,000
Assets management	815,940	789,904
	473,067,272	337,669,869
Cost of sales	329,819,805	229,705,149
Gross margin	143,247,467	107,964,720
Operating expenses		
Salaries and employee benefits	83,116,713	73,695,797
Travel and removal	3,116,017	2,766,405
Communications	2,853,983	2,545,125
Information	1,613,138	1,438,522
Professional and special services	16,192,453	14,385,031
Rentals	1,184,193	1,106,601
Repairs, supplies, misc.	3,271,949	2,859,787
Depreciation	1,176,010	977,973
Accommodation	9,363,763	8,298,820
Freight out	2,803,990	2,434,484
Inventories and other losses	378,332	331,923
Interest	4,942,641	5,892,368
Cash discounts	(301,409)	(217,327)
	129,711,773	116,515,509
Net profit (loss) before extraordinary items	13,535,694	(8,550,789)
Extraordinary items—Adjustment of fixed assets	1,181,149	
—Loss on disposal of fixed assets	5,699	17,259
Net profit (loss) for the period	12,348,846	(8,568,048)

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance, beginning of year	(7,423,940)	1,144,108
Net profit (loss) for the year	12,348,846	(8,568,048)
Balance, end of year	4,924,906	(7,423,940)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Sources of working capital		
Operations		
Profit (loss) for the year	12,348,846	(8,568,048)
Add: amortization of leasehold improvements	290,211	
depreciation	1,915,613	2,184,770
	14,554,670	(6,383,278)
Increase in the accumulated net charge against the Fund's authority account	25,652,645	5,038,159
Reduction in EDP net receivables	293,420	1,970,985
Adjustment of fixed assets	1,181,149	
Loss on disposal of fixed assets	5,699	17,259
	41,687,583	643,125
Uses of working capital		
Purchase of fixed assets	1,837,679	965,602
Increase (decrease) in working capital	39,849,904	(322,477)
Working capital, beginning of year	77,777,732	78,100,209
Working capital, end of year	117,627,636	77,777,732
Changes in working capital components:		
Increase (decrease) in accounts receivable	60,996,899	(303,874)
Increase (decrease) in other current assets	416,670	(59,667)
(Decrease) in inventories	(386,094)	(1,411,158)
(Increase) decrease in accounts payable	(21,150,853)	2,958,653
(Increase) decrease in customer deposits	(81,501)	11,031
Decrease (increase) in deferred revenues	54,783	(1,517,462)
	39,849,904	(322,477)

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1981

	1981
	\$
Balance in the accumulated net charge against the Fund's authority account	121,931,788
Add: PAYE charges against the appropriation account after March 31	40,740,813
Deduct: amounts credited to the appropriation account after March 31	126,704,174
Net authority used, end of year	35,968,427
Authority limit	150,000,000
Unused authority carried forward	114,031,573

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981

1. Purpose and authority

The objective of the Fund is to acquire and provide in the most economical manner goods and services required by departments and agencies taking into account the contribution of procurement to the realization of national objectives.

The Supply Revolving Fund was authorized by Supply and Services Vote L6, Appropriation Act No. 1, 1975. Amendments to the appropriation authorized that the operations of the Supply Revolving Fund be combined with the operations of the Printing Revolving Fund effective April 1, 1975, with the Publishing Revolving Fund effective April 1, 1976 and with the Expositions Revolving Fund effective April 1, 1977.

The Supply Revolving Fund has an authorized working capital limit of \$150,000,000. An amount of \$44,171,345 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary.

Appendix 1—Concluded**Supply Revolving Fund—Concluded****NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981—Concluded****2. Significant accounting policies****(a) Revenue and expense**

Revenue and expense are recorded on the accrual basis of accounting with the following variations:

- (i) The accrual policy for recording certain revenue in the Science and Engineering Procurement Service is based on detailed and validated statistical analysis of the procurement workload. This policy was implemented to avoid expensive record keeping while respecting the need for adherence to the generally accepted accounting principle of matching cost and revenue. Contracts ranging in value from \$200,000 to \$1,000,000 require 18 months on average to complete and revenue is recorded evenly over 18 months commencing the month the contract is awarded. Contracts with a value in excess of \$1,000,000 require 36 months on average to complete and revenue is recorded evenly over 36 months commencing the month the contract is awarded. Certain other large contracts are administered on a project management basis and the actual cost of the project is recorded as revenue in each accounting period over the entire life of the project. Management recognizes that some revenue is earned prior to contract award date but is of the opinion that the accounting principle of matching cost and revenue is not seriously violated since on average, revenue will be accruing on other contracts that have been completed.
- (ii) Employee benefits are expensed in the period in which the payments are made. The unaccrued liability at March 31, 1981 has been estimated at \$17,368,991 for employee termination benefits (\$14,637,711 in 1980) and \$4,442,559 for vacation pay (\$4,030,307 in 1980).

For consolidation purposes, sales and cost of sales in the amount of \$34,247,843 (\$27,402,950 in 1980) have been eliminated.

(b) Depreciation

Depreciation is calculated on a straight-line basis over the established useful life of the fixed assets, generally 5 to 10 years.

(c) EDP equipment contracts receivable

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated EDP equipment approved by Treasury Board for client departments. The capital, interest and any other costs are recoverable from departments over a one to five year period. These transactions have been recorded as accounts receivable (title to the equipment remains with the Supply Revolving Fund) and the original cost of the equipment, less capital repayments due or paid by client departments to March 31, 1981, has been shown as current and long term assets on the Balance Sheet.

(d) Inventories

Inventories are valued at cost.

3. Change in accounting policies and procedures

In accordance with the Treasury Board Directive No. 1979-36, the capital assets policy was revised effective April 1, 1980. The minimum cost of each item of asset for capitalization purposes was raised from \$150 to \$500. Certain items, such as shelvings, were excluded.

The net book value of assets acquired prior to April 1, 1980 costing between \$150 and \$500 each along with other adjustments to fixed assets were charged to the Statement of Operations and shown as an extraordinary item for a total value of \$1,181,149.

4. Insurance

The Supply Revolving Fund does not carry insurance on either its own property or the property of others held in its warehousing operations. This is in accordance with the Government's policy of self insurance.

5. Fixed assets and accumulated depreciation

Acquisition and depreciation for the year were \$1,837,679 and \$1,915,613 respectively. An amount of \$1,029,814 representing depreciation of fixed assets (\$739,603) and amortization of leasehold improvements (\$290,211) was charged to the cost of sales.

	Assets at cost	Accumulated depreciation	Net book value
	\$	\$	\$
March, 1980.....	18,484,172	9,841,774	8,642,398
Acquisitions	1,837,679		
Current depreciation		1,915,613	
Disposals	(86,328)	(80,629)	
Adjustments	(3,281,339)	(2,100,190)	(1,264,782)
	<u>16,954,184</u>	<u>9,576,568</u>	<u>7,377,616</u>

6. Restatement of prior year's figures

The 1980 figures have been restated to conform to the 1981 presentation.

Appendix 2

Defence Production Revolving Fund

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981
(in thousands of dollars)

	1981	
	Estimates	Actual
Profit for the year		(237)
Less: reconciling and other similar items		(4,445)
Operating requirements		4,208
Working capital changes	4,600	(12,640)
Net expenditure (revenue)	4,600	(8,432)

BALANCE SHEET AS AT MARCH 31, 1981

FUND ASSETS	1981		1980		FUND LIABILITIES	1981		1980	
	\$	\$	\$	\$		\$	\$	\$	\$
Current assets:					Current liabilities:				
Accounts receivable					Accounts payable and accrued liabilities				
Federal Government	14,997,185	15,958,812			Federal Government	696,501	739,645		
Outside parties	57,725				Outside parties	6,519,832	5,815,684		
Inventories	1,812,611	1,867,477			Advances from customers		43,419		
Progress payments to suppliers	14,930,706	20,036,793			Progress billings to customers	16,173,495	10,216,205		
	31,798,227	37,863,082				23,389,828	16,814,953		
Long-term receivable—Outside parties (Note 3)	1,556,314	1,627,216			EQUITY OF CANADA				
					Accumulated net charge against				
					the Fund's authority	9,727,241	22,675,345		
					Accumulated surplus	237,472			
	33,354,541	39,490,298				33,354,541	39,490,298		

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

Approved by:

C. B. BHATIA
Director, Accounting Branch

R. W. JONES
Comptroller—Supply Administration

September 15, 1981

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Sales of stockpiled defence supplies	32,444,318	10,900,691
Billing for defence supplies requisitioned by customer departments	20,330,089	38,833,179
	52,774,407	49,733,870
Cost of sales	31,586,526	10,900,691
Payments to suppliers for defence supplies requisitioned by customer departments	20,011,341	38,833,179
	51,597,867	49,733,870
Gross profit	1,176,540	
Operating expenses		
Interest	872,676	
Acquisition fees	66,392	
	939,068	
Net profit	237,472	

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Net profit for the year	237,472	
Balance, end of year	237,472	

Appendix 2—Concluded

Defence Production Revolving Fund—Concluded

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Sources of working capital		
Operation		
Profit for the year	237,472	
Collection of long-term receivable	70,902	236,340
	308,374	236,340
Uses of working capital		
Decrease in the accumulated net charge against the Fund's authority account	12,948,104	2,771,705
Decrease in working capital	(12,639,730)	(2,535,365)
Working capital, beginning of year	21,048,129	23,583,494
Working capital, end of year	8,408,399	21,048,129
Changes in working capital components:		
(Decrease) in accounts receivable	(903,902)	(10,690,572)
(Decrease) increase in inventories	(54,866)	1,009,537
(Decrease) increase in progress payments to suppliers	(5,106,087)	7,165,597
(Increase) in accounts payable	(661,004)	(1,112,309)
Decrease in advances from customers	43,419	
(Increase) decrease in progress billings to customers	(5,957,290)	1,092,382
	(12,639,730)	(2,535,365)

RECONCILIATION WITH AUTHORITY USED
AS AT MARCH 31, 1981

	1981
	\$
Balance in the accumulated net charge against the Fund's authority as per Balance Sheet	9,727,241
Add: PAYE charges against the appropriation account after March 31	6,709,270
Deduct: amounts credited to the appropriation account after March 31	9,459,573
Net authority used, end of year	6,976,938
Authority limit	97,525,993
Unused authority carried forward	90,549,055

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Purpose and authority

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

- financing the stockpiling of defence supplies or strategic materials;
- making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and
- 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 (Bill C-22) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under 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, the total of which is not to exceed at anytime by more than \$100 million the aggregate of amounts received on these two accounts. An amount of \$15,408,997 representing net assets assumed by the Fund was charged against this authority when the Fund became budgetary.

2. Significant accounting policies

Progress payments

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by government departments and agencies and/or for stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

Progress billings

Billings to customers for defence supplies requisitioned which have not yet been delivered are recorded in the accounts as progress billings to customers.

Inventories

Inventories are valued at cost.

3. Long-term receivables

In accordance with the terms of an agreement, collection of the long-term receivable is dependent on the recipient's ability to make sales. Should the sales be insufficient to retire the debt, any balance owing will be recovered from the Department of National Defence.

4. Restatement of prior year's figures

The 1980 figures have been restated to conform to the 1981 presentation.

SECTION 29

1980-81 PUBLIC ACCOUNTS

Transport

Department
Air Canada
Canadian Transport Commission

CONTENTS

	<i>Page</i>
Use of appropriations	29.4
Total cost of programs—Budgetary	29.10
Programs by activity—Budgetary	29.11
Grants and contributions	29.13
Budgetary expenditure by program and standard object.....	29.16
Budgetary expenditure of major capital projects	29.17
Revenue	29.23
Appendices	29.24

TRANSPORT

Department

Objectives

DEPARTMENTAL ADMINISTRATION PROGRAM

PROGRAM

—To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of government objectives, and to operate specific elements of this system.

STORES REVOLVING FUND

—To provide in response to departmental demands, expendable and controllable items and initial sparing for the requirements of the department.

MARINE TRANSPORTATION PROGRAM

—To attend to the development and operation of a safe and efficient national marine transportation system that contributes to the achievement of government objectives, and to operate specific elements of this system.

AIR TRANSPORTATION PROGRAM⁽¹⁾

—To attend to the development and operation of a safe and efficient national civil air transportation system that contributes to the achievement of government objectives, and to operate specific elements of this system.

SURFACE TRANSPORTATION PROGRAM

—To attend to the development and operation of a safe and efficient national surface transportation system that contributes to the achievement of government objectives, and to operate specific elements of this system.

Air Canada

Objective

—To provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

Canadian Transport Commission

Objective

—To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulation, research and participation in policy development, and in the rail mode to foster optimum development of safety regulations consistent with the public interest.

⁽¹⁾ Includes the operations of the Self-supporting Airports and Associated Ground Services Revolving Fund.

Use of Appropriations

Vote	Program	
DEPARTMENT		
DEPARTMENTAL ADMINISTRATION PROGRAM		
		Budgetary
1	Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	\$ 59,298,000
	Less: transfer to Vote 10	193,000
5	Capital expenditures	
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act	
Stat	Minister of Transport—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
DEPARTMENTAL ADMINISTRATION PROGRAM—STORES REVOLVING FUND		
Stat	Estimates 1980-81	
	Revolving Fund authority	
	Net assets assumed	
	Total program—Budgetary	
MARINE TRANSPORTATION PROGRAM		
		Budgetary
10	Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year	\$ 228,239,000
	10b	1,700,000
	10c To authorize the deletion from the accounts a debt due Her Majesty amounting to \$26,009.26 and to authorize the transfer of \$193,000 from Transport Vote 1, and \$11,136,999 from Transport Vote 75, Appropriation Act No. 2, 1980-81 for the purposes of this Vote	1
	Transfer from: Vote 1	193,000
	Vote 75	11,136,999
	TB Vote 5 ⁽¹⁾	1,300,000
	TB Vote 10 ⁽¹⁾	127,119
15	Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	\$ 69,734,000
	15c To authorize the transfer of \$3,132,000 from Transport Vote 75, Appropriation Act No. 2, 1980-81, and of \$4,900,000 from Transport Vote 37(a), Appropriation Act No. 1, 1980-81 for the purposes of this Vote, and to provide a further amount of	4,165,000
	Transfer from: Vote 75	3,132,000
	Vote 37a	4,900,000
16b	Payment to the Nanaimo Harbour Commission, for the development of Phase I of the Forest Products Shipping Terminal at Duke Point in Nanaimo Harbour	
17b	Payment to the National Harbours Board for completion of the dredging program at the Port of Churchill, Manitoba	
20	Payment to the Canarctic Shipping Company, Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1980	
25	Payment to the Jacques-Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Company (exclusive of interest on advances authorized by Parliament, depreciation on capital structures and reserves) in the operation of the Jacques-Cartier and Champlain Bridges, Montreal	
30	Payment to the National Harbours Board for expenditures made either by the Board, or on behalf of or in co-operation with others, for the construction of wharves or retaining walls along the St Lawrence River in the Port of Quebec, such amount to constitute an absolute grant without interest, during the calendar year 1980	\$ 1,700,000
	Transfer from TB Vote 10 ⁽¹⁾	8,731
35	Payment to the National Harbours Board for a program of soil testing in connection with the construction of grain handling facilities at the Port of Prince Rupert, British Columbia	
36c	Atlantic Pilotage Authority—To ratify the application of appropriations, in the amount of \$368,084, between fiscal years 1972-73 and 1979-80, towards the excess of expenditures over revenues in fiscal years other than that cited in each appropriation	
37a	Payment to the National Harbours Board for the construction of infrastructure for grain handling facilities at the Port of Prince Rupert, British Columbia	\$ 7,400,000
	Less: transfer to Vote 15	4,900,000
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act	
Stat	Contributions to employee benefit plans	
Stat	Payments to the St Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the authority and paid into the Consolidated Revenue Fund	
Stat	Refunds of amounts credited to revenue in previous years	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
		Non-budgetary
L40b	Loan to the Hamilton Harbour Commission, in accordance with terms and conditions approved by the Governor in Council for development of the Hamilton Harbour Piers. (Gross)	
L45	Loan to the Nanaimo Harbour Commission, in accordance with terms and conditions approved by the Governor in Council, for the development of Phase I of the Forest Products Shipping Terminal at Duke Point in Nanaimo Harbour. (Gross)	

Appropriations									
Current year					Balances				
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
59,105,800		59,105,800		59,105,800	57,807,290	1,298,510		54,212,895	
14,810,000		14,810,000		14,810,000	12,761,446	2,048,554		13,247,025	
	23,537,845	23,537,845		23,537,845	23,537,845				
	23,200	24,975		24,975	24,975			23,550	
	4,766,000	4,766,000		4,766,000	4,766,000			3,735,000	
		487		487	487				
78,705,000	23,540,107	102,245,107		102,245,107	98,898,043	3,347,064		71,218,470	
2,000,000	(2,000,000)				2,428,399				
	30,000,000	30,000,000		30,000,000					
	(25,489,058)	(25,489,058)		(25,489,058)					
2,000,000	2,510,942	4,510,942		4,510,942	2,428,399		2,082,543		
80,705,000	26,051,049	106,756,049		106,756,049	101,326,442	3,347,064	2,082,543	71,218,470	
242,696,119		242,696,119		242,696,119	234,245,204	8,450,915		217,147,143	
81,931,000		81,931,000		81,931,000	75,931,718	5,999,282		38,435,468	
2,500,000		2,500,000		2,500,000	786,068	1,713,932			
1,527,000		1,527,000		1,527,000	1,527,000				
5,600,000		5,600,000		5,600,000	3,241,105	2,358,895		4,009,331	
4,625,000		4,625,000		4,625,000	2,496,000	2,129,000		1,732,000	
1,708,731		1,708,731		1,708,731	598,992	1,109,739		5,464,107	
200,000		200,000		200,000	200,000			30,000	
1		1		1					
2,500,000		2,500,000		2,500,000	2,300,000	200,000			
	2,917,798	2,917,798		2,917,798	2,917,798				
18,104,000		18,104,000		18,104,000	18,104,000			14,295,000	
	6,885	6,885		6,885	6,885			16,768	
	998	998		998	998			903	
361,391,851	2,925,681	364,317,532		364,317,532	342,355,768	21,961,764		346,820	
								281,477,540	
1,156,000		1,156,000		1,156,000	766,168	389,832		698,619	
2,500,000		2,500,000		2,500,000		2,500,000			

Use of Appropriations—Continued

Vote	Program		
DEPARTMENT—Continued			
MARINE TRANSPORTATION PROGRAM—Concluded			
<i>Non-budgetary—Concluded</i>			
L50	Advances to the National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1980. (Gross)		
Stat	Authority for temporary loans under Section 29 of the St. Lawrence Seaway Authority Act (R.S., c. 242, s. 26)		
	Total program—Non-budgetary		
AIR TRANSPORTATION PROGRAM			
<i>Budgetary</i>			
55	Operating expenditures including expenditures on other than Federal property and authority to spend revenue received during the year including the spending of an amount equal, in the opinion of the Minister of National Revenue, to the net amount received during the year from the Air Transportation Tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund; and to authorize the payment of commissions for revenue collection pursuant to the Aeronautics Act	\$	212,898,000
	55b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$196,453		1
			212,898,001
	<i>Less: transfer to Vote 65</i>		746,248
60	Capital expenditures including contributions towards construction done by local or private authorities	\$	10,730,000
65	The grants listed in the Estimates and contributions		1
	65b To authorize the transfer of \$21,249 from Transport Vote 55 of the Main Estimates, 1980-81 for the purposes of this Vote		1
	65c To authorize the transfer of \$724,999 from Transport Vote 55, Appropriation Act No. 2, 1980-81 for the purposes of this Vote		746,248
	Transfer from: Vote 55		26,200
	TB Vote 10 ⁽¹⁾		
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND			
Stat	Estimates 1980-81		
	Revolving Fund authority		
	Total program—Budgetary		
<i>Non-budgetary</i>			
L66a	Advances subject to terms and conditions prescribed by Treasury Board:		
	(a) for operating and capital purposes at Gander, St. John's, Charlottetown, Sydney, Halifax, Saint John, Fredericton, Moncton, Quebec, Montreal, Ottawa, Toronto, London, Windsor, Thunder Bay, Winnipeg, Regina, Saskatoon, Calgary, Edmonton, Vancouver and Victoria Airports, including terminal control costs, as well as such other airports as Treasury Board may approve; and		
	(b) for the construction and maintenance of bridges to improve transportation in respect to the Vancouver International Airport including the acquisition of land and the construction of connecting arterial roads		
SURFACE TRANSPORTATION PROGRAM			
<i>Budgetary</i>			
70	Operating expenditures	\$	21,411,000
	70c To extend the purposes of Transport Vote 70, Appropriation Act No. 2, 1980-81 to forgive an advance in the amount of \$2,462,118 made to the Canadian National Railways pursuant to Transport Vote L70, Appropriation Act No. 3, 1977 and to provide a further amount of		2,462,118
75	The grants listed in the Estimates and contributions including:		
	(a) payments to cover commitments made or approved prior to September 1, 1977 pursuant to Parts I and II of the Railway Relocation and Crossing Act and authority to make payments in accordance with terms and conditions approved by the Governor in Council under a program for urban transportation assistance, and pursuant to Parts I and II of the Railway Relocation and Crossing Act;		
	(b) payments for purposes described in paragraphs 20(1) (a) and (b) and subsection 20(6) of the Railway Relocation and Crossing Act, in respect of the construction, reconstruction and improvement of grade separations where recommended by the Canadian Transport Commission on or after September 1, 1977; and		
	(c) payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1980 \$50 per month instead of \$20 per month as fixed by the said Act ...	\$	205,242,000
	75b		1
	75c		1
			205,242,002
	<i>Less transfer to: Vote 10</i>	\$	11,136,999
	Vote 15		3,132,000
	Vote 92c		7,999,999
			22,268,998
	Transfer from TB Vote 10 ⁽¹⁾		182,973,004
			36,843
80	Payments to CN Marine Inc. and Canadian National Railway Company pursuant to contracts with Her Majesty:		
	(a) for the supply of the following water transportation services: Newfoundland ferries and terminals; Newfoundland coastal services and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS—The New England States, USA ferries and terminals; Digby—Saint John ferries and terminals, and		

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
24,946,000		24,946,000		24,946,000	20,935,000	4,011,000		21,850,000
28,602,000		28,602,000	10,000,000	38,602,000	21,701,168	6,900,832	10,000,000	22,548,619
212,151,753		212,151,753		212,151,753	188,724,384	23,427,369		194,729,099
74,014,000		74,014,000		74,014,000	75,028,307	(1,014,307)		52,432,343
11,502,450		11,502,450		11,502,450	9,878,034	1,624,416		
	649,784,784	649,784,784		649,784,784	649,784,784			
33,098,000		33,098,000		33,098,000	33,098,000			25,568,000
	10,995	10,995		10,995	10,995			158,153
330,766,203	649,795,779	980,561,982		980,561,982	956,524,504	24,037,478		272,887,595
24,968,000	(24,968,000)				(18,545,414)			
	80,000,000	80,000,000		80,000,000				
24,968,000	55,032,000	80,000,000		80,000,000	(18,545,414)		98,545,414	
355,734,203	704,827,779	1,060,561,982		1,060,561,982	937,979,090	24,037,478	98,545,414	272,887,595
15,600,000		15,600,000		15,600,000		15,600,000		
23,873,118		23,873,118		23,873,118	19,258,542	4,614,576		13,215,469
183,009,847		183,009,847		183,009,847	181,721,065	1,288,782		192,417,797

Use of Appropriations—Concluded

Vote	Program	
DEPARTMENT—Concluded		
SURFACE TRANSPORTATION PROGRAM—Concluded		
Budgetary—Concluded		
	(b) to defray the costs of rail/water and narrow gauge/standard gauge interface, ferries and terminals.....	
85	Payments to the Northern Transportation Company Limited pursuant to contracts with Her Majesty for water transportation services in respect of the Keewatin Resupply operation.....	
90	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c) (i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c) (ii) of Transport Vote 52d, Appropriation Act No. 1, 1977.....	\$ 424,300,000
	90a To extend the purposes of Transport Vote 90 of the Main Estimates, 1980-81 and to extend the purposes of Transport Vote 52d, Appropriation Act No. 1, 1977 to delete from paragraph (c) (ii) the following words: "provided that the aggregate of the amounts payable annually pursuant to this authority for the purposes set out in Clauses (b) and (c) does not exceed \$240,000,000".....	1
	90b.....	30,611,697
	Transfer from TB Vote 10 ⁽¹⁾	210,084
91b	To reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company and CN Marine Inc., for the prescribed portion of the costs incurred by each of them for benefits provided to their adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations in Newfoundland provided by the Terra-Transport Division of Canadian National Railway Company, and implemented in accordance with government approved plans for the provision of Newfoundland transportation services.....	
92c	Payments to the Canadian National Railway Company (CN) in accordance with terms and conditions to conduct a program of testing and evaluation of railway operations in Newfoundland consistent with the objectives of the Government of Canada and with the principles of the National Transportation Act and to reimburse CN, from the program, for wage and wage-related costs incurred by CN at the request of the Minister during the testing and evaluation period and to authorize the transfer of \$7,999,999 from Transport Vote 75, Appropriation Act No. 2, 1980-81 for the purposes of this Vote.....	\$ 1
	Transfer from Vote 75.....	7,999,999
Stat	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal.....	
Stat	Contributions to employee benefit plans.....	
	<i>Use of appropriations not required for the current year.....</i>	
	Total program—Budgetary.....	
Non-budgetary		
L95	To authorize the Minister of Transport to acquire in trust for Her Majesty on such terms and conditions as may be negotiated with Canadian National Railway Company (CNR) and approved by the Governor in Council, in respect of the East Coast ferry and coastal services no par value shares in the capital stock of CNR which shares CNR shall issue. (Gross).....	
	Total Budgetary.....	
	Total Non-budgetary.....	
AIR CANADA		
Budgetary		
100	Payments to Air Canada for reimbursement of special expenses, including interest on loans resulting from the construction of a line maintenance hangar at Winnipeg, Manitoba under an agreement approved by the Governor in Council.....	
Non-budgetary		
Stat	Subscription of shares of Air Canada pursuant to the Air Canada Act, Section 10, 1977. The authorized capital of the corporation not to exceed \$750,000,000. (Gross).....	\$ 22,900,000
Stat	Government loans to, or guarantees on behalf of Air Canada pursuant to the Air Canada Act, Section 16, 1977. The aggregate amount, of the principal, not to exceed \$750,000,000. (Net).....	
	Total program—Non-budgetary.....	
CANADIAN TRANSPORT COMMISSION		
Budgetary		
105	Operating expenditures.....	
110	Contributions, including an amount of \$10,000,000 to be credited to the Railway Grade Crossing Fund in the current fiscal year for the purposes of the Fund except those related to the construction, reconstruction and improvement of a grade separation where payment was not ordered prior to September 1, 1977; and to provide that subsection 6(2) of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to subsection 6(1) of that Act.....	\$ 22,900,000
	110b.....	2,000,000
	Transfer from: TB Vote 10 ⁽¹⁾	321,528
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act.....	
Stat	Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act.....	
Stat	Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act.....	
Stat	Contributions to employee benefit plans.....	
Stat	Refunds of amounts credited to revenue in previous years.....	
	Total program—Budgetary.....	
	Total Budgetary.....	
	Total Non-budgetary.....	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

⁽²⁾ Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
128,200,000		128,200,000		128,200,000	129,009,000	(809,000)		118,799,505
500,000		500,000		500,000	420,000	80,000		713,169
455,121,782		455,121,782		455,121,782	451,669,097	3,452,685		274,351,408
2,000,000		2,000,000		2,000,000		2,000,000		
8,000,000		8,000,000		8,000,000	7,174,950	825,050		
1,575,000	73,413	1,648,413		1,648,413	1,648,413			1,680,078
1,053,000		1,053,000		1,053,000	1,053,000			788,000
803,332,747	73,413	803,406,160		803,406,160	791,954,067	11,452,093		72,172,967
								674,138,393
20,600,000		20,600,000		20,600,000	16,517,000	4,083,000		116,037,000
1,601,163,801	733,877,922	2,335,041,723		2,335,041,723	2,173,615,367	60,798,399	100,627,957	1,299,721,998
64,802,000		64,802,000	10,000,000	74,802,000	38,218,168	26,583,832	10,000,000	138,585,619
2,800,000	(242,456) ⁽²⁾	2,557,544		2,557,544	2,187,696	369,848		3,042,456
			420,991,000	420,991,000			420,991,000	
			443,464,116	443,464,116	(13,382,875)		456,846,991	(15,663,806)
			864,455,116	864,455,116	(13,382,875)		877,837,991	(15,663,806)
24,144,000		24,144,000		24,144,000	24,192,288	(48,288)		22,086,723
25,221,528		25,221,528		25,221,528	22,098,244	3,123,284		21,581,793
	(4,733,695)	(4,733,695)		(4,733,695)	(4,733,695)			
252,200,000	62,510	252,262,510		252,262,510	252,262,510			232,499,253
49,700,000	1,028,475	50,728,475		50,728,475	50,728,475			48,861,109
2,536,000		2,536,000		2,536,000	2,536,000			2,121,000
	131	131		131	131			
353,801,528	(3,642,579)	350,158,949		350,158,949	347,083,953	3,074,996		327,149,878
1,957,765,329	729,992,887	2,687,758,216		2,687,758,216	2,522,887,016	64,243,243	100,627,957	1,629,914,332
64,802,000		64,802,000	874,455,116	939,257,116	24,835,293	26,583,832	887,837,991	122,921,813

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Less: Services provided without charge to other departments	Total cost of programs
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION	1980-81	98,898	3,616		1,567	752		97,601
	1979-80	71,218	3,295		2,702	675		71,300
DEPARTMENTAL ADMINISTRATION—STORES REVOLVING FUND.....	1980-81	2,428						2,428
	1979-80							
MARINE TRANSPORTATION	1980-81	342,356	16,815	3,000	3,207	3,215		334,963
	1979-80	281,478	18,954	3,000	3,057	2,934		271,515
AIR TRANSPORTATION	1980-81	956,524	1,725	32,130	6,996	5,878	7,698	992,105
	1979-80	272,888	2,771	32,061	8,312	5,330	5,910	309,910
AIR TRANSPORTATION—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND.....	1980-81	(18,545)						(18,545)
	1979-80							
SURFACE TRANSPORTATION	1980-81	791,954	101,836		424	142		690,684
	1979-80	674,138	207,413		442	134		467,301
	1980-81	2,173,615	123,992	35,130	12,194	9,987	7,698	2,099,236
	1979-80	1,299,722	232,433	35,061	14,513	9,073	5,910	1,120,026
AIR CANADA	1980-81	2,188						2,188
	1979-80	3,042						3,042
CANADIAN TRANSPORT COMMISSION....	1980-81	347,084	38		2,672	341		350,059
	1979-80	327,150	30		2,598	370		330,088
Total	1980-81	2,522,887	124,030	35,130	14,866	10,328	7,698	2,451,483
	1979-80	1,629,914	232,463	35,061	17,111	9,443	5,910	1,453,156

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
Direction and co-ordination	4,594	5,537					4,594	5,537
Planning, research and development	13,267	12,799					14,290	13,759
Administration and common services	51,709	49,455		634	1,023	960	51,724	50,104
Transportation training	18,061	17,438	14,810	12,127			32,871	29,565
Contributions to employee benefit plans	4,766	4,766					4,766	4,766
	92,397	89,995	14,810	12,761	1,038	975	108,245	103,731
<i>Less: receipts and revenues credited to the vote</i>	6,000	4,833					6,000	4,833
	86,397	85,162	14,810	12,761	1,038	975	102,245	98,898
<i>Less: receipts credited to revenue</i>		3,616						3,616
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments</i>	1,567	1,567					1,567	1,567
	752	752					752	752
	88,716	83,865	14,810	12,761	1,038	975	104,564	97,601
DEPARTMENTAL ADMINISTRATION PROGRAM—STORES REVOLVING FUND								
Stores Revolving Fund	16,673	14,590					16,673	14,590
<i>Less: receipts credited to the Fund</i>	12,162	12,162					12,162	12,162
	4,511	2,428					4,511	2,428
Total cost of program	93,227	86,293	14,810	12,761	1,038	975	109,075	100,029
MARINE TRANSPORTATION PROGRAM								
DEPARTMENTAL								
Direction and administration	28,628	29,052	1,858	56			30,486	29,108
Aids to navigation	96,313	89,175	18,075	21,171	6	6	114,394	110,352
Ship movement systems and services	41,612	38,902	7,496	7,761			49,108	46,663
Icebreaking, arctic and other ship support	55,042	53,803	41,755	30,718			96,797	84,521
Marine search and rescue	21,230	22,232	8,927	12,519	217	217	30,374	34,968
Regulatory	19,569	19,093	4,923	3,592	29	15	24,521	22,700
Public wharves and harbours	4,039	2,535		115			4,039	2,650
Contributions to employee benefit plans	18,104	18,104					18,104	18,104
	284,537	272,896	83,034	75,932	252	238	367,823	349,066
<i>Less: anticipated capital lapse</i>			1,103				1,103	
<i>receipts and revenues credited to the vote</i>	12,970	13,839					12,970	13,839
	271,567	259,057	81,931	75,932	252	238	353,750	335,227
*CROWN CORPORATIONS								
Major ports	5,936	4,626					5,936	4,626
Bridges	4,625	2,496					4,625	2,496
Canals	7	7					7	7
	282,135	266,186	81,931	75,932	252	238	364,318	342,356
<i>Less: receipts credited to revenue</i>		16,815						16,815
<i>Add: accommodation provided without charge by this department</i>	3,000	3,000					3,000	3,000
<i>accommodation provided without charge by Public Works other services provided without charge by other departments</i>	3,207	3,207					3,207	3,207
	3,215	3,215					3,215	3,215
Total cost of program	291,557	258,793	81,931	75,932	252	238	373,740	334,963
AIR TRANSPORTATION PROGRAM								
Direction and administration	32,969	30,184	749	1,006	370	339	34,088	31,529
Airports and associated ground services	84,355	81,612	49,309	37,477	10,134	9,145	143,798	128,234
Air navigational services	203,719	208,281	34,258	23,570	886	295	238,863	232,146
Regulatory services	48,927	52,035	2,646	12,975	112	99	51,685	65,109
Deletion in accordance with the Adjustment of Accounts Act			649,785	649,785			649,785	649,785
Contributions to employee benefit plans	33,098	33,098					33,098	33,098
	403,068	405,210	736,747	724,813	11,502	9,878	1,151,317	1,139,901
<i>Less: anticipated capital lapse</i>			12,948				12,948	
<i>receipts and revenues credited to the vote</i>	157,807	183,377					157,807	183,377
	245,261	221,833	723,799	724,813	11,502	9,878	980,562	956,524
<i>Less: receipts credited to revenue</i>		1,725						1,725
<i>services provided without charge to other departments</i>	7,698	7,698					7,698	7,698
<i>Add: accommodation provided without charge by this department</i>	32,130	32,130					32,130	32,130
<i>accommodation provided without charge by Public Works other services provided without charge by other departments</i>	6,996	6,996					6,996	6,996
	5,878	5,878					5,878	5,878
	282,567	257,414	723,799	724,813	11,502	9,878	1,017,868	992,105

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
AIR TRANSPORTATION PROGRAM—SELF SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND								
Self-supporting Airports and Associated Ground Services Revolving Fund								
	350,943	252,398	43,490	43,490			394,433	295,888
Less: receipts credited to the Fund	314,433	314,433					314,433	314,433
	36,510	(62,035)	43,490	43,490			80,000	(18,545)
Total cost of program	319,077	195,379	767,289	768,303	11,502	9,878	1,097,868	973,560
SURFACE TRANSPORTATION PROGRAM								
Direction and administration	4,801	3,673	25	24	7,258	7,182	12,084	10,879
Highway transport	8,740	8,191	1,648	1,659	23,967	23,821	34,355	33,671
Water transport	130,732	130,759	2,355	344	24,828	24,425	157,915	155,528
Railway transport	467,650	462,145			83,388	82,955	551,038	545,100
Urban transport	1,744	736			45,217	44,987	46,961	45,723
Contributions to employee benefit plans	1,053	1,053					1,053	1,053
	614,720	606,557	4,028	2,027	184,658	183,370	803,406	791,954
Less: receipts credited to revenue		101,836						101,836
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	424	424					424	424
	142	142					142	142
Total cost of program	615,286	505,287	4,028	2,027	184,658	183,370	803,972	690,684
AIR CANADA**	2,557	2,188					2,557	2,188
CANADIAN TRANSPORT COMMISSION								
Administrative and supporting services	6,011	6,051	36	48			6,047	6,099
Regulatory and control	10,424	10,359	37	40	318,213	315,089	328,674	325,488
Railway safety	4,254	4,309	15		10,000	10,000	14,269	14,309
Research	2,742	2,780	2	3			2,744	2,783
International relations	622	603	1				623	603
Contributions to employee benefit plans	2,536	2,536					2,536	2,536
Deletion in accordance with the Adjustment of Accounts Act	(4,734)	(4,734)					(4,734)	(4,734)
	21,855	21,904	91	91	328,213	325,089	350,159	347,084
Less: receipts credited to revenue		38						38
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	2,672	2,672					2,672	2,672
	341	341					341	341
Total cost of program	24,868	24,879	91	91	328,213	325,089	353,172	350,059

* Payment for the excess of expenditures over revenues, and advances.

** See Volume III for details.

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Grants			
<i>Planning, research and development</i>			
Transportation research to universities, other organizations, university students and other individuals	626	578	619
<i>Administration and common services</i>			
National Transportation Week Committee	15	15	15
	641	593	634
Contributions			
<i>Planning, research and development</i>			
Contributions for the support of transportation studies at universities and other institutions	337	337	308
Contributions for the support of transportation research organizations	40	40	
Provincial and municipal governments for research and demonstration projects	20	5	
	397	382	308
	1,038	975	942
MARINE TRANSPORTATION PROGRAM			
Grants			
<i>Regulatory</i>			
<i>Nautical services</i>			
Grants to institutions assisting sailors:			
British Sailors' Society (Canada)	10	10	10
Mariners' House of Montreal, Montreal P Q	1	1	1
<i>Steamship inspection</i>			
Canada Safety Council	2	2	2
	13	13	13
Contributions			
<i>Aids to navigation</i>			
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses	6	6	6
<i>Marine search and rescue</i>			
Contribution to the Canadian Red Cross Society in respect of its boating safety program	200	200	200
Compensation for Canadian Marine Rescue Auxiliary vessels used for authorized search and rescue incidents	17	17	5
<i>Regulatory</i>			
Canada's share of the cost of the North Atlantic Ice Patrol	15	1	8
Transfer payment for motor vehicle registration fees	1	1	2
	239	225	221
	252	238	234
AIR TRANSPORTATION PROGRAM			
Grants			
<i>Direction and administration</i>			
Air fare subsidies to residents of the Queen Charlotte Island	3	2	23
<i>Regulatory services</i>			
Royal Canadian Flying Clubs Association	31	29	10
Grants to flying clubs, schools and instructors	55	49	48
Air Cadet League of Canada—For air cadet flying scholarships	24	21	
	113	101	81
Contributions			
<i>Direction and administration</i>			
Subsidies to air carriers providing community air services in accordance with terms and conditions of contractual agreements as approved by the Minister of Transport and authorized by the Governor in Council within the terms of Section 18 of the Aeronautics Act, Chapter A-3, revised statutes of Canada, 1970, as amended:			
Perimeter Airlines (Inland) Limited, for the operation of the Prairie Air Service	367	337	306
<i>Airports and associated ground services</i>			
Contributions towards the operation of municipal or other airports	9,575	8,595	9,111
Contributions towards the operation of Toronto Island Airport	375	366	170
Contributions to assist in the establishment of local airports and related facilities	99	99	
Contributions to assist in the construction for improvements to facilities at feeder airports	14	14	222
Ex-gratia payment to municipalities of Pickering Markham and Uxbridge	45	45	
Summer student employment	26	26	
<i>Expenditures not required for the current year</i>			640
<i>Air navigational services</i>			
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	868	290	826
Payments to an international agency for the operation and maintenance of the Aerosat Co-ordination Office	18	5	1
<i>Regulatory services</i>			
Flight Safety Foundation	2		
	11,389	9,777	11,276
	11,502	9,878	11,357

Grants and Contributions—Continued

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
DEPARTMENT—Concluded			
SURFACE TRANSPORTATION PROGRAM			
Grants			
<i>Highway transport</i>			
Roads and Transportation Association of Canada	108	108	90
Village de sécurité routière de Chicoutimi-Nord Inc. in support of a traffic safety program	25	25	
<i>Water transport</i>			
Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	10,065	9,929	9,228
Province of Newfoundland in respect of the provision of coastal ferry services	1,545	1,545	1,400
Province of Quebec in respect of the provision of coastal freight and passenger ferry services	1,977	1,977	1,805
<i>Urban transport</i>			
Operation Lifesaver Committee in support of highway-railway grade crossing safety programs	75	14	
	13,795	13,598	12,523
Contributions			
<i>Direction and administration</i>			
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,310	1,310	1,305
Railway Employee's Provident Fund:			
Intercolonial and Prince Edward Island Railway Employee's Provident Fund—Payment to Canadian National Railways in respect of the 1980 deficit of the said Fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1980 \$50 per month instead of \$20 per month as fixed by the said Act	4,300	4,224	4,545
<i>Expenditures not required for the current year</i>			25,484
<i>Water transport</i>			
Contributions for ferry and coastal passenger and freight services	11,241	10,974	10,704
<i>Railway transport</i>			
Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council	70,000	70,000	70,000
Canadian National Railway Company and Canadian Pacific Limited for 50 per cent of the cost of rehabilitating 2,000 boxcars to be used exclusively for grain service in Western Canada for a minimum period of 5 years	4,500	4,215	
Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	8,788	8,676	
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	1,648	1,648	1,680
<i>Highway transport</i>			
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in strengthening and improving the primary highway network	16,284	16,156	42,387
Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program	45	28	17
Contribution to the province of Saskatchewan to assist in extending the network of highways and roads facilities in the northern areas of the province	7,500	7,500	
Contribution to organizations, agencies and institutions active in road safety	5	4	
Western Transportation Advisory Council in support of improvements to rail service through the Vancouver Terminal areas	100	64	55
<i>Urban transport</i>			
Payments for commitments approved prior to September 1, 1977, pursuant to Parts I and II of the Railway Relocation and Crossing Act	2,616	2,539	8,571
Payments in support of the Urban Transportation Assistance Program in accordance with terms and conditions approved by the Governor in Council	42,278	42,238	16,152
Contributions in respect of studies for an improved urban environment	85	63	88
Contribution to Atlantic Provinces to assist intercity bus system	106	76	
Provincial and municipal governments transit commissions and other organization within the public sector, for research and demonstration projects related to urban transportation	20	20	
MV Test Centre—Summer Youth Employment Program	37	37	
<i>Expenditures not required for the current year</i>			587
	170,863	169,772	181,575
	184,658	183,370	194,098
	197,450	194,461	206,631

Grants and Contributions—Concluded
(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
CANADIAN TRANSPORT COMMISSION			
Contributions			
<i>Regulatory and control</i>			
Maritime Freight Rates Act (R.S. c. M-3)			
Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian Transport Commission) on all traffic moved during the calendar year 1980:			
Canadian National Railway Company.....	11,704	9,092	10,696
Canada and Gulf Terminal Railway.....	109	100	96
Canadian Pacific Railway Company	632	479	484
Dominion Atlantic Railway	207	286	214
Devco Railway (Cumberland Railway Company)	52	15	38
Canadian Pacific Express Company Limited.....	196	145	138
Payments to railway and transportation companies of amounts determined pursuant to Sections 256, 258, 261 and 272 of the Railway Act (R.S. c. R-2)	252,263	252,263	232,499
Payments to railway and trucking companies under the Atlantic Region Freight Assistance Act (R.S. c. A-18)	50,728	50,728	48,861
Payment of operating subsidies to regional air carriers	2,000	1,678	2,000
Transfer from Treasury Board Vote 10 Summer Youth Employment Program	322	303	416
<i>Railway safety</i>			
Amounts to be credited to the Railway Grade Crossing Fund (the balance of the Railway Grade Crossing Fund shown in the Accounts of Canada as at December 31, 1980 was \$7,420,886)	10,000	10,000	7,500
	328,213	325,089	302,942
Total.....	525,663	519,550	509,573

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Air Transportation										
	Departmental Administration			Self-supporting Airports and Associated Ground Services			Surface Transportation Program	Subtotal	Air Canada	Canadian Transport Commission	Total
	Program	Stores Revolving Fund	Marine Transportation Program	Program	Revolving Fund	Program					
(1) Salaries and wages	36,473 35,207 <i>32,375</i>		138,726 137,971 <i>129,331</i>	256,793 260,532 <i>239,640</i>	51,093 51,093 <i></i>	8,098 7,503 <i>6,795</i>	491,183 492,306 <i>408,141</i>		19,509 19,500 <i>18,239</i>	510,692 511,806 <i>426,380</i>	
(1) Other personnel costs	4,766 4,767 <i>3,736</i>		20,845 19,989 <i>15,845</i>	42,389 45,070 <i>36,501</i>	2,443 2,443 <i></i>	1,053 1,240 <i>899</i>	71,496 73,509 <i>56,981</i>		2,536 2,536 <i>2,121</i>	74,032 76,045 <i>59,102</i>	
(2) Transportation and communications	3,341 3,325 <i>3,432</i>		15,130 16,534 <i>14,647</i>	38,827 36,000 <i>29,169</i>	1,758 1,758 <i></i>	1,153 909 <i>908</i>	60,209 58,526 <i>48,156</i>		1,851 1,854 <i>1,436</i>	62,060 60,380 <i>49,592</i>	
(3) Information	722 722 <i>324</i>		2,296 1,661 <i>1,344</i>	514 658 <i>443</i>	256 256 <i></i>	385 294 <i>142</i>	4,173 3,591 <i>2,253</i>		265 203 <i>224</i>	4,438 3,794 <i>2,477</i>	
(4) Professional and special services	17,895 17,378 <i>16,202</i>		32,578 31,964 <i>30,188</i>	24,290 26,125 <i>23,200</i>	40,168 40,168 <i></i>	5,890 4,552 <i>4,253</i>	120,821 120,187 <i>73,843</i>		1,767 1,806 <i>1,537</i>	122,588 121,993 <i>75,380</i>	
(5) Rentals	1,238 1,118 <i>1,050</i>		3,329 4,216 <i>4,608</i>	4,225 3,943 <i>3,982</i>	760 760 <i></i>	141 142 <i>46</i>	9,693 10,179 <i>9,686</i>		115 80 <i>78</i>	9,808 10,259 <i>9,764</i>	
(6) Purchased repair and upkeep	922 829 <i>848</i>	(8)	21,231 25,087 <i>17,835</i>	7,459 9,061 <i>6,109</i>	8,399 8,399 <i></i>	1,035 405 <i>251</i>	39,046 43,773 <i>25,043</i>		74 67 <i>29</i>	39,120 43,840 <i>25,072</i>	
(7) Utilities, materials and supplies	3,415 3,309 <i>3,132</i>	14,590	46,381 40,994 <i>36,579</i>	35,455 36,049 <i>28,450</i>	28,333 28,333 <i></i>	666 664 <i>704</i>	128,840 123,947 <i>68,865</i>		433 561 <i>464</i>	129,273 124,508 <i>69,329</i>	
(8) Construction and acquisition of land, buildings and equipment	10,094 9,138 <i>11,836</i>		8,100 5,472 <i>8,119</i>	36,189 27,545 <i>24,001</i>	30,634 30,634 <i></i>	2,355 344 <i>3,558</i>	87,372 73,133 <i>47,514</i>			87,372 73,133 <i>47,514</i>	
(9) Construction and acquisition of machinery and equipment	4,626 3,368 <i>1,529</i>		66,646 57,898 <i>23,471</i>	30,441 34,528 <i>21,290</i>	6,448 6,448 <i></i>	1,673 1,683 <i>1,512</i>	109,834 103,925 <i>47,802</i>		91 91 <i>64</i>	109,925 104,016 <i>47,866</i>	
(10) Grants, contributions and other transfer payments	1,038 975 <i>942</i>		252 238 <i>234</i>	11,502 9,878 <i>11,357</i>		184,658 183,370 <i>194,098</i>	197,450 194,461 <i>206,631</i>		328,213 325,089 <i>302,942</i>	525,663 519,550 <i>509,573</i>	
(12) All other expenditures	23,715 23,595 <i>361</i>	2,083	21,774 14,171 <i>11,708</i>	650,285 650,512 <i>521</i>	224,141 125,596 <i></i>	596,299 590,848 <i>460,972</i>	1,518,297 1,404,722 <i>473,562</i>	2,557 2,188 <i>3,042</i>	(4,695) (4,703) <i>16</i>	1,516,159 1,402,207 <i>476,620</i>	
(1-12) Total	108,245 103,731 <i>75,767</i>	16,673 14,590 <i></i>	377,288 356,195 <i>293,909</i>	1,138,369 1,139,901 <i>424,663</i>	394,433 295,888 <i></i>	803,406 791,954 <i>674,138</i>	2,838,414 2,702,259 <i>1,468,477</i>	2,557 2,188 <i>3,042</i>	350,159 347,084 <i>327,150</i>	3,191,130 3,051,531 <i>1,798,669</i>	
(13) Less: receipts and revenues credited to the vote	6,000 4,833 <i>4,549</i>	12,162 12,162 <i></i>	12,970 13,839 <i>12,431</i>	157,807 183,377 <i>151,775</i>	314,433 314,433 <i></i>		503,372 528,644 <i>168,755</i>			503,372 528,644 <i>168,755</i>	
Total net expenditures	102,245 98,898 <i>71,218</i>	4,511 2,428 <i></i>	364,318 342,356 <i>281,478</i>	980,562 956,524 <i>272,888</i>	80,000 (18,545) <i></i>	803,406 791,954 <i>674,138</i>	2,335,042 2,173,615 <i>1,299,722</i>	2,557 2,188 <i>3,042</i>	350,159 347,084 <i>327,150</i>	2,687,758 2,522,887 <i>1,629,914</i>	

Amounts in roman type are 1980-81 appropriations.
 Amounts in **bold face** type are 1980-81 expenditures.
 Amounts in *italic* type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT				
DEPARTMENTAL ADMINISTRATION PROGRAM				
<i>Transportation training</i>				
Canadian Coast Guard College—Sydney, NS	19,463	8,288	6,878	17,798
Transport Training Institute—Cornwall, Ont	61,348	4,289	2,413	58,653
Electronic equipment for marine training	6,860	1,203	1,270	1,400
Air traffic control simulation systems	1,007	400	144	653
MARINE TRANSPORTATION PROGRAM				
DEPARTMENTAL				
<i>Aids to navigation</i>				
Replacement of gyrocompasses for vessels	2,090	258	106	727
Marine Radio Beacons Replacement Program	900	48	26	666(f)
Replacement of navigational radars for vessels	2,281	306	263	1,264
Decca improvements, East Coast	526	160	81	253
Light Pier Replacement Program—Beauharnois to Sarnia	3,280	600	586	1,400
Loran "C" Station, Port Hardy, BC	1,900	805	573	1,869
CCGV "Camsell": capital repairs and refurbishing	5,107	2,200	4,343	4,343
Loran "C" East Coast	11,234		2,454	2,489
Two navigation aids tenders to replace Remy and Parry Sound	2,009		990	2,045
CCGS Wolfe—Repairs due to fire damage	2,859		1,027	1,027
<i>Ship movement systems and services</i>				
Communications control system	350	168	138	238
HF SSB transmitters—Coast stations	5,275	1,655	1,330	3,289
Radio operators training system	727	88	81	722(f)
Vessel traffic management system, Les Escoumins	4,854	1,682	2,428	4,164
Extension of VHF radio coverage—West Coast	3,769	1,466	88	405
<i>Icebreaking, arctic and other ship support</i>				
Ice Covered Waters Program	4,679	300	408	501
Fleet Replacement Program: engineering and design	4,236	750		
Replacement of the CCGS "D'Iberville"	76,824	25,000	14,739	17,771
Polar icebreaker design (Class V)	6,420	2,545	423	1,275(f)
Construction of an air cushion icebreaking platform	2,100		35	1,449
<i>Marine search and rescue</i>				
Seven small cutters and lifeboats	9,426	5,656	1,015	1,016
2-21 metre cutters	5,649	1,621	1,777	3,446
Marine search and rescue offshore supply vessel	5,100	1,600	4,590	4,590
Offshore SAR Supply Vessel (West Coast)	6,350		4,400	4,400
<i>Regulatory</i>				
Equipment for National Marine Testing and Training Program	10,810	2,300	1,299	5,325
AIR TRANSPORTATION PROGRAM				
<i>Airports and associated ground services</i>				
Headquarters—Ottawa—Bulk procurement—				
Runway sweepers	1,077	517	579	579
Medium foam truck	9,155	3,200		
Snowblowers	1,234	740	200	954(f)
Install access control system at 6 international and 10 domestic airports	843	778	41	543
Weapons explosive detection device security equipment	1,195	279	176	514
<i>Airports—</i>				
Extend and strengthen runways, taxiways, apron, lighting and other related facilities—				
Newfoundland—				
Goose Bay—				
Repairs to asphalt surfaces	360	75	31	31
Major repairs to POL lines and systems	300	50	43	43
Quebec—				
Sept-Îles—Overlay Runways 10/28, 14/32, Taxiways E and O	1,405	1,400	1,091	1,096
Expand air terminal building	8,141		18	8,148(f)
Upgrade water and sewage system	647		196	196
<i>Airport development—</i>				
Newfoundland—				
Makkovik—Construct runway	1,711	381	243	1,590
Mary's Harbour—Construct runway	1,520	663	524	1,292
Nain—Construct runway	1,362	333	242	1,281
Stephenville—				
Upgrade aerodrome lighting to Civil Aeronautics Standards "T"	735	250	190	190
Upgrade electrical power supply	1,080	250	204	204
Wabush				
Parking lot and access road	1,098	1,098	648	648
Construct water supply and sewage disposal system	352	328	381	405
Construct air terminal building and operations building	3,917	977	417	3,785
Construct firehall, maintenance garage, sand storage building	2,401	472	80	2,349
Provide electrical system	306	221	169	216
Develop new ramp and taxiway complete with lighting	995	149	102	947
Second taxiway	377	26		378(f)

Budgetary Expenditure of Major Capital Projects—Continued
 (in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT—Continued				
AIR TRANSPORTATION PROGRAM—Continued				
<i>Airports and associated ground services—Concluded</i>				
<i>Airport development—Concluded</i>				
New Brunswick—				
Charlo—Develop and relocate operations complex, ramp, taxiway, extend runway, etc	6,046	342	456	5,477
St Leonard—Construct municipal airport	3,816	550	551	3,535
Quebec—				
Gagnon—Construct aircraft parking	466	466	1	1
Baie Comeau—Public parking	351		331	331
Mont Joli—Public parking	385		260	260
Bagotville—Public parking	295		188	188
Ontario—				
Sarnia—Purchase land for airport	314		274	274(f)
Toronto International Airport No 2—				
Land acquisition, administration and property management	141,232	6,273	3,577	126,076
Hamilton—				
Overlay Runway 11/29	966	966	664	664(f)
Kapuskasing—Reconstruct and extend runway, taxiway and apron	2,400	3,854	2,293	2,293
Oshawa—Refurbish Runway 12/30	815	815	515	515(f)
Muskoka—Resurface Runway 18-36	498	498	371	371(f)
Hamilton—Land acquisition	349	285	2	2
Funds to expropriate land	4,112		3	3
Manitoba—				
Gillam—Gravel resurfacing	635	100	1	1
Saskatchewan—				
Lac La Ronge—Equipment garage	550	706		47
Prince Albert—				
Maintenance garage	430	82	39	385
Construct air terminal building and related work	650	905		26
Heavy equipment	368	200	137	137
La Ronge—Construct crosswind runway	321	321	170	170
Alberta—				
Grande Prairie—				
New air terminal building and related work	3,257	983	983	983
Maintenance shop and garage	1,075	545	135	135
Lethbridge—New air terminal building and related work	2,503	602	602	602
Upgrade water utility system	370		43	368
Villeneuve—Construct control tower	1,421	100		
Fort McMurray—Parallel taxiway including glide path	1,112		63	924(f)
Arctic airports—				
Northwest Territories—				
Baker Lake—Sewage treatment improvements	290	63	90	229
Maintenance garage	333		17	321(f)
Chesterfield Inlet—Construct runway, parking apron and taxi for Arctic "C" Airport	944	15		880(f)
Gjoa Haven—Construct runway for Arctic "D" Airport	2,177	93	269	275
Grise Fjord—Runway development	430	235	246	426
Hall Beach—Maintenance garage	940	502		99
Igloolik—Reconstruct airport to Civil Aeronautics Code "D" Standards	1,347	704	136	290
Nanisivik—				
Airport development	4,708	248	119	4,610
Extend runway	520	36		484
Coral Harbour—Revise high intensity lighting	362		58	99
Rankin Inlet—Runway improvements and gravel crushing	1,469	540	657	657
Repulse Bay—Construct runway, parking apron and taxi for Arctic "C" Airport	1,371	419	1	941
Spence Bay—Medium intensity lighting	278	284	5	67
Spence Bay—Runway improvements	889		125	125
Fort Smith—Pave access road and taxiway	318		147	295(f)
Whale Cove—				
Medium intensity lighting	268		1	1
Maintenance garage	344	462		41(f)
Upgrade existing strip C/W parking apron and taxiway	1,289	367	303	1,037(f)
Capital contribution for the provision of power	393	393		
Aklavik—Upgrade airport to Arctic "C" Standard	1,069	162	112	222
Fort Liard—Develop airport	1,503	379	1,000	1,000
Fort Norman—Develop airport	1,083	405	202	400
Sachs Harbour—Develop airport	1,989	1,339	497	987
British Columbia—				
Kelowna—Expand Air Terminal Building	1,280	150	15	15
Miscellaneous—				
Vancouver Regional Office—National Security Program	1,253	139		
<i>Air navigational services</i>				
Headquarters—Ottawa—Bulk procurement—				
Joint enroute terminal system—Phase I	33,237	5,196	3,139	23,508

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT—Continued				
AIR TRANSPORTATION PROGRAM—Continued				
<i>Air navigational services—Continued</i>				
Headquarters—Ottawa—Bulk procurement—Concluded				
Establish Air Traffic Control Simulation Centre	4,367	138	120	4,349
Runway visual range	2,716	250	57	1,257
Radar no break power (replace airway and airport surveillance Radar-1)— Remote uninterruptible power unit	1,130	100	257	934
Gander automated air traffic system	1,512	170	240	1,345
Replacement Program Secondary Surveillance Radar Defruiters	475	48	14	413
Radar Network Modernization Program	145,386	500		63
Integrated communication control equipment	14,885	294	101	14,347
Provide aircraft noise monitoring systems	966	140	27	486
Modular communication control system	2,136	306	13	879
Communication receiving equipment	420	151		26
Very high frequency fixed tuned receivers	342	96		320
High frequency transmitters 5 kilowatts	1,050	193	146	998
Air ground radio equipment	2,316	947	986	1,227
National flight data processing equipment	3,430		217	508
High power non-directional radio beacon (Arctic)	276	82	96	276(f)
Distance measuring equipment	3,550	211	11	3,550(f)
High power non-directional radio beacons	921	287	387	403
Low power non-directional radio beacons	814	220	110	589
Visual omni range/distance measuring equipment procurement	7,159	1,045	212	1,456
Calibration standard laboratory equipment	500	60		384
Instrument landing system equipment procurement	4,940	2,705	26	1,821
Microwave landing system	346	30		133
Provision of French equipment manuals	2,748	450	25	308
Operational information display system enhancements	1,119	399	150	393
Visual omni range system procurement	2,388	97	253	2,388(f)
Tube Type Instrument Landing System Replacement Program (Arctic)	1,011	100		
Reduce noise in visual omni range/tactical air navigational aid building	282	72	65	274
Mobile very high frequency amplitude modulation transceivers	799	182		50
Multi-channel magnetic recording	1,042	100	5	5
Low frequency—High frequency communications transmitters	385	165		
Procure VOT equipment	390		119	370(f)
Visual omni range RC and monitoring equipment	320		18	319(f)
Aviation communications system simulator	1,003		116	994
Advance microwave landing system procurement	1,008		22	22
Headquarters—Ottawa projects—				
Aerosat Co-ordinated Program	8,270	100		973
Develop new flight inspection system and retrofit 5 King Aircraft 100 AK	3,230	717	89	2,131
Newfoundland—				
Gander—				
Rehabilitation of Gander transmitter site	477	100	62	62
Construct new area control centre and related works	7,004	595	565	6,269
Install instrument landing system Runway 13	1,001	40	55	622
Expand and improve communications system radar	1,816		88	619
St John's—				
Replace localizer equipment, glide path equipment, and localizer antenna array	849	459	452	474
Establish integrated precision approach system Runway 11	872	100	153	155
Goose Bay—Install visual omni range/distance measuring equipment	394		1	192
New Brunswick—				
Fredericton—Replace instrument landing system equipment Runway 15/33	783	662	222	244
Moncton—Replace instrument landing system equipment Runway 11/29	575	33	4	64(f)
Construct new area control centre complex and related facilities	6,998	76	41	6,885(f)
Prince Edward Island—				
Charlottetown—Construct control tower and operations building	2,768	1,000		
Quebec—				
Iles de la Madeleine—Install visual omni range/distance measuring equipment	443	404	334	344
La Grande—Install visual omni range/distance measuring equipment	494	110	63	383(f)
Mont-Joli—Relocate visual omni range	353	256	180	198
Montreal Area Control Centre—Montreal automated information and display system	606	22	77	553(f)
Poste de la Baleine—New operations building and dwellings	508		22	485
Ontario—				
Marathon—Install visual omni range/distance measuring equipment	1,126	58	14	14
Toronto—New Air Traffic Control Centre	9,181	36	165	6,466
Wawa—Install visual omni range/distance measuring equipment	1,016	25	25	754(f)
Regional Office—Replace DND—Ultra high frequency equipment	335	52	51	247
Bonnechere—Install visual omni range/distance measuring equipment	370		2	347(f)
Sault Ste. Marie—Replace instrument landing system on Runway 11	593		32	32
Red Lake—Install visual omni range/distance measuring equipment	255		10	254(f)
Dryden—Establish instrument landing system on Runway 11	468	99	37	321
Timmins—Install full instrument landing system—Runway 03	2,676	90	54	54
Toronto International—Replace Tube Type Standard VOR	254	254	154	154

Budgetary Expenditure of Major Capital Projects—Continued
 (in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT—Continued				
AIR TRANSPORTATION PROGRAM—Continued				
<i>Air navigational services—Concluded</i>				
<i>Ontario—Concluded</i>				
Headquarters—SSR Open Array Antenna	420	36	376	376
<i>Manitoba—</i>				
St. Andrew—Control tower	975		54	54
Winnipeg—JETS digitizing	365		33	109
Modifications to administration building	719		61	683
<i>Saskatchewan—</i>				
<i>Prince Albert—</i>				
Establish instrument landing system	570	265	112	287(f)
Establish combined tower and operations building	1,142	210		44
<i>Alberta—</i>				
Calgary—Modifications to air operations centre	363		327	327
<i>Edmonton—</i>				
Joint enroute terminal system	520	305	169	317
Air Operations Centre	11,413	300	215	9,334
Fort McMurray—Construct air traffic control tower	1,058		71	933
<i>British Columbia—</i>				
Abbotsford—Replace control tower/aeradio	1,681	430	492	548
Fort Nelson—Construct air traffic control tower	1,422	90		
Fort St. John—Combined air operations building	1,648		4	1,638
Vancouver—Extend and modify area control centre/aeradio building	5,347	220	236	5,030
Victoria—Install instrument landing system with distance measuring equipment on Runway 08	1,655	1,349	273	273
Campbell River—Move aeradio station	274	244	167	167
<i>Arctic projects—</i>				
<i>Northwest Territories—</i>				
Rankin Inlet—Establish visual omni range with distance measuring equipment ..	253	253	87	90
<i>Yukon—</i>				
Watson Lake—Instrument landing system—Runway visual range on Runway 26	415	50	121	284(f)
<i>Regulatory services</i>				
<i>Headquarters—Ottawa—</i>				
Aviation safety engineering facility	1,924	1,700	1,546	1,564
Wing modification for 5 King Air A90 Aircraft	400	211	253	253(f)
<i>Ontario—</i>				
Headquarters—Purchase of a "Challenger" Aircraft and associated spares	11,000	10,500	10,020	10,020
SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND				
<i>Charlottetown National Airport</i>				
Construct maintenance garage, firehall and field electrical centre	2,889	605	228	2,370
Construct ramp and taxiway concurrent with lighting	1,907	300		1,738
Land acquisition	3,100	1,262	186	1,548
Construct parking lot and road	1,778	200	144	144
New air terminal building operations area	5,861	200		58
Sewage disposal system	259	165	18	313(f)
<i>Gander International Airport</i>				
Expand and modify air terminal building	6,500	2,325	1,136	4,799
Design, repair and modify waste water treatment plant	420	48	47	467(f)
Flight kitchen expansion air terminal building	478	200	371	376
Strengthen Taxis A2-A3	1,042	1,042	735	735
<i>Halifax International Airport</i>				
Replace and resurface flat roof joints	375	262	258	260
Construct new firehall	806	840	11	11
Stabilize sides of taxiway	520	520	435	435(f)
Field electrical centre	1,620		1	1,507(f)
Enclose sprayed on asbestos	495		404	404
<i>Moncton National Airport</i>				
Energy Conservation Program	347		27	27
<i>Saint John National Airport</i>				
New maintenance garage, sand storage building and firehall	2,265	772	368	1,905
<i>St John's National Airport</i>				
Disposal system modifications	2,121	600	1,000	1,000
Install high intensity approach lighting	516	516	464	464
Modify roadway system, establish paying facility	269	269	206	206
<i>Sydney National Airport</i>				
Recap Runway 07-25	953	953	583	583(f)
<i>Mirabel International Airport</i>				
Passenger transportation vehicle garage	2,655	2,655	2,349	2,436
Filling of joints in concrete pavement	700	100	100	368
Extend Apron N, Phase 1	345	345	274	274(f)

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT—Continued				
AIR TRANSPORTATION PROGRAM—Continued				
SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND—Continued				
<i>Quebec National Airport</i>				
Extend Runway 06-24 to 2,745 m(900')	2,683	298	139	2,200(f)
Repair Runway E12-30, Taxiway DE	726	721	729	729
Second access road	473	250	32	32
<i>Toronto International Airport</i>				
Land development and improvement Phase I	1,726	115	4	1,726(f)
Terminal I, Phase I	42,638	5,700	689	12,246
Utilities—Phase I	7,219	150		7,200(f)
Roads and parking Phase I	41,087	2,000		41,087(f)
Unapplied common construction costs	3,819	231	106	2,927
Project administration Phase I	12,486	1,127	1,093	9,706
Recoverable capital costs Phase I	903	276		191
Emergency Power Plant Terminal I, (1 at 600 KW)	465	117	129	129
Modify air terminal building passenger loading bridges	1,335	567	894	894
Major repairs air terminal building apron	4,991	57		
Extend Romeo Taxiway	7,736	4,685		
Upgrade and expand engineering data control system	479	479	11	39
Provide new regulator for field electrical centre	554			
<i>Ottawa National Airport</i>				
Improve heat distribution	2,112	1,339	764	764
Apron I (Air Terminal Building) reconstruction—Phase I	1,443	1,443	1,373	1,388(f)
Expand public parking	278	278	130	130(f)
<i>Regina National Airport</i>				
Reconstruct Runway 12-30	1,789	215	96	1,492(f)
Replace equipment, maintenance, storage garage	812	430	256	256
<i>Thunder Bay National Airport</i>				
Air Terminal Building	2,553	75	4	2,068(f)
<i>Winnipeg International Airport</i>				
Replace neoprene lighting cable double circuit system	995	400	108	252
Elevators for handicapped	403	150	147	344(f)
<i>Edmonton International Airport</i>				
Air terminal building and related works	5,898	60	213	4,633
Air terminal building expansion	21,711	8,481	3,549	4,154
Reconstruct centre precast concrete slabs H, J, G	1,608	1,608	867	867
Road repairs and related work	472	472	200	200
<i>Vancouver International Airport</i>				
Air terminal complex modifications	36,203	4,498	1,913	34,420
<i>Bulk procurement items</i>				
Snowblowers	1,175	185	198	198
All terrain vehicles	800	380	586	741
Sweepers	545	225	242	242
Install access control system at Dorval	1,807	161		88
Weapons, explosives detection devices security equipment	1,351	604	221	438
<i>Self-supporting airports</i>				
<i>Newfoundland—</i>				
St John's—Install airport perimeter fencing	447	369	239	239
Gander—Rehabilitate main feeder cables	282	257	224	224
<i>Quebec—</i>				
Quebec—Expand apron	460	460	158	158
Mirabel—Airport design system	348	218	151	151
Dorval—Enlarge parking lot	498	498	427	427(f)
<i>Ontario—</i>				
Ottawa—Re-roof and repair four buildings	322	212	4	4
<i>Toronto International—</i>				
Emergency power plant T2	391	23	129	129
Renovate Fire Training Area	312	12		
Commercial Vehicle Holding Area	402	30	20	193(f)
Development Area 2 Stage 1	2,490	2,490	1,412	1,412
Construct Fillet Hotel and Romeo	425	425	407	407
Terminal Traffic Management Information System	581	236	34	50
ATB Contingency Plan	250	100		
Windsor—Compensation—Jefferson Blvd	1,000	1,000	960	960(f)
<i>Saskatchewan—</i>				
Saskatoon—Expand Apron I	327	327	2	2
<i>Alberta—</i>				
Calgary—Replacement of water distribution	417	200	66	66
Reconstruct Runway 16-34	371	103	243	243(f)
New air terminal building complex	127,293		935	126,717

Budgetary Expenditure of Major Capital Projects—Concluded
(in thousands of dollars)

	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
DEPARTMENT—Concluded				
AIR TRANSPORTATION PROGRAM—Concluded				
SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND—Concluded				
<i>Self-supporting airports—Concluded</i>				
<i>British Columbia—</i>				
Vancouver—Airport South Area Development	2,147	300	596	596
Construct fillet—Intersection runway	419	200	204	204(f)
Victoria—Expand apron	562	71		
SURFACE TRANSPORTATION PROGRAM				
<i>Highway transport</i>				
Specialized testing equipment for M V Test Centre	3,796	418	437	2,507
Vehicles and equipment for compliance, emissions and fuel economy testing; and accident defect investigations	1,198	1,054	1,198	1,198(f)
<i>Water transport</i>				
Requirements for various terminals and wharves in Newfoundland	4,185	1,880	306	648

(f) Project completed.

Revenue

DEPARTMENT	1980-81		1979-80	
	\$	\$	\$	\$
Comparative Summary				
Non-Tax Revenue—				
A Return on investments	104,556,503		106,920,238	
B Privileges, licences and permits	1,591,635		2,756,047	
C Services and service fees	67,006		34,378	
D Refunds of previous years' expenditure	2,839,221		106,056,650	
E Proceeds from sales	82,349		1,928	
F Miscellaneous	14,855,414		16,663,450	
Total	123,992,128		232,432,691	

		1980-81	
		\$	\$

Details

Non-Tax Revenue—			
A Return on investments:			
Loans, investments and advances—			
Crown corporations and agencies—			
All others—			
Air Canada—			
Capital stock—Dividends	13,200,000		
Consolidated loan—Interest	22,110,925		
Canadian National Railways—			
Capital stock—Dividends	41,632,946		
Consolidated loan—Interest	21,545,430		
National Harbours Board—Saint			
John Harbour Bridge Authority—			
Interest	1,006,793		
Northern Transportation Company			
Limited—Loans—Interest	2,904,948		
Other—			
Provincial and territorial govern-			
ments—			
Loading ramp, Yarmouth, NS—In-			
terest	12,614		
Quebec Autoroute 13—Interest	1,297,019		
Miscellaneous—			
Corporation of the City of Mon-			
trealm—			
Atwater Tunnel—Interest	32,001		
St. Remi Tunnel—Interest	8,399		
Fraser River Harbour Commission—			
Interest	37,734		
Hamilton Harbour Commission—In-			
terest	99,715		
Lakehead Harbour Commission—In-			
terest	46,244		
Nanaimo Harbour Commission—In-			
terest	587		
Port Alberni Harbour Commission—			
Interest	107,846		
Maritimes Employers Association—			
Interest	511,010		
		104,554,211	
Other accounts—			
Sundries			
		2,292	
		104,556,503	
B Privileges, licences and permits:			
Charter vessels	1,303,053		
Rental of branch line rehabilitation rolling			
stock	287,494		
Utility services over/under abandoned rail-			
way lines	1,088		
		1,591,635	

		1980-81	
		\$	\$
D Refunds of previous years' expenditure:			
Adjustments to prior years' transactions with			
suppliers			
		308,822	
Payment received from Jacques Cartier and			
Champlain Bridges Inc. for refund of			
1979-80 advance			
		169,505	
Payment from the Canadian Transport			
Commission re: recoveries of computer			
costs			
		17,672	
Payment from Environment Canada for			
accommodation costs at TCTI			
		33,064	
Payment from Public Works Canada for			
construction and repair project not com-			
pleted in 1979-80			
		479,985	
Stores inventory adjustments			
		9,612	
Adjustment to prior year's Payables at Year			
End (PAYE)			
		380,318	
Sundries			
		1,440,243	
			2,839,221

E Proceeds from sales:			
Salvage material	6,470		
Land and buildings	75,725		
Sundries	154		
			82,349

F Miscellaneous:			
Fees	683,042		
Fines	288,855		
Harbour dues	732,415		
Permits	199,857		
Rentals	8,053,518		
Side wharfage	604,214		
Storage	204,621		
Top wharfage	2,350,560		
Vessel mooring	18,355		
Radio tolls	208,717		
Aid maintenance	425,000		
Sundries	1,086,260		
			14,855,414

		1980-81	1979-80
		\$	\$

CANADIAN TRANSPORT COMMISSION

Comparative Summary

Non-Tax Revenue—		
A Privileges, licences and permits	6,741	5,274
B Refunds of previous years' expenditure	28,574	17,432
C Proceeds from sales	1,196	749
D Miscellaneous	1,861	6,730
Total	38,372	30,185

		1980-81
		\$

Details

Non-Tax Revenue—		
A Privileges, licences and permits: licences to ships		6,741
B Refunds of previous years' expenditure: refunds of salary over-		
payments and travel advances		
		28,574
D Miscellaneous: fines		
		1,861

Appendix 1

Stores Revolving Fund

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981

	1981	
	Estimates	Actual
	\$	\$
Working capital changes	2,000,000	2,575,954
Less: reconciling and other similar items		147,555
Net expenditure	2,000,000	2,428,399

BALANCE SHEET AS AT MARCH 31, 1981

FUND ASSETS	1981		FUND LIABILITIES	1981	
	\$	\$		\$	\$
Current assets:			Current liabilities:		
Accounts receivable			Accounts payable and accrued liabilities		
Federal Government	128,283	198,117	Outside parties	22,741	170,296
Inventory at cost			EQUITY OF CANADA		
Materials and supplies	27,789,174	25,290,941	Accumulated net charge against the		
	27,917,457	25,489,058	Fund's authority	27,894,716	25,318,762
				27,917,457	25,489,058

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

Approved by:

A. CAMPBELL

Director, Financial Operations and Services

N. VAN DUUVENDYK

Assistant Deputy Minister, Finance

September 15, 1981

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981		1980	
	\$	\$	\$	\$
Sales		12,092,523		11,150,352
Cost of sales				
Inventory at beginning of year	26,257,526		24,425,716	
Less: inventory obsolescence written-off	966,585		330,000	
Adjusted inventory	25,290,941		24,095,716	
Purchases during the year	14,590,756		13,312,162	
	39,881,697		37,407,878	
Inventory at end of year	27,789,174		26,257,526	
		12,092,523		11,150,352
Net profit (loss) for the year				

Appendix 1—Concluded

Stores Revolving Fund—Concluded

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981**

	1981	1980
	\$	\$
Sources of working capital		
Increase in the accumulated net charge against the Fund's authority account.....	2,575,954	690,460
Increase in working capital	2,575,954	690,460
Working capital, beginning of year.....	25,318,762	24,628,302
Working capital, end of year.....	27,894,716	25,318,762
Changes in working capital components:		
(Decrease) in accounts receivable.....	(69,834)	(4,469)
Increase in inventories	2,498,233	865,225
(Increase) decrease in accounts payable	147,555	(170,296)
	2,575,954	690,460

**RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1981**

	1981
	\$
Balance in the accumulated net charge against the Fund's authority account.....	27,894,716
Add: PAYE charges against the appropriation account after March 31	22,741
Net authority used, end of year.....	27,917,457
Authority limit	30,000,000
Unused authority carried forward	2,082,543

**NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981**

1. Purpose and authority

The objective of the Fund is to establish an effective central control and accountability over the purchasing, stocking and issuing of expendable items, controllable items and initial sparing for depot stocks required by the Department.

The Transport Stores Revolving Fund was authorized by the Adjustment of Accounts Act—Bill C-22 passed July 3, 1980.

The Transport Stores Revolving Fund has an authorized working capital limit of \$30,000,000. An amount of \$25,489,058 representing net assets assumed by the Fund was charged against the authority when the Fund became budgetary.

2. Significant accounting policies

(a) Inventories

Inventories are valued at cost.

(b) Sales prices

Selling prices to consumers are on the basis of acquisition costs.

3. Restatement of prior year's figures

The 1980 figures have been restated to conform to the 1981 presentation.

Appendix 2

Self-supporting Airports and Associated Ground Services Revolving Fund

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1981

	1981	
	(thousands of dollars)	
	Estimates	Actual
(Profit) loss for the year.....	31,169	(11,494)
Add: depreciation, reconciling and other similar items	(56,800)	(28,794)
Operating requirements	(25,631)	(40,288)
Capital acquisitions	50,599	43,267
Working capital changes		(21,524)
Net (profit) expenditure	24,968	(18,545)

BALANCE SHEET AS AT MARCH 31, 1981

FUND ASSETS	1981	1980	FUND LIABILITIES	1981	1980
	(thousands of dollars)			(thousands of dollars)	
Current assets			Current liabilities		
Deposit with Receiver General for Canada		12,861	Accounts payable		
Accounts receivable—Outside parties.....	11,648	13,029	Federal Government	753	
Unbilled revenue—Outside parties	33,140	13,294	Outside parties	19,536	15,413
Inventory of material and supplies at the lower of cost and replacement value	6,958	6,053	Accrued liabilities		
	51,746	45,237	Federal Government	7,053	
			Outside parties	26,821	11,026
Fixed assets			Contractors' holdbacks	673	364
Runways and other paved surfaces	353,224	350,421		54,836	26,803
Terminals and facilities.....	509,304	504,311	Loans from Canada (Note 3).....		649,785
Machinery and equipment	50,666	50,626		54,836	676,588
Airport development cost	82,391	82,391			
	995,585	987,749	EQUITY OF CANADA		
Less: accumulated depreciation	255,284	203,833	Accumulated net charge against the Fund's authority	(42,708)	
	740,301	783,916	Contributed capital	955,204	489,953
Land and land development	128,896	127,917	Accumulated surplus (deficit)	5,157	(6,337)
Construction in progress	51,546	18,816		917,653	483,616
	920,743	930,649			
Other assets					
Land held for future Pickering development		116,860			
Deferred Pickering development cost (Note 4)		67,458			
		184,318			
	972,489	1,160,204		972,489	1,160,204

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

At management's request, the financial statements have been submitted for audit. At date of printing, the Auditor General's opinion was not available.

Approved by:

F. MOUSSEAU
Director General,
Finance Air

N. VAN DUUVENDYK
Assistant Deputy Minister,
Finance

Appendix 2—Continued

Self-supporting Airports and Associated Ground Services Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	(thousands of dollars)	
	(Note 1)	
Revenue		
Air transportation tax	121,227	97,291
Concessions	63,992	55,662
Landing fees	54,278	52,488
General terminal charges	26,342	22,112
Rentals	23,276	20,756
Aviation fuel charges	13,225	12,890
Service fees and miscellaneous charges	12,807	11,056
	<u>315,147</u>	<u>272,255</u>
Operating expense		
Salaries and wages	52,205	47,906
Employee benefits	6,913	5,606
Materials, supplies and services	74,933	65,065
Terminal control costs	59,850	56,871
Depreciation	52,360	52,895
Headquarters and regional overhead	38,213	35,760
Grants in lieu of taxes	18,675	19,361
Loss on disposal of assets	504	1,407
	<u>303,653</u>	<u>284,871</u>
Net profit (loss) for the year	11,494	(12,616)

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	(thousands of dollars)	
Balance, beginning of year		
As previously reported	(7,930)	6,279
Correction of prior year (Note 8)	1,593	
	<u>(6,337)</u>	<u>6,279</u>
Net profit (loss) for the year	11,494	(12,616)
Balance, end of year	5,157	(6,337)

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	(thousands of dollars)	
Balance, beginning of year	489,953	175,560
Increase in contributed capital (Note 2e)	465,251	314,471
Balance, end of year	955,204	490,031

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	(thousands of dollars)	
Sources of working capital		
Operations		
Profit (loss) for the year	11,494	(12,616)
Add: depreciation	52,360	52,895
loss on disposal of fixed assets	504	1,407
	<u>64,358</u>	<u>41,686</u>
Increase in contributed capital (Note 3)	465,251	312,170
Proceeds on disposal of fixed assets	184,628	155
Loans from Canada		29
	<u>714,237</u>	<u>354,040</u>
Uses of working capital		
Write-off of loans	649,785	
Purchases of fixed and other assets	43,267	337,106
Accumulated net charge against the Fund's authority	42,709	
	<u>735,761</u>	<u>337,106</u>
(Decrease) increase in working capital	(21,524)	16,934
Working capital, beginning of year	18,434	1,500
Working capital (deficiency), end of year	<u>(3,090)</u>	<u>18,434</u>
Changes in working capital components:		
Decrease (increase) on deposit with Receiver General for Canada	(12,861)	12,861
(Decrease) increase accounts receivable	(1,381)	2,469
Increase unbilled revenue	19,846	7,062
Increase inventory of materials and supplies	905	2,710
(Increase) accounts payable	(4,876)	(8,196)
(Increase) accrued liabilities	(22,848)	(386)
(Increase) decrease contractors' holdbacks	(309)	414
	<u>(21,524)</u>	<u>16,934</u>

RECONCILIATION WITH AUTHORITY USED MARCH 31, 1981

	(thousands of dollars)
Balance in the accumulated net charge against the Fund's authority	(42,708)
Deduct: PAYE charges against the appropriation account after March 31	(42,315)
Add: amounts credited to the appropriation account after March 31	(18,152)
Net authority provided, end of year	(18,545)
Authority limit	80,000
Unused authority carried forward	98,545

Appendix 2—Continued

Self-supporting Airports and Associated Ground Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Purpose and authority

The Airports Revolving Fund was established in 1969 and authorized by Vote L160, Appropriation Act No. 3, 1969, 1968-69, c. 36 for the purpose of financing the operation and development of certain airports. As at March 31, 1979, the Fund included the accounts of the international airports at Dorval, Mirabel, Toronto and Vancouver and the land which was acquired at Pickering, Ontario, for the purpose of constructing an airport.

Effective April 1, 1979, Treasury Board approved an expansion of the Fund to include the operations of five additional international airports and 14 national airports. At that same date, the Department of Transport commenced to recover from the Fund the costs of providing certain essential operating support, including air traffic control and telecommunication and electronic services.

Effective April 1, 1980, Parliament through the passage of the "Adjustment of Accounts Act" repealed all votes in respect of the accounts of the Airports Revolving Fund. Section 31 of this Bill established the Self-supporting Airports and Associated Ground Services Revolving Fund as a budgetary entity with a statutory drawing authority of \$80 million.

Consolidated Revenue Fund

The Consolidated Revenue Fund is the central account through which all government receipts and disbursements flow. All cash transactions of the Self-supporting Airports and Associated Ground Services Revolving Fund are therefore made through the Consolidated Revenue Fund. By virtue of the Self-supporting Airports and Associated Ground Services Revolving Fund's mandate, it receives credit for all revenues generated and is empowered to draw funds under statutory authority, from the Consolidated Revenue Fund for any revenue shortfalls.

2. Significant accounting policies

(a) Inventory

Inventory of materials and supplies maintained for repair and maintenance purposes at the airports is carried at the lower of cost and replacement value.

(b) Fixed assets

Fixed assets purchased by the Fund are recorded at cost. Fixed assets transferred to the Fund prior to April 1, 1979 are recorded at appraisal values as established by Transport Canada in accordance with Treasury Board Circular 1970-7 of January 8, 1970. Fixed assets transferred to the Fund as at April 1, 1979 in connection with the addition of 19 airports (Note 1) are recorded at their depreciated cost.

Not included in the cost of land is additional compensation to March 31, 1981 totalling \$15,062,748 paid by Transport Canada, on an ex gratia basis, to former owners of expropriated properties of Mirabel Airport. This amount will not be charged to the Fund, and has been reported under the Air Transportation Program—Grants and contributions activity.

(c) Airport development cost

Project administration costs, including interest during construction, incurred during the construction of new airports are capitalized and included in airport development costs to the extent that these costs are not readily identifiable with specific capital items.

(d) Depreciation

Depreciation is charged, on a straight-line method, based on the estimated useful life of the assets.

The depreciation rates used for the major classes of assets are as follows:

Runways and other surfaces	3.3%— 7.5%
Terminal and facilities	4.0%—10.0%
Machinery	3.3%— 5.0%
Equipment—Static	5.0%— 9.0%
—Mobile	6.0%—18.0%
Amortization of development costs (excluding interest)	10.0%
Amortization of capitalized interest	4.2% (the average rate of depreciation of the assets)

(e) Contributed capital

Amounts representing working capital and the values assigned to assets transferred to the Fund, from Canada, are shown as contributed capital.

The values of assets transferred from the Fund to Transport Canada are shown as reductions to contributed capital.

(f) Headquarters and regional overhead

Headquarters and regional overhead reflects the expenditures incurred by the Canadian Air Transportation Administration in providing technical and administrative services to the Fund. These expenditures are not readily identifiable with specific services and are applied to the Fund as a percentage of the direct operating and maintenance expenses.

(g) Grants in lieu of taxes

Grants in lieu of taxes, imposed on airports operating in the Fund, are accrued based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid by the Department of Finance and recovered from the Fund.

The grants are not finalized until they have been audited by the Department of Finance, often several years in arrears. Any normal adjustments upon finalization are reflected in the accounts in the year of settlement.

(h) Pension plan

Employees of the Canadian Air Transportation Administration operating the airports financed through the Self-supporting Airports and Associated Ground Services Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Account.

3. Deletion of loans

The "Adjustment of Accounts Act" (Note 1) deleted loans due to Canada of \$650 million. The deletion of debt was reflected in the accounts of the Fund as an increase in contributed capital (equity) of the Government of Canada.

4. Transfer of Pickering lands to the Department of Transport

Effective March 31, 1981, the accounts relating to the Pickering lands were transferred to the Department of Transport reducing the assets and contributed capital of the Fund by \$185 million respectively.

Appendix 2—Concluded**Self-supporting Airports and Associated Ground Services Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS**MARCH 31, 1981—*Concluded***5. Termination benefits**

Termination benefits accrue to employees of the Canadian Air Transportation Administration operating the airports financed through the Self-supporting Airports and Associated Ground Services Revolving Fund. Payment of these benefits is made to the employees on separation or retirement and is expensed by the Fund when paid. No provision has been made in the accounts for benefits accruing to employees as at March 31, 1980. The amount of the liability has not been calculated.

6. Payment of provincial sales taxes

The Department of Finance makes certain payments on behalf of the Fund to participating provinces in lieu of the payment of sales taxes. These payments, estimated to amount to approximately \$1.4 million this year, are currently not recovered from the Fund and no provision has been made in the accounts for these payments.

7. Contractual liability

The Self-supporting Airports and Associated Ground Services Revolving Fund was committed to expenditures totalling approximately \$23 million under fixed asset construction contracts as at March 31, 1981.

8. Correction of prior years

A review of the accounts of certain assets transferred to the Fund, April 1, 1979, resulted in an increase in the fixed assets and contributed capital of the Fund of approximately \$2 million and a reduction in depreciation expense for the period ending March 31, 1980 of approximately \$1.5 million. The prior year's figures have been correspondingly restated.

9. Contingent liabilities

In connection with its operations, the Fund is the defendant in certain pending or threatened litigation. Management, based on legal counsel, estimate the contingent liabilities to approximate \$10 million.

Appendix 3

Transport Canada

CONSOLIDATED STATEMENT OF OPERATING RESULTS*
FOR 231 AIRPORTS COVERING THE FISCAL YEARS ENDED
MARCH 31, 1981 AND MARCH 31, 1980 (NOTE 1)

	1981	1980
	(\$000's)	
REVENUES		
Landing fees and user charges	88,660	82,215
Rental and concession fees	110,507	96,517
Air transportation tax	141,872	114,596
Other	11,933	10,171
	<u>352,972</u>	<u>303,499</u>
EXPENDITURES		
Salaries and wages	69,454	64,974
Materials, supplies and services (Note 3)	162,708	144,712
Grants in lieu of taxes	20,826	21,354
Depreciation (Note 4)	70,398	71,168
Other indirect expenses (Note 5)	174,764	166,975
	<u>498,150</u>	<u>469,183</u>
Profit (loss) from operations	(145,178)	(165,684)
Items not requiring an outlay of cash from the airports sub-vote	325,732	307,624
Excess of revenue over direct operating expenditures	<u>180,554</u>	<u>141,940</u>

*See Note 2.

CONSOLIDATED STATEMENT OF INVESTMENT POSITION
AS AT MARCH 31, 1981

	1981	1980
	(\$000's)	
ASSETS		
Net current assets	39,319	18,433
Airport facilities:		
Land	292,823	291,804
Facilities (at cost less accumulated depreciation)	963,992	1,001,813
Construction in progress	156,481	110,045
	<u>1,452,615</u>	<u>1,422,095</u>
ACCUMULATED EXCESS OF EXPENDITURE OVER REVENUES		
Balance at beginning of year	258,485	327,789
Depreciation expense	70,398	72,636
Less: revenue over expenditures	180,554	141,940
Surplus after provision for maintenance of investment	(110,156)	(69,304)
Balance at end of year	<u>148,329</u>	<u>258,485</u>
TOTAL INVESTMENT POSITION	<u>1,600,944</u>	<u>1,680,580</u>

Appendix 3—Concluded

Transport Canada—Concluded

NOTES

1. The above financial statements include the Department's investment in airports which it does not operate, so as to reflect its total investment.
2. The above statements have been prepared on an accrual basis. A reconciliation of these figures with cash revenues and expenditures included in the details of Vote 15 and Vote L30 follows:

	Revenues	Expenditures
	(\$000's)	
Accrued totals	352,972	498,150
Adjustments:		
Non-cash items	(559)	(326,291)
Revolving fund overhead, grants in lieu of taxes, and employee fringe benefits		125,507
Cash totals	352,413	297,366

Revenues and expenditures, which are applicable to the Self-supporting Airports and Associated Ground Services Revolving Fund, which comprises the accounts of the 23 national and international airports, have been included in this statement in order to show operating results on a basis comparable with the previous year.

3. Commencing April 1, 1979, the Self-supporting Airports and Associated Ground Services Revolving Fund was charged for the cost of terminal control services provided by the Air Administration. Charges for the period approximated 60 million dollars and have been included in the expenditure category "Materials, Supplies and Services".
4. Depreciation is charged at 3½% on hard-surfaced runways, 4% on Terminal buildings, and on other assets ranging from 5% to 20%.
5. The other allocated costs include the provision for interest on investment, administrative overhead and employee fringe benefits.
6. Investments which were reported during prior periods, at airports which are neither owned nor operated by Transport Canada, have been deleted from the accounts in accordance with the Confirmation of Public Property Accounting Records.

SECTION 30

1980-81 PUBLIC ACCOUNTS

Treasury Board

Secretariat Comptroller General

CONTENTS

	<i>Page</i>
Use of appropriations	30.4
Total cost of programs—Budgetary	30.6
Programs by activity—Budgetary	30.7
Grants and contributions	30.8
Budgetary expenditure by program and standard object.....	30.9
Revenue	30.10

TREASURY BOARD

Secretariat

Objectives

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

- In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act:
- the selection of programs and projects that will achieve the objectives of the Government in the most effective manner and in accordance with its priorities and the efficient use of person-years and material resources by departments and agencies in the operation of their programs and projects.

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

- To provide for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled; to provide funds for centrally managed programs.

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM

- Provision of the Government's contribution, as the employer, to employee insurance plans and for payments made under certain residual pension plans.

TEMPORARY ASSIGNMENTS PROGRAM

- To provide in response to departmental and agency demands highly qualified analysts to assist, on a temporary basis, in policy reviews and similar activities.

Comptroller General

Objectives

MANAGEMENT PRACTICES AND CONTROLS PROGRAM

- In accordance with the responsibility delegated by the Privy Council, as set out in the Financial Administration Act, to ensure the quality and integrity of financial control systems and related administrative practices and procedures designed to operate after and within the authorization of the allocation of resources by the government and by Parliament.

IMPLEMENTATION ASSISTANCE PROGRAM

- To improve financial management practices and the directly related planning and control procedures upon which the financial function depends.

Note: The former Special Program of the Treasury Board Secretariat was transferred to the Canada Employment and Immigration Commission of the Department of Employment and Immigration, and then to the Citizenship Program of the Department of Secretary of State.

Effective June 30, 1980 (PC 1980-1620), Statistics Canada was transferred to the Department of Supply and Services.

Use of Appropriations

Vote	Program	
SECRETARIAT		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
	Budgetary	
1	Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the grants listed in the Estimates	\$ 32,678,974
	1b.....	604,000
Stat	President of the Treasury Board—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
	Budgetary	
5	Government Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	\$ 200,000,000
	<i>Less: transfers</i>	140,100,141
10	Student summer and youth employment—Subject to the approval of the Treasury Board, to supplement other votes to cover costs in connection with the employment of persons and the summer employment of and summer activities for students	\$ 120,200,000
	<i>Less: transfers</i>	120,190,286
	Total program—Budgetary	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
	Budgetary	
15	Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada and to the Hospital Insurance (outside Canada) Plan, and to permit the payment to employees of their share of the premium reduction under subsection 64(4) of the Unemployment Insurance Act, 1971	
Stat	Payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act (R.S. c. P-33)	
Stat	Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	
	Total program—Budgetary	
TEMPORARY ASSIGNMENTS PROGRAM		
	Budgetary	
20	Program expenditures and authority to spend revenue received during the year	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
COMPTROLLER GENERAL		
MANAGEMENT PRACTICES AND CONTROLS PROGRAM		
	Budgetary	
25	Program expenditures and the grants listed in the Estimates	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
IMPLEMENTATION ASSISTANCE PROGRAM		
	Budgetary	
30	To supplement other votes for the purpose of assisting departments with the implementation of plans to improve management practices and controls	\$ 7,300,000
	<i>Less: transfers</i>	4,185,500
	Total Budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
33,282,974		33,282,974		33,282,974	32,150,680	1,132,294		28,966,138
23,200	1,775	24,975		24,975	24,975			23,550
2,722,000		2,722,000		2,722,000	2,722,000			2,103,000
36,028,174	1,775	36,029,949		36,029,949	34,897,655	1,132,294		31,101,358
59,899,859		59,899,859		59,899,859		59,899,859		
9,714		9,714		9,714		9,714		
59,909,573		59,909,573		59,909,573		59,909,573		
156,150,000		156,150,000		156,150,000	149,742,776	6,407,224		131,414,588
680,000	(19,863)	660,137		660,137	660,137			713,412
	(20,763,057)	(20,763,057)		(20,763,057)	(20,763,057)			30,557,750
156,830,000	(20,782,920)	136,047,080		136,047,080	129,639,856	6,407,224		162,685,750
166,000		166,000		166,000	82,110	83,890		59,981
194,000		194,000		194,000	194,000			150,000
360,000		360,000		360,000	276,110	83,890		209,981
253,127,747	(20,781,145)	232,346,602		232,346,602	164,813,621	67,532,981		193,997,089
7,062,000		7,062,000		7,062,000	6,792,341	269,659		6,214,658
696,000		696,000		696,000	696,000			564,000
7,758,000		7,758,000		7,758,000	7,488,341	269,659		6,778,658
3,114,500		3,114,500		3,114,500		3,114,500		
264,000,247	(20,781,145)	243,219,102		243,219,102	172,301,962	70,917,140		200,775,747

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expend- itures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
SECRETARIAT						
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE	1980-81	34,898	1,565	1,857	2,782	37,972
	1979-80	31,101	1,481	1,920	1,885	33,425
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS	1980-81	129,640	934		12,497	141,203
	1979-80	162,686			9,586	172,272
TEMPORARY ASSIGNMENTS	1980-81	276	14		10	272
	1979-80	210	14		10	206
	1980-81	164,814	2,513	1,857	15,289	179,447
	1979-80	193,997	1,495	1,920	11,481	205,903
COMPTROLLER GENERAL						
MANAGEMENT PRACTICES AND CONTROLS	1980-81	7,488	1	262	58	7,807
	1979-80	6,779	10	304	61	7,134
Total.....	1980-81	172,302	2,514	2,119	15,347	187,254
	1979-80	200,776	1,505	2,224	11,542	213,037

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
SECRETARIAT								
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditure management.....	6,350	5,645					6,350	5,645
Personnel management.....	13,362	12,552					13,362	12,552
Administrative policy.....	3,653	3,553					3,653	3,553
Official languages.....	3,061	2,863					3,061	2,863
Departmental administration.....	6,769	7,450			113	113	6,882	7,563
Contributions to employee benefit plans.....	2,722	2,722					2,722	2,722
	35,917	34,785			113	113	36,030	34,898
<i>Less: receipts credited to revenue.....</i>		1,565						1,565
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other departments.....</i>	1,857	1,857					1,857	1,857
	2,782	2,782					2,782	2,782
Total cost of program.....	40,556	37,859			113	113	40,669	37,972
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS								
Government contingencies.....	59,900						59,900	
Student summer and youth employment.....	10						10	
Total cost of program.....	59,910						59,910	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM								
Public Service insurance—								
Surgical-medical and other insurances.....	132,551	123,336					132,551	123,336
Payment to employees of their share of unemployment insurance premium reductions.....	6,939	7,087					6,939	7,087
Health and other insurance plans for employees engaged locally (outside Canada).....	260	607					260	607
Contributions under the Quebec Health Insurance Act.....	22,550	23,943					22,550	23,943
Public Service pensions—								
Contributions to employee benefit plans.....	(20,763)	(20,763)					(20,763)	(20,763)
Payments under earlier superannuation and retirement acts.....					23	23	23	23
Public Service Pension Adjustment Act.....					637	637	637	637
Locally-engaged (outside Canada) pension plans.....	1,400	2,042					1,400	2,042
Social security plans for employees engaged locally (outside Canada).....	2,450	2,583					2,450	2,583
	145,387	138,835			660	660	146,047	139,495
<i>Less: receipts credited to the vote—Receipts from revolving funds.....</i>	10,000	9,855					10,000	9,855
	135,387	128,980			660	660	136,047	129,640
<i>Less: receipts credited to revenue.....</i>		934						934
<i>Add: other services provided without charge by other departments.....</i>	12,497	12,497					12,497	12,497
Total cost of program.....	147,884	140,543			660	660	148,544	141,203
TEMPORARY ASSIGNMENTS PROGRAM								
Special assignments.....	2,138	2,108					2,138	2,108
<i>Less: receipts and revenues credited to the vote.....</i>	1,778	1,832					1,778	1,832
	360	276					360	276
<i>Less: receipts credited to revenue.....</i>		14						14
<i>Add: other services provided without charge by other departments.....</i>	10	10					10	10
Total cost of program.....	370	272					370	272

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
COMPTROLLER GENERAL MANAGEMENT PRACTICES AND CONTROLS PROGRAM								
Operations	5,273	5,137					5,273	5,137
Recruitment and development	507	305					507	305
Administration	1,276	1,344			6	6	1,282	1,350
Contributions to employee benefit plans	696	696					696	696
	7,752	7,482			6	6	7,758	7,488
<i>Less: receipts credited to revenue</i>		1						1
<i>Add: accommodation provided without charge by Public Works</i>	262	262					262	262
<i>other services provided without charge by other departments</i>	58	58					58	58
Total cost of program	8,072	7,801			6	6	8,078	7,807
IMPLEMENTATION ASSISTANCE PROGRAM								
Implementation assistance	3,114						3,114	

Grants and Contributions
(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
SECRETARIAT			
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			
Grants			
<i>Departmental administration</i>			
Institute of Public Administration of Canada	110	110	110
Federal Institute of Management	3	3	
	113	113	110
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM			
Grants			
<i>Public Service pensions</i>			
Payments under earlier superannuation and retirement acts	23	23	26
Public Service Pension Adjustment Act	637	637	687
	660	660	713
	773	773	823
COMPTROLLER GENERAL MANAGEMENT PRACTICES AND CONTROLS PROGRAM			
Grants			
<i>Administration</i>			
<i>Expenditures not required for the current year</i>			3
<i>Operations</i>			
International Organization of Supreme Audit Institutions	6	6	6
	6	6	9
Total	779	779	832

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Central Administration of the Public Service Program	Government Contingencies and Centrally Financed Programs	Employer Contributions to Insurance Plans Program	Temporary Assignments Program	Subtotal	Management Practices and Controls Program	Implementation Assistance Program	Subtotal Comptroller General	Total
(1) Salaries and wages	20,945			1,939	22,884	5,352	2,579	7,931	30,815
	20,568			1,911	22,479	5,250		5,250	27,729
	<i>19,022</i>			<i>1,408</i>	<i>20,430</i>	<i>4,666</i>		<i>4,666</i>	<i>25,096</i>
(1) Other personnel costs	2,724		145,387	194	148,305	696		696	149,001
	2,760		138,835	194	141,789	700		700	142,489
	<i>2,114</i>		<i>168,359</i>	<i>150</i>	<i>170,623</i>	<i>564</i>		<i>564</i>	<i>171,187</i>
(2) Transportation and communications.....	633				633	195		195	828
	496				496	165		165	661
	<i>281</i>			<i>21</i>	<i>302</i>	<i>104</i>		<i>104</i>	<i>406</i>
(3) Information.....	1,330				1,330	205		205	1,535
	767				767	40		40	807
	<i>606</i>				<i>606</i>	<i>51</i>		<i>51</i>	<i>657</i>
(4) Professional and special services	9,698			5	9,703	1,286	535	1,821	11,524
	9,652			3	9,655	1,318		1,318	10,973
	<i>8,299</i>			<i>1</i>	<i>8,300</i>	<i>1,322</i>		<i>1,322</i>	<i>9,622</i>
(5) Rentals	83				83	4		4	87
	59				59	1		1	60
	<i>158</i>				<i>158</i>	<i>41</i>		<i>41</i>	<i>199</i>
(6) Purchased repair and upkeep	2				2				2
	2				2				2
	<i>3</i>				<i>3</i>				<i>3</i>
(7) Utilities, materials and supplies	131				131	14		14	145
	148				148	8		8	156
	<i>120</i>				<i>120</i>	<i>21</i>		<i>21</i>	<i>141</i>
(9) Construction and acquisition of machinery and equipment	1				1				1
	8				8	1		1	9
(10) Grants, contributions and other transfer payments.....	113		660		773	6		6	779
	113		660		773	6		6	779
	<i>110</i>		<i>713</i>		<i>823</i>	<i>9</i>		<i>9</i>	<i>832</i>
(12) All other expenditures	371	59,910			60,281				60,281
	332				332				332
	<i>380</i>				<i>380</i>				<i>380</i>
(1-12) Total	36,030	59,910	146,047	2,138	244,125	7,758	3,114	10,872	254,997
	34,898		139,495	2,108	176,501	7,488		7,488	183,989
	<i>31,101</i>		<i>169,072</i>	<i>1,580</i>	<i>201,753</i>	<i>6,779</i>		<i>6,779</i>	<i>208,532</i>
(13) Less: receipts and revenues credited to the vote			10,000	1,778	11,778				11,778
			9,855	1,832	11,687				11,687
			<i>6,386</i>	<i>1,370</i>	<i>7,756</i>				<i>7,756</i>
Total net expenditures	36,030	59,910	136,047	360	232,347	7,758	3,114	10,872	243,219
	34,898		129,640	276	164,814	7,488		7,488	172,302
	<i>31,101</i>		<i>162,686</i>	<i>210</i>	<i>193,997</i>	<i>6,779</i>		<i>6,779</i>	<i>200,776</i>

Amounts in roman type are 1980-81 appropriations.

Amounts in bold face type are 1980-81 expenditures.

Amounts in italic type are 1979-80 expenditures.

Revenue

	1980-81	1979-80
	\$	\$
SECRETARIAT		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure.....	972,169	22,577
B Proceeds from sales.....	24,305	1,823
C Miscellaneous	1,517,168	1,470,900
Total	<u>2,513,642</u>	<u>1,495,300</u>

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Recovery of employer contributions to insurance plans.....	934,033	
Salary recovery	24,574	
Refund of previous years' printing cost.....	12,334	
Sundry	<u>1,228</u>	
		<u>972,169</u>
B Proceeds from sales:		
Sale of publications.....		<u>24,305</u>
C Miscellaneous:		
Parking fees.....	1,492,463	
Recovery of employee benefits.....	24,405	
Donations to the Crown	<u>300</u>	
		<u>1,517,168</u>
	1980-81	1979-80
	\$	\$

COMPTROLLER GENERAL**Comparative Summary**

Non-Tax Revenue—		
Refunds of previous years' expenditure.....	763	10,473
		<u>10,473</u>

1980-81

\$

Details

Non-Tax Revenue—

Refunds of previous years' expenditure:		
Travel and salary advance recoveries		<u>763</u>

SECTION 31

**1980-81
PUBLIC ACCOUNTS**

Veterans Affairs

CONTENTS

	<i>Page</i>
Use of appropriations	31.4
Total cost of programs—Budgetary	31.6
Programs by activity—Budgetary	31.6
Grants and contributions	31.7
Budgetary expenditure by program and standard object.....	31.8
Budgetary expenditure of major capital projects	31.8
Revenue	31.9

VETERANS AFFAIRS

Objectives

VETERANS AFFAIRS PROGRAM

- To provide support for the economic, social, mental and physical well-being of veterans and their dependants.
- To provide sheltered employment by production and sale of Vetcraft products.

WAR VETERANS ALLOWANCE BOARD PROGRAM

- To ensure that veterans and their dependants receive their entitlement under the War Veterans Allowance Act and Part XI of Civilian War Pensions and Allowances Act.

PENSIONS PROGRAM

- To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.

BUREAU OF PENSIONS ADVOCATES PROGRAM

- To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.

Use of Appropriations

Vote	Program	
VETERANS AFFAIRS PROGRAM		
	Budgetary	
1	Operating expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein	\$ 191,624,800
	1a To extend the purposes of Veterans Affairs Vote 1 of the Main Estimates, 1980-81, to deem Gervais Bellefontaine to have enlisted and to have served continuously in the Canadian Army between 10 January 1944, and 28 December 1945, both dates inclusive, on which latter date he is deemed to have been honourably released from the Canadian Army	1
	1b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$348,493.58	1
	<i>Less: transfer to Vote 5</i>	191,624,802 10,599,999
5	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	\$ 304,724,000
	5b To authorize the transfer of \$10,599,999 from Veterans Affairs Vote 1 of the Main Estimates, 1980-81 for the purposes of this Vote ..	1
	Transfer from: Vote 1	10,599,999
	TB Vote 10 ⁽¹⁾	3,082
Stat	Deletion of accounts in accordance with the Adjustment of Accounts Act	
Stat	Minister of Veterans Affairs—Salary and motor car allowance	
Stat	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	
Stat	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers Insurance Act—R.S. c. 54)	
Stat	Veterans insurance actuarial liability adjustment (Veterans Insurance Act—R.S. c. V-3)	
Stat	Contributions to employee benefit plans	
Stat	Write-off of active assets, Veterans' Land Act	
Stat	Reduction in Veteran's Land Act advances	
Stat	Refunds of amounts credited to revenue in previous years	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
WAR VETERANS ALLOWANCE BOARD PROGRAM		
	Budgetary	
10	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
PENSIONS PROGRAM		
	Budgetary	
15	Pension Review Board—Operating expenditures	
20	Canadian Pension Commission—Operating expenditures	\$ 9,638,000
	20b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$47,358.74	1
25	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
BUREAU OF PENSIONS ADVOCATES PROGRAM		
	Budgetary	
30	Program expenditures	\$ 2,821,000
	Transfer from TB Vote 5 ⁽¹⁾	112,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	

⁽¹⁾Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 student summer and youth employment.

Appropriations									
Current year					Balances				
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
181,024,803		181,024,803		181,024,803	177,505,311	3,519,492			165,441,353
315,327,082		315,327,082		315,327,082	312,287,893	3,039,189			279,734,802
	1,492,482	1,492,482		1,492,482	1,492,482				
23,200	(11,032)	12,168		12,168	12,168				5,978
202,000	(9,451)	192,549		192,549	192,549				189,196
160,000	(108,668)	51,332		51,332	51,332				159,890
600,000	212,515	812,515		812,515	812,515				813,455
10,485,000		10,485,000		10,485,000	10,485,000				8,858,000
	1,644	1,644		1,644	1,644				1,393
	4,755	4,755		4,755	4,755				980
	1,950	1,950		1,950	1,950				12,436
									118
507,822,085	1,584,195	509,406,280		509,406,280	502,847,599	6,558,681			455,217,601
1,097,000		1,097,000		1,097,000	850,148	246,852			772,103
132,000		132,000		132,000	132,000				94,000
1,229,000		1,229,000		1,229,000	982,148	246,852			866,103
695,000		695,000		695,000	582,454	112,546			537,563
9,638,001		9,638,001		9,638,001	9,086,670	551,331			8,334,048
495,966,000		495,966,000		495,966,000	488,575,737	7,390,263			464,522,667
1,068,000		1,068,000		1,068,000	1,068,000				868,000
507,367,001		507,367,001		507,367,001	499,312,861	8,054,140			474,262,278
2,933,000		2,933,000		2,933,000	2,878,591	54,409			2,435,915
345,000		345,000		345,000	345,000				263,260
3,278,000		3,278,000		3,278,000	3,223,591	54,409			2,699,175
1,019,696,086	1,584,195	1,021,280,281		1,021,280,281	1,006,366,199	14,914,082			933,045,157

Total Cost of Programs—Budgetary (in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
VETERANS AFFAIRS	1980-81	502,847	40,652	9,858	4,379	4,690	481,122
	1979-80	455,218	45,255	8,354	3,847	4,632	426,796
WAR VETERANS ALLOWANCE BOARD.....	1980-81	982			77	14	1,073
	1979-80	866			64	13	943
PENSIONS.....	1980-81	499,313	1,155		705	140	499,003
	1979-80	474,262	2,974		473	146	471,907
BUREAU OF PENSIONS ADVOCATES	1980-81	3,224			235	42	3,501
	1979-80	2,699			222	43	2,964
Total.....	1980-81	1,006,366	41,807	9,858	5,396	4,886	984,699
	1979-80	933,045	48,229	8,354	4,606	4,834	902,610

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
VETERANS AFFAIRS PROGRAM								
Departmental administration	24,119	32,585	475	461			24,594	33,046
Social and income support	21,799	26,433	53	331	303,880	309,918	325,732	336,682
Health services	139,657	123,545	1,655	1,076	12,503	3,426	153,815	128,047
Management of property contracts.....	5,258	5,065	7	7			5,265	5,072
	190,833	187,628	2,190	1,875	316,383	313,344	509,406	502,847
Less: receipts credited to revenue	45,802	40,652					45,802	40,652
Add: accommodation provided without charge by this department.....	9,858	9,858					9,858	9,858
accommodation provided without charge by Public Works	4,379	4,379					4,379	4,379
other services provided without charge by other departments.....	4,690	4,690					4,690	4,690
Total cost of program.....	163,958	165,903	2,190	1,875	316,383	313,344	482,531	481,122
WAR VETERANS ALLOWANCE BOARD PROGRAM								
Appeal, adjudication and review	1,227	969	2	8		5	1,229	982
Add: accommodation provided without charge by Public Works	77	77					77	77
other services provided without charge by other departments.....	14	14					14	14
Total cost of program.....	1,318	1,060	2	8		5	1,320	1,073
PENSIONS PROGRAM								
Pensions	11,363	10,701	38	36	495,966	488,576	507,367	499,313
Less: receipts credited to revenue	1,155	1,155					1,155	1,155
Add: accommodation provided without charge by Public Works	705	705					705	705
other services provided without charge by other departments.....	140	140					140	140
Total cost of program.....	11,053	10,391	38	36	495,966	488,576	507,057	499,003
BUREAU OF PENSIONS ADVOCATES PROGRAM								
Bureau of Pensions Advocates.....	3,267	3,215	11	9			3,278	3,224
Add: accommodation provided without charge by Public Works	235	235					235	235
other services provided without charge by other departments.....	42	42					42	42
Total cost of program.....	3,544	3,492	11	9			3,555	3,501

Grants and Contributions

(in thousands of dollars)

	1980-81 Appropriations	1980-81 Expenditures	1979-80 Expenditures
VETERANS AFFAIRS PROGRAM			
Grants			
<i>Social and income support</i>			
War Veterans Allowances and Civilian War Allowances:			
North West Field Force	3	2	12
South African War	85	62	67
World War I	17,255	17,122	17,928
World War II and Special Forces (Korea)	264,850	264,400	223,826
Dual Service (World Wars I and II)	715	714	723
Civilian War Allowances	14,879	14,345	12,945
Assistance in accordance with the provisions of the Assistance Fund Regulations	4,056	3,874	13,620
Army Benevolent Fund	18	18	18
Royal Canadian Legion	9	9	9
Canadian Veterans Association of the United Kingdom	1	1	1
Other benefits—			
Children of war dead (education assistance)	1,115	885	839
University and vocational training	22	20	9
Assistance to Canadian veterans—Overseas district	46	41	34
Repayment under Subsection (3) of Section 10 of Veterans Rehabilitation Act (R.S. c. V-5)	2		1
Last Post Fund	1,052	1,089	857
Special Housing Assistance for veterans	203	195	118
Commonwealth War Graves Commission	2,535	2,535	2,206
United Nations Memorial Cemetery in Korea	15	11	13
Treatment and related allowances	3,647	3,436	3,333
Payments under the War Service Grants Act (R.S. c. W-4):			
Re-establishment credits under Section 8	9	9	41
Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	183	183	148
Returned soldiers insurance actuarial liability adjustment	51	51	160
Veterans insurance actuarial liability adjustment	813	813	813
Student summer youth employment	3		
<i>Health services</i>			
Grants to various provinces concerning the provision of prosthetic services to veterans	200		
Grant to the Province of Nova Scotia in accordance with the agreement of transfer of Camp Hill Hospital	1,167	1,167	2,167
	312,934	310,982	279,888
Contributions			
<i>Health services</i>			
Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	3,449	2,362	1,010
	316,383	313,344	280,898
WAR VETERANS ALLOWANCE BOARD PROGRAM			
Grants			
Spouse's pension		5	
PENSIONS PROGRAM			
Grants			
<i>Pensions</i>			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45-8848 of November 22, 1944, which shall be subject to the Pension Act; for compensation under the Compensation for Former Prisoners of War Act, Newfoundland special awards and burial grants—			
The Flying Accidents Compensation Order	280	274	249
World War I	75,600	79,673	79,883
World War II	390,100	381,856	361,081
Civilians, World War II	1,600	1,588	1,545
Defence Forces—Peacetime services	20,200	17,422	14,612
Special Forces (Korea)	7,300	6,928	6,520
Newfoundland Special Awards	72		65
Burial grants	622	641	450
Gallantry Awards—World War II and Special Force	140	133	67
	495,914	488,515	464,472
Contributions			
<i>Pensions</i>			
Compensation for loss of earnings	52	61	50
	495,966	488,576	464,522
Total	812,349	801,925	745,420

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Veterans Affairs Program	War Veterans Allowance Board Program	Pensions Program	Bureau of Pensions Advocates Program	Total
(1) Salaries and wages	80,138	980	7,784	2,712	91,614
	78,585	748	7,366	2,673	89,372
	<i>76,242</i>	<i>708</i>	<i>7,140</i>	<i>2,296</i>	<i>86,386</i>
(1) Other personnel costs	11,000	172	1,500	400	13,072
	11,025	170	1,505	392	13,092
	<i>9,641</i>	<i>101</i>	<i>992</i>	<i>271</i>	<i>11,005</i>
(2) Transportation and communications.....	7,455	38	1,029	98	8,620
	7,536	28	954	103	8,621
	<i>5,523</i>	<i>24</i>	<i>759</i>	<i>82</i>	<i>6,388</i>
(3) Information	62				62
	121				121
	<i>67</i>				<i>67</i>
(4) Professional and special services	77,907	27	882	23	78,839
	73,492	14	725	16	74,247
	<i>66,726</i>	<i>29</i>	<i>703</i>	<i>23</i>	<i>67,481</i>
(5) Rentals.....	797		105	1	903
	1,427		82	6	1,515
	<i>1,128</i>		<i>80</i>	<i>2</i>	<i>1,210</i>
(6) Purchased repair and upkeep.....	1,392	3	3	13	1,411
	2,085	4	12	3	2,104
	<i>1,598</i>	<i>1</i>	<i>3</i>	<i>1</i>	<i>1,603</i>
(7) Utilities, materials and supplies.....	11,122	6	55	19	11,202
	11,313	4	56	22	11,395
	<i>10,561</i>	<i>2</i>	<i>38</i>	<i>16</i>	<i>10,617</i>
(8) Construction and acquisition of land, buildings and equipment.....	1,075				1,075
	540				540
	<i>1,088</i>				<i>1,088</i>
(9) Construction and acquisition of machinery and equipment	1,115	2	38	11	1,166
	1,335	9	36	9	1,389
	<i>942</i>	<i>1</i>	<i>24</i>	<i>8</i>	<i>975</i>
(10) Grants, contributions and other transfer payments.....	316,383		495,966		812,349
	313,344	5	488,576		801,925
	<i>280,902</i>		<i>464,522</i>		<i>745,424</i>
(12) All other expenditures	960	1	5	1	967
	2,044		1		2,045
	<i>800</i>		<i>1</i>		<i>801</i>
Total net expenditures	509,406	1,229	507,367	3,278	1,021,280
	502,847	982	499,313	3,224	1,006,366
	<i>455,218</i>	<i>866</i>	<i>474,262</i>	<i>2,699</i>	<i>933,045</i>

Amounts in roman type are 1980-81 appropriations.
Amounts in **bold face** type are 1980-81 expenditures.
Amounts in *italic* type are 1979-80 expenditures.

Budgetary Expenditure of Major Capital Projects
(in thousands of dollars)

VETERANS AFFAIRS PROGRAM	Estimated total cost	1980-81 Estimates	1980-81 Expenditures	Expenditures to date
<i>Health services—</i>				
Ste Anne's Hospital—Air conditioning of laundry building.....	350	250	36	56
Colonel Belcher Hospital—Chiller system	509	25	39	473
Equipment and vehicles—All regions	580	580	696	696
Ste Anne's Hospital—Chronic Unit	260	260	243	243

Revenue

	1980-81	1979-80
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	20,078,021	21,578,151
B Services and service fees	15,348,367	16,827,528
C Refunds of previous years' expenditure	2,187,937	2,384,969
D Miscellaneous	4,192,703	7,438,326
Total	<u>41,807,028</u>	<u>48,228,974</u>

	1980-81	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Other—		
Veterans Land Act Fund—Interest	19,108,480	
Other assets—		
Working capital advances to revolving funds, departments and agencies—		
Manufacture of Remembrance Day poppies (Vetcraft)—Profit	969,541	
		<u>20,078,021</u>
B Services and service fees:		
Provincial Hospital Insurance Plans for in-patient hospital services	11,008,869	
Other insurance plans for in-patient hospital services	3,304,940	
Out-patient hospital services	542,565	
Medical services	259,585	
Sundry	232,408	
		<u>15,348,367</u>
C Refunds of previous years' expenditure:		
Refunds in respect to pensions	1,028,343	
Veterans' services—War Veterans Allowance	164,097	
Refunds of grants and contributions	298,476	
Refunds of operating and maintenance funds	680,812	
Sundry	16,209	
		<u>2,187,937</u>
D Miscellaneous:		
Refunds of pension overpayments	2,646,071	
In-patient hospital services	446,539	
Meals	340,792	
Laundry	507,240	
Sundry	252,061	
		<u>4,192,703</u>

SECTION 32

1980-81
PUBLIC ACCOUNTS

Accounts Receivable and Deletions

CONTENTS

	<i>Page</i>
Statement of accounts receivable by department and agency	32.2
Notes to statement of accounts receivable	32.5
Deletions from accounts receivable by department and agency.....	32.7

Statement of accounts receivable

Department and agency	1981				1980				Total
	Current year		Previous years		Current year		Previous years		
	Inter-departmental	Collectable	Uncollectable	Total	Inter-departmental	Collectable	Uncollectable	Total	
AGRICULTURE.....	\$ 3,025	\$ 3,110,215	\$ 35,142	\$ 7,491,585	\$ 3,874	\$ 5,720,534	\$ 660,357	\$ 6,877,690	
COMMUNICATIONS—									
Department									
Canadian Film Development Corporation	2,484	119,137		125,359	2,323	121,944		128,914	
Canadian Radio-television and Telecommunications Commission		245,244		245,244		82,921		82,921	
National Library.....	1,045	207,944		296,903	5,171	273,508	113	302,247	
National Museums of Canada.....	2,470	10,323		14,552	2,526	13,863	162	16,780	
Public Archives.....	84,948	428,251		596,841	1,389	313,178		355,881	
Social Sciences and Humanities Research Council.....	12,601	41,339		69,360	5,126	30,359	519	39,818	
	103,548	50,323		93,873		64,334		64,334	
		1,102,561		1,442,132		900,107		990,895	
CONSUMER AND CORPORATE AFFAIRS (Note A) ...	1,335	842,170	1,782	1,275,631	4,129	843,168		3,373,459	
ECONOMIC DEVELOPMENT—									
Northern Pipeline Agency ...	20,000	1,966,790		1,986,790		1,489,635		1,489,635	
EMPLOYMENT AND IMMIGRATION—									
Canada Employment and Immigration Commission (Note B)		1,206,782	297,101	4,929,611		1,251,648	723,546	4,782,313	
ENERGY, MINES AND RESOURCES—									
Department	57,979	522,956	9,605	622,940	398,613	814,288	9,633	1,301,739	
Atomic Energy Control Board (Note C)	6,556	662,315		1,119,532	1,292	1,205,826		1,291,197	
National Energy Board	64,535	1,289,914	9,605	1,853,930	399,905	2,096,373	9,633	2,670,487	
ENVIRONMENT.....	46,828	1,587,666	111,601	1,819,002	45,723	321,954	77	429,082	
EXTERNAL AFFAIRS—									
Department	17,715	294,972	5,457	2,835,517		251,434	5,628	2,736,957	
Canadian International Development Agency.....	1,997,106			2,249,871		2,008,159		2,282,554	
International Joint Commission.....		145,628		145,628		336,101		336,101	
	17,715	2,437,706	5,457	5,231,016		2,595,694	5,628	5,355,612	
FINANCE—									
Department	14,066	536		1,710		275		1,174	
Auditor General		49,281		75,447	15,298	166,350	48	181,696	
Insurance	14,066	64,850	585	79,014		69,642		83,334	
		114,667	585	156,171	15,298	236,267	2,319	266,204	
FISHERIES AND OCEANS.....	85,775	2,142,501		2,272,979	202,943	2,049,510	8,992	2,327,897	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT.....	118,217	17,152,326	78,042	30,786,661	140,330	14,555,978	170,237	28,589,651	
INDUSTRY, TRADE AND COMMERCE.....	12,527	2,115,968	109,515	4,897,934		8,145,811	25,796	9,473,974	

Statement of accounts receivable—Concluded

Department and agency	1981				1980				Total
	Current year		Previous years		Current year		Previous years		
	Inter-departmental	Collectible	Uncollectible	Total	Inter-departmental	Collectible	Uncollectible	Total	
TREASURY BOARD—									
Secretariat.....		290,126		1,485,908					1,979,464
Comptroller General.....		256		256					
		290,382		1,486,164					
VETERANS AFFAIRS	19,113	7,663,805	168,316	17,485,958	196,393	6,037,464	1,150,944	45,601	14,827,398
Total.....	163,055,268	621,203,160	35,048,820	2,460,885,839	104,286,735	515,970,948	32,816,414	2,880,098	2,213,220,826

* Amends reporting in previous year's Public Accounts.

Notes to statement of accounts receivable

NOTE A—CONSUMER AND CORPORATE AFFAIRS

By virtue of Section 118 of the Bankruptcy Act, the Superintendent is entitled to a two per cent levy for the purpose of defraying administrative expenses. The dollar amount indicated represents shares certificates (inactive) and four promissory notes received by the Superintendent as levy payments at the close of the relevant bankruptcies. The listed value is not at market rates but rather at the dollar value of the levy at the time of acquisition.

NOTE B—EMPLOYMENT AND IMMIGRATION—CANADA
EMPLOYMENT AND IMMIGRATION COMMISSION

This statement excludes the Unemployment Insurance Account receivable which is reported separately in the financial statements of the Unemployment Insurance Account as at December 31, 1980.

NOTE C—ENERGY, MINES AND RESOURCES—ATOMIC
ENERGY CONTROL BOARD

The amount shown under "Other collectable during the current year" includes an estimated amount of \$212,000 collectable from NIAC for the Board's Nuclear Reinsurance Account.

NOTE D—NATIONAL REVENUE—CUSTOMS AND EXCISE

Not included in the statement are contingent receivables estimated at \$232,274,811 for customs duties and excise taxes relating to motor vehicles and motor vehicle parts imported by vehicle manufacturers who have not fully complied with conditions specified under automotive incentive programs.

The total receivables represent 14,413 accounts and consist of:

	Customs	Excise	Total
	\$	\$	\$
Active and Collectable	15,551,771	11,773,830	27,325,601
This amount represents current debts on which collection action is presently being taken, and represents 11,487 accounts.			
Disputed—Under Appeal.....	4,382,069	26,367,466	30,749,535
There are 1,291 accounts which have been disputed or are under appeal as provided for under governing acts and regulations.			
Bankruptcies	653,259	7,412,950	8,066,209
There are 761 accounts where an official assignment or receiving order has been filed under the Bankruptcy Act.			
Uncollectable.....	1,001,502	4,320,050	5,321,552
These are debts on which all avenues of collection have been exhausted and which are awaiting authority for deletion, or are in the process of being submitted to the Departmental Uncollectable Committee for review. There are 874 such debts.			
	21,588,601	49,874,296	71,462,897

NOTE E—NATIONAL REVENUE—TAXATION

The total receivable amounted to \$1,841,969,109 and consisted of 927,007 accounts:

	Collectable		Uncollectable		Total	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
By classification:						
Income tax—						
Individuals.....	774,462	949,255,474	18,573	69,598,829	793,035	1,018,854,303
Deductions at source	70,138	124,006,610	3,873	24,960,481	74,011	148,967,091
Miscellaneous	3,757	20,648,218	122	61,710	3,879	20,709,928
*Deferred Tax	1,026	1,662,450			1,026	1,662,450
Corporations	50,893	612,806,789	895	18,522,747	51,788	631,329,536
Non-resident	2,860	19,078,804	96	1,255,812	2,956	20,334,616
Sundry (Non-tax).....	308	111,065	4	120	312	111,185
**Total	903,444	1,727,569,410	23,563	114,399,699	927,007	1,841,969,109

* Under Section 13 of the Income War Tax Act 1943-44, C.14, taxes which were assessed need not be paid until death of the taxpayer.

** An amount of \$24,680,819 (1981) representing 1,152 uncollectables to be deleted from the accounts is included as Parliamentary approval to delete these debts has not been granted.

(in thousands of dollars)

	Number of accounts	Amount
BY COLLECTION STATUS		
Current Assessments:		
Assessed since January 1, 1980 (All Categories including Bankrupt, etc.)	40,315	223,101
Deferred Tax*	1,026	1,662
Non-current Assessments:		
Assess in prior years		
Segregated uncollectable	23,559	114,400
Bankrupts	18,010	125,064
Under Appeal	5,675	350,427
Others:		
(a) Under arrangement.....	94,551	126,365
(b) Under definitive action	23,859	159,997
(c) Not under definitive action	336,189	705,725
(d) Minor Balance.....	383,511	35,117
(e) Sundry Non-Tax Revenue	312	111
**Total	927,007	1,841,969

* Under Section 13 of the Income War Tax Act 1943-44, C. 14, taxes which were assessed need not be paid until the death of the taxpayer.

** An amount of \$24,680,819 (1981) representing 1,152 uncollectables to be deleted from the accounts is included as Parliamentary approval to delete these debts has not been granted.

NOTE F—PUBLIC WORKS

Under the heading of previous years collectable, are included the following deferred accounts:

	\$
Electric Reduction Company of Canada Ltd	2,252,175
Gulf Oil Canada Ltd	4,375,033
	6,627,208

Under the heading of previous years uncollectable:

	\$
Gullbridge Mines Ltd	185,661

Deletions from accounts receivable during 1980-81

Department and agency	Number of items	Amount	Authority
		\$	
AGRICULTURE	111	54,761	Sec 18, Financial Administration Act
	1	281,085	Appropriation Act No. 3 1980-81
COMMUNICATIONS—			
Department	5	1,212	Sec 18, Financial Administration Act
Canadian Radio-television and Telecommunications Commission	1	13,011	Appropriation Act No. 3 1980-81
National Library	11	368	Sec 18, Financial Administration Act
CONSUMER AND CORPORATE AFFAIRS	1,156	46,213	Sec 18, Financial Administration Act
EMPLOYMENT AND IMMIGRATION—			
Canada Employment and Immigration Commission	6,612	290,266	Sec 18, Financial Administration Act
	2	14,380	Appropriation Act No. 3 1980-81
ENERGY, MINES AND RESOURCES—			
Department	56	4,450	Sec 18, Financial Administration Act
National Energy Board	188	1,020	Sec 18, Financial Administration Act
ENVIRONMENT	156	11,400	Sec 18, Financial Administration Act
EXTERNAL AFFAIRS—			
Department	342	38,170	Sec 18, Financial Administration Act
Canadian International Development Agency	48	12,746	Sec 18, Financial Administration Act
FISHERIES AND OCEANS	716	20,048	Sec 18, Financial Administration Act
	30	243,235	Appropriation Act No. 4 1980-81
	1	18,033	Appropriation Act No. 3 1980-81
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	89	48,803	Sec 18, Financial Administration Act
INDUSTRY, TRADE AND COMMERCE	13	184,893	Appropriation Act No. 4 1980-81
LABOUR	1	1,494	Sec 18, Financial Administration Act
NATIONAL DEFENCE	2,183	181,624	Sec 18, Financial Administration Act
	3	25,794	Appropriation Act No. 3 1980-81
NATIONAL HEALTH AND WELFARE	27,625	831,733	Sec 18, Financial Administration Act
	1	5,155	Appropriation Act No. 3 1980-81
	25,040	4,119,317	Sec 22(3) Old Age Security Act
NATIONAL REVENUE—			
Customs and Excise ⁽³⁾	623	546,207	Sec 18, Financial Administration Act
	41	227,506	Bankruptcy Act
	204	4,547,950	Appropriation Act No. 3 1980-81
Taxation	10,720	8,620,329 ⁽¹⁾	Sec 18, Financial Administration Act
	3,560	14,149,437 ⁽²⁾	Bankruptcy Act
PARLIAMENT—			
House of Commons	298	58,271	Sec 18, Financial Administration Act
POST OFFICE	380	55,061	Sec 18, Financial Administration Act
PRIVY COUNCIL	6	665	Sec 18, Financial Administration Act
PUBLIC WORKS	124	45,509	Sec 18, Financial Administration Act
REGIONAL ECONOMIC EXPANSION	20	3,623	Sec 18, Financial Administration Act
	90	9,343,584	Appropriation Act No. 3 1980-81
SCIENCE AND TECHNOLOGY—			
National Research Council of Canada	24	2,270	Sec 18, Financial Administration Act
SECRETARY OF STATE	80	236,267	Sec 18, Financial Administration Act
	39	213,935	Appropriation Act No. 4 1980-81
SOLICITOR GENERAL—			
Department	1	1,443	Sec 18, Financial Administration Act
Correctional Services	368	6,799	Sec 18, Financial Administration Act
National Parole Board	1	1,974	Sec 18, Financial Administration Act
Royal Canadian Mounted Police	3	7,879	Sec 18, Financial Administration Act
	1	10,782	Bankruptcy Act
	1	5,342	Appropriation Act No. 3 1980-81
SUPPLY AND SERVICES—			
Department	2	2,827	Sec 18, Financial Administration Act
Statistics Canada	47	2,733	Sec 18, Financial Administration Act
TRANSPORT	1,835	36,233	Sec 18, Financial Administration Act
	11	196,453	Appropriation Act No. 3 1980-81
	1	26,009	Appropriation Act No. 4 1980-81
TREASURY BOARD	2	483	Sec 18, Financial Administration Act
VETERANS AFFAIRS	2,775	923,018	Sec 18, Financial Administration Act
	30	395,843	Appropriation Act No. 3 1980-81

⁽¹⁾ Of the above total, \$223,907 is recoverable from Canada Pension Plan.

⁽²⁾ An amount of \$24,680,819 (1981) is not shown in this statement. These amounts represent accounts of \$5,000 and over for which Parliamentary authority to delete has not been received.

⁽³⁾ 143 accounts amounting to \$3,630,493 were approved for write-off by Treasury Board but are awaiting final authority for deletion.

SECTION 33

1980-81 PUBLIC ACCOUNTS

Professional and Special Services

(total expenditure by type of service with
individual payments of \$25,000 or over)

CONTENTS

	<i>Page</i>
Agriculture.....	33.2
Communications	33.3
Consumer and Corporate Affairs	33.6
Economic Development	33.6
Employment and Immigration.....	33.7
Energy, Mines and Resources	33.8
Environment.....	33.10
External Affairs.....	33.13
Finance.....	33.13
Fisheries and Oceans.....	33.14
Governor General	33.16
Indian Affairs and Northern Development.....	33.16
Industry, Trade and Commerce.....	33.19
Justice.....	33.20
Labour	33.21
National Defence.....	33.22
National Health and Welfare	33.24
National Revenue	33.26
Parliament	33.27
Post Office	33.27
Privy Council	33.28
Public Works	33.29
Regional Economic Expansion.....	33.32
Science and Technology	33.32
Secretary of State	33.34
Social Development.....	33.36
Solicitor General	33.36
Supply and Services	33.38
Transport	33.40
Treasury Board	33.44
Veterans Affairs	33.44

AGRICULTURE \$25,323,114**Department \$22,307,626****ADMINISTRATION PROGRAM \$4,190,467**

Accounting Services \$383,132—Clarkson Gordon and Co Ottawa Ont \$41,950—Government of Canada—External Affairs (Les Floralties) Ottawa Ont \$85,693, Supply and Services Ottawa Ont \$255,488.

Acquisition Services \$208,912—Government of Canada—Supply and Services Ottawa Ont \$208,912.

Clerical and Stenographic Assistance \$318,683—Bradson Personnel Pool Ottawa Ont \$25,370, Kelly Services Limited Toronto Ont \$25,430, Office Overload Ottawa Ont \$52,140, Sharon Professional Services Ottawa Ont \$47,429, The 500 Selection Services Ottawa Ont \$31,847.

Commissionaire and Guard Services \$77,647—Canadian Corps of Commissionaires Ottawa Ont \$77,040.

Consultants \$165,092—Government of Canada—Treasury Board Ottawa Ont \$25,062, Peat Marwich and Partners Ottawa Ont \$34,884, SED Consulting Service Ottawa Ont \$38,500.

Data Processing Services \$2,133,848—Alphatext Ltd Ottawa Ont \$85,295, Canadian General Electric Company Montreal Que \$44,934, Canadian MSP Software Products Downsview Ont \$32,280, Computel Systems Ltd Ottawa Ont \$25,061, Comshare Limited Rexdale Ont \$85,872, Conference Board in Canada Ottawa Ont \$46,639, Data Crown Limited Willowdale Ont \$1,069,725, Data Encoding Ltd Ottawa Ont \$26,043, Federal Systems of Canada Ottawa Ont \$70,259, IAS Computer Corporation Ltd Halifax NS \$42,112, IBM Canada Ltd Don Mills Ont \$57,232, Laurier Group of Systems and Management Consultants Ottawa Ont \$39,682, Lockheed Missiles and Space Company Inc San Francisco California USA \$26,463, Microtime Inc Ottawa Ont \$53,437, Quasar Systems Ltd Ottawa Ont \$37,390, System House Limited Ottawa Ont \$53,098, University of Toronto Toronto Ont \$60,235.

Education, Training, Development and Conferences \$212,561—Government of Canada—Public Service Commission Ottawa Ont \$64,297, Media Alternative Carp Ont \$46,107.

Language Training \$382,763—Maple Leaf Language Centre Ottawa Ont \$342,735.

Professional Services \$109,116

Research Contracts \$49,084

Storage and Warehousing \$37,689—Government of Canada—Supply and Services Ottawa Ont \$37,659.

Other Types of Services \$111,940

Bramalea Ont \$29,232, Industrial Grain Products Ltd Montreal Que \$42,553, Lady Davis Institute (Jewish General Hospital) Montreal Que \$41,438, McKee Brothers Ltd Elmira Ont \$82,532, Nova Scotia Technical College Halifax NS \$43,336, MPS Associates Ltd Winnipeg Man \$25,138, Ontario Grape Growers Marketing Board Vineland Ont \$33,150, Ontario Research Foundation Mississauga Ont \$49,236, POS Pilot Plant Corp Saskatoon Sask \$26,374, Senstek Ltd Saskatoon Sask \$50,981, SK/CF Inc Toronto Ont \$25,500, Stevenson and Kellogg Ltd Toronto Ont \$35,716, Universities of: Alberta Edmonton Alta \$42,985, British Columbia Vancouver BC \$138,234, Carleton Ottawa Ont \$60,304, Guelph Guelph Ont \$335,342, Laval Ste-Foy Que \$104,877, Manitoba Winnipeg Man \$49,630, McGill Montreal Que \$52,385, Memorial St John's Nfld \$32,398, Ottawa Ottawa Ont \$63,988, Saskatchewan Saskatoon Sask \$40,347, Toronto Toronto Ont \$73,934, Waterloo Waterloo Ont \$34,873, Western Ontario London Ont \$41,434 and Ralph G Windfield and Associates Glanworth Ont \$32,251.

Education Training and Development \$129,888—Government of Canada—Public Service Commission \$47,097.

Garbage Removal \$51,444

Janitorial Services \$494,578—Ambassador Building Maintenance Windsor Ont \$30,600, Cleanse All Products and Janitor Services Kaleden BC \$26,350, Galaxie Janitorial Services Saskatoon Sask \$27,210, Leonard Steinley Swift Current Sask \$65,910, Oxford Building Cleaning Co Ltd Winnipeg Man \$36,745, Team Cleaners Charlottetown PEI \$27,965, Wallace Johnstone Fredericton NB \$30,500.

Laundry and Related Services \$41,739

Management Consultants Services \$40,675

Professional Services \$52,576

Scientific Services \$379,448—Commonwealth Institute of Biological Control Slough England \$113,309—Government of Canada—National Research Council \$227,048.

Security Services \$373,632—Canadian Corps of Commissionaires Calgary Alta \$82,600, Halifax NS \$40,756, Quebec Que \$43,833, St John NB \$87,659, Winnipeg Man \$26,601, National Protective Service Co Ltd Ottawa Ont \$58,727.

Temporary Help Services \$192,222—Kelly Girl Service of Canada Toronto Ont \$26,287, Total Employment Service Toronto Ont \$69,839.

Veterinary Services \$27,628

Other Types of Services \$394,932—Charles Higgerty Ltd Ottawa Ont \$30,774.

RESEARCH PROGRAM \$8,088,994

Acquisition Services \$429,983—Government of Canada—Supply and Services Hull Que \$429,983.

CAN/SDI System Service \$38,734—Government of Canada—National Research Council \$38,734.

Contract Research \$5,441,515—Agribusiness Ltd Ottawa Ont \$47,756, Alberta Wheat Pool Calgary Alta \$82,419, Brewers Association of Canada Ottawa Ont \$50,000, T G Bright & Co Ltd Niagara on the Lake Ont \$50,794, Cardinal Biologicals Ltd Toronto Ont \$30,816, Dairy Farmers of Canada Ottawa Ont \$93,079, Diversified Research Lab Ltd Toronto Ont \$78,968, Ecochimie Ltée Longueuil Que \$29,245, Fromagerie d'Oka Inc Oka Que \$53,179, George White and Sons Inc London Ont \$43,119, Geostudio Consultants Ltd Ottawa Ont \$38,690—Government of Canada—Supply and Services Hull Que \$119,221, Griffith Lab Ltd Scarborough Ont \$63,630, Hix Consultants Ltd Toronto Ont \$59,787, P Hopper

MARKETING PROGRAM \$402,057

Clerical and Stenographic Assistance \$78,874

Consultants \$45,932—The Steppac Group Inc Toronto Ont \$27,817.

Professional Services \$161,571—Government of Canada—Supply and Services Ottawa Ont \$132,165

Other Types of Services \$115,680

FOOD PRODUCTION AND INSPECTION PROGRAM \$3,375,778

Accounting Services \$46,578—Government of Canada—Supply and Services Ottawa Ont \$25,410.

Acquisition Services \$250,516—Government of Canada—Supply and Services Hull Que \$250,516.

AGRICULTURE—Concluded

Advances Farm Credit Corporation Land Transfer Services \$32,166—Farm Credit Corporation Ottawa Ont \$32,166.

Agencies Temporary Help \$255,406—Bradson Personnel Pool Ottawa Ont \$28,906, The 500 Selection Service Ottawa Ont \$25,029.

Backtagging Cattle for Brucellosis Control \$135,016

Char Services \$56,546

Chute Handling Assistance \$354,008

Commissionaire and Guard Services \$65,304—National Protection Service Ottawa Ont \$36,024.

Data Processing Services \$35,797

Education Training Development and Conferences \$106,546

Laundry Dry Cleaning and Related Services \$612,820—Acme Linen Supply Winnipeg Man \$33,240, Canadian Linen Supply Edmonton Alta \$26,925, Hector Jolicœur Incorporated Montreal Que \$120,547, Nelson's Linen and Industrial Supply Vancouver BC \$25,738, Work Wear Corporation of Canada Limited Toronto Ont \$88,200.

Legal Services \$30,515

Other Scientific Services \$65,527—University of Guelph Guelph Ont \$31,779.

Other Services \$381,154—Alberta Wheat Pool Calgary Alta \$25,726, Saskatchewan Wheat Pool Regina Sask \$45,298.

Research Contracts \$43,000—University of Guelph Guelph Ont \$43,000.

Technicians Hired Under Supply Services Contracts \$524,353—Encans d'Animaux de PQ St-Romuald Que \$25,965, Les Encans de la Ferme de St-Pie Que \$36,810.

Veterinary Services \$246,425

Other Types of Services \$134,101

FOOD PRODUCTION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND \$6,082,048

Data Processing Services \$45,758—IBM Canada Ltd \$45,758.

Drug Research Services \$163,750—Can Test Ltd \$54,583, Lynn and Johnston Ltd \$54,583, Man Testing Ltd \$54,584.

Photos Finishing Services \$581,007—Mendelson Films Ltd \$401,287, Photo Lambert Ltd \$179,720.

Race Testing Services \$3,151,050—Lynn and Johnston Ltd \$718,428, Mann Testing Ltd \$717,360, Can Test Ltd \$731,117.

Race Patrol Services \$2,078,385—Mendelson Films Ltd \$1,695,015, Photos Lambert Ltd \$383,370.

Other Types of Services \$62,098

CANADIAN GRAIN COMMISSION PROGRAM \$168,282

Acquisition Services \$50,469—Government of Canada—Supply and Services Ottawa Ont \$50,469.

Data Processing Services \$37,646—Digital Equipment of Canada Ltd Kanata Ont \$37,646.

Other Types of Services \$80,167

Canadian Dairy Commission \$2,972,716

Audit Services \$136,159—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$136,159.

Consultant Services \$78,215—Government of Canada—Supply and Services/Bureau of Management Consulting Ottawa Ont \$61,115.

Data Processing \$83,086—Government of Canada—Agriculture/Systems and Consulting Ottawa Ont \$82,864.

Legal Services \$168,855—Bruneau Morin & LeBer Montreal Que \$36,752, Gowling & Henderson Ottawa Ont \$57,837, Grant & Wake Ottawa Ont \$54,860.

Product Research and Development \$341,959—Canfarm Cooperative Services Guelph Ont \$31,000, Coopérative Agricole du Bas St-Laurent Bic Que \$33,627, Deloitte Haskins & Sells Associates \$28,200—Government of Canada—Supply and Services Hull Que \$41,011, University of British Columbia Vancouver BC \$60,159, Université Laval Ste-Foy Que \$27,753.

Market Research and Product Promotion \$2,100,000—Dairy Bureau of Canada Toronto Ont \$2,100,000.

Other Types of Services \$64,442

Canadian Livestock Feed Board \$42,772

Other Types of Services \$42,772

COMMUNICATIONS \$48,841,358**Department \$24,333,349****COMMUNICATIONS PROGRAM \$22,551,593**

Accounting Services \$175,009—Arthur Andersen & Co Ottawa Ont \$26,556, Campbell M Dick Munster Ont \$40,700, EAC Amy and Sons Ottawa Ont \$43,558.

Building Cleaning Services \$250,910—Sanco 1972 Ltd Ottawa Ont \$217,860.

Contract Research \$8,798,504—Adga Systems Ltd Ottawa Ont \$99,755, Bell Northern Research Ottawa Ont \$70,734, Bhamra Enterprises Ottawa Ont \$36,409, British Columbia University Vancouver BC \$42,365, Canadian Astronautics Ltd Ottawa Ont \$56,163, Canadian Design Service Toronto Ont \$33,846, Carleton University Ottawa Ont \$129,792, Concordia University Montreal Que \$25,000, Dalhousie University, Dalhousie NB \$32,742, Demand Research Consultants Ottawa Ont \$29,937, Hughes Aircraft Co Los Angeles Cal \$400,368, Ian Martin Associates Ltd Ottawa Ont \$548,445, Institut National de la Recherche Scientifique de l'Université du Québec Iles-des-Sœurs Que \$35,200, IP Sharp Associates Ltd Ottawa Ont \$32,859, James D Kendall Consultants Mississauga Ont \$40,106, Kendall Associates Ltd Ottawa Ont \$50,404, Laval University Ste-Foy Que \$185,769, Leigh Instruments Ltd Carleton Place Ont \$30,172, M A Electronics Canada Ltd Mississauga Ont \$188,899, Manitoba Telephone System Winnipeg Man \$84,000, McGill University Montreal Que \$28,942, Miller Communications System Kanata Ont \$43,443, Montreal University Montreal Que \$81,820, National Defence Ottawa Ont \$200,000, Nordicity Group Ltd Ottawa Ont \$25,000, Norpak Ltd Pakenham Ont \$209,670, Northern Telecom Canada Baker Lake NWT \$1,602,100, Technical University of Nova Scotia Halifax NS \$39,890, Polytechnique Montréal Montreal Que \$122,878, Ottawa Mould Craft Ottawa Ont \$54,670, Ottawa University Ottawa Ont \$90,708, Roger W Hough and Associates Ottawa Ont \$49,820, Toronto University Toronto Ont \$95,031, SED Systems Inc Saskatoon Sask \$53,434, Sharon Professional Services Ottawa Ont \$247,307, Sherbrooke University Sherbrooke Que \$50,001, Spar Aerospace Ltd Toronto Ont \$667,694, Télécable Videotron Ltée St-Hubert Que \$157,122, Victoria University Victoria BC \$64,772, Waterloo University Waterloo Ont \$74,843, W E Thorp Associates Ottawa Ont \$75,697.

COMMUNICATIONS—Continued

Data Processing Services and Purchase of Computer Software \$4,276,040—A-1 Data Services Ltd Ottawa Ont \$91,056, Adga Systems Ltd Ottawa Ont \$28,774, Bell Northern Research Ottawa Ont \$31,937, 96262 Canada Inc Montreal Que \$29,373, Canadian Astronautics Ottawa Ont \$200,593, Computel Systems Ottawa Ont \$448,215, Computer Sciences Monteval Que \$61,763, Computrex Centres Ltd Calgary Alta \$34,943, Datacap Ltd Ottawa Ont \$33,706, Datacrown Willowdale Ont \$151,336, DPA Consulting Ltd Ottawa Ont \$51,575, Hartt & Page Ottawa Ont \$30,515, Hitech Canada Ltd Ottawa Ont \$40,540, Intellitech Canada Ltd Ottawa Ont \$296,146, IP Sharp Assoc Ltd Ottawa Ont \$29,542, MacDonald and Brisson Ottawa Ont \$33,261, MacDonald Dettwiller & Associates Richmond BC \$124,642, Norpak Ltd Pakenham Ont \$103,252, Roy M Dohoo Ltd Ottawa Ont \$34,915, RW Hough & Associates Ottawa Ont \$27,390, SED Systems Ltd Saskatoon Sask \$47,812, Systemhouse Ltd Ottawa Ont \$67,446, Sharon Professional Services Ottawa Ont \$72,921, Spar Aerospace Ltd Toronto Ont \$177,992, Telesat Canada Ottawa Ont \$1,082,468, University of Waterloo Waterloo Ont \$30,000, WAC Schultz Ottawa Ont \$51,200.

DSS Revenue Dependency Charges \$1,356,050—Government of Canada/Department of Supply and Services Ottawa Ont \$1,356,050.

Engineering Technical & Scientific Services \$674,953—Adga Ltd Ottawa Ont \$221,692, Canadian Astronautics Ltd Ottawa Ont \$44,493, Comex Electric Ltd Vanier Ont \$56,381, High Vacuum Equipment Corp Hingham Mass \$40,320, Ian Martin Associates Ltd Ottawa Ont \$95,573, Pro Marc Electric Nepean Ont \$56,861, Schoeler & Heaton Ottawa Ont \$38,499.

Hospitality \$61,759

Management Consulting Services \$4,835,781—Adga Ltd Ottawa Ont \$27,155, Andyne Computing Ltd Kingston Ont \$27,142, Government of Canada/Department of Supply and Services—Bureau Management Consultants Ottawa Ont \$107,162, Cable Systems Engineering London Ont \$25,000, Challenger Equipment Ltd Burnaby BC \$63,260, Churgin Planning Ltd Ottawa Ont \$42,750, DB Biggs Kanata Ont \$25,000, Deloitte Haskins & Sells Ottawa Ont \$26,450, Electrohome Electronics Kitchener Ont \$72,954, The Genesys Group Ottawa Ont \$40,122, Infomart Toronto Ont \$29,075, James Hatch London Ont \$26,600, Miller Communications Ltd Kanata Ont \$34,786, Prior Data Sciences Ltd Ottawa Ont \$30,368, Raytheon Canada Ltd Waterloo Ont \$170,000, Roy M Dohoo Ottawa Ont \$26,662, SED Systems Saskatoon Sask \$323,029, Spar Aerospace Ltd Toronto Ont \$182,455, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que \$549,101, Systemhouse Ltd Ottawa Ont \$48,516, Victrix Ltd Guelph Ont \$36,570, Woods Gordon & Co Toronto Ont \$143,191, University of Toronto Toronto Ont \$27,154.

Miscellaneous Services \$41,640—Mark Ingerbrigton Fort Churchill Man \$25,877.

Printing and Reproduction Services \$273,572—Government of Canada/Department of Supply and Services Ottawa Ont \$256,358.

Protection Services \$236,302—Canadian Corps of Commissioners Ottawa Ont \$234,797.

Telecommunications Consultants \$627,919—Adga Systems Ottawa Ont \$186,902, AES Data Ltd Mississauga Ont \$100,000, Aurora-Lancaster Corp Ltd Ottawa Ont \$33,698, Norpak Ltd Pakenham Ont \$118,373.

Temporary Help Services \$360,496—Harrington Personnel Ottawa Ont \$34,095, Kelly Services Ltd Toronto Ont \$29,564, Manpower Services Ltd Ottawa Ont \$28,044, Prologic Systems Ltd Ottawa Ont \$32,112, Total Employment Services Toronto Ont \$112,557.

Training and Education \$322,709—Public Service Commission Ottawa Ont \$31,976, National Research Council Ottawa Ont \$53,895.

Other Types of Services \$259,949.

COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND \$467,471

Data Processing Services and Purchase of Computer Software \$257,397—Data Crown Inc Willowdale Ont \$98,101, Data Logic Ottawa Ont \$29,421, IBM Canada Ltd Don Mills Ont \$49,988.

DSS Revenue Dependency Charges \$49,475—Government of Canada/Department of Supply and Services Ottawa Ont \$49,475.

Management Consulting Services \$49,056—Currie Coopers and Lybrand Ltd Ottawa Ont \$25,600.

Printing and Reproduction Services \$47,408—Government of Canada/Department of Supply and Services Ottawa Ont \$47,393.

Temporary Help Services \$34,397

Training and Education \$29,340

Other Types of Services \$398

ARTS AND CULTURE PROGRAM \$1,314,285

Service Contracts \$1,150,479—Breton Albert Toronto Ont \$51,601, Canada Council Ottawa Ont \$41,000, Carman Milton Ottawa Ont \$38,095, DSS—Supply and Services Hull Que \$87,111, Galbraith Gordon S Ottawa Ont \$34,800, Heintzman Ralph Ottawa Ont \$27,835, Imprimerie Can Gazette Montreal Que \$28,829, John Donald Watt Ltd Ottawa Ont \$40,813, Langford Warren Ottawa Ont \$45,410, Public & Industrial Relations Toronto Ont \$87,377, Robert Guy Ste-Adèle Que \$48,070.

Agency Help \$70,400

Hospitality \$49,692

Miscellaneous Services \$26,948

Other Types of Services \$16,766

Canadian Radio-television and Telecommunications Commission \$1,678,819

Acquisition Services \$38,183—Government of Canada—Supply and Services Hull Que \$38,183.

Clerical and Stenographic Assistance \$65,934—MacDonald & Brisson Personnel Services Ltd Ottawa Ont \$37,313.

Consultant Services \$297,862

Data Processing Services \$200,054—Computel Systems Ltd Ottawa Ont \$109,478, Comshare Limited Rexdale Ont \$88,290.

Legal Services \$65,537

Membership Fees \$91,164—BBM Bureau of Management Toronto Ont \$52,500.

Personal Service Contracts \$498,402—Gary McKeehan Ottawa Ont \$31,465, Johan Sarrazin Montreal Que \$27,714.

Reporting Services \$213,848—Angus Stonehouse & Company Ltd Toronto Ont \$83,142, Nethercut & Company Limited Toronto Ont \$129,645.

Security Services \$90,816—Canadian Corps of Commissioners Ottawa Ont \$90,255.

Training and Educational Services \$28,134

Other Types of Services \$88,885

COMMUNICATIONS—Continued

National Film Board \$9,822,908

Administrative Services \$60,269

Consultant and Researcher Services \$242,894

Contracted Film Services \$3,819,307—A V Plus Inc Hull Que \$68,986, ABS Productions Ltd Dartmouth NS \$43,114, Amaranth Productions Toronto Ont \$38,807, Atlantis Films Toronto Ont \$46,437, Boîte à Images Inc Montreal Que \$60,242, Bomi Productions Ltd Ottawa Ont \$57,132, Canadian Broadcasting Corporation Toronto Ont \$100,000, Carleton Productions Ltd Ottawa Ont \$60,887, Chetwynd Films Ltd Toronto Ont \$133,037, Cousteau Society New York NY USA \$477,270, Crawley Films Ltd Ottawa Ont \$151,130, Credo Group Ltd Winnipeg Man \$150,281, Donald Snowden Production Limited St John's Nfld \$142,460, Dumont Film Productions Ltd Ashton Ont \$40,453, Film Factory Productions Winnipeg Man \$32,500, Films Stock Ltée Montreal Que \$164,300, George Mully Audio Visual Ltd Ottawa Ont \$37,031, Gilbert Film Productions Ltd Toronto Ont \$33,851, Hyde Park Film Productions Toronto Ont \$176,000, Interimage Inc Montreal Que \$40,000, Inuk Films Vancouver BC \$26,270, JPL Productions Inc Montreal Que \$78,649, Krizsan Productions Halifax NS \$38,162, Lauron Productions Ltd Toronto Ont \$92,016, Michael Mills Productions Ltd Westmount Que \$46,333, Northern Film Productions Ltd Edmonton Alta \$25,000, The Ontario Educational Communications Authority Toronto Ont \$40,000, Onyx Films Inc Montreal Que \$80,717, Playing with Time Inc Toronto Ont \$60,000, Productions Tournesol Ltée Montreal Que \$150,087, Province of Nova Scotia Minister of Finance & Economics Halifax NS \$35,000, Rudy Film Production Inc Toronto Ont \$32,179, S D A Productions Ltée Montreal Que \$417,013, Tinsel & Sham Productions Ltd Edmonton Alta \$150,000, Via Le Monde Canada Inc Montreal Que \$87,000, Village Audio Visual Ltd Ottawa Ont \$29,710, Westminster Films Limited Toronto Ont \$42,500, Zolov Productions Inc Westmount Que \$91,239.

Film-maker Services \$1,241,984—J Gagné Montreal Que \$36,000, G Groulx St-Charles-sur-Richelieu Que \$25,220, M Hébert Brossard Que \$31,050, International Psychomedia Vancouver BC \$48,915, W Maylone Vancouver BC \$25,400, Robert A Duncan Productions Inc Westmount Que \$28,000, G Singer Toronto Ont \$33,850, Tinsel & Sham Productions Ltd Edmonton Alta \$31,842.

Hospitality Services \$113,940

Laboratory Processing Services \$1,688,166—Advance Films Ltd Toronto Ont \$34,346, Alpha Cine Service Vancouver BC \$30,970, Bellevue Pathe Quebec Inc Montreal Que \$43,392, Campbell Corporation Ottawa Ont \$28,404, Cine Labs Winnipeg Man \$57,758, Display Mounting Ltd Ottawa Ont \$130,309, International Tele-Film Enterprises Toronto Ont \$97,072, MGM Laboratories Inc Culver City Calif USA \$87,694, Mont-Royal Film Corp Montreal Que \$83,537, Production Film-makers Assoc Ltd Toronto Ont \$47,134, Spectralite 70 Ltée Trois-Rivières Que \$35,890, St John Ambulance Ottawa Ont \$60,260.

Musicians Services \$151,856

Performer Services \$596,908

Photographer Services \$33,516

Professional and Special Services \$1,644,203—Canadian Corps of Commissioners Montreal Que \$243,634, G Nitefor Ottawa Ont \$41,270, Regents of the University of California La Jolla Calif USA \$29,500, Supply and Services Canada Hull Que \$261,590.

Training and Educational Services \$61,120

Writer Services \$168,745

National Library \$2,045,293

Clerical and Secretarial Services \$79,931—Barbara's Office Personnel Ottawa Ont \$31,151.

Data Processing Services \$1,456,728—Canadian Film Institute Ottawa Ont \$28,000, Datacrown Inc Willowdale Ont \$45,228, National Research Council Ottawa Ont \$1,194,440, Supply and Services Canada Hull Que \$100,087, Université Laval Quebec Que \$39,997.

Government Services \$57,007—Supply and Services Canada Hull Que \$55,934.

Other Business Services \$143,268—Supply and Services Canada Hull Que \$36,607.

Other Professional Services \$52,704

Personal Service Contracts \$187,843—Canada Systems Group Mississauga Ont \$52,924, Information Automation Services Vancouver BC \$26,250.

Training and Educational Services \$56,473—Public Service Commission Ottawa Ont \$29,904.

Other Types of Services \$11,339

National Museums of Canada \$7,694,726

Cataloguing Services \$392,313

Curatorial Services \$126,088

DSS Service Charges \$150,299

Data Processing Services \$386,209—Correctional Services of Canada Ottawa Ont \$33,101, Intellitech Canada Ltd Ottawa Ont \$58,820, Sharon Professional Services Ottawa Ont \$65,465.

Design and Display Services \$255,159—Bruce Bezaire Ottawa Ont \$27,400, Canadian Government Exposition Centre Ottawa Ont \$45,920, Ligan Construction Limited Sidney Nova Scotia \$31,972.

Fabrication Services \$181,143—Public Works Ottawa Ont \$44,923.

Guide Services \$77,969

Hospitality Expenses \$65,255

Insurance \$83,105—Allan Gill and Company Ltd Ottawa Ontario \$52,960

Lecture Services \$31,211

Maintenance Services \$133,673—MacDonald and Brisson Personnel Limited Ottawa Ontario \$52,361.

Management Consultants \$529,027—Intellitech Canada Ltd Ottawa Ont. \$25,727, Parent Prefontaine Hull Quebec \$41,915, Public Works Ottawa Ont \$32,432, Supply and Services Canada Bureau of Management Consultants Ottawa Ont \$141,407.

Office Assistance Services \$637,529—Barbaras Office Personnel Limited Ottawa Ontario \$82,812, Bradson Personnel Pool Ottawa Ontario \$51,801, Dot Personnel Services Islington Ontario \$29,768, Harrington Personnel Ottawa Ontario \$73,190, Kelly Services Limited Toronto Ontario \$37,388, Office Overload Ottawa Ontario \$117,499, Selective Placements Ottawa Limited Ottawa Ontario \$25,848.

Photo Services—Other \$168,956—Canadian Government Photo Centre Ottawa Ont \$87,512.

Protection Services—Guards \$956,596—Canadian Corps of Commissioners Ottawa Ont \$348,842, National Protective Ottawa Ont. \$589,278.

Protection Services—Other \$28,148—Public Works Ottawa Ont. \$27,830.

COMMUNICATIONS—Concluded*Research Services* \$1,020,489*Restoration—Displays* \$91,956*Restoration—Works of Art* \$77,246*Staff Training Courses* \$73,436*Trustees Fees* \$43,050

Other Fees and Services \$2,076,202—Arthur Anderson and Company Ottawa Ont. \$43,664, Canadian Government Exposition Centre \$47,000, Canadian National Railway \$46,028, C N C P Telecommunications Ottawa Ont. \$25,000, Confederation Centre of the Arts Charlottetown PEI \$54,321, Control Data Mississauga Ontario \$27,231, Harold Goodwin Ottawa Ontario \$305,588, I C R O M Rome Italy \$77,434, Intertask Limited Ottawa Ontario \$27,463, John Van Alstine Ottawa Ontario \$43,355, Maheu Noiseux Roy and Company Montreal Quebec \$25,195, Manitoba Museum of Man and Nature Winnipeg Manitoba \$35,100, Parent and Prefontaine Hull Quebec \$59,110, Public Works Ottawa Ontario \$265,934, Western Development Museum Saskatoon Saskatchewan \$46,500.

Other Types of Services \$109,667**Public Archives \$2,513,053***Clerical and Secretarial Services* \$83,990—Mac Donald and Brisson Ottawa Ont \$32,782.*Data Processing Services* \$270,581—Datacap Ltd Ottawa Ont \$44,745, Datacrown Inc Willowdale Ont \$133,000, Systemhouse Ltd Ottawa Ont \$48,530.*Government Services* \$109,003—Supply and Services Hull Que \$107,609.*Management Consultant Services* \$112,309—Government of Canada—Supply and Services Hull Que \$60,515, Wei T'O Associates Inc Park Forest Illinois USA \$37,674.

Other Business Services \$996,621—Bytown Visual Effects Ottawa Ont \$26,874, Canadian Broadcasting Corporation Ottawa Ont \$75,416, Canadian Film Institute Ottawa Ont \$75,985, Graphic Films Ltd Ottawa Ont \$145,289, Infoman Inc Ottawa Ont \$52,468, Supply and Services Canada Hull Que \$443,585.

Other Professional Services \$157,880—Historical Lines Consulting Ottawa Ont \$32,993.*Personal Services Contracts* \$145,946*Protection Services* \$474,326—Canadian Corps of Commissionaires Ottawa Ont \$438,030.*Training and Educational Services* \$113,443—Public Service Commission Ottawa Ont \$66,554.*Other Types of Services* \$48,954**Social Sciences and Humanities Research Council \$753,210***Data Processing Services* \$29,873*Consulting Services* \$82,535—J McKennirey Ottawa Ont \$27,075.*Council and Adjudication Services* \$575,704*Other Types of Services* \$65,098**CONSUMER AND CORPORATE AFFAIRS
\$6,154,464****Department \$6,025,789****CONSUMER AND CORPORATE AFFAIRS PROGRAM
\$6,025,789***Acquisition Services* \$281,546—Government of Canada—Supply & Services Hull Que—\$240,067.*Clerical and Stenographic Services* \$346,175—Bradson Personnel Pool Ottawa Ont \$30,948, Harrington Personnel Ottawa Ont \$55,504.*Data Processing Services* \$659,151—Canada Systems Group Ltd Mississauga Ont \$400,445, Computel Systems Ltd Ottawa Ont \$75,259, Multiple Access Computer Ltd Don Mills Ont \$96,407.*Legal Services* \$1,136,820—Blake Cassels & Graydon Toronto Ont \$84,564, Campbell Godfrey & Lewtas Toronto Ont \$77,173, Cassels Brock Toronto Ont \$93,516, Gowling & Henderson Ottawa Ont \$260,606, McCaffery & Company Calgary Alta \$72,666.*Management Consultant Services* \$480,283—Bailey and Rose Ltd Ottawa Ont \$39,617, John R Baldwin Kingston Ont \$30,332.*Reporting Services* \$107,156—International Reporting Inc Toronto Ont \$103,828.*Research Services* \$602,340—Canadian Facts Toronto Ont \$35,000, L J D'amore & Associates Ltd Montreal Qué \$90,107, Gordon H G McGougall Waterloo Ont \$32,614.*Training Education Services* \$156,253—Government of Canada—Public Service Commission Ottawa Ont \$50,425.*Other Types of Services* \$2,256,065—Canadian Standards Association Rexdale Ont \$464,167, Solicitor General Correctional Services of Canada Ottawa Ont \$285,602.**Restrictive Trade Practices Commission \$128,675***Reporting Services* \$73,207—Nethercert and Company Toronto Ont \$58,916.*Other Types of Services* \$55,468**ECONOMIC DEVELOPMENT \$1,035,027****Ministry of State \$416,812***Consultant Services* \$100,150—Supply and Services Canada Hull Que \$41,582, Vincent J Chapin Ottawa Ont \$30,915.*Protection Services* \$75,252—Canadian Corps of Commissionaires Ottawa Ont \$75,252.*Registration and Membership Fees* \$35,711*Secretarial and Office Services* \$126,596—Bradson Personnel Pool Ottawa Ont \$44,592, Total Employment Services Ottawa Ont \$42,054.*Other Types of Services* \$79,103**Northern Pipeline Agency \$618,215***Contracted Services* \$277,316—Government of Canada—Manpower and Immigration Ottawa Ont \$29,909, Transport Canada Ottawa Ont \$29,811, B C MacDonald Ottawa Ont \$44,356, J C Milliken Calgary Alta \$40,503.

ECONOMIC DEVELOPMENT—Concluded

Engineering Services \$157,495—Council of Yukon Indians Whitehorse YT \$101,145, Industrial Economics (HRA) Ltd Calgary Alta \$48,648.

Other Business Services \$158,322—Government of Canada—Indian Affairs and Northern Development Ottawa Ont \$36,623.

Personnel Agencies \$25,082

EMPLOYMENT AND IMMIGRATION

\$452,498,892

Department \$1,936,081

Consultants, Secretarial and Data Processing Services \$1,654,194—ABT Associates of Canada Toronto Ont \$32,875, Canada Systems Group Mississauga Ont \$26,586, Federal Systems of Canada Ottawa Ont \$32,452, I.P. Sharp Associates Limited Toronto Ont \$101,062, Industrial Life Technical Services Inc Montréal Qué \$504,933, Iota Consulting Limited Ottawa Ont \$51,044, Market Facts Toronto Ont \$27,044, Nortak Software Limited Ottawa Ont \$188,280, Province of British Columbia Victoria B C \$36,000, Statistics Canada Ottawa Ont \$67,742, Systemhouse Limited Ottawa Ont \$192,712.

Hospitality \$29,946

Other Professional Services \$163,839—Jambor and Osborne Toronto Ont \$27,357, Treasury Board Canada Ottawa Ont \$40,258.

Special Services \$45,795

Other Types of Services \$42,307

Canada Employment and Immigration Commission \$450,035,643

ADMINISTRATION PROGRAM \$16,708,409

Accounting and Audit Services \$2,405,641—Audit Services Bureau Ottawa Ont \$2,032,793, Price Waterhouse and Co Ottawa Ont \$310,696, Supply and Services Canada Ottawa Ont \$52,903.

Consultants, Secretarial and Data Processing Services \$9,859,245—Alphatext Limited Ottawa Ont \$38,858, Bailey and Rose Limited Ottawa Ont \$70,371, Bonaventure Design and Programming Limited Ottawa Ont \$33,403, Canada Systems Group Mississauga Ont \$191,355, Computel Systems Limited Ottawa Ont \$35,764, Computer Sciences Canada Limited Ottawa Ont \$86,653, Corporation House Limited Ottawa Ont \$37,000, DMR and Associates Ottawa Ont \$48,011, Data Encoding Limited Ottawa Ont \$40,679, Data Logic Canada Ottawa Ont \$31,559, Digital Methods Limited Ottawa Ont \$33,426, Donnelly Tyrie & Associates Ottawa Ont \$42,075, Dynakey Corp Ottawa Ont \$68,815, Econanalysis Inc Downsview Ont \$43,669, Federal Systems of Canada Ottawa Ont \$115,539, Hickling Johnston Limited Toronto Ont \$32,597, Industrial Life Technical Services Inc Montréal Qué \$534,168, Information Management Ottawa Ont \$25,000, Informetrica Limited Ottawa Ont \$40,000, Data Consulting Limited Ottawa Ont \$159,758, Nortak Software Limited Ottawa Ont \$102,373, Peat Marwick and Partners Toronto Ont \$56,000, Public Service Commission of Canada Ottawa Ont \$33,615, R J Clifford and Associates Limited Vancouver BC \$73,452, Selective Placements Limited Ottawa Ont \$38,229, Sem-Eng Limited Ottawa Ont \$25,000, Supply and Services Canada Ottawa Ont \$6,717,311, Systemhouse Limited Ottawa Ont \$49,748, Teag The Environmental Analysis Group Limited Ottawa Ont \$178,605.

Other Professional Services \$1,244,600—Supply and Services Canada Ottawa Ont \$970,888, Treasury Board Canada Ottawa Ont \$127,305.

Special Services \$2,615,255—Agence de sécurité régionale Inc Montréal Qué \$45,513, Associated Credit Services Toronto Ont \$26,126, Canada Post Ottawa Ont \$395,000, Canadian Corps of Commissioners Ottawa Ont \$534,367, Corps Canadiens des Commissionnaires Montréal Qué \$155,894, Group Métro Sécurité—Entretien Inc Québec Qué \$35,092, Service T Brodeur Limitée Montréal Qué \$147,325, Supply and Services Canada Ottawa Ont \$1,021,742.

Training Educational Services \$497,730—Public Service Commission of Canada Ottawa Ont \$235,940.

Umpire and E&I Council \$70,700

Other Types of Services \$15,238

EMPLOYMENT AND INSURANCE PROGRAM \$428,812,483

Accounting and Audit Services \$16,241,608—Supply and Services Canada Ottawa Ont \$16,241,608.

Consultants, Secretarial and Data Processing Services \$4,624,105—Alphatext Limited Ottawa Ont \$47,563, Automation Centre of Ottawa Limited Ottawa Ont \$169,500, Bailey and Rose Limited Ottawa Ont \$101,870, Bonaventure Design and Programming Limited Ottawa Ont \$83,335, Canada Systems Group Mississauga Ont \$824,429, Canadian Facts Toronto Ont \$127,034, Contemporary Research Centre Ottawa Ont \$34,000, Computel Systems Limited Ottawa Ont \$192,824, Cybit Corp Munster Ont \$61,113, DMR and Associates Limited Ottawa Ont \$60,896, Datacap Limited Ottawa Ont \$55,919, Data Logic Canada Ottawa Ont \$28,305, Federal Systems of Canada Ottawa Ont \$68,092, GEAC Canada Limited Toronto Ont \$42,995, Geller C Ottawa Ont \$30,000, Goldfarb Consultants Willowdale Ont \$120,000, Industrial Life Technical Services Inc Montréal Qué \$566,489, Iota Consulting Limited Ottawa Ont \$156,232, KeyTech Data Centres Limited Toronto Ont \$146,652, Les Services d'Information Cores Limitée Montréal Qué \$26,184, Microtime Inc Ottawa Ont \$34,458, Murray H Robinson and Associates Limited Ottawa Ont \$54,997, Nortak Software Limited Ottawa Ont \$71,234, 66978 Ontario Limited Ottawa Ont \$45,900, Svens James J Ottawa Ont \$51,364, Seneca College of Applied Arts and Technology Willowdale Ont \$279,237, Systemhouse Limited Ottawa Ont \$189,877, The Genesys Group Ottawa Ont \$82,415, Thomas Owen and Associates Limited Toronto Ont \$52,419, Traitement des données de l'Estrie Montréal Qué \$128,913, William M Mercer Limited Toronto Ont \$105,180, Quasar Systems Limited Ottawa Ont \$26,874.

CMTF Purchase of Training \$367,147,382—Advance Business College Vancouver BC \$31,957, Applied Linguistic Winnipeg Man \$143,710, Berlitz School of Languages Winnipeg Man \$29,681, Cameron Driver Training Edmonton Alta \$39,170, Canadian Mothercraft Society Toronto Ont \$77,758, Canadian Underwater Training Toronto Ont \$170,451, Control Data Institute Toronto Ont \$46,027, Finning Tractor and Equipment Vancouver BC \$150,490, Garbut Business Medicine Hat Alta \$36,230, Government of Manitoba Winnipeg Man \$14,014,676, Government of Saskatchewan Regina Sask \$13,132,832, Government of the Yukon Territory \$1,277,025, Henderson College of Business Calgary Alta \$35,199, Henderson College of Business Lethbridge Alta \$32,596, Herzing Institute Winnipeg Man \$100,929, Hollingshead Business College Calgary Alta \$53,871, Jack Breden Community Inst Edmonton Alta \$55,530, Kitanimax School Hazelton BC \$34,495, Life Skills Training Centres Edmonton Alta \$365,419, Marvel Beauty School Toronto Ont \$38,269, Memorial University of Nfld St. John Nfld \$61,234, Minister of Finance Province of Nova Scotia Halifax NS \$13,880,146, Minister of Finance Province of Prince Edward Island Charlottetown PEI \$3,472,000, Ministre des Finances du Québec Qué \$120,859,730, MTC College Vancouver BC \$82,753, Newfoundland Exchequer Account St. John Nfld \$14,197,606, Province of Alta Edmonton Alta \$30,896,127, Province of BC Department of Education \$26,903,090, Province of BC Department of Labour \$8,761,217, Rehabilitation Society Calgary

EMPLOYMENT AND IMMIGRATION—Concluded

Alta \$32,386, Select Professional Operators Edmonton Alta \$64,260.

CMTF Provincial Administration \$34,237,194—Government of Manitoba Winnipeg Man \$1,148,970, Government of Saskatchewan Regina Sask \$804,287, Government of the Yukon Territory \$170,964, Minister of Finance Province of Nova Scotia Halifax NS \$1,338,918, Minister of Finance Government of Prince Edward Island Charlottetown PEI \$407,000, Ministre des Finances du Québec \$4,124,000, Newfoundland Exchequer Account St. John's Nfld \$877,000, Province of Alta Edmonton Alta \$2,245,166, Province of British Columbia \$4,584,435, Province of New Brunswick Fredericton NB \$1,267,952, Province of Ontario \$17,098,944.

Diagnostic Services \$331,801

Legal Services \$381,633

Other Professional Services \$3,480,667—Canadian Government Exposition Centre Ottawa Ont \$33,792, Canadian Rehabilitation Foundation for the Disabled Toronto Ont \$101,275, Canadian Vocational Association Inc Ottawa Ont \$25,000, DeCoff Carol Kanata Ont \$29,989, G Sarrazin Consultant Limitée Gatineau Qué \$26,500, Jambor and Osborne Toronto Ont \$25,893, Stewart Dr NR East Lansing Michigan USA \$27,912, Statistics Canada Ottawa Ont \$1,514,485, Supply and Services Canada Ottawa Ont \$33,965, Temprotech Personnel Ottawa Ont \$217,792.

Special Services \$1,090,817—Computex Centres Limited Calgary Alta \$97,616, Corps of Commissionaires Saint John NB \$46,211, Corps of Commissionaires (Various Locations) Ont \$73,509, Corps of Commissionaires Winnipeg Man \$27,246, Corps of Commissionaires Vancouver BC \$74,064, Labour Canada Ottawa Ont \$96,296, National Protective Services Co Limited Ottawa Ont \$40,684, Public Works Canada Ottawa Ont \$30,687, Reed Stenhouse Limited Ottawa Ont \$29,500, MICR Com Systems Limited Vancouver BC \$70,294, Statistics Canada Ottawa Ont \$66,400.

Training Educational Services \$307,705—Public Service Commission of Canada Ottawa Ont \$151,130.

Umpire and E&I Council \$952,865

Other Types of Services \$16,706

IMMIGRATION PROGRAM \$4,470,625

Consultants, Secretarial and Data Processing Services \$819,962—Computel Company Ottawa Ont \$152,097, Development Planning Associates Limited Ottawa Ont \$30,000, Digital Methods Limited Ottawa Ont \$50,850, Goldfarb Consultants Willowdale Ont \$60,000, I P Sharp Associates Limited Toronto Ont \$80,524, Institute for Research on Public Policy Ottawa Ont \$100,000, Matas D Ottawa Ont \$36,856, Ratushny E Ottawa Ont \$35,073, Urban Dimensions Group Inc Toronto Ont \$70,912.

Hospitality \$289,736

Legal Services \$81,374

Other Professional Services \$1,440,563—Association des Vietnamiens Montréal Qué \$129,835.

Special Services \$1,704,840—Alberta Solicitor General \$77,895, Atlas Protection Toronto Ont \$57,489, Atlific Inn Montréal Qué \$48,146, Deneva Investigation Toronto Ont \$132,602, Ministère de la Justice du Québec \$88,363, Public Archives Ottawa Ont \$40,348, Supply and Services Ottawa Ont \$79,363, Treasurer of Ontario Toronto Ont \$386,970, Waldorf-Astoria Toronto Ont \$192,982.

Training Educational Services \$134,150—Public Service Commission of Canada Ottawa Ont \$39,998.

ANNUITIES PROGRAM \$44,126

Consultant, Secretarial and Data Processing Services \$25,213

Other Types of Services \$18,913

Advisory Council on the Status of Women \$293,480

Miscellaneous Contracts \$51,961

Personal Service Contracts \$151,588

Research Contracts \$80,950

Other Types of Services \$8,981

Immigration Appeal Board \$59,099

Other Types of Services \$59,099

Status of Women—Office of the Co-ordinator \$174,589

Professional and Special Services \$149,020—E A C Amy & Sons Ltd Ottawa \$30,250.

Other Types of Services \$25,569

ENERGY, MINES AND RESOURCES \$45,866,760

Department \$38,975,926

ADMINISTRATION PROGRAM \$2,476,774

Data Processing Service and Purchase of Computer Software \$1,012,259—Alphatext Limited Ottawa Ont \$45,778, Bailey and Rose Ltd Ottawa Ont \$57,297, Datacap Ltd Ottawa Ont \$30,625, Datacrown Inc Willowdale Ont \$103,673, Data Encoding Limited Ottawa Ont \$43,122, Data Key Systems Ltd Ottawa Ont \$58,935, Dataline Systems Limited Toronto Ont \$40,336, Government of Canada—Energy Mines and Resources Ottawa Ont \$178,433, Quasar Systems Ltd Ottawa Ont \$160,777, I P Sharp Associates Limited Ottawa Ont \$95,262.

Other Professional Services \$781,611—Currie Coopers & Lybrand Ltd Ottawa Ont \$76,788, P T Dixon Management Consultant Inc Kanata Ont \$31,106, Ernst & Whinney Ottawa Ont \$31,800, Government of Canada—Energy Mines and Resources Ottawa Ont \$165,000, Supply and Services Ottawa Ont \$318,235, W P I Ltd Ottawa Ont \$47,460.

Protection Services \$192,505—Canadian Corps of Commissionaires Ottawa Ont \$183,041.

Training and Educational Services \$88,768—Government of Canada—Public Service Commission Ottawa Ont \$38,810.

Other Types of Services \$401,631—Government of Canada—Supply and Services Hull Que \$128,974, Harrington Ottawa Ont \$29,141, Victor Temporary Services Toronto Ont \$45,997.

ENERGY PROGRAM \$15,375,145

Data Processing Service and Purchase of Computer Software \$1,234,535—Datacrown Inc Willowdale Ont \$95,285, Dun & Bradstreet Canada Limited Toronto Ont \$53,639, Government of Canada—Energy Mines and Resources Ottawa Ont \$881,560, Hartt & Page Ltd Ottawa Ont \$79,125, Quasar Systems Ltd Ottawa Ont \$87,313.

Engineering Services \$246,182—Philip A Lapp Ltd Toronto Ont \$33,815, Provincial Governments—Alberta Edmonton Alta \$131,197, Quebec Quebec Que \$25,847, Saskatchewan Regina Sask \$29,160.

ENERGY, MINES AND RESOURCES—Continued

Legal Services \$183,272—Bennett Jones Calgary Alta \$66,430, Burnett Duckworth and Palmer Calgary Alta \$88,412.

Other Professional Services \$3,968,737—ABT Associates of Canada Toronto Ont \$43,000, Avatar Consulting Cooperative Inc Ottawa Ont \$148,276, Bourse D'emplois de Montreal Montreal Que \$35,190, The Canadian Manufacturer's Association Toronto Ont \$82,832, J I Carmichael Ottawa Ont \$58,310, Clarkson Gordon & Co Toronto Ont \$33,453, John Doherty and Company Ottawa Ont \$188,240, The D&S Group Calgary Alta \$45,184, EAC Amy & Sons Ltd Ottawa Ont \$46,992, Government of Canada—Supply and Services Hull Que \$52,017, and Ottawa Ont \$484,033, Treasury Board Ottawa Ont \$53,772, Hickling-Johnston Limited Ottawa Ont \$25,430, Hickling-Partners Inc Ottawa Ont \$30,667, Housing and Urban Development Association of Canada Toronto Ont \$120,041, IBI Group Toronto Ont \$37,391, Inspectra Ltd Montreal Que \$58,392, International Surveys Ltd Toronto Ont \$179,748, K Kanneman Ottawa Ont \$46,175, Lalonde Girouard Letendre & Associates Montreal Que \$25,025, Malone Hinds Brian Ottawa Ont \$32,545, Manpower Personnel Services Ottawa Ont \$760,893, Peat Marwick Mitchell & Co Toronto Ont \$188,400, Prince Waterhouse & Co Toronto Ont \$30,375, A E Sharp Ottawa Ont \$29,590, G Van Heuven Dartmouth NS \$26,103, G Woods Toronto Ont \$103,074.

Protection Services \$124,297—Canadian Corps of Commissioners Ottawa Ont \$103,695.

Scientific Services \$7,772,034—Algas Resources Ltd Calgary Alta \$90,200, Alternate Energy Consultants Ltd Porters Lake NS \$35,246, Asecor Ltd Manotick Ont \$46,965, Atomic Energy of Canada Limited Chalk River Ont \$37,823, Bell Northern Research Ltd Ottawa Ont \$140,987, Brookhaven National Laboratory Upton NY USA \$116,143, CBCL Limited Halifax NS \$29,465, Canada Mortgage and Housing Corporation Ottawa Ont \$74,822, Canadian Gas Research Institute Don Mills Ont \$40,600, Canadian Standards Association Rexdale Ont \$59,750, Catalytic Enterprises Ltd Sarnia Ont \$175,354, Communtech and Associates Ottawa Ont \$25,782, Coopers & Lybrand Ottawa Ont \$410,300, Dominion Bridge-Sulzer Inc Lachine Que \$495,000, Dupras Ledoux Primeau et Associes Montreal Que \$59,706, EBM Consultants Ltd Ottawa Ont \$40,005, Ecological and Resources Consultants Ltd Fredericton NB \$37,271, Enertask Consultants Victoria BC \$55,485, Ferguson Naylor Simek Ltd Yellowknife NWT \$29,289, Forintek Canada Corp Ottawa Ont \$27,876, Foster Wheeler Ltd St Catherines Ont \$448,646, General Comminution Inc Don Mills Ont \$45,535, Government of Canada—Agriculture Ottawa Ont \$91,492, Energy Mines and Resources Ottawa Ont \$186,000, Environment Hull Que \$35,000, Fisheries and Oceans Ottawa Ont \$192,340, National Research Council Ottawa Ont \$457,762, Transport Ottawa Ont \$150,001, Janshar Mineral Explorations Ltd Calgary Alta \$30,936, Kilborn Ltd Toronto Ont \$119,644, Lalonde Girouard Letendre and Associates Montreal Que \$42,852, Lavalin Services Inc Calgary Alta \$33,689, B H Levelton and Associates Vancouver BC \$174,702, Longyear Canada Inc North Bay Ont \$55,649, The Lumas Company of Canada Limited Willowdale Ont \$32,000, Luscar Limited Edmonton Alta \$35,000, MacCallum Steward and Associates Calgary Alta \$338,351, P Middleton and Associates Ltd Toronto Ont \$29,266, North American Mining Consultants Ltd Toronto Ont \$37,000, New Brunswick Electric Power Commission Fredericton NB \$32,219, Nova Scotia Research Foundation Corporation Dartmouth NS \$77,821, Ontario Research Foundation Mississauga Ont \$31,585, Peat Marwick Mitchell and Co Toronto Ont \$59,330, Premier Geophysics Inc Vancouver BC \$65,000, Raylo Chemicals Ltd Edmonton Alta \$269,238, Robillard Consulting Cantley Que \$40,761, Sandwell Beak Research Group Mississauga Ont \$277,422, Saskatchewan Power Corporation Regina Sask \$145,776, Slater Energy Consultants Inc Toronto Ont \$70,699, Surveyor Nenninger and Chenevert Inc Montreal Que \$60,818, TES Ltd Engineering Research Ottawa Ont \$40,000, Thorne Stevenson and Kellogg Toronto Ont \$167,731, Universities of: Alberta Edmonton Alta

\$44,435, British Columbia Vancouver BC \$105,851, Manitoba Winnipeg Man \$29,392, McGill Montreal Que \$56,429, McMaster Hamilton Ont \$43,359, Queens Kingston Ont \$130,980, Regina Regina Sask \$85,235, Toronto Toronto Ont \$112,091, Waterloo Waterloo Ont \$50,331, Western Ontario London Ont \$60,305, Welding Institute of Canada Oakville Ont \$65,401.

Training and Educational Services \$166,652—Government of Canada—National Research Council Ottawa Ont \$64,955.

Other Types of Services \$1,679,436—Government of Canada—Hull Que \$950,798, Harrington Ottawa Ont \$108,047, Kelly Girl Service of Canada Ltd Toronto Ont \$26,856, Selective Placements (Ottawa) Ltd Ottawa Ont \$54,712, Temporarily Yours Ottawa Ont \$28,462, Victor Temporary Services Cambridge Ont \$151,338.

MINERALS PROGRAM \$2,176,978

Data Processing Service and Purchase of Computer Software \$233,350—Government of Canada—Energy Mines and Resources Ottawa Ont \$220,503.

Other Professional Services \$52,527

Protection Services \$122,608—Canadian Corps of Commissioners Ottawa Ont \$103,884.

Scientific Services \$1,329,667—Acres Davy McKee Ltd Rexdale Ont \$76,318, Chemex Labs Ltd Vancouver BC \$44,827, Diamond Canpower Ltd Burlington Ont \$25,667, EDA Instruments Inc Toronto Ont \$45,000, Gartner Lee Associates Limited Markham Ont \$25,800, Golder Associates Ltd Vancouver BC \$25,549, Heathwood Engineering Associates Limited Kirkland Lake Ont \$40,060, Hitech Canada Limited Ottawa Ont \$43,635, Inco Limited Sudbury Ont \$27,187, Metrex Instruments Ltd Mississauga Ont \$30,093, Monenco Analytical Laboratories Calgary Alta \$44,600, Noranda Mines Ltd Don Mills Ont \$74,848, Ontario Research Foundation Mississauga Ont \$166,018, Universities: Laurentian Sudbury Ont \$29,592, McMaster Hamilton Ont \$27,574, Ottawa Ottawa Ont \$26,358, Queens Kingston Ont \$31,817, Waterloo Waterloo Ont \$32,575, Welding Institute of Canada Oakville Ont \$51,153.

Training and Educational Services \$98,357—Government of Canada—National Research Council Ottawa Ont \$64,770.

Other Types of Services \$340,469—Government of Canada—Supply and Services Hull Que \$224,439.

EARTH SCIENCE SERVICES PROGRAM \$18,947,029

Data Processing Service and Purchase of Computer Software \$2,258,919—Adga Limited Ottawa Ont \$195,689, Roy Ball Associates Ltd Ottawa Ont \$42,135, Canadian Systems Group Ottawa Ont \$59,461, Edfor Information Consultants Limited Ottawa Ont \$26,761, The Genesys Group Ottawa Ont \$115,551, Government of Canada—Energy Mines and Resources Ottawa Ont \$1,364,469, Fisheries and Oceans Ottawa Ont \$38,106, Intellitech Canada Ltd Ottawa Ont \$59,370, Prologic Systems Limited Ottawa Ont \$78,496, Quasar Systems Ltd Ottawa Ont \$97,218.

Engineering Services \$1,564,902—Fairhall & Moffatt Limited Ottawa Ont \$59,848, Interior Diamond Drilling Ltd Summerland BC \$56,073, Marinav Corporation Ottawa Ont \$199,509, Marshall Macklin Monaghan Ltd Don Mills Ont \$193,935, Prairie Surveys Ltd Regina Sask \$85,583, Quality Water Wells Ltd Okanagan Falls BC \$51,530, R W Robertson Sarnia Ont \$158,741, Tecni-Metric Inc Trois-Rivières Que \$172,933.

Other Professional Services \$201,253—Spar Aerospace Limited Toronto Ont \$26,950.

Legal Services \$30,388

Protection Services \$557,039—Canadian Corps of Commissioners Ottawa Ont \$426,580, Government of Canada—Fisheries and

ENERGY, MINES AND RESOURCES—Concluded

Oceans Ottawa Ont \$63,959, National Protective Service Co Ltd Ottawa Ont \$27,647.

Scientific Services \$8,391,403—Atlantic Palco Services Ltd Dartmouth NS \$64,189, Bondar Clegg & Company Ottawa Ont \$115,665, Canada Systems Group Mississauga Ont \$46,146 and Ottawa Ont \$51,644, Canadian Astronautics Ltd Ottawa Ont \$188,377, Capital Air Surveys Limited Pembroke Ont \$65,499, Les Consultants BMJ Inc Dorval Que \$58,268, H Allen Diamond Drilling Ltd Merritt BC \$75,068, Geophysique GPR International Inc Longueuil Que \$67,484, Geoterrex Northway Ottawa Ont \$77,618, Geoterrex Questor Ottawa Ont \$624,330, Government of Canada—Environment Canada Ottawa Ont \$110,082, Fisheries and Oceans Ottawa Ont \$160,147, National Research Council Ottawa Ont \$61,123, Public Works Ottawa Ont \$26,025, Gregory Geoscience Ltd Ottawa Ont \$210,070, N Haimila Cochrane Alta \$35,004, W U Hardy Aerial Survey Consulting Ltd Calgary Alta \$33,014, Huntco (70) Limited Scarborough Ont \$349,981, Innotech Aviation Limited Ottawa Ont \$1,284,281, Intera Environmental Consultants Ltd Prince Albert Sask \$108,929, Kenting Earth Sciences Ltd Ottawa Ont \$368,172, Longyear Canada Inc North Bay Ont \$27,711, Marshall Macklin Monaghan Ltd Don Mills Ont \$152,536, Moniteq Ltd Concord Ont \$25,690, Morris Magnetics Ottawa Ont \$40,229, National Aeronautics and Space Administration Washington DC USA \$293,125, Nordco Limited St John's Nfld \$289,364, Northway-Gestalt Corporation Toronto Ont \$630,557, Photosur Inc Montreal Que \$70,781, Sed Systems Inc Saskatoon Sask \$476,255, Sproule Associates Limited Calgary Alta \$64,200, Summus Resource Evaluations Limited Edmonton Alta \$111,626, Technical Service Laboratories Mississauga Ont \$49,022, Terra Surveys Limited Ottawa Ont \$162,374, Universities: Alberta Edmonton Alta \$33,805, British Columbia Vancouver BC \$72,849, Calgary Calgary Alta \$86,920, McGill Montreal Que \$68,538, New Brunswick Fredericton NB \$26,867, Toronto Toronto Ont \$42,371, York Toronto Ont \$42,451, X-Ray Assay Laboratories Limited Don Mills Ont \$36,713.

Training and Educational Services \$402,966—Government of Canada—National Research Council Ottawa Ont \$245,944, Public Service Commission Ottawa Ont \$50,140.

Other Types of Services \$5,540,159—J C Bedard Ottawa Ont \$32,121, Campbell Corporation Ottawa Ont \$183,823, F Giordino Calgary Alta \$70,633, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$36,748, Energy Mines and Resources Ottawa Ont \$76,633, Public Archives Ottawa Ont \$33,018, Supply and Services Hull Quebec \$1,827,204, Kenting Earth Sciences Ltd Ottawa Ont \$918,535, MacDonald & Brisson Personnel Services Ltd Ottawa Ont \$32,714, McElhanney Surveying and Engineering Ltd Ottawa Ont \$880,896, Narwhal Arctic Services Resolute Bay NWT \$44,722, Ottawa and District Association for the Mentally Retarded Ottawa Ont \$26,803, Riley's Data-share International Ltd Calgary Alta \$66,466, Terra Surveys Limited Ottawa Ont \$911,698.

Atomic Energy Control Board \$6,278,288

Accounting Services \$158,950—Government of Canada—Supply and Services Hull Que \$158,950.

Data Processing Services \$76,387—Computel Systems Ltd Ottawa Ont \$28,327.

Engineering Services \$3,333,202—Dilworth Secord Meagher & Associates Toronto Ont \$1,677,915, Keith Consultants Regina Sask \$170,855, J F MacLaren Limited Willowdale Ont \$1,436,232.

Legal Services \$60,374

Management Consultants \$49,218

Other Professional Services \$225,728—International Atomic Energy Agency Vienna Austria \$217,190.

Research Contracts \$2,236,379—Carleton University Ottawa Ont \$35,395, Elliot Lake Centre Elliot Lake Ont \$43,924, Government of Canada—Atomic Energy of Canada Ltd Ottawa Ont \$1,570,500, Energy Mines and Resources Canada Ottawa Ont \$35,689 and Environment Canada Hull Que \$33,932, Monserco Limited Mississauga Ont \$31,056, Ontario Ministry of Labour Toronto Ont \$25,000, Secor Montreal Que \$90,552, University of Saskatchewan Saskatoon Sask \$26,741, University of Toronto Toronto Ont \$69,515.

Scientific Services \$26,596

Training and Educational Services \$71,677

Other Types of Services \$39,777

National Energy Board \$612,546

Accounting Services \$53,896—Touche Ross & Co Calgary Alta \$34,046.

Court Reporters \$28,437

Other Business Services \$376,752—Computel Systems Limited Ottawa Ont \$161,339.

Protection Services \$48,754—Canadian Corps of Commissionaires Ottawa Ont \$48,754.

Training and Educational Services \$91,849

Other Types of Services \$12,858

ENVIRONMENT \$61,081,767**Department \$61,081,767****ADMINISTRATION PROGRAM \$3,123,602**

Accounting Services \$407,540—A E Amy & Sons Ottawa Ont \$120,786, Government of Canada—Supply and Services Audit Service Bureau Ottawa Ont \$248,594.

Engineering Services \$66,860

Other Professional Services \$335,320—Ducros Meilleur Roy & Associates Ottawa Ont \$29,225, Systemhouse Ltd Ottawa Ont \$25,645.

Other Services \$1,396,317—Angus Stone House Toronto Ont \$39,066, Barbara's Office Personnel Ottawa Ont \$130,623, Bradson Personnel Ottawa Ont \$34,854, Computel Systems Ltd Ottawa Ont \$79,135, Comshare Rexdale Ont \$52,088, International Reporting Toronto Ont \$46,609, Selective Placement Ottawa Ont \$41,327, the Public Policy Concern Ottawa Ont \$39,808.

Protection Services \$240,657—Canadian Corps of Commissionaires Ottawa Ont \$240,617.

Scientific Services \$487,172—Eliasson & Apostle & Associates Ottawa Ont \$32,825, National Survival Institute Toronto Ont \$50,000, SCS Consultants Ottawa Ont \$31,105, University of: Dalhousie Halifax NS \$31,415.

Training and Educational Services \$189,726

Other Types of Services \$10

ENVIRONMENTAL SERVICES PROGRAM \$39,082,366

Accounting Services \$383,433

ENVIRONMENT—Continued

Drafting & Drilling Services \$229,732—Government of Canada—Agriculture Ottawa Ont \$28,000.

Engineering Services \$1,566,057—Barre Pellerin Montréal Qué \$29,506, Béland Demers Neufchatel Qué \$46,740, Bio-conseil Inc Québec Qué \$31,595, British Columbia Cancer Foundation Vancouver BC \$46,250, Canadian Astronautics Ltd Ottawa Ont \$29,250, J Frangione Toronto Ont \$54,938, Le Groupe Dryarde Ltd Québec Qué \$25,450, P McMahon Toronto Ont \$54,312, OPTECH Toronto Ont \$43,659, Rayval Electronics DRUMBO Ont \$67,658, Tricil Ltd Mississauga Ont \$100,000.

Geological Services \$601,418—Government of Canada—Energy Mines & Resources Ottawa Ont \$43,047, Government of North West Territories Yellowknife NWT \$57,470.

Laboratory Services \$241,617—Chemex Calgary Alta \$75,341, Ontario Research Foundation Mississauga Ont \$56,032, University of Dalhousie Halifax NS \$29,640.

Legal Services \$47,918

Other Services \$18,115,921—Angus Employment Hamilton Ont \$70,471, D Antess Sault-Ste-Marie Ont \$84,622, Barbara's Office Personnel Ottawa Ont \$63,737, British Columbia Cancer Foundation Vancouver BC \$46,250, Canada Systems Toronto Ont \$194,451, Canadian Environmental Law Research Toronto Ont \$33,680, Computel Ottawa Ont \$42,817, Comshare Ltd Rexdale Ont \$68,388, Dew Development & Engineering Ltd Ottawa Ont \$363,877, Edwards Environmental Regina Sask \$31,247, Gouvernement du Québec Québec Qué \$410,963, Government of Canada—Energy Mines & Resources Ottawa Ont \$74,706, Public Works Canada Ottawa Ont \$37,263, Supply & Services Canada Ottawa Ont \$910,602 and Hull Que \$1,173,077, Transport Ottawa Ont \$5,881,923 and Vancouver BC \$273,700, G Houde Chalk River Ont \$39,252, IBM Canada Ltd Don Mills Ont \$47,328, Inter-vidéo Verdun Qué \$31,595, Janiserv Edmonton Alta \$29,126, Kinwithy Building Services Ltd Victoria BC \$28,560, MacDonald Brisson Personnel Ltd Hull Qué \$31,973, Phoenix Fabricating & Design Midland Ont \$32,327, Sask Comp Regina Sask \$52,670, Tricil Ltd Mississauga Ont \$100,000, University of: British Columbia Vancouver BC \$26,425, Laval Ste-Foy Qué \$31,921, Quebec Montreal Que \$77,000, and Waterloo Waterloo Ont \$26,079, Victor Temporary Services Ottawa Ont \$53,120, White Star Cleaners Hamilton Ont \$165,863.

Scientific Services \$16,882,092—Agro Industries Ltd Colbourne Ont \$87,947, Alberta Environment Edmonton Alta \$32,820, E Anderson Gander Nfld \$42,928, Arctic Enterprises Hopedale Nfld \$53,835, BBC Engineering Markham Ont \$31,532, BGH Mgmt Toronto Ont \$29,657, B & H Levelton Vancouver BC \$112,277, Barringer Rexdale Ont \$40,000, Beak Consultants Vancouver BC \$51,606, Biomass Energy Winnipeg Man \$31,500, Bonavista Meteorological Enterprises Bonavista Nfld \$48,781, British Columbia Cancer Foundation Vancouver BC \$48,181, British Columbia Research Vancouver BC \$292,846, R Brodman Fort St Thomas BC \$37,846, W Brown St Andrews Man \$44,067, A Buckley Buffalo Narrows Sask \$33,689, C H 2 M Hill Canada Ltd Calgary Alta \$35,000, C I B C Submission Slough England \$59,471, Canadian Applied Tech Toronto Ont \$33,964, Canadian Electrical Association Montréal Qué \$70,000, Canviro Kitchener Ont \$46,279, Chemex Labs North Vancouver BC \$49,264, Coban Institute Edmonton Alta \$54,060, B Collier St Albans Nfld \$32,439, Concord Scientific Corporation Toronto Ont \$32,877, Concord Scientific Downsview Ont \$124,000, Corpus Information Services Don Mills Ont \$26,209, Darveau Grenier Lussier & Associés Québec Qué \$109,814, M M Dillon Ltd Toronto Ont \$81,039, Dryden Town Dryden Ont \$36,792, E A C Amy & Sons Ltd Ottawa Ont \$35,502, E V S Consultants Ltd North Vancouver BC \$27,050, Eastern Marine Services Ltd Musquodoboit Harbour NS \$30,000, Eastern Policy Research Association Halifax NS \$50,000, Eco-Research Ltd Pointe-Claire Que

\$51,370, Ecologists Ltd Kitchener Ont \$25,509, Energetex Engineering Waterloo Ont \$30,468, Environmental Services Ltd Vancouver BC \$31,995, Flin Flon City Flin Flon Man \$35,696, Forintek Ottawa Ont \$2,453,612, Fos-ter Draper Geraldton Ont \$44,834, Fuel Cube Mfg Incorporated Winnipeg Man \$93,890, M S Flugstad Collins Bay Sask \$45,848, Gary Harris Milford Station NS \$39,415, Goodwood Data Systems Carleton Place Ont \$25,000, Gordon Lewis Regina Sask \$28,145, Gore & Storrie Ltd Toronto Ont \$81,526, Government of Canada—Supply Services Canada Hull Qué \$36,177, Government of Canada—Energy Mines & Resources Ottawa Ont \$207,858, Fisheries & Oceans Canada Ottawa Ont \$139,045, Indian & Northern Affairs Yellowknife NWT \$126,769, National Defence Ottawa Ont \$98,271, National Research Council Ottawa Ont \$34,500, Natural Sciences & Engineering Research Council Ottawa Ont \$86,351, Public Works Canada Ottawa Ont \$37,263, Statistics Canada Ottawa Ont \$40,900, Provincial Government: Manitoba Norway House Man \$41,333 and Winnipeg Man \$40,786, Ministry of Environment Rexdale Ont \$25,000, Regina Sask \$71,040, Transport Dartmouth NS \$50,500, Moncton NB \$200,000 and St-John's Nfld \$108,500, R J Hennessy Burns Lake BC \$177,764, Hickling Smith Incorporated Ottawa Ont \$32,000, Inco Toronto Ont \$87,569, Industrial Process Heat Vancouver BC \$127,243, Informetrica Ltd Ottawa Ont \$25,000, Institut canadien de recherche sur les pâtes et papiers Pointe-Claire Qué \$173,201, Intera Environmental Consultants Ltd Calgary Alta \$120,000, Interior Weather Services Ltd Blue River BC \$80,440, A Jones Blanc Sablon NWT \$34,704, Kilborn Ltd Ottawa Ont \$44,113, J J Landry Natashquan Qué \$38,746, D Lapp Toronto Ont \$28,639, Le Groupe Dryade Ltée Québec Qué \$120,340, M E P Co Downsview Ont \$65,024, M H G International Ltd Toronto Ont \$143,920, MacLaren Engineers Planners & Scientists Ltd Willowdale Ont \$28,500, Marida Weather Red Lake Ont \$41,625, McDaniels Research Ltd Langley BC \$35,768, McDonald Dettwiler Richmond BC \$33,334, K McLathie Whistler BC \$29,494, Michael Holiday Associates Toronto Ont \$29,071, Moniteq Ltd Concord Ont \$70,535, National Aeronautical Establishment Ottawa Ont \$65,000, National Science Engineering Research Council Ottawa Ont \$35,930, Nawitka Renewable Resource Consultants Ltd Victoria BC \$69,500, North West Rubber Mats Ltd Pitt Meadows BC \$85,000, Northland Assoc St John's Nfld \$153,900, Ontario Research Foundation Mississauga Ont \$30,000, Organic Recycling Industries Holland Landing Ont \$53,972, Peat Marwick & Partners Ltd Toronto Ont \$52,882, Perreault Larouche Houde & Associés Québec Qué \$36,035, Petro-Canada Edmonton Alta \$101,678, Petroleum Association for Conservation on the Canadian Environment Ottawa Ont \$60,000, Petroleum Recycling Services Ltd Thornhill Ont \$100,000, M S Phillips Wawa Ont \$25,268, Price Pulp & Paper Grand Falls Nfld \$218,200, Renewable Resources Sidney BC \$32,500, Rescan Economic Associates Ltd Toronto Ont \$149,283, Research & Products Council Fredericton NB \$33,709, Roslyn Parks Farms Ltd Petersburg Ont \$88,985, S L Ross Environment Research Ltd Ottawa Ont \$28,175, S C S Consultant Ottawa Ont \$28,100, S N C Inc Montréal Qué \$27,311, S N C / Geoco Canada Inc Toronto Ont \$71,911, J R Salmon Ottawa Ont \$22,498, Sandwell Co Vancouver BC \$76,140, Schultz International Vancouver BC \$58,975, Seakem Oceanography Ltd Sidney BC \$41,850, Skyview Weather Services Meadow Lake Sask \$30,620, Spar Aerospace Ste Anne de Bellevue Qué \$141,600, Systemhouse Ottawa Ont \$96,455, Talisman Projects Inc Vancouver BC \$85,000, Teknekron Research Inc Berkeley California USA \$125,213, E Tessmer Nipawin Sask \$45,900, The Environmental Applications Group Toronto Ont \$61,703, The Prince Island Energy Corporation Charlestown PEI \$42,500, The SNC Group Montréal Qué \$38,714, G Thibodeau Gagnon NWT \$34,647, Toonoonik-Sahoonik coop Pond Inlet NWT \$101,280, Ultra Laser Tech Mississauga Ont \$44,000, University of Alberta Edmonton Alta \$38,160, British Columbia Vancouver BC \$137,333, Carleton Ottawa Ont \$33,980, Concordia Montréal Qué \$31,116, Dalhousie Halifax NS \$51,030, Guelph Guelph Ont \$25,000, Laval Ste Foy Qué \$56,412, Manitoba Winnipeg Man \$35,874, McGill Montréal Qué \$99,929, McMaster

ENVIRONMENT—Concluded

Hamilton Ont \$49,568, New Brunswick Fredericton NB \$71,722, Queen's Kingston Ont \$109,558, Saskatchewan Saskatoon Sask \$45,973, Sherbrooke Sherbrooke Qué \$69,467, Toronto Toronto Ont \$192,372, Waterloo Waterloo Ont \$63,864, Western Ont London Ont \$28,781 and York Toronto Ont \$120,637, Violet Pearce Branchton Ont \$37,244, W & Y Consultants Kingston Ont \$34,373, Wellington Sciences Associates Rockwood Ont \$29,400, R Wentzell Cornerbrook Nfld \$44,393, West Baffin Eskimo Co-op Cape Dorset NWT \$66,129, Western Ecological Sidney BC \$48,322, E E Whiting Princetown BC \$41,277, Woodward Clyde Consultants Victoria BC \$29,060, Woolot Services (1978) Ltd Fredericton NB \$115,855.

Security & Protection Services \$434,913—Canadian Corporation of Commissionaires Edmonton Alta \$33,226, Hamilton Ont \$146,391 and Victoria BC \$25,110, Corporation Canadienne des Commissionaires Ottawa Ont \$38,272, Québec Qué \$33,017 and Toronto Ont \$80,653.

Training Educational Services \$577,201—Government of Canada—Public Service Commission Ottawa Ont \$30,474.

Other Types of Services \$2,064

PARKS CANADA PROGRAM \$18,875,799

Architectural Services \$620,079—Graham Bacon Welter Thunder Bay Ont \$34,250, Interior Contracting Company Ltd Penticton BC \$148,543, Société de Planification Quebec Que \$29,555, Tardif Laberge Montambault Sherbrooke Que \$29,000.

Contracted Building Cleaning \$568,644—Ab-Intra Service Louisbourg NS \$58,113, Louis Janitorial Ltd Windsor Ont \$37,985, Oxford Building Cleaners Winnipeg Man \$26,157, A Turbide Point-Sapin NB \$35,647.

Data Processing \$934,102—Alphatext Systems Ltd Ottawa Ont \$65,754, Canada Systems Group Ottawa Ont \$191,044, Datacrown Inc Ottawa Ont \$37,527, Four Phase Systems Ltd Ottawa Ont \$69,504, Government of Canada—Indian and Northern Affairs Ottawa Ont \$268,333.

Engineering Services \$3,238,023—Asstech Conseils Quebec Que \$35,725, Belzile Brassard Galienne Quebec Que \$106,945, CBCL Ltd St John's Nfld \$32,262, Delcan St John's Nfld \$59,234, Design Workshop Ltd Moncton NB \$46,634, Desjardins Sauriol Associes Laval Que \$64,600, Gauthier Guite Roy Quebec Que \$160,000, Gendron Lefebvre Laval Que \$29,900, GID Ltd Quebec Que \$190,000, Golder Associates St John's Nfld \$555,778, Golder Associates St John's Nfld \$89,880, Golder Associates Ottawa Ont \$27,803, Government of Canada—Public Works Willowdale Ont \$189,480; Laboratoire D'Inspection et D'Essais Inc Ste Foy Que \$33,312, J Leblond Quebec Que \$38,500, Lupien Rosenberg and Associates Inc Lachine Que \$27,960, JG Marsan Quebec Que \$27,058, Nolan Davis and Associates St John's Nfld \$55,000, Pluritec Consultants Shawinigan Que \$112,950, The Pacific Landplan Collaborative Ltd Vancouver BC \$36,341.

Education: Elementary, Secondary and Special \$71,558—Prince Albert Rural School Division Prince Albert Saskatchewan \$33,184.

Laundry and Dry Cleaning \$91,492—Invermere Dry Cleaners Invermere BC \$26,429, Pearl Laundry and Dry Cleaners Banff Alta \$29,862.

Legal Services \$119,868

Management Consultants \$1,098,968—CHZM Hill Canada Ltd Calgary Alta \$38,271, Environmental Appliances Group Ltd Toronto Ont \$39,910, EPEC Consulting Western Ltd Calgary Alta \$35,880, Golder Geotechnical Consultants Ltd Edmonton Alta \$65,999, Government of Canada—Supply and Services Ottawa Ont \$25,245, R Jorgenson Associates Toronto Ont \$85,262, G LaForest Ottawa Ont

\$112,153, A MacIntyre Sydney NS \$27,423, Pard Associates Calgary Alta \$35,273, Revay and Associates Montreal Que \$50,247, Woods Gordon Consultants Toronto Ont \$30,000.

Motion Picture Production \$353,267—National Film Board Ottawa Ont \$90,564.

Other Business Services \$5,105,512—Airphoto Analysis Consultants Winnipeg Man \$40,731, Airport Transfer Halifax NS \$225,155, Browning-Ferris Industries Calgary Alta \$52,856, M Burgham Kingston Ont \$30,029, Corporation Sanibec MTR Trois-Rivieres Que \$57,650, Crawley and McCrackan Montreal Que \$108,104, Donald Bishop Trucking Pleasant Bay NS \$26,378, Entreprises CLPF Inc Quebec Que \$26,606, Entreprises JG Plante Ltd St Hubert Que \$56,299, Foothills Waste Disposal High River Alta \$53,553, C Fuller Baddeck NS \$87,824, Gaspe Equipment and Transport CIE Ltee Gaspe Que \$43,806, A Godbout Quebec Que \$27,500, Government of Canada—Environment Edmonton Alta \$70,500; Supply and Services Quebec Que \$180,374; Winnipeg Manitoba \$79,033, Canadian Government Exposition Centre Ottawa Ont \$135,186; Winnipeg Manitoba \$51,245, Government of the Northwest Territories Fort Smith NWT \$40,093, J Holt Toronto Ont \$45,339, R Labbe et J Lavoie Matane Que \$50,320, La Societe Historique Winnipeg Man \$46,940, V Lepage Port Daniel Que \$36,987, L Pepin Inc Charlesbourg Que \$31,195, R Peacock Halifax NS \$39,560, Pepiniere Brown Quebec Que \$29,174, Riley's Reproductions and Printing Ltd Calgary Alta \$32,286, Rolling River Band Erikson Manitoba \$36,428, A Samson Gaspe Que \$32,187, The New Brunswick Museum Saint John NB \$29,183.

Other Health Services \$52,633—Park Ambulance Service Ltd Calgary Alta \$50,121.

Professional Services \$2,527,640—Calgary Power Ltd Calgary Alta \$71,855, J Fournier Gaspe Que \$25,186, Government of Canada—National Defence Ottawa Ont \$25,866, A Howse Niagara-on-the-Lake Ont \$38,363, R Marois Ste Foy Que \$42,254, J Martin Trois-Rivieres Que \$42,159, McNally Contractors Ltd Invermere BC \$50,943, P Potvin Quebec Que \$39,775, A Poulin Trois-Rivieres Que \$30,441, D Provencher Quebec Que \$32,070, P Robitaille Quebec Que \$31,515, M Roy Moncton NB \$52,270, Vicap Enterprises Amherstburg Ont \$177,324.

Protection Services \$1,666,770—Canadian Corps of Commissionaires Halifax NS \$396,153; Saint John NB \$261,482; Quebec Que \$133,865; Winnipeg Manitoba \$96,984; Vancouver BC \$62,007, Cla-Con Ltd Rexton NB \$155,790, Ministry of Natural Resources Toronto Ont \$49,101, Orion Security Services Dawson City YT \$38,230, Sentinel Security Service Whitehorse YT \$44,505.

Photography Services \$293,505—Government of Canada—Canadian Government Photo Centre Winnipeg Man \$82,541.

Real Estate Services \$75,352

Research \$459,912—D Francis Ottawa Ont \$26,313, G Hossack Ottawa Ont \$35,380, James Dobbin Associates Ltd Toronto Ont \$31,000, Woodward-Clyde Consultants Victoria BC \$25,000.

Scientific Services \$685,167—Government of Canada—Agriculture Ottawa Ont \$32,020; Environment Edmonton Alta \$158,374, Le Group Dryade Quebec Que \$30,000, University of Alberta Edmonton Alta \$176,000.

Temporary Help Services \$453,338—Barbara's Office Personnel Ltd Ottawa Ont \$27,538, Data Placement Agency Calgary Alta \$73,410, Office Overload Calgary Alta \$77,809, Paul Pollock Personnel Ltd Ottawa Ont \$47,194.

Training of Public Servants \$370,924

Other Types of Services \$89,045

EXTERNAL AFFAIRS \$25,591,240**Department \$22,418,046****CANADIAN INTERESTS ABROAD PROGRAM \$20,978,162**

Architectural Services \$1,869,266—Dubois and Associates Toronto Ont \$140,158, Fiset Miller Vinois Montreal Que \$197,397, Government of Canada—Department of Public Works \$72,283, E J Gabouryand Associates Winnipeg Man \$171,700, Murray Murray Griffiths and Rankin Ottawa Ont \$226,212, McCarter Naisne Architects Vancouver BC \$557,010, Ouellet and Reeves Montreal Que \$157,461, Sankey Partnership Architects Toronto Ont \$82,839, Smith Carter Partners Winnipeg Man \$30,770.

Consulting Services \$182,940—Eyretechnics Limited Ottawa Ont \$77,221, Government of Canada—Supply and Services Hull Que \$84,379.

Contracted Building Cleaning \$165,064

Data Processing Services \$300,479—Bailey and Rose Limited Ottawa Ont \$45,226.

Hospitality Services \$5,685,422

Legal Services \$51,932

Motion Picture Production and Distribution \$186,151—Government of Canada—National Film Board Montreal Que \$57,261.

Other Health Services \$25,225

Other Business Services \$4,759,548—Global Television Network Don Mills Ont \$54,807, Government of Canada—Canada Council Ottawa Ont \$44,733, National Film Board Montreal Que \$157,050, Supply and Services Hull Que \$254,283, J H Minet Montreal Que \$64,288.

Photography Services \$129,113

Professional Services \$1,208,424—Association des Universités et Collèges du Canada Ottawa Ont \$100,000, World University Service of Canada Ottawa Ont \$47,507.

Protection Services \$5,182,167—Canadian Corps of Commissionaires Ottawa Ont \$496,125, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$2,874,005.

Research Services \$213,737—St Francis Xavier University Antigonish N S \$42,331—Government of Canada—National Film Board Montreal Que \$78,000.

Storage and Warehousing \$200,234—Government of Canada—Supply and Services Hull Que \$84,333.

Temporary Help Services \$203,438

Training of Public Servants—Other \$602,353

Other Types of Services \$12,669

CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND \$1,365,772

Data Processing Services \$62,646—Data Crown Inc Willowdale Ont \$62,646.

Professional Services \$1,246,587—Government of Canada—Canada Post Ottawa Ont \$629,400.

Other Types of Services \$56,539

WORLD EXHIBITIONS PROGRAM \$74,112

Other Business Services \$71,845

Other Types of Services \$2,267

Canadian International Development Agency \$3,011,670

Computer Services \$728,992—Mobius Software Ottawa Ont \$131,203, Systemhouse Limited Ottawa Ont \$597,789.

Consultant Services \$1,097,781—Adcom Research Toronto Ont \$51,600, Richard Cournoyer and Associates Ottawa Ont \$75,928, Deloitte Haskins and Sells Ottawa Ont \$44,000, Government of Canada—International Development Research Centre Ottawa Ont \$101,532, Supply and Services/Audit Service Bureau Ottawa Ont \$190,000, Bureau of Management Consulting Ottawa Ont \$52,926, Hickling Smith Inc Ottawa Ont \$135,414, T A Marshall Nepean Ont \$31,680, Peat Marwick and Partners Ottawa Ont \$271,025, S & S Software Limited Ottawa Ont \$46,623.

Film and Slide Production \$55,165—National Film Board Montreal Que \$34,221.

Hospitality and Conferences \$63,579

Office Services \$168,805—Barbara's Office Personnel Ottawa Ont \$160,085.

Protection Service \$36,394—Canadian Corps of Commissionaires Ottawa Ont \$36,394.

Training Courses \$120,766—Public Service Commission Ottawa Ont \$56,778.

Other Types of Services \$740,188—Expo Graphics and Displays Hull Que \$31,625, Government of Canada—Canadian Government Exposition Centre Ottawa Ont \$83,100, Supply and Services Hull Que \$253,125, Treasury Board Secretariat Ottawa Ont \$65,759.

International Joint Commission \$161,524

Other Business Services \$73,498—Government of Canada—Supply and Services Canada Hull Que \$34,868.

Training and Educational Services \$68,218—University of Minnesota St Paul Minn USA \$35,070.

Other Types of Services \$19,808

FINANCE \$12,317,274**Department \$3,557,237****FINANCIAL AND ECONOMIC POLICIES PROGRAM \$3,402,128**

Clerical and Stenographic Services \$318,796—Bradson Personnel Services Ottawa Ont \$106,082, Barbara's Office Personnel Ottawa Ont \$64,547, Victor Temporary Services Cambridge Ont \$58,851, J K Temporary Technical Help Ltd Ottawa Ont \$37,765.

Computer Services \$1,146,243—Computel System Ltd Ottawa Ont \$177,863, The Conference Board in Canada Ottawa Ont \$459,632, Data Resources Inc Lexington Mass USA \$251,261, Datacrown Inc Willowdale Ont \$55,199, Government of Canada—Revenue Canada Ottawa Ont \$34,275 I P Sharp Associates Ltd Toronto Ont \$135,290.

Consulting and Research \$563,744—BIRO Inc Quebec Que \$28,056, Government of Canada—Supply and Services Canada Ottawa Ont \$294,154, Gamma Society Inc Aylmer Que \$30,000.

Other Business Services \$258,347—Government of Canada—Supply and Services Canada \$122,364.

FINANCE—Concluded

Printing \$692,554—Government of Canada—Supply and Services Canada Hull Que \$610,993, K G Campbell Corporation Ltd Ottawa Ont \$44,272.

Protective Services \$346,803—Canadian Corps of Commissionaires Ottawa Ont \$330,078.

Training \$75,641

ANTI-DUMPING TRIBUNAL PROGRAM \$132,617

Clerical and Stenographic Services \$38,144

Consulting and Research \$44,006

Printing \$34,387—Government of Canada—Supply and Services Canada Ottawa Ont \$34,387.

Other Types of Services \$16,080

INSPECTOR GENERAL OF BANKS PROGRAM \$22,492

Other Types of Services \$22,492

Auditor General \$8,263,727

Accounting and Consulting Services \$6,543,449—Arthur Anderson and Co Ottawa Ont \$118,283 and Toronto Ont \$44,916, Bélanger Chabot et Associés Montreal Que \$39,717, Calculus Montreal Que \$26,952, Campbell Sharp Vancouver BC \$43,550, Carrière Larivière Marciel et Cie Ottawa Ont \$24,243, Cartier Towers Apartment Hotel Ottawa Ont \$55,794, Clarkson Gordon Ottawa Ont \$240,449 and Toronto Ont \$72,322, Coopers and Lybrand Montreal Que \$63,735 and Winnipeg Man \$46,167, Currie Coopers and Lybrand Ltd Ottawa Ont \$117,799, Deloitte Haskins and Sells Ottawa Ont \$127,323 and Toronto Ont \$187,757, Dunwoody and Co Ottawa Ont \$36,225, E R A Consulting Economists Inc Montreal Que \$116,250, Ernst and Whinney Ottawa Ont \$74,725, Gardner McDonald and Co Vancouver BC \$39,442, Grant Economic Consultants Toronto Ont \$32,564, Hickling Johnston Ltd Toronto Ont \$46,308, Hickling Smith Inc Ottawa Ont \$117,995, H C Hudson Minnesota USA \$40,778, J G Laliberté Montreal Que \$44,620, R Latulippe Montreal Que \$58,369, R A Long London Ont \$29,953, Philipp A Lapp Toronto Ont \$121,476, MacGillivray and Associates Ottawa Ont \$33,750, MacGillivray and Co Ottawa Ont \$127,339, John McKay and Associates Ottawa Ont \$68,874, Maheu Noiseux Roy et Associés Montreal Que \$57,755, Maheu Noiseux Roy et Compagnie Montreal Que \$43,478, Malette Benoit Boulanger Rondeau et Associés Montreal Que \$95,328, R D Moore Willowdale Ont \$79,241, Peat Marwick Mitchell and Co Ottawa Ont \$166,294, Peat Marwick and Partners Ottawa Ont \$329,598 and Toronto Ont \$47,175, Price Waterhouse Associates Ottawa Ont \$74,481, Price Waterhouse and Co Montreal Que \$62,573 and Ottawa Ont \$41,834, Program Planning Consultants Inc Ottawa Ont \$63,179, Raymond Chabot Martin Paré et Associés Montreal Que \$133,150 and Ottawa Ont \$80,673, P S Ross and Partners Ottawa Ont \$90,194, S and S Software Ltd Ottawa Ont \$36,464, Samson Bélair et Associés Montreal Que \$41,932 and Ottawa Ont \$34,493 and Silsery Que \$62,875, Séguin Maheu Noiseux Roy Ottawa Ont \$37,665, Silverman Consulting Services Ottawa Ont \$34,872, Supply and Services Hull Que \$55,553, Systems Approach Consultants Ltd Ottawa Ont \$25,957, J L Teare Toronto Ont \$32,838, Thorne Riddell Ottawa Ont \$98,697, Thorne Stevenson and Kellogg Toronto Ont \$104,103, Touche Ross and Co Ottawa Ont \$247,192, Touche Ross and Partners Ottawa Ont \$241,804, Veritas Consultants Toronto Ont \$131,414, Ward Mallette Ottawa Ont \$115,291, G H Ward and Partners Ottawa Ont \$43,935, Winspear Higgins Stevenson and Co Toronto Ont \$53,542, Woods Gordon Ottawa Ont \$43,580.

Course Fees \$119,439—Public Service Commission Ottawa Ont \$37,853.

Data Processing Services \$108,114—Computer Sciences Canada Ltd Montreal Que \$25,052, Datacrown Inc Willowdale Ont \$44,422.

Legal and other Professional Services \$425,867—Leo Demesmaker Associate Ottawa Ont \$25,500, R J Quesnel and Assoc Ottawa Ont \$49,172.

Protective Services \$44,878—Canadian Corps of Commissionaires Ottawa Ont \$44,878.

Temporary Office Services \$901,512—Bradson Personnel Pool Ottawa Ont \$57,171, H V Chapman & Associates Ltd Toronto Ont \$126,477, Harrington Ottawa Ont \$107,726, Portage Personnel Ltée Hull Que \$200,228, Technical Overload Ottawa Ont \$33,098, Total Employment Services Toronto Ont \$127,661, Victor Temporary Services Toronto Ont \$208,712.

Other Services \$120,468

Insurance \$375,254

Computer Software Package \$31,700—Pansophic Systems of Canada Ltd Toronto Ont \$31,700.

Data Processing \$245,018—Alphatext Systems Ltd Ottawa Ont \$62,281, IBM Ottawa Ont \$101,929, I P Sharp Assoc Ltd Toronto Ont \$50,441.

Photocomposition Services \$49,826—Government of Canada—Supply and Services, Hull, Que \$49,826.

Other Types of Services \$48,710

Tariff Board \$121,056

Other Business Services \$97,791

Other Types of Services \$23,265

FISHERIES AND OCEANS \$35,534,649**Department \$35,499,182**

Accounting Services \$195,190—Clarkson Gordon Winnipeg Man \$48,598.

Engineering Services \$2,668,068—A L Professional Services Ltd Shediac NB \$82,177, Arctic Research St Catherines Ont \$58,134, Burrard Yarrows Ltd Victoria BC \$32,619, Caulfield Creative Arts Sherwood Park Alta \$38,815, Columbian Water Wells Vancouver BC \$29,670, D G Instruments Kanala Ont \$25,132, D R Piteau & Assoc Vancouver BC \$80,748, EVS Consultants North Vancouver BC \$52,052, Fauchon Engineering Works Ltd Campbell River BC \$25,995, Garneau and Arseneault Quebec Que \$34,644, Gaston Drouin and Assoc Quebec Que \$25,258, Hoyles Niblock International Ltd Vancouver BC \$64,123, Hunttec Associates Scarborough Ont \$36,694, Interior Water Wells Prince George BC \$42,850, Kerr Woodleidel Vancouver BC \$208,188, J D Kippernaes Engineering Ltd Bedford NS \$200,000, Lavalin Services Inc Calgary Alta \$92,340, McElharrey Surveying Vancouver BC \$47,206, Miller Inspection Victoria BC \$54,885, Nor-West Water Well Drilling Langley BC \$92,477, Pyper & Assoc Burnaby BC \$35,975, Roche and Assoc Ltd Quebec Que \$91,723, Smirfitt Engineering Kitimat BC \$38,002, Stanley Assoc Engineering Victoria BC \$218,068, TES Ltd Ottawa Ont \$85,497, Treasurer of Ontario Ministry of National Resources Queens Park Toronto Ont \$28,484, Underwood McLellan Burnaby BC \$144,024, Willis Cunliffe Tait and Co Ltd Victoria BC \$32,291.

Legal Services \$296,985

Motion Picture Production and Distribution \$373,286

FISHERIES AND OCEANS—Continued

Other Business Services \$16,439,181—Alphatext Ltd Ottawa Ont \$45,240, Acres Consulting Vancouver BC \$25,847, Associated Employment Consultants Ltd Halifax NS \$37,796, Barbara's Personnel Ottawa Ont \$25,664, Bella Bella Indian Band Waglisla BC \$343,506, Beothic Fish Processors Ltd Badger's Quay Nfld \$93,833, Beothuck Data Systems St John's Nfld \$158,144, Border Brokers Ltd Halifax NS \$25,329, British Columbia Hydro Vancouver BC \$27,921, British Columbia Institute of Technology Burnaby BC \$97,568, Chehalis Indian Band Harrison Mills BC \$295,670, Clarkson Gordon Winnipeg Man \$41,810, Clerical and Associated Employment Consultants Ltd Halifax NS \$37,796, Coast Pilot Sidney BC \$36,000, Cowichan Band Council Duncan BC \$236,760, Custom Drafting Victoria BC \$48,170, Don Nygard & Sons Bella Coola BC \$30,750, DPA Consultants Ltd Vancouver BC \$163,753, D P Davis Ltd Whitehorse YT \$231,712, Edwin Reid & Assoc Vancouver BC \$35,587, Employment Personnel Services Halifax NS \$61,904, EVS Consultants Ltd North Vancouver BC \$81,528, F Baron Enterprises Likely BC \$50,000, F F Slaney & Co Ltd Vancouver BC \$115,302, Fish & Wildlife Victoria BC \$782,575, R Gardiner Flower's Cove Nfld \$36,000, Glover Business Comm Richmond BC \$156,261, Government of Canada Department of Supply and Services Ottawa Ont \$92,383, Harrington Ottawa Ont \$61,787, Hearnie Enterprises Burnaby BC \$34,113, Hermes Electronic Limited Dartmouth NS \$72,191, Howard Paish & Assoc. Burnaby BC \$25,996, Huntec ('70) Limited Scarborough Ont \$63,569, H V Chapman and Associates Limited Toronto Ont \$27,410, Indian Arm Salmon Vancouver BC \$25,971, Jefferson Contracting Likely BC \$41,629, J E Sager & Assoc Vancouver BC \$149,099, Kelly Services Ltd Toronto Ont \$60,340, Kerr Wood Liedal North Vancouver BC \$51,747, Kincolith Indian Band Kincolith BC \$163,153, Kispiox Indian Band Hazelton BC \$157,151, L A Nickerson and Province of Nova Scotia Halifax NS \$35,000, L Bembach Penticton BC \$26,891, LGL Ltd Toronto Ont \$30,000, D B Lister West Vancouver BC \$153,537, Henry Mahle South Dildo Nfld \$120,880, Masset Indian Band Masset BC \$197,608, George McKnight Prince George BC \$25,000, Memorial University of Newfoundland St John's Nfld \$43,450, Nanaimo Community Employment Advisory Society Nanaimo BC \$270,699, Nevin Sadler & Brown & Goodgrand Vancouver BC \$69,166, Nimpkish Indian Band Alert Bay BC \$306,019, Oceanic Marine Research Dartmouth NS \$25,918, Office Assistance Vancouver BC \$38,957, Office Overload Halifax NS \$27,533, Office Overload Ottawa Ont \$45,014, Office Overload Vancouver BC \$81,237, Oxford Building Cleaning Winnipeg Man \$81,741, Pacific Water Wells Langley BC \$35,771, PEEJ Program Association Quebec Que \$160,487, Portage Personnel Hull Que \$50,528, QL Systems Limited Kingston Ont \$50,000, Quasar Systems Ltd Ottawa Ont \$46,839, Salmon Association of Eastern Newfoundland St John's Nfld \$49,900, San Juan River Enhancement Port Renfrew BC \$43,191, Sechelt Indian Band Sechelt BC \$62,439, Simon Fraser University Burnaby BC \$44,387, Sliammon Indian Band Powell River BC \$152,609, Supreme Building Maintenance Ltd Nanaimo BC \$53,816, Terra Surveys Limited Ottawa Ont \$50,007, The Huntsman Marine Laboratory St Andrew's NB \$42,647, The Maritimes Shipyard Îles aux Coudres Que \$55,755, Tom Bursey Cleaners St John's Nfld \$70,950, Underwood McLellan Burnaby BC \$123,120, University of British Columbia Vancouver BC \$57,880, University of Guelph Guelph Ont \$82,601, Victor Temporary Services Toronto Ont \$42,153, West-Can Communications Vancouver BC \$58,500, West Coast Fishculture Nanaimo BC \$28,413, Westfjord Fishing Ltd Prince Rupert BC \$47,921, Wilkinson Engineering Courtenay BC \$48,591.

Protection Services \$1,125,951—British Columbia Wildlife Federation Surrey BC \$42,126, Canadian Corps of Commissionaires Vancouver BC \$37,252, Canadian Corps of Commissionaires Victoria BC \$189,794, Canadian Corps of Commissionaires Winnipeg Man \$38,320, Corps of Commissionaires Halifax NS \$317,003, Corps of Commissionaires Montreal Que \$34,445, Corps of Commissionaires St John's Nfld \$233,278, Johnson Combined Enterprises Ltd St

John's Nfld \$55,586, Public Works Ottawa Ont \$28,206, The British Columbia Corps of Commissionaires Vancouver BC \$52,093.

Real Estate \$221,365—Property Management Public Works Canada Halifax NS \$88,676.

Scientific Services \$12,262,000—Apex Bio Resources Duncan BC \$73,127, Apocalypse Enterprises Victoria BC \$39,131, Aquafarm Consultants Limited Nanaimo BC \$40,424, Archipelago Coastal Marine Research Victoria BC \$114,799, Arctic Sciences Sidney BC \$77,043, A W Sterrit Ltd Hazelton BC \$49,567, Barringer Magenta Rexdale Ont \$26,671, Beak Consultants Richmond BC \$95,865, Beak Consultants Vancouver BC \$139,762, Beothuk Data Systems St John's Nfld \$347,002, Bio Conseil Inc Quebec Que \$30,701, Block Bros Data Centre Ltd Vancouver BC \$136,616, P Burton La Scie Nfld \$44,800, Canadian Corps for Universal Space Science London Ont \$58,735, Canadian Paraplegic Association Halifax NS \$49,475, Cantest Ltd Vancouver BC \$30,512, W Carter St John's Nfld \$48,660, Computel Limited Ottawa Ont \$50,840, Computer Systems Ltd Ottawa Ont \$97,979, Comshare Limited Rexdale Ont \$506,641, Connaught Laboratories Limited Willowdale Ont \$77,831, CPRO Computing Services Victoria BC \$25,250, Dalhousie University Computer Centre Halifax NS \$26,817, Datacrown Inc Willowdale Ont \$59,022, F J Doucet Consultant Ltd Toledo Ont \$60,716, Ducros Meilleur & Roy Assoc Quebec Que \$32,830, Dugras Equipment Ltd Caraquez NB \$89,982, Entech Environmental Consultants Vancouver BC \$145,858, Envirocon Ltd Vancouver BC \$256,696, Evans Computer Application Limited Halifax NS \$92,963, EVS Consultants North Vancouver BC \$119,955, EVS Consultants Vancouver BC \$107,463, Fisheries Association of British Columbia Vancouver BC \$31,020, Fundy Isles Marine Enterprises Ltd St Andrew's NB \$36,903, Hermes Electronic Limited Dartmouth NS \$80,779, Hewlett Packard Edmonton Alta \$49,136, Hough Stansbury & Michalski Ltd Rexdale Ont \$31,005, M. House Port au Choix Nfld \$78,488, Howard Paish and Associates Ltd Burnaby BC \$25,000, Hunter & Associates Islington Ont \$33,380, Hydrotechnology Ltd Ottawa Ont \$31,973, Huntsman Marine Laboratory St Andrew's NB \$174,411, Internav Limited Sydney NS \$60,918, Intertech Hamilton Ont \$25,657, J C Lee & Associates Limited Nanaimo BC \$70,195, J E Sager and Associates Vancouver BC \$462,776, Laval University Quebec Que \$30,172, Lee Straight Consulting Services Ltd Vancouver BC \$58,555, LGL Ltd St John's Nfld \$62,500, LGL Limited Sidney BC \$70,846, W C MacKenzie Ottawa Ont \$39,076, Makivik Corp Montreal Que \$90,794, Marine Lobster Farms Ltd Charlottetown PEI \$137,996, Marine Research Associates Ltd St Andrew's NB \$346,948, Marine Research Associates Ltd St John's Nfld \$51,153, Maritime Computer Services Ltd Halifax NS \$201,193, Market Facts of Canada Limited Toronto Ont \$51,976, MarScott Fisheries Aberdeenshire Scotland \$56,962, Marvin Shaffer and Associates Limited White Rock BC \$56,834, Memorial University of Newfoundland St John's Nfld \$43,600, Michael Shepard and Associates Limited White Rock BC \$42,416, Ministry of Agriculture and Food Guelph Ont \$49,461, Multiple Access Computer Group Limited Don Mills Ont \$362,795, Newfoundland and Labrador Computer Services St John's Nfld \$107,575, Newfoundland Fisherman Food & Allied Worker St John's Nfld \$48,406, Nordco Ltd St John's Nfld \$104,800, Office Assistance Vancouver BC \$41,234, Ontario Research Foundation Mississauga Ont \$30,400, Operational Management Inc Toronto Ont \$29,125, P A Lapp Limited Toronto Ont \$29,780, Quantum Bio Research Burnaby BC \$61,587, Quasar Systems Ltd Ottawa Ont \$25,000, Quasar Systems Ltd Vancouver BC \$47,937, Salmon Association of Eastern Newfoundland St John's Nfld \$58,722, Schultz International Ltd Vancouver BC \$34,535, Scotian Shell Traders Ltd Halifax NS \$1,036,789, Seakem Oceanography Sidney BC \$66,792, Shore Research Mississauga Ont \$47,982, Société d'aménagement Gemma Quebec Que \$33,334, A Starkes LaScie Nfld \$53,800, Syndel Laboratories Limited Vancouver BC \$62,997, The Longwoods Research Group Toronto Ont \$76,694, United Maritime Fisherman Moncton NB \$202,459, University of Guelph Guelph Ont \$121,524, University of Manitoba Winnipeg Man

FISHERIES AND OCEANS—Concluded

\$41,772, University of Waterloo Waterloo Ont \$39,648, Westcoast Fishculture Nanaimo BC \$87,477.

Training and Educational Services \$838,915—Royal Canadian Mounted Police Regina Sask \$43,922.

Other Services \$1,062,683—Block Brothers Data Centre Ltd Vancouver BC \$380,768, Interact Computing Services Victoria BC \$26,765, University of British Columbia Vancouver BC \$37,541.

Other Types of Services \$15,558

Commission on Pacific Fisheries Policy \$35,467

Other Types of Services \$35,467

GOVERNOR GENERAL \$179,115

Contracted Services \$44,938

Miscellaneous Services \$37,965

Photographic Services \$26,059

Temporary Help Services \$36,251

Other Types of Services \$33,902

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT \$146,466,347

Department \$146,466,347

ADMINISTRATION PROGRAM \$2,510,499

Accounting Services \$726,240—EAC Amy and Sons Limited Ottawa Ont \$45,922, Coopers Lybrand Calgary Alta \$175,759, Deloitte Haskins and Sells Ottawa Ont \$119,650, Ernst and Whinney Ottawa Ont \$68,525, Government of Canada—Supply and Services Hull Que \$158,620, Price Waterhouse Association Vancouver BC \$38,802, Touche Ross and Co Ottawa Ont \$65,000.

Data Processing \$479,882—Alphatext Ottawa Ont \$26,254, Canada Systems Group Mississauga Ont \$98,111, Data Crown Incorporated Willowdale Ont \$264,347, Government of Canada—Supply and Services Hull Que \$35,594.

Engineering and Scientific Services \$35,429

Management Consultants and Contracts Research \$711,499—Borden and Elliott Toronto Ont \$131,784, Currie Cooper and Lybrand Ottawa Ont \$39,300, McMaster University Hamilton Ont \$46,500, Mitchell Ching Saskatoon Sask \$38,537, J L Richards and Associates Ottawa Ont \$30,190, Walsh Young Calgary Alta \$45,777.

Other Business Services \$390,010—Bradson Personnel Ottawa Ont \$45,175, Harrington Personnel Ottawa Ont \$44,646, Selective Placements Ottawa Ont \$32,596, Victor Temporary Toronto Ont \$44,651.

Training Educational Services \$154,047—Government of Canada—Public Service Commission Ottawa Ont \$46,578.

Other Types of Services \$13,392

INDIAN AND INUIT AFFAIRS PROGRAM \$136,588,500

Accounting Services \$578,787—Johnson and Glennie Minnedosa Man \$31,099, Donald G Mitchell Winnipeg Man \$38,469, Penrose Archambault Yury Winnipeg Man \$109,479, Wiebe Baker Proche and Company Winnipeg Man \$80,006, Wintemute Randle Kilimnik Winnipeg Man \$27,707.

Adult Occupational Training \$946,194—Confederation College of Applied Arts and Technology Thunder Bay Ont \$50,584, Saskatchewan Indian Community College Saskatoon Sask \$29,543.

Contracted Building Cleaning \$298,994—Nancy Louis Hobbema Alta \$39,900, Alex Rain Hobbema Alta \$27,800.

Data Processing Services \$1,852,330—Bailey and Rose Ltd Ottawa Ont \$111,264, Canada Systems Group Mississauga Ont \$191,770, Data Crown Willowdale Ont \$736,583, Federal Systems of Canada Ottawa Ont \$31,000, Four Phase Systems Ottawa Ont \$170,343, Hartt and Page Ottawa Ont \$27,319, S and S Software Ltd Ottawa Ont \$52,620, Systems House Ottawa Ont \$354,132, Technetronic Incorporated Ottawa Ont \$124,203.

Education Elementary Secondary and Special \$71,486,661—Alberta School for the Deaf Edmonton Alta \$29,425, Arcola School Division #72 Arcola Sask \$242,152, Atlantic Provinces Resource Center Amherst NS \$36,381, Assumption School Powell River BC \$29,847, Balcarres Consolidated Balcarres Sask \$87,120, Balcarres School Division #87 Balcarres Sask \$245,515, Battleford School Division Battleford Sask \$30,770, Biggar School Division #50 Biggar Sask \$238,141, Blaine Lake School Division #57 Blaine Lake Sask \$361,568, The Board of Education Regina Sask \$93,539, Bonnyville School District #2665 Bonnyville Alta \$102,195, Bow Corridor School District #5 Exshaw School District #1699 Exshaw Alta \$300,085, The Brant County Board of Education Brantford Ont \$247,271, Broadview School Division #18 Broadview Sask \$314,363, Brooke School District #2319 Rivers Man \$96,109, Bruce County Board of Education Chesley Ont \$292,666, Bruce Grey County Roman Catholic Separate School Board Hanover Ont \$38,547, Buffalo Plains School Regina Sask \$49,367, Bureau des Ecoles Protestantes du Grand Montreal Montreal Que \$45,833, Calgary Board of Education Calgary School District #19 Calgary Alta \$223,792, Calgary Roman Catholic Separate School District #1 Calgary Alta \$256,750, Cardston School Division #2 Cardston Alta \$1,012,689, The Catholic Public Schools Diocese of Prince George Prince George BC \$51,212, Chapeau Board of Education Chapeau Ont \$61,037, City of London Board of Education London Ont \$657,971, Colchester East Hants Amalgamated School Board Truro NS \$350,734, Cold Lake Roman Catholic Separate School District #64 Cold Lake Alta \$79,270, Commission Scolaire: Amos Amos Que \$195,106; Baie des Chaleurs Carleton Que \$93,596; Deux-Montagnes St-Joseph du Lac Que \$41,420; Chauveau Neufchâtel Que \$153,292; Eastern Québec Sillery Que \$252,061; Gaspésie New Carlisle Que \$105,936; du Golfe Sept-Iles Que \$736,093; Harricana Amos Que \$95,325; Haute-Gatineau Maniwaki Que \$35,926; Henri Bourassa Mont-Laurier Que \$63,063; Lac Temiscamingue Ville Marie Que \$487,581; Lanaudière Joliette Que \$173,105; Lapointe Jonquière Que \$30,708; Laurensval Laval Que \$221,963; Du Littoral Sept-Iles Que \$810,719; Louis Hémond Dolbeau Que \$276,480; Louis-Joliette Havre St Pierre Que \$305,546; Manicouagan Baie Comeau Que \$32,292; Mauricie Quebec Que \$311,192; Napierville St Remi Que \$27,436; Protestante de Western Québec Hull Que \$63,409; Shefferville Shefferville Que \$407,939; Tracadieche Maria Que \$128,016; Val d'Or Val d'Or Que \$486,319 and La Verendrye Val d'Or Que \$262,993, County of: Lac Ste Anne #28 Sanguo Alta \$180,456; Newell #4 Brooks Alta \$100,429; Parkland #31 Stony Plain Alta \$512,651; Ponoka #3 Ponoka Alta \$743,679; Smoky Lake #13 Smoky Lake Alta \$185,435; St Paul #19 St Paul Alta \$1,118,515; Vulcan #2 Vulcan Alta \$260,282; Wetaskiwin #10 Wetaskiwin Alta \$303,223 and Wheatland #16 Strathmore Alta \$444,094, Cupar School Division #28 Cupar Sask \$334,064, Dauphin Ochre School Area #1 Dauphin Man \$90,222, Deer Park School Division #26 Melville Sask \$31,132, Drumheller Valley School Division #62 Drumheller Alta \$98,255, Dryden Board of Education Dryden Ont \$88,098, Edmonton Roman Catholic Separate School District #7 Edmonton Alta \$54,629, Espanola Board of Education Espanola Ont \$42,627, Foothills School Division #38 High River Alta \$151,189, Fort Frances Rainy River Board of Education Fort Frances Ont

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$103,393, Fort McMurray Roman Catholic Separate School District #32 Fort McMurray Alta \$107,259, Fort McMurray School District #2833 Fort McMurray Alta \$37,885, Fort Vermilion School Division #52 Fort Vermilion Alta \$1,235,256, Frontier School Division #48 Winnipeg Man \$232,985, Geraldton Board of Education Geraldton Ont \$25,797, Glen Avon Protestant Separate School District #5 St Paul Alta \$222,087, Government of the Yukon Territory Whitehorse YT \$66,824, Grand Centre Roman Catholic Separate School District #67 Grand Centre Alta \$33,578, Grenfell School Division Grenfell Sask \$44,628, The Haldimand Board of Education Cayuga Ont \$1,052,847, Hastings County Board of Education Belleville Ont \$178,073, Ile à la Crosse School Ile à la Crosse Sask \$51,805, Indian Head School Division Indian Head Sask \$213,790, Indian Way School Caughnawaga Que \$39,872, James Bay Lowlands Moosonee Ont \$435,616, Kamsack School Division Kamsack Sask \$358,257, Kenora District R C Separate School Board Kenora Ont \$161,926, Kent County Board of Education Chatham Ont \$713,720, Kinistino School Unit Kinistino Sask \$206,491, Lac La Biche School Division #51 Lac La Biche Alta \$256,278, Lakehead Board of Education Thunder Bay Ont \$42,275, Lakeland Roman Catholic Separate School District #150 Bonnyville Alta \$27,380, Lake Superior Board of Education Schreiber Ont \$126,684, Lambton County Board of Education Sarnia Ont \$746,962, Last Mountain School Division Govan Sask \$912,346, Lethbridge School District #51 Lethbridge Alta \$173,182, Lethbridge Separate School District #9 Lethbridge Alta \$55,634, The Long Dog District 1820 Victoria Thunder Bay Ont \$26,917, Manitoba School for the Deaf Winnipeg Man \$68,107, Maple Creek School Unit Maple Creek Sask \$35,882, Meadow Lake School Division Meadow Lake Sask \$782,063, Medstead School Division #64 Medstead Sask \$66,207, Melville Comprehensive School Melville Sask \$29,806, Middlesex County Board of Education London Ont \$216,177, Minister of Finance: Province of British Columbia Victoria BC \$18,319,542; Province of New Brunswick Fredericton NB \$1,443,463 and Province of Manitoba Winnipeg Man \$7,360,791, Ministry of Education Toronto Ont \$26,877, Montreal Lake Children's Home Montreal Lake Sask \$51,090, Municipal School Board: of Antigonish County Antigonish NS \$99,055; County of Cape Breton Sydney NS \$42,240; of Inverness Port Hood NS \$60,553 and County of Pictou Pictou NS \$120,723, Nipawin School Division #61 Nipawin Sask \$60,753, Nipigon Red Rock Board of Education Red Rock Ont \$94,523, Nipissing Board of Education North Bay Ont \$207,542, North Battleford School Division #103 North Battleford Sask \$91,430, North Battleford Separate School Board North Battleford Sask \$30,527, North Battleford School North Battleford Sask \$72,092, Northern Rights School Board Prince Albert Sask \$3,022,709, Northland School Division #61 Peace River Alta \$2,632,712, Northside-Victoria Amalgamated School Board North Sydney NS \$32,680, North Superior R C S S Board Thunder Bay Ont \$71,547, North of Superior Board Terrace Bay Ont \$128,921, Ojibway and Cree Cultural Timmins Ont \$78,078, Parkland School Division #63 Shellbrook Sask \$274,956, Paynton School Division #102 Paynton Sask \$90,900, The Pelly Trail School Division #37 Russell Man \$27,463, Pincher Creek St Michaels Roman Catholic Separate School District #18 Pincher Creek Alta \$158,604, Pincher Creek School Division #29 Pincher Creek Alta \$207,035, Ponoka Roman Catholic Separate School District #95 Ponoka Alta \$274,056, Prince Albert Development Centre Prince Albert Sask \$56,065, Prince Albert Comprehensive High School Prince Albert Sask \$105,957, Prince Albert Roman Catholic Separate School Prince Albert Sask \$229,742, Prince Albert Rural School Division #56 Prince Albert Sask \$331,452, Prince Albert School Division Prince Albert Sask \$463,724, Protestant School Board: of Greater Seven Island Sept-Îles Que \$281,529; of Greater Hull Hull Que \$86,925 and Chateaugay Valley Chateaugay Que \$530,862, Regina Roman Catholic Board Regina Sask \$47,849, Regina School Division #4 Regina Sask \$108,963, Regina School Division #77 Regina Sask \$26,593, Richmond County Municipal School Board Arichat NS \$141,803, Rocky Mountain School Division #15 Rocky Mountain House Alta

\$28,194, Rockyview School Division #41 Calgary Alta \$151,063, Rolling River School Division #39 Minnedosa Man \$38,990, St Paul Regional High School District #1 St Paul Alta \$79,240, St Paul School District #2228 St Paul \$319,293, Saskatchewan Indian Federated College Regina Sask \$36,361, Saskatchewan Valley School Division Warman Sask \$446,763, Saskatoon Board of Education Saskatoon Sask \$174,289, School for the Deaf Saskatoon Sask \$245,278, Simcoe County Board of Education Barrie Ont \$66,928, Stormont Dundas and Glengarry Roman Catholic Board of Education Cornwall Ont \$85,316, Stormont Dundas and Glengarry County Board of Education Cornwall Ont \$789,293, Sturgeon School Division #24 Morinville Alta \$187,084, Sturgis School Division #45 Sturgis Sask \$155,687, Sydney Board of School Commissioners Sydney NS \$195,047, Teulon Residence Incorporated Teulon Man \$90,102, Thibault Roman Catholic Separate School District #35 Morinville Alta \$26,772, Tiger Lily School Division Melfort Sask \$146,403, The Timmins Board of Education Timmins Ont \$172,441, Treasurer of Ontario Toronto Ont \$39,531, Turtleford School Division #6 Turtleford Sask \$227,261, University of Saskatchewan Saskatoon Sask \$53,247, Wadena School Division #46 Wadena Sask \$355,012, Wakaw School Division #48 Wakaw Sask \$83,533, Weston School Montreal Que \$36,140, West Parry Sound Board of Education Parry Sound Ont \$185,543, Wetaskiwin Roman Catholic Separate School District #15 Wetaskiwin Alta \$62,640, Wetaskiwin School District #264 Wetaskiwin Alta \$168,185, Wilkie School Division #59 Wilkie Sask \$172,491, Willowcreek School Division #28 Claresholm Alta \$841,257.

Education University and College \$2,698,018—Hastings County Board of Education Belleville Ont \$83,721, Henderson College of Business Limited Lethbridge Alta \$42,691, Lethbridge Community College Lethbridge Alta \$31,656, Mount Royal College Calgary Alta \$26,580, Northern Lights School Board Prince Albert Sask \$37,425, Nova Scotia Teacher's College Truro NS \$61,725, Saskatchewan Department of Continuing Education Regina Sask \$66,078, Saskatchewan Indian Community College Saskatoon Sask \$36,566, Saskatchewan Indian Federated College Regina Sask \$363,828, University of: Brandon Brandon Man \$214,823, Calgary Calgary Alta \$71,713, Dalhousie Halifax NS \$36,489, Lethbridge Lethbridge Alta \$43,581, New Brunswick Fredericton NB \$285,919, Regina Regina Sask \$56,411, Saint Thomas Fredericton NB \$54,068, Saskatchewan Saskatoon Sask \$171,925 and British Columbia Vancouver BC \$25,166.

Engineering Services \$5,341,432—Associated Engineering Services Ltd Kamloops BC \$31,399, Associated Engineering Ltd Vancouver BC \$103,644, H Bannon Fort William Ont \$35,198, Benz Brothers Construction Limited Rosemeath Ont \$41,160, R J Burnside and Associates Orangeville Ont \$79,027, Bultler-Krebes Associates Limited Edmonton Alta \$102,310, Clunie Consulting Limited Prince Albert Sask \$40,480, M M Dillon Limited Toronto Ont \$38,396, M M Dillon Limited Edmonton Alta \$40,500, E B A Engineering Consultants Limited Calgary Alta \$56,980, Epec Consulting Whitehorse YT \$42,828, Gamsby and Manegrow Limited Owen Sound Ont \$37,952, Geophysical Surveys Inc Quebec Que \$35,760, Government of Canada—Energy Mines and Resources Ottawa Ont \$1,793,641; Public Works Canada Edmonton Alta \$166,370 and Supply and Services Canada Regina Sask \$38,327, I D Engineering Lloydminster Sask \$36,762, Interior Diamond Drilling Ltd Summerland BC \$45,000, Kerr Wood North Vancouver BC \$68,361, MacCallum Stewart and Associates Edmonton Alta \$28,500, J D Macgregor Thronhill Ont \$45,098, Maclaren Engineers London Ont \$28,216, Maclennan and Associates Kingston Ont \$108,024, David Nairne and Associates Ltd Vancouver BC \$41,250, Nesco Consulting Limited Edmonton Alta \$53,552, Pedology Consultants Edmonton Alta \$72,525, Terren Engineering Limited Edmonton Alta \$32,001, Sigma Engineering Vancouver BC \$33,777, Stanley Associates: Prince George BC \$25,323 and Whitehorse YT \$44,211, Underwood McLellan Ltd Regina Sask \$39,009, A D Williams Engineering Limited Edmonton Alta \$52,855, Willis-Cunliffe and Tait and Co Ltd Victoria BC \$27,630.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Hospitality \$38,490

Hospital Services \$94,290—Skeenaview Lodge Terrace BC \$50,689.

Legal Services \$181,868—Government of the Northwest Territories Yellowknife NWT \$41,942.

Management Consultants and Contract Research \$3,432,586—Anastasia M Skilnyk Ottawa Ont \$27,467, A R A Consultants Toronto Ont \$72,578, Bailey and Rose Ottawa Ont \$27,367, Canadian Executive Services Overseas Montreal Que \$413,850, Canadian Executive Services Overseas Toronto Ont \$76,534, Council for Yukon Indians Whitehorse YT \$25,918, Joseph Couture Peterborough Ont \$26,705, L J D'Amore and Associates Montreal Que \$92,944, Eliasson Apostle and Associates Ottawa Ont \$28,275, Four Skies Consulting Edmonton Alta \$57,585, Friesen Kaye and Associates Ottawa Ont \$25,700, Rudy P Friesen Architect Winnipeg Man \$38,355, Government of Canada—Supply and Services Hull Que \$146,293 and Treasury Board Ottawa Ont \$43,101, Hickling Smith Incorporated Ottawa Ont \$49,414, I D Engineering Company Winnipeg Man \$41,953, McKenzie Sanders Communication Ltd Toronto Ont \$44,875, The Eric Miller Consultants Toronto Ont \$62,624, Minister of Finance Winnipeg Man \$43,149, Nepean Development Consultants Ottawa Ont \$50,000, Philip Nickolson Ottawa Ont \$53,500, Ontario Institute for Study Toronto Ont \$59,850 Peat Marwick Mitchell and Associates Edmonton Alta \$49,080, Rieber Kremers and Associates Winnipeg Man \$30,155, Robert Rupert Ottawa Ont \$25,912, S A C O Incorporated Montreal Que \$222,236, Systemhouse Ltd Ottawa Ont \$33,333, Touche Ross and Partners Ottawa Ont \$45,468, Union of Nova Scotia Indians Sydney NS \$27,000, University of Western Ontario London Ont \$156,864.

Motion Picture Production and Distribution \$289,794—Government of Canada—National Film Board Montreal Que \$112,783; National Film Board Ottawa Ont \$25,000 and Supply and Services Photo Centre Ottawa Ont \$137,367.

Other Business Services \$3,679,529—Brantford Special Education Ohsweken Ont \$34,500, Callisto Investments Incorporated Rivers Man \$777,000, Canadian Executive Services Overseas Montreal Que \$90,003, Canadian Executive Services Regina Sask \$209,821, Government of Canada—National Defence Ottawa Ont \$145,440 and Supply and Services Photo Centre Ottawa Ont \$95,639, Gore and Storrer Ltd Toronto Ont \$30,400, Ministère des finances Québec Que \$1,247,448, Personnel Adhoc Inc Quebec Que \$43,255, Sudbury Board of Education Sudbury Ont \$34,605, Yada Tompkins Huntingford and Humphries Vancouver BC \$35,903.

Other Health Services \$6,093,797—Braemore Home Sydney NS \$57,462, Cape Breton Rehabilitation Centre Sydney NS \$88,120, Centre De Services Sociaux Richelieu Longueuil Que \$282,921, Child Care and Child Development Centers Inc Beaconsfield Que \$237,035, Crowfoot Sunrise Residence Calgary Alta \$30,076, F J Davey Home for the Aged Sault Ste Marie Ont \$30,606, Department of Social Services Regina Sask \$26,592, District of Kenora Home for the aged Kenora Ont \$171,556, Fairview Care Home The Pas Man \$92,772, Government of Canada—National Health and Welfare Ottawa Ont \$3,279,080, Government of the Yukon Territory Whitehorse YT \$37,508, Halifax County Regional Dartmouth NS \$72,097, The Holiday Retreat (1965) Limited Portage la Prairie Man \$26,911, Kathleen Maxwell Saskatoon Sask \$34,614, Minister of Finance BC Human Resources Victoria BC \$53,807, Parkland Nursing Home Limited Calgary Alta \$96,269, Pinaow Wachi Limited Norway House Man \$381,571, Rainycrest District Home for the Aged Fort Frances Ont \$79,140, St Norbert Nursing Home Limited Winnipeg Man \$100,737, Spring Garden Villa Sydney NS \$32,055, Tache Nursing Centre Hospitalier Tache Inc Winnipeg Man \$87,946, Williams Lake and District Homemakers Service Williams Lake BC \$30,129, J B Wood Nursing Home High Prairie Alta \$55,265.

Photography Services Except Motion Picture \$117,985—Government of Canada—Energy Mines and Resources Canada Ottawa Ont \$25,988.

Protection Services \$4,318,503—Department of Northern Saskatchewan Regina Sask \$87,282, Department of Tourism Regina Sask \$31,183, George O Hill Supply Ltd Toronto Ont \$29,326, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$3,233,571, Treasurer of Ontario Kenora Ont \$27,093, Town of Truro Truro NS \$85,126, Wajax Industries Ltd Toronto Ont \$45,672.

Real Estate Services \$91,790—Canadian Executive Services Overseas Montreal Que \$62,293.

Scientific Services \$107,939—Ministry of Fisheries and Oceans Cap Diamant Que \$25,882.

Teachers and Instructors on Contract \$153,716—Dauphin-Ochre School Area No. 1 Dauphin Man \$42,669.

Temporary Help Services \$377,990—Aladdin Temporary Office Help Winnipeg Man \$33,696, Bradson Personnel Ottawa, Ont \$128,874, Manpower Temporary Services Toronto Ont \$49,772.

Training Public Servants—Other \$392,223

Welfare Services \$33,977,149—Bonnyville Indian Metis Rehabilitation Centre Bonnyville Alta \$46,014, Bosco Home Regina Sask \$37,245, Centre des Services Sociaux: Centre du Québec Trois-Rivières Que \$25,683; Gaspésie-Îles de la Madeleine Gaspé Que \$288,694; Laurentides-Lanaudière Ste Thérèse Que \$59,830; Nord-Ouest québécois Amos Que \$595,635; Outaouais Hull Que \$86,230; Richelieu Montreal Que \$55,261; Richelieu Longueuil Que \$191,889 and Saguenay-Lac St-Jean-Chibougamau Chicoutimi Que \$419,147, The City of Brandon Brandon Man \$465,733, City of Winnipeg Winnipeg Man \$1,079,443, The Corporation of the Township of Longlac Long Lac Ont \$26,537, Crossroads Whitehorse YT \$37,010, Dakota Ojibway Tribal Home Inc Edwin Man \$51,888, Department of Health and Social Services: Charlottetown PEI \$47,682; Fredericton NB \$134,504 and Halifax NS \$255,185, Department of Northern Sask Regina Sask \$81,443, Extencicare Regina Saskatchewan \$30,795, Government of the Yukon Territory Whitehorse YT \$464,628, Hudson Bay Co Montreal Que \$106,764, Hudson Bay Co Winnipeg Man \$2,085,784, Kamsack and District Nursing Kamsack Sask \$31,333, J B Lévesque Inc Grand-Remous Que \$32,073, Minister of Finance: Fredericton NB \$102,458, Winnipeg Man \$5,644,293 and Victoria BC \$9,425,199, Mobile Family Service Regina Sask \$30,540, Poundmakers Lodge Edmonton Alta \$35,171, Provincial Treasurer Social Services and Community Health Edmonton Alta \$6,372,537, Ranch Ehrlo Society Regina Sask \$79,200, O St-Jean Enrg Sanmaur Que \$31,725, Sandy Lake Consumers Co-operative Ltd Sandy Lake Man \$25,018, Saskatchewan Social Services Regina Sask \$355,900, Tubman Funeral Home Wollsey Sask \$28,593, Yukon Women's Transition Home Whitehorse YT \$36,276.

Other Types of Services \$38,435

NORTHERN AFFAIRS PROGRAM \$7,367,348

Adult Occupational Training \$154,952—Trent Air Ltd Peterborough Ont \$135,451.

Contracted Building Cleaning \$78,710—R Valouche Norman Wells NWT \$25,487.

Data Processing Services \$473,388—The Canada Systems Group Mississauga Ont \$30,842, Canadian General Electric St Laurent Que \$26,182, Data Crown Willowdale Ont \$191,525, Four Phase Systems Ottawa Ont \$86,170, Systems House Ottawa Ont \$98,154.

Education Elementary Secondary and Special \$709,954—University of: Guelph Guelph Ont \$92,223; McGill Montreal Que \$121,562 and Toronto Toronto Ont \$38,169.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded

Education University and College \$147,457

Engineering Services \$1,273,805—Government of Canada—Environment Ottawa Ont \$145,070 and Environment Calgary Alta \$380,000, Government of the Yukon Whitehorse YT \$44,750, Terra Survey Ltd Ottawa Ont \$43,992, Territorial Treasurer Whitehorse YT \$263,488.

Hospitality \$46,146

Legal Services \$82,229

Management Consultants and Research Contracts \$462,080—Baffin Region Inuit Association Frobisher Bay NWT \$31,000, Government of Canada—Privy Council Office Ottawa Ont \$26,179 and Supply and Services Bureau of Management Consulting Hull Que \$26,591, J F McLaren Edmonton Alta \$27,701, Tomlinson Associates Ottawa Ont \$26,524.

Motion Picture Production and Distribution \$246,897—Government of Canada—National Film Board Montreal Que \$245,567.

Other Business Services \$1,636,084—Margaret Ault Ottawa Ont \$30,833, Baffin Region Inuit Association Frobisher Bay NWT \$25,000, Canadian Arctic Producers Ottawa Ont \$51,898, Norman Dale Bedford NS \$29,584, James Dabbin Associates Toronto Ont \$98,819, Domco Food Services Vancouver BC \$121,208, Government of Canada—National Defence Ottawa Ont \$69,351, Government of the Northwest Territories Yellowknife NWT \$33,534, Ken Harper Ottawa Ont \$43,468, A Hooker Hay River NWT \$45,613, Inuit Cultural Institute Eskimo Point NWT \$40,340, Kusawa Contracting Ltd: Fort Simpson NWT \$159,847 and Vancouver BC \$105,130, S W Schackell Ottawa Ont \$28,133, Donald Snowden Production St John's NFLD \$33,958, The 500 Ottawa Ont \$26,520, Tukilik Services Ltd Balderson Ont \$42,252.

Photography Services Except Motion Picture \$119,868—Canadian Government Photo Centre Ottawa Ont \$41,558.

Protection Services \$313,144—Ministry of Forests Victoria BC \$197,691, Trans North Firefighting Fort Smith NWT \$108,704.

Scientific Services \$1,277,245—Government of Canada—Environment Ottawa Ont \$102,358 and Environment Vancouver BC \$87,520, Government of the Northwest Territories Yellowknife NWT \$181,593, Hardy Associates Ltd \$93,451, Sigma Resources Consultants Ltd Vancouver BC \$29,626, Dr Gordon Smith Ottawa Ont \$30,556.

Teachers and Instructors on Contracts \$29,511

Temporary Help Services \$73,261—The 500 Ottawa Ont \$27,230.

Training Public Servants Other \$181,436

Other Types of Services \$61,181

INDUSTRY, TRADE AND COMMERCE**\$23,942,876****Department \$23,820,592****TRADE-INDUSTRIAL PROGRAM \$18,960,526**

Accounting and Auditing Services \$1,307,912—Ernst & Whinney Ottawa Ont \$395,400, Government of Canada—Supply and Services Ottawa Ont \$862,719, B Mellor & Associates Ottawa Ont \$28,707.

Commissioners Fees \$163,762

Foreign Language Training Expense \$150,258

Honoraria \$93,723

Hospitality including Posts Abroad \$2,637,808

Management Consulting Services \$2,706,041—Abatic Consulting Services Ltd Ottawa Ont \$147,149, Bailey & Rose Ltd Ottawa Ont \$39,580, Canada Systems Ltd Vancouver BC \$25,000, Comtek Datasystems Ltd Ottawa Ont \$50,104, Data Logic Canada Ottawa Ont \$52,798, JF Davidson Ottawa Ont \$30,268, Digital Methods Ltd Ottawa Ont \$43,044, DMR and Associates Ottawa Ont \$63,880, DPA Consulting Ltd Ottawa Ont \$38,050, Dynakey Corporation Ottawa Ont \$71,760, Ernst & Whinney Toronto Ont \$77,340, Federal Systems of CDA Ottawa Ont \$55,366, FYI Consulting Ltd Toronto Ont \$25,575, Government of Canada—Environment Canada Ottawa Ont \$25,000, Supply and Services Hull Que \$55,885, Supply and Services Ottawa Ont \$35,948 and Treasury Board Ottawa Ont \$36,094, Hickling-Smith Inc Ottawa Ont \$26,736, Hitech Canada Ltd Ottawa Ont \$27,500, Major & Martin Inc Montreal Que \$80,758, Masin Adams Inc Willowdale Ont \$28,300, Murray Nicholas & Associates Inc Ottawa Ont \$77,047, Peat Marwick & Partners Ottawa Ont \$32,843, Rax Zoltore Ottawa Ont \$26,650, Sonelleco Systems Ltd Ottawa Ont \$34,896, S&S Software Ltd Ottawa Ont \$42,900, Systemhouse Ltd Ottawa Ont \$143,971, The Canadian Public Affairs Ottawa Ont \$264,648, Touche Ross & Partners Ottawa Ont \$290,617, Woods Gordon & Co Montreal Que \$67,749.

Membership Fees \$31,011

Motion Picture Production & Distribution \$587,941—Government of Canada—National Film Board Montreal Que \$543,866.

Professional Services \$110,906

Protection Services \$253,522—Canadian Corps of Commissionaires Ottawa Ont \$253,085.

Public Relations Services \$39,971—Dentsu Incorporated Tokyo Japan \$31,686.

Registration Fees \$83,509

Research Services \$70,490

Temporary Help Outside Agencies \$1,302,295—Action Personnel Ottawa Ont \$29,881, Barbara's Office Personnel Ottawa Ont \$82,087, Bradson Mercantile Canada Inc Ottawa Ont \$125,132, Comtempo Services Ltd Ottawa Ont \$79,655, The 500 Ottawa Ont \$70,235, Harrington Personnel Ottawa Ont \$244,252, Office Overload Ltd Ottawa Ont \$59,258, Pollack Personnel Ottawa Ont \$71,156, Thomson-Tremblay Inc Montreal Que \$41,028, Total Employment Services Toronto Ont \$118,994, Victor Temporary Services Cambridge Ont \$85,927.

Training Fees \$150,536—Government of Canada—Public Service Commission Ottawa Ont \$31,404.

Translation Services \$70,203—Hexacom Corporation Ottawa Ont \$64,208.

Miscellaneous \$9,130,536—AES Data Tradex Mississauga Ont \$168,350, Arthur Anderson & Co Ottawa Ont \$55,350, Automation Centre of Ottawa Ottawa Ont \$30,748, W Brennan & Assoc Toronto Ont \$86,669, Canada Systems Group Mississauga Ont \$43,721, Canadian Public Affairs Ottawa Ont \$97,174, Canadian Solar Ottawa Ont \$40,000, Canadian Standards Rexdale Ont \$50,000, Canatrans Inc Montreal Que \$25,000, Center for International Business Studies Halifax NS \$25,000, Chase Manhattan Canada Ltd Toronto Ont \$55,305, Conserve Limited Ottawa Ont \$130,247, Corpus Information Don Mills Ont \$27,825, Dalcro Group Edmonton Alta \$92,950, Datacrown Inc Willowdale Ont \$75,033, Dataline Systems Ltd Toronto Ont \$97,051, Data Resources Inc Lexington Mass USA \$42,041, J D'Cruz Willowdale Ont \$43,726, Deans-Waugh Associates Ltd Ottawa Ont \$40,443, Deloitte Haskins & Sells Ottawa Ont \$74,100, Disney Display Toronto Ont \$47,962, Don Allen Consultants Ottawa Ont \$25,000, Dun and Bradstreet Cda Toronto Ont \$60,345, Dynakey Corporation Ottawa Ont \$50,059, ERA Consulting Economists Inc Montreal Que \$131,074, Frank Orth & Associates Bellevue Wash USA

INDUSTRY, TRADE AND COMMERCE—Concluded

\$47,333, Gherzi Simpson Ltd Montreal Que \$34,970, Government of Canada—Standards Council of Canada Ottawa Ont \$184,182, Statistics Canada Ottawa Ont \$32,572, Supply and Services Hull Que \$1,904,024, Hickling Smith Inc Ottawa Ont \$85,642, High Mountain Associates Verona NJ USA \$37,284, Industrial Life-Tech Service Montreal Que \$724,802, Informetrica Ltd Ottawa Ont \$118,331, Institut de Recherche et de Developpement sur l'Amiante Sherbrooke Que \$50,000, Intertask Ltd Ottawa Ont \$169,051, IP Sharp Associates Ltd Toronto Ont \$69,953, TCL Jacob Associates Ottawa Ont \$56,630, Jartu Communication Art Toronto Ont \$59,000, PR Kemball Ottawa Ont \$31,433, A Kendall Ottawa Ont \$45,287, Malot Information Systems Scarborough Ont \$64,063, Murray Nicholas & Associates Inc Ottawa Ont \$70,589, Niagara Institute Niagara Ont \$46,296, Paramedia Montreal Que \$54,352, Peat Marwick & Partners Ottawa Ont \$63,457, Peter Lough & Associates Los Angeles Cal USA \$40,373, Porteous System Service Ltd Montreal Que \$25,223, Price Waterhouse Associates Ottawa Ont \$44,845, The Professional Development Ottawa Ont \$30,812, Proulx Brothers Ottawa Ont \$60,500, Ross Associates Inc Asheville NC USA \$48,600, HD Thomas Communications Halifax NS \$62,395, Thorne Stevenson & Kellogg Toronto Ont \$34,804, Touche Ross & Co Ottawa Ont \$51,860, United Nations Statistical New York NY USA \$30,559 Wins Associates Inc Narbeth Pa USA \$53,550, Woods Gordon Ottawa Ont \$30,000, York Mailings Ottawa Ont \$64,337.

Other Types of Services \$70,102

TOURISM PROGRAM \$4,613,665

Accounting and Auditing Services \$356,850—Government of Canada—Supply & Services Hull Que \$171,075.

Hospitality including Posts Abroad \$454,660

Public Relations Services \$302,400—Atlantic Associates Paris France \$32,761, Infotact Gesellschaft Frankfurt W Germ \$45,080, Ozma Public Relations Inc Tokyo Jap \$68,731, Stuart Hulse Associates Ltd London Eng \$44,152.

Research Services \$41,072—Nippon Research Centre Tokyo Japan \$41,072.

Temporary Help Outside Agencies \$78,934

Miscellaneous \$3,271,456—Berger & Associates Ottawa Ont \$118,106, Business Services Glenview Ill USA \$84,712, Davidson-Peterson New York NY USA \$29,321, Government of Canada—National Film Board Montreal Que \$426,004, Statistics Canada Ottawa Ont \$428,840, Grosvenor Communications Toronto Ont \$318,600, Industrial Life-Tech Services Montreal Que \$519,649, Intertask Ltd Ottawa Ont \$33,796, Traveldata International Toronto Ont \$129,000, US Travel Data Centre Washington DC USA \$25,451.

Other Types of Services \$108,293

GRAINS AND OILSEEDS PROGRAM \$246,401

Accounting and Auditing Services \$37,900—Government of Canada—Supply & Services Ottawa Ont \$25,000.

Research Services \$74,286—Canada Grain Council Winnipeg Man \$55,000.

Miscellaneous \$103,032—AC Coulter Regina Sask \$32,342.

Other Types of Services \$31,183

Foreign Investment Review Agency \$122,284

Temporary Help Outside Agencies \$44,058—Harrington Personnel Ottawa Ont \$25,268

Other Types of Services \$78,226

JUSTICE \$8,706,890

Department \$5,975,434

JUSTICE PROGRAM \$4,064,811

EDP Costs \$299,286—Government of Canada—Supply and Services Canadian Govt Printing Office Ottawa Ont \$114,363, Q L Systems Ltd Kingston Ont \$120,567.

Fees and Expenses \$860,432—Equifax Services Ltd Toronto Ont \$52,514, Linteau Villeneuve Miller Poitevin Giguere Montreal Que \$32,053, Official Court Reporters Vancouver BC \$40,099, Provincial Court Reporters Edmonton Alta \$35,152.

Legal Agents \$239,972—Bergson Borkland Margolis & Adler Washington DC \$55,374 Code Hunter Calgary Alta \$33,879, C K Wells Cornerbrook Nfld \$45,432.

Membership Fees \$269,009—Barreau du Quebec Montreal Que \$47,750, Law Society of British Columbia Vancouver BC \$30,838, Law Society of Upper Canada Toronto Ont \$62,477.

Professional Contract Services \$1,618,567—Borden & Elliot Toronto Ont \$26,854, Fillmore & Riley Winnipeg Man \$397,400, P Genest Toronto Ont \$55,591, RD Gibson Winnipeg Man \$28,926, L Goetz Ottawa Ont \$34,088, Government of Canada—Statistics Canada Ottawa Ont \$40,000, Government of Canada—Supply and Services Hull Que \$66,866, N W Hill Ottawa Ont \$36,999, D C Hunt St John's Nfld \$32,550, Lang Michener Cranston Farquharson & Wright Toronto Ont \$64,209, H Lazar Ottawa Ont \$47,301, Price Waterhouse Associates Ottawa Ont \$29,083, Raynold Langlois Quebec Que \$82,375, M Robert Montreal Que \$118,801, J J J Renette Toronto Ont \$44,187, University of British Columbia Vancouver BC \$127,342, University of Regina Regina Sask \$57,513.

Protection Services \$141,878—Canadian Corps of Commissionaires Ottawa Ont \$141,878.

Specialized Contract Services \$394,740—Barbara's Office Personnel Ltd Ottawa Ont \$54,574, Bradson Personnel Services Ottawa Ont \$44,366, Dot Personnel Services Islington Ont \$42,753, Dunhill Temps Edmonton Alta \$66,701, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$50,944, Kelly Services Ltd Toronto Ont \$31,791.

SSC Service Charges \$67,399

Other Types of Services \$173,528—Government of Canada—Supply and Services Audit Services Bureau Ottawa Ont \$41,570.

CANADIAN UNITY INFORMATION OFFICE PROGRAM \$1,910,623

Management Consultants \$217,018

Miscellaneous Services \$642,780—Road Runner Courier Ottawa Ont \$57,405, Government of Canada SSC Hull Qué \$284,993.

Research Contracts \$400,343—Crop Inc Montréal Qué \$87,720, Goldfarb Consultants Willowdale Ont \$126,200, Sorecom Inc Montréal Qué \$36,140.

SSC Service Charges \$209,438

Transcripts \$177,543—ACF Communications Ottawa Ont \$48,613, Service de Contrôle des Nouvelles Radio TV Dorval Qué \$114,755.

Temporary Office Assistance \$190,449—Kelly Girl Service Toronto Ont \$55,297, Portage Personnel Hull Qué \$60,614.

Other Types of Services \$73,052

JUSTICE—Concluded**Canadian Human Rights Commission \$646,410***Consultant and Contract Services \$177,807**Legal Fees \$115,410—Scott and Aylen Ottawa Ont \$54,675.**Part-Time Commissioners \$45,925**Printing Contracts \$34,488**Research Contracts \$89,485**Temporary Help Assistance \$74,939—Kelly Services Toronto Ont \$26,293.**Tribunal Members \$43,185**Other Types of Services \$65,171***Commissioner for Federal Judicial Affairs \$713,036****ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM \$327,085***Contract Services \$89,195**Protection Services \$150,572—Canadian Corps of Commissionaires Ottawa Ont \$114,974.**Reporters Fees \$33,840**Other Types of Services \$53,478***ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM \$385,951***Contract Services \$59,357—Government of Canada Audit Services Bureau Ottawa Ont \$30,600.**Language Training \$236,723—Gerard Caron School of Languages Vanier Ont \$125,418, Government of Canada Public Service Commission Ottawa Ont \$75,132.**Temporary Office Assistance \$31,354—Barbara's Office Personnel Ottawa Ont \$30,756.**Other Types of Services \$58,517***Law Reform Commission \$925,489***Professional Contract Services \$771,300—CA Becker Ottawa Ont \$44,300, RD Berberi Ottawa Ont \$30,617, M Bouchard Quebec Que \$27,829, P J Fitzgerald Consulting Ottawa Ont \$36,633, J Fortin Montreal Que \$29,245, E W Keyserlingk Ottawa Ont \$38,100, M Lajoie Ottawa Ont \$31,903, MHF Webber Ottawa Ont \$32,100.**Specialized Contract Services \$108,832—Victor Temporary Services Cambridge Ont \$79,381.**Other Types of Services \$45,357***Supreme Court of Canada \$360,907***Commissionaires Services \$92,839—Canadian Corps of Commissionaires Ottawa Ont \$92,839.**Legal Services \$180,709**Professional Services \$28,304**Other Types of Services \$59,055***Tax Review Board \$85,614***Fees and Expenses \$43,935**Other Types of Services \$41,679***LABOUR \$7,593,339****Department \$7,349,109****LABOUR PROGRAM \$6,231,840***Compensation Services Administration Expenses of Provincial Boards \$3,956,613 less received from Crown Agencies \$749,811 net \$3,206,802—Governments of Alberta \$153,876, British Columbia \$454,565, Manitoba \$70,060, New Brunswick \$66,000, Newfoundland \$32,434, Nova Scotia \$819,558, Ontario \$1,361,969, Quebec \$745,096, Saskatchewan \$237,102.**Data Processing \$244,913—Computel Systems Ltd Ottawa Ont \$234,418.**Film Library Service \$55,389—National Film Board of Canada Montreal Que \$42,524.**Hospitality \$35,083**Management Consulting Service \$91,560—RG Consulting Ltd Ottawa Ont \$41,288.**Protection Services \$116,206—Public Works Canada Ottawa Ont \$116,206.**Research Contracts \$134,154—Charles J Connaghan Vancouver BC \$25,343.**Safety Services \$781,962—Governments of: British Columbia \$27,777, Manitoba \$39,780, New Brunswick \$40,445, Newfoundland \$52,046, Saskatchewan \$33,609, plus Angus Consulting Management Ltd Don Mills Ont \$104,665, Boiler Inspection and Insurance Company of Canada Toronto Ont \$41,899, M Claude Lamothe Inc Laval Que \$121,000, Ontario Ministry of Labour—Uranium Mining Research Toronto Ont \$228,627.**Temporary Help Services \$39,727**Training Public Servants \$77,292—Public Service Commission Ottawa Ont \$49,614.**Other Professional Services \$376,372—National Film Board of Canada Montreal Que \$37,467, Supply and Services of Canada—Audit Services Bureau Ottawa Ont \$94,585.**Other Services \$298,098—National Film Board of Canada Montreal Que \$226,750, Supply and Services of Canada—Science and Engineering Ottawa Ont \$35,913.**Other Types of Services \$24,471***FITNESS AND AMATEUR SPORT PROGRAM \$1,117,269***Accounting and Auditing Services \$81,068—Government of Canada—Supply and Services Hull Que \$77,855.**Education and Information Services \$152,552—Government of Canada—National Film Board Ottawa Ont \$133,566.**Electronic Data Processing Services \$177,458—Data Line Systems Ltd Toronto Ont \$177,458.**Other Professional Services \$581,289—Sport Demonstration Project Ottawa Ont \$163,022, Task Force on Boxing Ottawa Ont \$161,489.**Secretarial and Clerical Services \$92,288—Victor Temporaries Cambridge Ont \$43,258.**Other Types of Services \$32,614.***Canada Labour Relations Board \$244,230***Audio, Recording and Simultaneous Translation Services \$58,821**Legal Services \$107,423*

LABOUR—Concluded*Secretarial & Office Services* \$28,348*Transcribing Services* \$31,180—ISTS Verbatim Ltd Montreal Que \$31,045.*Other Types of Services* \$18,458**NATIONAL DEFENCE \$218,987,487**

Engineering Architectural Design and Consultant Services \$23,023,431—ADGA Systems Intl Ltd Ottawa Ont \$617,233, Aerospace Engineering & Research Consultants Donsview Ont \$99,876, AIRCOM Consultants Winnipeg Man \$325,719, Angers Drouin Simard & Associates Les Saules Qué \$47,848, Associated Design and Development Ltd Halifax NS \$316,319, Atlantic Information Systems Ltd Ottawa Ont \$36,641, Aviation Electric Ltd St Laurent Qué \$68,960, Aza Avramovitch Associates Ltd Halifax NS \$26,928, Bailey and Rose Ltd Ottawa Ont \$47,486, JD Barnes Ltd Willowdale Ont \$30,900, BBT Geotechnical Consultants Ltd Saskatoon Sask \$52,687, Bell Canada International Don Mills Ont \$23,668, Bell Northern Research Ltd Ottawa Ont \$118,844, GE Bemi and Associates Ottawa Ont \$270,708, Boulianne Dauphinais & Associés Chicoutimi Qué \$25,853, Bristol Aerospace Ltd Winnipeg Man \$94,326, Brook Carruthers and Shaw Toronto Ont \$93,078, Canadian British Consultants Ltd Halifax NS \$48,207, Canadair Ltd Montreal Qué \$163,572, Chantigny Services Techniques Inc Repentigny Qué \$26,316, Clemann Large Patterson & Associates Ltd Ottawa Ont \$37,159, Coles Associates Charlottetown PEI \$30,734, Computing Devices of Canada Ottawa Ont \$97,684, Comtek Data System Ottawa Ont \$29,887, Datacap Ltd Ottawa Ont \$207,772, DCE Communication Ottawa Ont \$25,398, DMR and Associates Ottawa Ont \$108,930, Devonshire Technical Services Armdale NS \$26,825, Peter Dobbing Architect Ottawa Ont \$25,751, Harry Dulmage & Associates Stittsville Ont \$38,811, Dew Engineering and Development Ottawa Ont \$141,826, Diemaco Inc Kitchener Ont \$877,447, Digital Equipment of Canada Montreal Qué \$64,454, Digital Methods Ltd Ottawa Ont \$35,456, Elliott and Associates Kingston Ont \$60,883, Engineering Interface Ltd Willowdale Ont \$86,615, Engineering Service Co Ltd Halifax NS \$26,000, Eyretechnics Ltd Ottawa Ont \$1,213,674, Fleet Industries Fort Erie Ont \$66,050, Fodor Engineering Ltd Toronto Ont \$257,123, FYI Consulting Toronto Ont \$35,650, Govt of Canada Central Mortgage & Housing Corp Ottawa Ont \$108,968, Public Works Canada Ottawa Ont \$32,033, Hanscomb Roy and Associates Montreal Qué \$62,549, Hawker Siddeley Canada Ltd Toronto Ont \$135,083, Hitech Canada Ltd Ottawa Ont \$53,996, Hovey and Associates Ltd Ottawa Ont \$88,061, Intellitech Canada Ottawa Ont \$72,865, Inspection de Sol Ontario Ltd Kingston Ont \$67,818, Jatel Consultant Ottawa Ont \$29,700, Lansdowne Group Ottawa Ont \$25,310, Robert G McEwen & Associates Belleville Ont \$25,593, LE Minogue Consultants Ltd Ottawa Ont \$573,789, Liton Systems (Canada) Rexdale Ont \$83,434, Marine Design Associates Ltd Victoria BC \$41,555, Montreal Engineering Co Montreal Qué \$38,799, Morris and Richard Halifax NS \$88,684, Pageau Morel and Associates Montreal Qué \$43,356, National Utility Toronto Ont \$29,284, TD Overhill Engineering Ltd Ottawa Ont \$72,523, Peacock Brothers Ltd Montreal Qué \$2,400,491, Pratt & Whitney Aircraft of Canada Ltd Longueuil Qué \$220,291, Murray and Murray Ottawa Ont \$68,943, JL Richards and Associates Ottawa Ont \$28,972, Rediffusion Dartmouth NS \$26,453, Redifon Canada Ltd Ottawa Ont \$294,265, RMB Technical Services Montreal Qué \$27,274, Ronyx Corp Fort Erie Ont \$69,100, Sharon Professional Services Ottawa Ont \$347,012, Spantec Ltd Rexdale Ont \$303,546, Stamarine Associates Ltd Ottawa Ont \$43,409, Systemhouse Ltd Ottawa Ont \$239,498, Technician International Ltd St Laurent Qué \$257,628, Thompson Foss Inc Ottawa Ont \$26,838, Underwood Mclellan Ltd Medicine Hat Ala \$27,635, Vickers Canada Int Montreal Qué \$1,559,840, Swan Wooster Engineering Co Ltd Vancouver BC \$58,885, Whitman Benn & Associates Halifax NS \$2,036,368, Wood Banami and Associates Ottawa Ont \$73,531.

Legal Services \$234,600—Govt of Canada Dept of Consumer Affairs Ottawa Ont \$31,490.

Training and Educational Services \$21,028,698—Agassiz School Division Beausejour Man \$86,978, EAC Amy and Sons Ltd Ottawa Ont \$140,683, Boeing Commercial Airplane Co Seattle Wash USA \$122,959, Bonnyville School Board Bonnyville Alta \$73,297, Calgary Board of Education Calgary Alta \$1,098,108, Colchester East Hants Amalgamated School Board Truro NS \$87,070, Camosun College Victoria BC \$40,100, City of Dartmouth Dartmouth NS \$335,416, Commission Scolaire Regional Ste Foy Ste-Foy Que \$272,018, Cranfield Institute Bedford England \$90,482, Dryden Board of Education Dryden Ont \$96,491, Dryden District Roman Catholic School Board Dryden Ont \$57,169, Edmonton Public School Board Edmonton Alta \$118,853, Edmonton Roman Catholic School Board Edmonton Alta \$85,451, Friesen Kaye and Associates Ottawa Ont \$34,280, Frontenac County School Board Kingston Ont \$451,236, The Hastings County School Board Belleville Ont \$687,374, IBM Canada Ltd Ottawa Ont \$34,064, Kapuskasing Board of Education Kapuskasing Ont \$56,838, Kings County Amalgamated School Board Kentville NS \$160,646, Lafleur Bosse and Associates Inc Montreal Qué \$98,400, Lakeland Public School Bonnyville Alta \$249,597, Lansdowne Group Ottawa Ont \$32,000, Laurentienne School Board Lachute Qué \$49,603, London and Middlesex County Roman Catholic School Board London Ont \$36,072, Mark Resources Inc Marina Del Ray California USA \$28,084, Metropolitan Separate School Board Toronto Ont \$80,096, Nipissing Board of Education North Bay Ont \$161,832, Nova Scotia Technical College Halifax NS \$103,355, Okanagan Helicopter Ltd Vancouver BC \$215,250, Ottawa Board of Education Ottawa Ont \$1,096,020, Ottawa Roman Catholic School Board Ottawa Ont \$112,860, Portage La Prairie School Board Portage La Prairie Man \$167,206, Province of British Columbia Victoria BC \$34,562, Govt of Canada Public Service Commission Ottawa Ont \$432,888, Sacred Heart High School Yorkton Sask \$50,656, Simcoe County Board of Education Barrie Ont \$99,628, St John Brebeuf School Board Winnipeg Man \$36,727, Sudbury Board of Education Sudbury Ont \$96,393, Surfline Engineering Ltd Dartmouth NS \$44,777, University of Carleton Ottawa Ont \$71,595, Dalhousie Halifax NS \$50,477, McGill Montreal Qué \$48,281, Manitoba Winnipeg Man \$80,684, Montreal Montreal Qué \$27,040, Ottawa Ottawa Ont \$43,184, Queens Kingston Ont \$27,536, Simon Fraser Vancouver BC \$60,704, Toronto Toronto Ont \$59,240, Western Ontario London Ont \$64,736, Wainwright Roman Catholic School Board Wainwright Alta \$39,484, Wainwright School Board Wainwright Alta \$151,383, Winnipeg School Board Winnipeg Man \$626,545.

Health and Welfare Services \$11,739,199—Andras Production Toronto Ont \$87,023, Bellevue Film Distributors Ltd St John NB \$111,494, Gaston Brochu Ste Foy Qué \$25,484, Canebsco Subscription Services Ltd Toronto Ont \$90,819, Cardiothoracic Surgery Associates Ottawa Ont \$61,170, Canadian Broadcasting Corporation Ottawa Ont \$338,892, WR Coleman Ottawa Ont \$30,740, Criterion Pictures Corporation Ltd Halifax NS \$103,257, The Donwood Institute Toronto Ont \$62,711, DU-MA-NIC Quebec Qué \$28,500, Govt of Canada Department of National Health & Welfare Ottawa Ont \$98,359, Department of Veterans Affairs Ottawa Ont \$340,860, Rolly Hammond Production Ottawa Ont \$38,250, Health Sciences Centre Winnipeg Man \$96,245, Hospital of: Brandon General Brandon Man \$1,866, Calgary General Calgary Alta \$35,935, Chilliwack General Chilliwack BC \$37,859, Everett Chalmers Fredericton NB \$30,210, Kingston General Kingston Ont \$105,362, Metro Calgary & Rural General Hospital Calgary Alta \$194,762, Oromocto Public Oromocto NB \$260,693, Ottawa Civic Ottawa Ont \$163,567, Ottawa General Ottawa Ont \$65,218, James Paton Memorial Hospital Gander Nfld \$30,123, Red Deer Regional Red Deer Alta \$32,090, Royal Alexandra Edmonton Alta \$57,538, Royal Jubilee Victoria BC \$75,076, St Joseph's General Thunder Bay Ont \$66,902, Shaughnessy Vancouver BC \$70,383, Sunnybrook

NATIONAL DEFENCE—Continued

Toronto Ont \$26,938, Toronto General Toronto Ont \$38,911, University of Alberta Edmonton Alta \$174,961, Vancouver General Vancouver BC \$26,731, Victoria General Halifax NS \$271,433, International Grenfell Association Goose Bay Lab Nfld \$25,485, Kreikrankenhaus Lahr Germany \$62,625, National Video Specialties Inc Ottawa Ont \$90,704, E Noiles Lancaster Park Alta \$29,100, Paramount Film Service Ltd Toronto Ont \$95,201, Press News Ltd Toronto Ont \$46,752, Morris N Ray Toronto Ont \$25,106, United Artists Corp Toronto Ont \$66,925, Universal Films Company Willowdale Ont \$95,309, Warner Brothers Dist (Canada) Toronto Ont \$100,349, Wilson Medical Centre Hamilton Ont \$37,239.

Protection Services \$18,003,488

Laundry and Dry Cleaning Services \$3,745,633—Allins Mobile Carpet Cleaning Belleville Ont \$41,672, Apparel Master Dry Cleaners Calgary Alta \$31,405, Bagnells Launderer Halifax NS \$45,658, Carl Bardusch Germany \$235,130, Buanderie: Arvida Ltée Arvida Qué \$116,575, Granby Ltée Québec Qué \$111,761, des Hotels, Motels & Restaurants Inc Quebec Que \$211,461, Nouvelle Methode Montreal Que \$46,721, Villeray Montreal Que \$25,990, Cal-Wal Enterprises Ltd Massett BC \$28,779, Campbell River Dry Cleaners Campbell River BC \$67,746, Charlotte Laundry St Andrews NB \$80,887, G & G Disposals Ltd Barrie Ont \$106,562, Dutch Laundry & Dry Cleaners Ltd London Ont \$40,768 Economy Steam Laundry Victoria BC \$148,216, Fabric Care Cleaners and Associates Ltd Edmonton Alta \$149,369, Henderson Cleaners Ltd Kelowna BC \$34,914, Home Laundry Co Ltd Toronto Ont \$27,961, Kel-Tone Cleaners and Launderers Chilliwack BC \$84,325, Medicine Hat Laundry Medicine Hat Alta \$34,121, Middleton Dry Cleaners Greenwood NS \$44,185, Modern Cleaners & Launderers Ltd Toronto Ont \$66,784, Moose Jaw Steam Laundry Moose Jaw Sask \$43,727, Nu Way Cleaners Victoria BC \$31,900, Parsons Cleaners Belleville Ont \$177,666, Patton's Cleaners Kingston Ont \$33,372, Pembroke Dry Cleaners Ltd Pembroke Ont \$110,968, Perth Brandon Ltd Brandon Man \$56,915, Perth Whitehall Ltd Winnipeg Man \$83,604, Stork Laundry Services Edmonton Alta \$25,459, Sunny Brae Laundry Moncton NB \$26,323, Thibeault's Garbage Stanley NB \$35,047, Vail's Fabric Services Ltd Fredericton NB \$26,270, Wendy's Reliable Halifax NS \$158,112, Wasch-erie Blache Germany \$67,939.

Janitorial Services Contracts \$2,204,388—Allied Maintenance Scarborough Ont \$87,843, Bee Clean Co of Canada Medicine Hat Alta \$29,100, Capitol Services and Supplies Ltd Dartmouth NS \$470,201, Clean Die Raumpf Germany \$232,585, The Columbia Building Maintenance Co Toronto Ont \$28,492, Endure Cleaning Service Ltd Edmonton Alta \$32,000, International Janitorial Services Willowdale Ont \$73,040, Jano Vapeur ENR Villeneuve Qué \$112,495, Jet Janitor Service Ltd Stephenville Nfld \$497,028, Kin Wit Enterprises Victoria BC \$147,655, Mr. Klean Calgary Alta \$207,092, Nettoyage de Tapis Villeneuve Qué \$75,134, Northmount Maintenance Mississauga Ont \$43,800, PJ Building Cleaning Ottawa Ont \$71,901.

Salaries of School Teachers in DND Dependents Schools \$34,853,044—Agassiz School Division Beausejour Man \$31,449, Banque de Montreal Montreal Qué \$1,166,737, M Black Downsview Ont \$34,541, Calgary Roman Catholic School Board Calgary Alta \$93,873, Camrose School District Camrose Alta \$25,838, Canada Life Toronto Ont \$31,156, Carleton Board of Education Ottawa Ont \$478,820, Carleton Roman Catholic School Board Ottawa Ont \$55,877, City of Dartmouth Dartmouth NS \$55,823, Commerzbank Lahr Germany \$632,566, Commission Scolaire Baie Des-Ha-Ha Ville De La Baie Qué \$273,515, Durham Board of Education Ottawa Ont \$118,919, Edmonton Public School Board Edmonton Alta \$106,515, Edmonton Roman Catholic School Board Edmonton Alta \$41,505, Espanola Board of Education Espanola Ont \$66,331, Fort Frances Rain River Board of Education Fort Frances Ont \$33,149, Fort Garry School Board Winnipeg Man

\$27,862, Frontenac County School Board Kingston Ont \$33,009, Govt of Canada Supply & Services Canada Ottawa Ont \$140,964, Haldimand Board of Education Cayuga Ont \$29,312, Halifax Board of Education Halifax NS \$94,455, Halton Board of Education Burlington Ont \$139,917, Hastings County Board of Education Belleville Ont \$92,789, Hearst Board of Education Hearst Ontario \$25,268, High Prairie School Board High Prairie Alta \$28,232, Kings County Amalgamated School Board Kentville NS \$479,296, County of Lacombe Lacombe Alta \$38,887, Lakehead District School Board Thunder Bay Ont \$97,837, Lambton County Board of Education Sarnia Ont \$84,915, Leeds and Grenville County Board of Education Brockville Ont \$47,604, Lincoln County Board of Education St Catherines Ont \$34,449, Lord Selkirk School Selkirk Man \$26,606, Metropolitan Separate School Board Toronto Ont \$79,348, Nipissing District Board of Education North Bay Ont \$45,984, Northumberland and Newcastle Cobourg Ont \$56,678, Ontario Health Insurance Commission Toronto Ont \$36,340, Ottawa Board of Education Ottawa Ont \$269,667, Ottawa Roman Catholic School Board Ottawa Ont \$347,142, Peel County Board of Education Mississauga Ont \$42,987, Prince Edward County School Board Bloomfield Ont \$63,920, Regina Board of Education Regina Sask \$128,574, Regina Catholic School Board Regina Sask \$25,785, Renfrew County Board of Education Pembroke Ont \$29,901, River East School Board Winnipeg Man \$135,688, St Boniface School Board St Boniface Man \$42,035, Saskatoon Board of Education Saskatoon Sask \$93,655, Seine River School Division Ste Anne Man \$36,894, Simcoe County Board of Education Barrie Ont \$33,637, GD Steeves Moncton NB \$37,575, Stormont Dundas and Glengarry County School Board Cornwall Ont \$99,443, Sudbury Board of Education Sudbury Ont \$26,674, Treasurer of Ontario Toronto Ont \$130,474, Waterloo County Board of Education Waterloo Ont \$92,538, Wellington County School Board Guelph Ontario \$36,048, Wentworth County School Board Hamilton Ont \$66,784, Winnipeg School Board Winnipeg Man \$90,785, York County Board of Education Richmond Hill Ont \$33,779, Govt of Yukon Territory Whitehorse YT \$68,277.

Computer Services \$1,998,000—Alphatext Ltd Ottawa Ont \$256,505, Bailey and Rose Ltd Ottawa Ont \$39,212, Computel Systems Ltd Ottawa Ont \$284,522, Control Data Canada Ltd Mississauga Ont \$25,933, Datacrown Inc Willowdale Ont \$224,852, Federal Systems of Canada Ottawa Ont \$81,545, IBM Canada Ltd Ottawa Ont \$160,030, Govt of Canada Department of Supply & Services Ottawa Ont \$29,021, Maritime Computer Ltd Halifax NS \$209,204, Multiple Access Computer Group Don Mills Ont \$34,598, Northern Telecom Islington Ont \$43,663, IP Sharp Associates Toronto Ont \$182,265, York Ryerson Computing Centre Downsview Ont \$165,716.

Scientific and Research Services \$14,884,918—Acres Consulting Services Ltd Halifax NS \$39,894, Ahearn and Soper Ltd Rexdale Ont \$41,258, Andyne Computing Kingston Ont \$33,984, Arctec Canada Ltd Kanata Ont \$39,480, Atlantic Industrial Research Halifax NS \$49,451, Avtech Electro Systems Ltd Ottawa Ont \$35,102, Banque Nationale De Paris-Canada Inc Paris France \$95,175, Barrrodale Computer Victoria BC \$38,028, Bell-Northern Research Ottawa Ont \$108,854, British Hovercraft Corp Ltd Isle of Wight England \$251,702, Canadair Ltd Montreal Qué \$41,854, Canadian Astronautics Ltd Ottawa Ont \$141,860, Chadrien Co Ltd Ottawa Ont \$26,834, Collins & Moon Ltd Guelph Ont \$51,475, Computing Devices Co Ltd Ottawa Ont \$168,423, CTF Systems Inc Port Coquitlam BC \$292,222, WR Davis Engineering Ltd Ottawa Ont \$49,865, Davis Eryou & Associates Ltd Ottawa Ont \$39,275, DeHavilland Aircraft Co Downsview Ont \$128,795, Govt of Canada Department of Energy Mines & Resources Ottawa Ont \$152,097, Digital Equipment Canada Ltd Ste Foy Qué \$165,984, Geo-Physi-con Co Ltd Calgary Alta \$43,275, Gen Tec Inc Ste Foy Qué \$134,138, Hermes Electronics Ltd Dartmouth NS \$465,527, Hi Tech Canada Ltd Ottawa Ont \$34,648, Human Computing Toronto Ont \$90,512, LJ Hutchison Orleans Ont \$26,990, Institut De Recherche d'Hydro Quebec Varennes Qué \$192,456, Laboratories

NATIONAL DEFENCE—Concluded

Shermont Inc Sherbrooke Qué \$42,739, Philip A Lapp Ltd Toronto Ont \$93,990, Les Arsenaux Canadiens Ltée Québec Qué \$41,376, Linear Technology Inc Burlington Ont \$36,107, Litton Systems Canada Rexdale Ont \$69,840, Lumonics Research Ltd Kanata Ont \$181,306, Martec Ltd Halifax NS \$162,819, Miller Communication Systems Ltd Kanata Ont \$106,258, Moniteq Ltd Toronto Ont \$54,966, MPB Technologies Inc Ste Anne de Bellevue Qué \$148,156, Noranda Mines Ltd Rouyn-Noranda Qué \$63,993, Norpak Ltd Pakenham Ont \$48,954, Nova Scotia Research Foundation Dartmouth NS \$154,356, Ontario Research Foundation Toronto Ont \$51,820, Optech Incorporated Downsview Ont \$195,605, Photovac Inc Thornhill Ont \$47,264, Prior Data Science Ottawa Ont \$94,441, Radionics Ltd Montreal Qué \$32,911, Research and Productivity Council Fredericton NB \$78,668, Remotec Application St John's Nfld \$120,589, Royal Bank of Canada Ste Foy Qué \$526,744, S&S Software Ottawa Ont \$74,457, Seagold Industrial Corp Richmond BC \$41,648, Spar Aerospace Products Ltd Toronto Ont \$130,600, Sparton of Canada London Ont \$130,898, Targetair Ltd Moncton Ont \$128,339, University of Alberta Edmonton Alta \$61,049, British Columbia Vancouver BC \$271,140, Concordia Montreal Qué \$171,280, Dalhousie Halifax NS \$57,882, Guelph Guelph Ont \$78,131, Laval Montreal Qué \$249,788, McGill Montreal Qué \$177,447, Manitoba Winnipeg Man \$46,453, Queens Kingston Ont \$39,597, Toronto Toronto Ont \$347,094, Victoria Victoria BC \$158,193, Waterloo Waterloo Ont \$248,696, Western Ontario London Ont \$44,037, York Toronto Ont \$40,497, Carl Zeiss Canada Don Mills Ont \$141,082.

Other Types of Services \$87,272,088—Alberta Environmental Waste Systems Calgary Alta \$39,614, Air Transport Association Ottawa Ont \$228,318, Allgemeine Ortak Lahr Germany \$204,718, HH Angus and Associates Ltd Don Mills Ont \$77,875, Roy Ball & Associates Ottawa Ont \$28,248, Beaver Foods Ltd London Ont \$290,690, Boaden Catering Ltd Etobicoke Ont \$156,449, Bradson Personnel Ottawa Ont \$74,803, British Airways Middlesex England \$180,176, Browning Ferris Industries Inc Dartmouth NS \$117,502, Bundeskasse Bremen Hamburg Germany \$61,279, Callisto Investments Inc Rivers Man \$58,000, Cal-Van Canus Catering Ltd Vancouver BC \$821,368, Canada Catering Company Ltd Toronto Ont \$76,464, Canadian Gov't Exposition Ottawa Ont \$568,127, Canadian Instrumentation and Research Ltd Mississauga Ont \$91,769, Cenoka Disposals Kelowna BC \$27,616, Bob Charette Trucking Ltd Petawawa Ont \$148,754, Chermont Holdings Princeton BC \$79,559, Collège de Jonquièrre Jonquièrre Qué \$213,329, CVS Manual Food Ottawa Ont \$65,806, Cypress Disposal (1975) Ltd Victoria BC \$104,887, Dalmar Foods Ltd Toronto Ont \$189,048, Design Team Leasing Toronto Ont \$116,809, Domaine de la Jeunesse Inc Arvida Qué \$59,642, Domco Food Services Ltd Toronto Ont \$97,496, Dominion Diving Ltd Dartmouth NS \$25,835, Edmonton Environmental Waste Systems Edmonton Alta \$89,917, Graphic Films Ltd Ottawa Ont \$33,788, Govt of Canada Defence Construction Ltd Ottawa Ont \$1,281,385, Govt of Canada Department of Environment Ottawa Ont \$3,498,000, Govt of Canada Public Works Canada Ottawa Ont \$271,239, Govt of Canada Revenue Canada Ottawa Ont \$2,391,829, Govt of Canada Supply & Services Canada Ottawa Ont \$39,146,194, Hennessey Watson Associates Ltd Fredericton NB \$29,849, WN Horner and Associates Ltd Truro NS \$27,635, Job Farm Ottawa Ont \$38,114, Kitchener Caterers Kitchener Ont \$42,683, La Ligue Navale de Cap-Chat Gaspé Qué \$87,507, Howard L Lowe Deep Brook NS \$36,859, Hugo Gerber Achern Germany \$122,238, Jean Pierre Guay Transport Ste-Blaise Qué \$42,115, Information Services Institute Ottawa Ont \$27,792, Lahrer Mull-U-Schuttransport Lahr Germany \$211,452, Lajoie Pellerin and Associates Québec Qué \$71,671, Landratsamt Ortenaukreis Offenburg Germany \$215,188, Luteyn & Sons Disposal Chilliwack BC \$33,240, Maritime Testing Ltd Dartmouth NS \$51,516, Maccormac Camp Catering Vancouver BC \$240,729, McRostie Genest Middlemiss and Associates Ltd Ottawa Ont \$42,426, Mittelbadischer Mullabfuhr Achern Germany \$279,851, National Film Board of Canada Montreal Qué \$896,610, Nimbus

Films Ltd Ottawa Ont \$50,935, Provincial Sanitation Services Ltd Ottawa Ont \$40,489, Quinte Sanitation Services Ltd Belleville Ont \$170,833, DJ Reid Trucking Grand Centre Alta \$95,027, WM Reynolds Esq Chatham NB \$25,875, Royal Canadian Flying Club Ottawa Ont \$172,055, Security Assistance Accounting Centre Denver Colorado USA \$126,739, Shore Disposal Ltd Dartmouth NS \$39,981, Smith Carter Partners Winnipeg Man \$42,122, Superior Sanitation Services Charlottetown PEI \$56,901, Top Hat Disposal Ltd Medicine Hat Alta \$37,249, Tricil Ltd Kingston Ont \$62,461, Jacques Whitford & Associates Halifax NS \$43,721, Wilk's Transport Moose Jaw Sask \$28,812, Ville de St-Hubert St-Hubert Qué \$35,732.

NATIONAL HEALTH AND WELFARE \$42,672,628**Department \$42,511,785****ADMINISTRATION PROGRAM \$1,824,955**

Data Processing Services \$935,853—Comshare Ltd Rexdale Ont \$200,187, Dataline Systems Ltd Toronto Ont \$335,494, L'Industrielle-Services Techniques Montreal Que \$230,633.

Management Consulting Services \$283,460—Government of Canada—Supply and Services Ottawa Ont \$47,132.

Protection Services \$128,250—Canadian Corps of Commissioners Ottawa Ont \$128,250.

Supply Administration Charges \$102,455—Government of Canada—Supply and Services Hull Que \$102,455.

Temporary Help Services \$165,858—The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$40,035, Total Employment Contract Services Inc Toronto Ont \$31,290.

Training Educational Services \$76,879—Government of Canada—Public Service Commission Ottawa Ont \$40,692.

Other Services \$132,200—Association Internationale de la Sécurité Sociale Geneva Switzerland \$59,228.

MEDICAL SERVICES PROGRAM \$26,210,694

Accounting Services \$327,129—Government of Canada—Supply & Services Ottawa Ont \$35,730, Government of the Northwest Territories Yellowknife NWT \$265,167.

Contracted Non Health Services \$3,255,678—Best Cleaners Vancouver BC \$61,193, Canada Catering Toronto Ont \$606,500, Cardston Municipal Hospital Cardston Alta \$30,926, Conseil de Cri de la santé et des Services sociaux de la Baie James Fort Georges Que \$47,613, Government of Northwest Territories Yellowknife NWT \$245,089, Hospital Chibougamau Chibougamau Que \$314,000, Ralson Construction North Bay Ont \$564,514, Sioux Lookout Fellowship Centre Sioux Lookout Ont \$52,647, Tower Arctic Montreal Que \$96,634, VS Services Limited Toronto Ont \$483,823.

Data Processing Services \$127,642—Systemhouse Limited Ottawa Ont \$25,920.

Dental Services \$9,227,442—G Acaster North Battleford Sask \$61,903, Acaster & Harder North Battleford Sask \$28,474, R Anderson Ottawa Ont \$36,998, D Bedard Slave Lake Alta \$61,603, P Bookhalter Regina Sask \$41,537, Churchill Health Centre Churchill Man \$30,661, D Crane Caledonia Ont \$70,919, M T Crozier Flin Flon Man \$29,012, H Daignault Cobourg Ont \$25,984, C Dey Kamsack Sask \$30,640, D Didow Elk Point Alta \$68,164, Faro Dental Clinic Faro YT \$25,955, G Gasser Prince Albert Sask \$26,187, E Gaudet Prince Albert Sask \$38,751, H Griesback Fort Macleod Alta \$138,192, L Harder North Battleford Sask \$76,004, W H Harrington Sidney BC \$455,328, Hay River Dental Clinic Hay River NWT \$202,567, Health Education Centre Bella Coola

NATIONAL HEALTH AND WELFARE—Continued

BC \$93,661, O M Heschuk Dauphin Man \$25,128, S A Heschuk Dauphin Man \$28,753, Inuvik Dental Clinic Inuvik NWT \$33,316, D Kalra Vancouver BC \$32,470, R Larson Cardston Alta \$30,118, K E Leslie Victoria BC \$33,271, L S Louie Prince Rupert BC \$36,071, D Marsan Delson Que \$25,957, Metropolitan Dental Group Winnipeg Man \$35,934, L W Miller Grenfell Sask \$52,692, T B Miller Duncan BC \$43,627, V O'Reilly Wikwemikong Ont \$34,069, Pacific Western Air Vancouver BC \$733,341, E Peters Little Current Ont \$39,718, A Plunz North Battleford Sask \$40,434, P Poitra Regina Sask \$61,303, Prince Albert Dental Fine Arts Prince Albert Sask \$25,886, Province of Manitoba Winnipeg Man \$88,822, C T Shaw Perth NB \$26,620, S Simmons Masset BC \$27,481, T R Simon Fort Qu'Appelle Sask \$37,880, R M Sims Chilliwack BC \$30,729, J R Slaney Wallaceburg Ont \$51,842, C V Stuzaker Port Alberni BC \$30,510, R Taillon Calgary Alta \$52,893, P Tataryn Saskatoon Sask \$78,347, T K Tomlinson Prince Albert Sask \$30,275, J Toolsie Port Quoiuitlam BC \$26,990, R Tratch Wetaskiwin Alta \$27,314, University of Alberta Hospital Edmonton Alta \$50,952, University of Manitoba Winnipeg Man \$102,017, University of Toronto Toronto Ont \$349,198, R Waddell Prince Rupert BC \$50,328, K C Walters Vancouver BC \$37,035, Whitehorse Dental Clinic Whitehorse YT \$108,000, R J Wiebe Chilliwack BC \$43,076, Wrinch Memorial Doctors' Services Hazelton BC \$47,422, Yellowknife Dental Clinic Yellowknife NWT \$65,757, T Zukiwsky St Paul Alta \$33,977.

Hospital Services \$1,408,087—Alberta Hospital Edmonton Alta \$154,580, British Columbia Provincial Tuberculosis Unit Vancouver BC \$100,598, Centre de Services Sociaux Longueuil Que \$113,841, Michener Centre Red Deer Alta \$214,460, Montreal Children's Hospital Montreal Que \$144,956.

Laboratory and Radiology Services \$621,975—Alberta Hospital Edmonton Alta \$41,282, Associated Radiologists Edmonton Alta \$63,518, Fitzgerald Caplan & Associates Edmonton Alta \$84,712, T Kasper and Associates Edmonton Alta \$119,026, Sivak & Hett Edmonton Alta \$45,065, University of Alberta Edmonton Alta \$47,138.

Management Consulting Services \$117,955—V Tookenay Anoka Minnesota USA \$37,000.

Medical Care Plan Premiums and Co-insurance Charges \$2,943,469—Alberta Hospitals & Medical Care Plan Edmonton Alta \$1,815,253, BC Medical Plan Victoria BC \$402,885, Cariboo Memorial Hospital Williams Lake BC \$30,000, Prince Rupert Regional Hospital Prince Rupert BC \$41,504, Royal Island Hospital Kamloops BC \$31,513, Vancouver General Hospital Vancouver BC \$36,117, Wrinch Memorial Hospital Hazelton BC \$25,441.

Medical Fees—General Practitioners Specialists Physicians and Surgeons \$3,288,280—Clarke Institute Toronto Ont \$28,054, Dalhousie University Halifax NS \$40,877, Lynn Lake Clinic Lynn Lake Man \$25,794, McGill University Montreal Que \$146,569, Queen's University Kingston Ont \$383,084, University of Alberta Hospital Edmonton Alta \$106,954, University of Manitoba Winnipeg Man \$864,640, University of Toronto Toronto Ont \$480,221, T Watts Trenton Ont \$34,738.

Professional and Technical Health Services \$1,421,807—Clinique de Médecine Industrielle Quebec Que \$28,684, Government of Canada—Department of Veterans Affairs Winnipeg Man \$29,401, S N King Winnipeg Man \$38,994, Northwestern Health & Social Services High Level Alta \$50,408, St John's Ambulance Yellowknife NWT \$27,109, Stanton Yellowknife Hospital Yellowknife NWT \$33,077, University of Toronto Toronto Ont \$35,140.

Protection Services \$219,019—Ralsion Construction North Bay Ont \$134,040.

Scientific and Engineering Services \$352,872—Mount Sinai School of Medicine New York NY \$341,380.

Supply Administration Charges \$416,550—Government of Canada—Supply and Services Ottawa Ont \$416,550.

Temporary Help Services \$501,874—Dunhill Temporary Edmonton Alta \$43,737, McLean Personnel Edmonton Alta \$65,734, Office Overload Ottawa, Ont \$34,605, Temporarily Yours Ottawa Ont \$26,474.

Training Educational Services \$667,924—Dalhousie University Halifax NS \$199,128, Northern College of Applied Arts and Technology South Porcupine Ont \$74,148, Government of Canada—Public Service Commission Ottawa Ont \$43,183, University of Alberta Edmonton Alta \$41,281.

Other Health Services \$537,085—Canadian Red Cross Ottawa Ont \$112,154, A K Lam Calgary Alta \$29,110, McGill University Montreal Que \$63,715, Sanatorium Board of Manitoba Winnipeg Man \$98,006.

Other Services \$775,906—Baffin Building Systems Frobisher Bay NWT \$35,070, Churchill Plumbing & Heating Churchill Man \$33,924, Frobisher Bay Laundry Frobisher NWT \$40,891, Inuvik Laundry Inuvik NWT \$56,625, Moose Indian Band Moose Factory Ont \$31,001.

HEALTH PROTECTION PROGRAM \$7,218,750

Data Processing Services \$371,998—L'Industrielle Services Techniques Montreal Que \$235,326.

Legal Services \$4,388,401—J L Chipperfield New Westminster BC \$25,152, G J Clarke Calgary Alta \$154,780, J E Drapeau Moncton NB \$49,000, Evans and Company Timmins Ont \$57,692, HB Geddes Windsor Ont \$45,179, D L Greenbank Burnaby BC \$27,640, J G Hardwick Kelowna BC \$27,330, Harris and Company Burnaby BC \$61,383, J T Hogan Kingston Ont \$31,809, Hope Heinrich and Hansen Prince George BC \$41,343, R N Horeck Sudbury Ont \$56,201, Jones and Company Victoria BC \$154,420, J E Lang Kitchener Ont \$78,064, J C Lee Chilliwack BC \$27,229, Lewis and Company St. John's Nfld \$102,225, M J Lewis Hamilton Ont \$41,481, M D MacAulay Victoria BC \$48,078, B Matherson St Catherine's Ont \$26,146, W R Matheson Regina Sask \$30,704, L H McDonald Vancouver BC \$26,845, McLaws and Company Calgary Alta \$105,017, R J Murphy Oshawa Ont \$59,715, D L E Peterson Fredericton NB \$29,425, Riley and Company Kamloops BC \$28,370, K F Ross Chatham Ont \$26,538, H Rubin Vancouver BC \$25,438, R W Rutherford Penticton BC \$26,553, H L Siwak Prince Albert Sask \$31,526, M F Smith Penticton BC \$82,298, G G Sweezy Grand Falls Nfld \$44,083, S M Tick Hamilton Ont \$29,413, Veale Snyder and Bridges Edmonton Alta \$58,343, Walsh and Young Calgary Alta \$40,250, W Zimmerman Hamilton Ont \$38,493.

Protection Services \$334,521—Canadian Corps of Commissionaires: Montreal Que \$42,884; Ottawa Ont \$148,426 and Toronto Ont \$36,291, National Protection Service Ottawa Ont \$88,897.

Scientific and Engineering Services \$1,481,568—Biopath Analysts Ltd Guelph Ont \$110,279, Bio-Research Laboratories Ltd Senneville Que \$34,983, British Columbia Research Vancouver BC \$99,014 (Paid \$120,364 recovered \$21,350 from Environment Canada), Government of Canada—Environment Canada Hull Que \$30,671 and National Research Council of Canada Ottawa Ont \$64,645, International Environmental Consultants Ltd Islington Ont \$31,936, Labstat Inc Kitchener Ont \$179,226, Ontario Research Foundation Mississauga Ont \$40,415, QA Laboratories Ltd Mississauga Ont \$107,030, Sciex Ltd Willowdale Ont \$43,423, University of Carleton Ottawa Ont \$31,030; McGill Montreal Que \$48,675; McMaster Hamilton Ont \$72,634; Ottawa Ottawa Ont \$73,019 (Paid \$96,167 recovered \$23,148 from Environment Canada) and Toronto \$56,121 (Paid \$142,623 recovered \$86,502 from Environment Canada).

NATIONAL HEALTH AND WELFARE—Concluded

Supply Administration Charges \$220,318—Government of Canada—Department of Supply and Services Hull Que \$220,318.

Temporary Help Services \$199,627—Harrington Personnel Ottawa Ont \$31,380, Miss Stacey Personnel Ottawa Ont \$34,033.

Training Educational Services \$145,458—Government of Canada—Public Service Commission Ottawa Ont \$71,376.

Other Services \$76,859

HEALTH AND SOCIAL SERVICES PROGRAM \$3,296,737

Accounting Services \$1,113,483—Government of Canada—Supply Services—Audit Services Bureau Hull Que \$1,085,289.

Management Consulting Services \$190,513—The Canada Association of the Deaf Richmond Hill Ont \$25,000.

Scientific and Engineering Services \$1,267,122—ARA Consultants Toronto Ont \$43,987, Canadian Gallop Poll Toronto Ont. \$38,930, CHI Systems Incorporated Ann Arbor Mich USA \$49,471, Government of Canada—Supply and Services Ottawa Ont \$316,887, Justice Emmett Hall Saskatoon Sask \$177,374, Hospital Systems Study Group Saskatoon Sask \$47,600, QOL Resource Directions Toronto Ont \$31,326, C Tapping Ottawa Ont \$31,850, G Torrance Ottawa Ont \$32,000, University of Ottawa Ottawa Ont \$34,588.

Supply Administration Charges \$89,605—Government of Canada—Supply and Services Ottawa Ont \$89,605.

Temporary Help Services \$290,772—Bradson Personnel Pool Ottawa Ont \$25,800, Office Overload Ottawa Ont \$25,956, Total Employment Services Toronto Ont \$60,630.

Training Educational Services \$72,914—Government of Canada—Public Service Commission Ottawa Ont \$25,347.

Other Services \$272,328—Government of Canada—National Film Board Montreal Que \$164,699.

INCOME SECURITY PROGRAM \$3,960,649

Data Processing Services \$3,043,885—Dataline Systems Limited Toronto Ont \$52,679, Government of Canada—Supply and Services Hull Que \$2,959,539.

Management Consulting Services \$77,371

Medical Fees—General Practitioners, Specialists, Physicians and Surgeons \$442,107—Workmen's Compensation Board Toronto Ont \$27,140.

Protection Services \$110,959—Canadian Corps of Commissionaires Quebec Que \$74,039 and Toronto Ont \$36,559.

Supply Administration Charges \$47,166—Government of Canada—Supply and Services \$47,166.

Temporary Help Services \$124,539

Training Educational Services \$96,063—Government of Canada—Public Service Commission Ottawa Ont \$58,925.

Other Services \$18,559

Medical Research Council \$160,843

Data Processing Services \$74,654—Data Crown Inc \$74,654.

Other Types of Services \$86,189

NATIONAL REVENUE \$13,733,050**Customs and Excise \$4,858,065**

Accounting Services \$49,000—Government of Canada—Supply and Services Hull Que \$49,000.

Artwork \$42,472

Catering and Housekeeping Services \$304,814—Crawley and McCracken Company Limited Montreal Que \$304,814.

Communication and Information Services \$58,337—Strategium Media Incorporated Toronto Ont \$29,133.

Data Processing Services \$871,050—Atlantic Software Incorporated Philadelphia P A \$41,256, Bailey and Rose Limited Ottawa Ont \$47,803, Canada Systems Group (Est) Limited Mississauga Ont \$117,787, Currie Coopers and Lybrand Ottawa Ont \$25,379, Data Crown Incorporated Willowdale Ont \$223,028, Federal Systems of Canada Ottawa Ont \$103,347, Government of Canada—Public Archives Canada Ottawa Ont \$37,215, Hartt and Page Limited Ottawa Ont \$70,755, Honeywell Limited Willowdale Ont \$33,650, Peat Marwick and Partners Ottawa Ont \$33,073.

Design and Display \$81,970—Government of Canada—Canadian Government Exposition Centre Ottawa Ont \$81,970.

Film Production Services \$58,000—Government of Canada—National Film Board of Canada Montreal Que \$58,000.

Graphics and Design Services \$31,112

Inspection Services \$44,632—Government of Canada—National Defence Ottawa Ont \$44,632.

Laundry, Dry Cleaning, Alterations and Related Services \$46,439

Legal Services \$162,161

Office Services \$186,397—Computer Systems Limited Ottawa Ont \$65,440.

Professional Consultants and Lecture Fees \$552,733—Currie Coopers and Lybrand Limited Ottawa Ont \$116,833 and Montreal Que \$46,220, Government of Canada—Supply and Services Canada Ottawa Ont \$44,216, Management Video Publication Limited Toronto Ont \$48,919, Public Affairs International Limited Ottawa Ont \$28,378, Woods Gordon and Company Ottawa Ont \$36,998.

Protection Services \$700,631—Canadian Corps of Commissionaires Montreal Que \$280,730 and Ottawa Ont \$88,266, Government of Canada—Taxation Ottawa Ont \$36,301, National Protective Service Ottawa Ont \$89,436, St Regis Band Council Cornwall Ont \$178,758.

Special Cleaning Services \$182,701

Storage and Warehousing \$41,687

Service Charges \$276,125—Government of Canada—Supply and Services Hull Que \$276,125.

Training and Educational Services \$957,965—Carel Incorporated Montreal Que \$26,600, Centre linguistique Bouchereau Incorporée Montreal Que \$85,882, Collège des Jésuites Quebec Que \$94,429, Ecole des langues Gérard Caron Limitée Vanier Ont \$25,203, Government of Canada—Public Service Commission Ottawa Ont \$98,710, Honeywell Limited Willowdale Ont \$41,363, Maple Leaf Language Centre Ottawa Ont \$422,736.

Other Types of Services \$209,839

Taxation \$8,874,985

Appraisals and Valuations \$113,828

Armoured Car Service \$58,887

MANAGEMENT REVENUE—Concluded

Building Protection Service \$1,558,275—The British Columbia Corps of Commissionaires Vancouver B C \$250,493, Canadian Corps of Commissionaires Winnipeg Man \$193,835, St John's Nfld \$69,339 and Toronto Ont \$129,717, Corps canadien des commissionaires Montréal Que \$243,634 and Quebec Que \$251,622, National Protective Service Company Limited Ottawa Ont \$389,403.

Consulting Services \$377,498—Arima MacKenzie Associates Ltd Toronto Ont \$25,020, DMR and Associates Ottawa Ont \$148,952, Government of Canada—Supply and Services Canada/Bureau of Management Consulting Ottawa Ont \$30,325, John W Hearn Weston Ont \$52,184, ISL International Surveys Ltd Toronto Ont \$27,900.

Court Costs \$58,964

Data Processing Service \$261,407—Datacrown Inc Willowdale Ont \$209,149.

Federal Court Awards \$55,690

Legal Agents' Fees \$640,783—Major Caron & Company Calgary Alta \$35,117, Vernon A Sibley Halifax N S \$109,000.

Legal Agents Expenses \$29,927

Other Services \$3,771,359—Bird Construction Company Limited Winnipeg Man \$28,890, British Columbia Corps of Commissionaires Vancouver BC \$45,288, Canadian Corps of Commissionaires Ottawa Ont \$74,653 and Toronto Ont \$38,761, Centre hospitalier régional de la Mauricie Shawinigan-Sud Que \$29,762, Corps Canadien des Commissionaires Montreal Que \$120,866, Government of Canada—Canadian Employment and Immigration Commission Ottawa Ont \$2,605,542, Public Archives Canada Ottawa Ont \$30,748, Supply and Services Canada Hull Que \$464,166, Simi Info Inc Montreal Que \$116,000.

Ownership Certificates \$105,496—The Canadian Bankers' Association Toronto Ont \$105,000.

Photo Services \$31,898

Registry Office Fees \$140,153

Reimbursement of Tuition Fees \$399,272

Sheriffs' and Bailiffs' Fees \$144,638

Service Charges \$467,178—Government of Canada—Supply and Services Canada Hull Que \$464,063.

Training Courses \$312,955—Government of Canada—Public Service Commission Ottawa Ont \$99,542.

Tuition Fees \$133,008—L'Ecole de langues Gérard Caron Ltée Vanier Ont \$55,497

Other Types of Services \$213,769

PARLIAMENT \$3,835,091

The Senate \$584,079

Counsel Services \$92,060

Other Special Assistance \$198,740—House of Commons Ottawa Ont \$173,722.

Research Assistance Services \$240,615—Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont \$147,148.

Secretarial and Clerical Assistance Services \$27,853

Other Types of Services \$24,811

House of Commons \$3,190,049

Cleaning Service \$26,972—Hillary Cleaners Ottawa Ontario \$26,972.

Clerical and Stenographic Services \$156,582—Office Overload Ottawa Ontario \$98,549.

Computer Services \$127,819—Q L Systems Limited Kingston Ontario \$127,819.

Editing and Storage Services \$544,022—Supply and Services Printing Operations Hull Que \$544,022.

Legislative Services \$200,340—Mr G C Eglinton Ottawa Ont \$37,850, Parliamentary Centre for Foreign Affairs and Foreign Trade \$139,215.

Management Consultants Services \$1,078,140—Audit Services Bureau Supply and Services Ottawa Ontario \$161,189, T Hanley Bennett Ottawa Ontario \$25,800, Bureau of Management Consulting Supply and Services Ottawa Ontario \$382,195, The Canada Consulting Group Inc Toronto Ontario \$185,885, Canadian Loric Consultants Ltd Don Mills Ontario \$40,625, T Gregory Kane Ottawa Ontario \$26,625, Middleton Associates Toronto Ontario \$53,516, E A Milligan Ottawa Ontario \$29,400, National Defence Canada Ottawa Ontario \$30,027, Opus Management Consultants Ltd Ottawa Ontario \$44,675, Price Waterhouse Associates Ottawa Ontario \$28,795, D J Sullivan Communication Skills Inc Toronto Ontario \$29,000.

Radio and Broadcasting Services \$138,287—Canadian Broadcasting Corporation Ottawa Ontario \$138,287.

Seamstress Service \$33,423—Maria L Machado Ottawa Ontario \$33,423.

Transcription Services \$134,709—Angus Stonehouse & Co Ltd Ottawa Ontario \$134,709.

Translation Services \$70,177—International Simultaneous Translation Service Montreal Quebec \$69,812.

Other Types of Services \$679,578

Library of Parliament \$60,963

Other Services \$28,462

Other Types of Services \$32,501

POST OFFICE \$12,494,459

Commercial Computer Services \$391,012—Automation Centre of Ottawa Ltd Ottawa Ont \$64,962, Data Key Systems Ltd Ottawa Ont \$100,307, Digital Equipment Ltd Montreal Que \$70,400, Dun and Bradstreet Canada Ltd Toronto Ont \$39,000, L'industrielle Montreal Que \$35,992, Supply and Services Canada Hull Que \$35,897.

Consulting Services \$871,721—P Cam Montreal Que \$37,613, Canadian Facts Toronto Ontario \$32,655, Cosigma Inc Montreal Que \$39,130, DMR and Associates Ottawa Ont \$95,125, V Henderson Toronto Ont \$25,254, Honeywell Ltd Willowdale Ont \$90,531, R Lecky Vancouver BC \$27,720, Malone Hinds Brian and Associates Ltd Ottawa Ont \$54,071, Pringle Montreal Que \$83,554, Supply and Services Hull Que \$43,474, Systemhouse Ltd Ottawa Ont \$28,840, Thorne Stevenson and Kellog Toronto Ont \$52,375, Towers Perrin Forster and Crosby Ltd Montreal Que \$40,884.

Contracted Security Services \$3,564,911—Barnes Security Services Montreal Que \$31,385, Burns Protection Services Montreal Que \$766,729, Canadian Corps of Commissionaires various locations \$1,616,896.

DSS Surcharge \$1,900,951—Government of Canada—Supply and Services Canada Hull Que \$1,900,951.

Education—University-College \$232,919—George Brown College Toronto Ont \$67,671.

POST OFFICE—Concluded

General \$3,717,739—Bayly Engineering Ltd Ajax Ont \$36,403, CEGIR Inc Montreal Que \$38,085, Clinique de médecine Montreal Que \$92,101, Compusearch Market and Social Research Ltd Toronto Ont \$26,228, Correctional Services Canada Ottawa Ont \$57,260, Currie Coopers and Lybrand Ltd Ottawa Ont \$57,852, Desiderum Henderson Oakton Virginia USA \$25,038, Fodar Engineering Toronto Ont \$77,342, ITT Communications Guelph Ont \$145,787, Ivan Easton Toronto Ont \$35,349, La Société Caldwell Montreal Que \$109,065, Le centre de langues Feuille d'Érable Ltée Ottawa Ont \$561,100, Leaside Medical Association Toronto Ont \$103,916, Leigh Instruments Ltd Waterloo Ont \$119,816, Maheu Noiseux Roy and Compagnie Montreal Que \$41,229, Mainstem Canada Ltd Willowdale Ont \$59,351, Malone Hinds Brian and Associates Ltd Ottawa Ont \$107,392, Peat Marwick and Partners Ottawa Ont \$76,540, The Research Group Toronto Ont \$43,198, Services PNP Inc Montreal Que \$235,354, Supply and Services Canada Hull Que \$190,390, Systemhouse Ltd Ottawa Ont \$75,823, Eric G Taylor Scarborough Ont \$44,197, University of Waterloo Waterloo Ont \$41,321.

Hospitality \$160,041—The Sheraton Centre Toronto Ont \$72,651.

Legal Services \$94,085

Photography Services \$147,191—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$42,786.

Postage Stamp Design Services \$316,730—Gottschalk and Ash Ltd Toronto Ont \$25,289, Jean Morin Designers Ltd Montreal Que \$34,688.

Postal Conference Fees Received (\$89,008)

Temporary Help Services \$225,547—Temporary Office Services various locations \$70,637.

Training \$757,282—Finning Tractor and Equipment Co Vancouver BC \$44,086, Honeywell Ltd Willowdale Ont \$29,976, Public Service Commission various locations \$278,339, Xerox Canada Inc Toronto Ont \$32,943.

Transfer Services and Night Deposit \$181,154—Brinks Canada Ltd various locations \$54,530, Wells Fargo Armoured Express Ltd Montreal Que \$50,025.

Other Types of Services \$22,184

PRIVY COUNCIL \$8,308,649

Privy Council \$4,408,457

Data Processing Services \$188,187—Bailey & Rose Ltd Ottawa Ont \$33,439, Data Encoding Ltd Ottawa Ont \$44,096, S & S Software Ltd Ottawa Ont \$59,400.

Hospitality \$143,981

Legal Services \$899,734—Blake Cassels & Graydon Toronto Ont \$64,710, J G Caron Montreal Que \$110,825, Fasken & Calvin Toronto Ont \$116,290, Fasken & Calvin Toronto Ont \$102,441, R Goodwin Quebec Que \$132,125, Gowling & Henderson Ottawa Ont \$38,380, Lang Michener Cranston Farquharson and Wright Toronto Ont \$83,888, Noel Decary Bernier & Associés Hull Que \$93,450, Pateras & Iezzoni Montreal Que \$94,287.

Miscellaneous Services \$1,960,140—A C F Communications Ltd Ottawa Ont \$28,357, Albacraft Enterprises Inc Perth Ont \$32,220, C Beauchamp Hull Que \$35,000, Boisjoly & Associés Quebec Que \$51,571, T Bridges Palmer \$32,890, F A G Carter Ottawa Ont \$33,575, T Creery Ottawa Ont \$28,400, the Communications Research Centre Toronto Ont \$84,433, Peter Desbarats Ltd Ottawa Ont \$37,414, J Graham Ottawa Ont \$36,196, A Grossman Ottawa Ont \$38,100, C P Hurd Winnipeg Man \$34,000, Intelligence Unit Ltd London England \$30,000, International Reporting Inc Toronto

Ont \$45,415, P F Oliphant & R C White Toronto Ont \$242,319, Ontario Provincial Government—Ministry of Solicitor General—Ontario Provincial Police Toronto Ont \$101,611, P Russell Toronto Ont \$35,827, Supply and Services—Canada Bureau of Management Consulting Ottawa Ont \$53,155, Y Tarte Wakefield Que \$39,805.

Other Business Services \$206,030—Supply and Services Canada Ottawa Ont \$206,030.

Photography Services \$62,684—Canadian Government Photo Centre Ottawa Ont \$40,178.

Protection Services \$401,531—Canadian Corps of Commissionaires Ottawa Ont \$401,531.

Typing, Clerical and Stenographic Services \$469,275—Barbara's Office Personnel Ltd Ottawa Ont \$240,569, Bradson Personnel Pool Ottawa Ont \$42,900, Portage Personnel Ltd Hull Que \$25,435, Selective Placements (Ottawa) Ltd Ottawa Ont \$49,474, Victor Temporary Services (Canada) Ltd Cambridge Ont \$44,693.

Other Types of Services \$76,895

Canadian Intergovernmental Conference Secretariat \$402,632

Contract Services \$56,979

Interpretation and Equipment Services \$138,359—International Simultaneous Translation Services Montreal Que \$55,597, Multitone Electronics Ltd Downsview Ont \$27,249, Secretary of State \$50,513.

Other Professional Services \$139,297—Provincial Governments \$124,016.

Other Types of Services \$67,997

Chief Electoral Officer \$940,172

Auditor Services \$358,282

Other Services \$406,273—Borden and Elliott \$71,552, Computer Sciences Canada Ltd Montreal Que \$38,885, Joseph O Gorman \$43,057, Government of Canada—Supply and Services Canada Hull Que \$115,763.

Protection Services \$48,743

Other Types of Services \$126,874

Commissioner of Official Languages \$387,350

Legal Services \$27,167

Other Business Services \$264,471—Government of Canada—Supply and Services Hull Que \$29,629.

Other Professional Services \$51,170

Other Types of Services \$44,542

Economic Council of Canada \$1,655,310

Other Professional Services \$1,022,238—Government of Canada—Supply and Services Canada \$33,726, Institute for Research on Public Policy Halifax NS \$46,695, D Nelles Toronto Ont \$25,879, University of British Columbia Vancouver BC \$79,573, Westwater Research Centre Vancouver BC \$87,800, Wharton Econometric Forecasting Associates Inc Philadelphia Penn USA \$41,305, Woods Gordon and Company Toronto Ont \$35,187.

Other Services \$618,268—Datacrown Inc Willowdale Ont \$301,396, Government of Canada Statistics Canada Ottawa Ont \$50,793, Industrial Life Technical Services Montreal Que \$216,283.

Other Types of Services \$14,804

PROFESSIONAL AND SPECIAL SERVICES**PRIVY COUNCIL—Concluded****Public Service Staff Relations Board \$514,728***Adjudication Services \$99,200**Arbitration Services \$45,200**Conciliation Services \$66,125**Data Processing Services \$175,839—Canada Systems Group Mississauga Ont \$142,089.**Other Types of Services \$128,364***PUBLIC WORKS \$94,811,515****Department \$94,811,515****ADMINISTRATION PROGRAM \$3,561,816***Data Processing Services \$1,087,453—ADGA Ltd Ottawa Ont \$36,606, Bailey and Rose Ltd Ottawa Ont \$58,276, Canada Systems Group Mississauga Ont \$134,731, Comteck Datasystems Ottawa Ont \$91,732, Data Logic Canada Ottawa Ont \$105,912, Datacap Ltd Ottawa Ont \$68,509, Datacrown Inc Ottawa Ont \$70,780, Ducros Meilleur Roy and Associates Ottawa Ont \$130,957, Federal Systems of Canada Ottawa Ont \$39,234, IBM Canada Ltd Don Mills Ont \$103,728, Supple Computing International Corporation \$29,049, Transcolog Ltd Ottawa Ont \$46,150.**Management Consulting Services \$744,198—Adelard Enterprises Ottawa Ont \$39,769, ARA Consultants Ottawa Ont \$28,500, DCH Consultants Inc Ottawa Ont \$32,099, Frank Faubert and Associates Scarborough Ont \$27,165, Government of Canada—Supply and Services Ottawa Ont \$245,261, Nepean Developments Consultant Ottawa Ont \$27,170, Systemhouse Ltd Ottawa Ont \$177,003.**Other Business Services \$486,695—Government of Canada—Supply and Services Ottawa Ont \$221,974.**Other Consulting Services \$25,304**Photographic Services \$32,751**Printing Services \$473,014—Government of Canada—Supply and Services Ottawa Ont \$356,215.**Protection Services \$104,602—Canadian Corps of Commissionaires Ottawa Ont \$104,602.**Temporary Help Services \$191,657—DOT Personnel Services Ottawa Ont \$50,291.**Training Educational Services \$348,518—Government of Canada—Public Service Commission Ottawa Ont \$52,683 and Supply and Services Ottawa Ont \$32,004, Program Design Group Toronto Ont \$42,780.**Other Types of Services \$67,624***PROFESSIONAL AND TECHNICAL SERVICES PROGRAM \$20,719,306⁽¹⁾***Architectural Services \$108,954**Data Processing Services \$1,035,355—Alphatext Ltd Ottawa Ont \$68,296, Bailey and Rose Ltd Ottawa Ont \$34,393, Canada Systems Group Ottawa Ont \$162,725, Data Logic Canada Ottawa Ont \$30,792, Datacrown Ltd Ottawa Ont \$88,428, Federal Systems of Canada Ottawa Ont \$71,721, Harrison Williams and Associates Ottawa Ont \$152,654, Phoenix Graphics Ltd Ottawa Ont \$114,262, Ross F Meriwether and Associates Ottawa Ont \$25,714.**Engineering Services \$236,176—Peat Marwick and Partners Ottawa Ont \$99,759.**Management Consulting Services \$127,500—Federal Systems of Canada Ottawa Ont \$54,764.**Other Business Services \$3,855,571—Bank of Montreal Smith Falls Ont \$169,664, Canadian Standards Association Rexdale Ont \$40,000, Claude Chamberland Trois Pistoles Que \$25,732, Construction Specifications Institute Toronto Ont \$104,828, John Dalanis St Laurent Que \$44,484, Luc Denault Hull Que \$39,395, Bruno Dubreuil Chicoutimi Que \$27,497, Electrohome Ltd Kitchener Ont \$335,836, Daniel Ethier Montreal Que \$34,573, Renaud Fortier Lemoyne Que \$45,017, Gottschalk Ash Ltée Montreal Que \$50,154, Government of Canada—Standards Board Ottawa Ont \$50,000 and Supply and Services Ottawa Ont \$180,602, GSW Inc Mississauga Ont \$258,315, Hanscomb Roy Associates Montreal Que \$26,070, William Hartley Vancouver BC \$38,951, Hooper and Angus Associates Toronto Ont \$43,960, IBI Group Toronto Ont \$35,000, Daniel Jean Ste Foy Que \$39,463, Jean Lavelee Montreal Que \$34,408, Nortec Solar Industries Ottawa Ont \$237,001, Petro Sun Inc St Laurent Que \$173,889, Royal Bank of Canada Smiths Falls Ont \$240,421, Yvon St Amour Quebec Que \$40,091, Christian Schiocchet Longueuil Que \$38,570, Solarsystems Industries Ltd Richmond BC \$208,412, Solatherm Inc Mississauga Ont \$310,549, Temperature Specialties Manufacturing Ltd Downsview Ont \$185,124, Thermo Solar Inc St Laurent Que \$55,217, Marc Tremblay Sherbrooke Que \$40,678, Watershed Energy Systems Ltd Toronto Ont \$281,423.**Other Consulting Services \$229,155—Thermoscan Ltd St John's Nfld \$27,757.**Photographic Services \$45,883**Printing Services \$400,524—Government of Canada—Supply and Services Ottawa Ont \$327,235.**Technical Services \$273,981—Spectrametric Evaluation Toronto Ont \$103,560.**Temporary Help Services \$103,103—DOT Personnel Services Ottawa Ont \$31,115.**Training Educational Services \$192,012—Michael J Copeland Consultants Inc Ottawa Ont \$32,800.**Other Types of Services \$38,004***ACCOMMODATION PROGRAM—OPERATION AND MAINTENANCE \$43,701,901***Architectural Services \$390,871—Alward and Gouinlock Toronto Ont \$41,304, Lafreniere and Brennan Edmonton Alta \$26,002.**Caretaking Services \$26,653,426—A and A Services Company Vancouver BC \$35,300, ABC Building Cleaning Ottawa Ont \$88,700, Ability Janitorial Services Ottawa Ont \$85,092, Advance Cleaning Services (1971) Ltd Regina Sask \$79,200, Allen's Maintenance Ltd Montreal Que \$73,213, Allied Building Service Montreal Que \$69,434 and Scarborough Ont \$192,618, Alphaveeta Cleaning Ottawa Ont \$113,490, Allwood Building Maintenance Clearbrook BC \$42,146, Ambassador Bldg Maintenance Windsor Ont \$128,897, Any—Time Janitor Services Ltd Red Deer Alta \$25,000, Apollo Building Maintenance Montreal Que \$31,741, Athens Building Cleaning Ottawa Ont \$71,776, Atlas Office Cleaning Port Credit Ont \$59,495, AVS Building Cleaning Ottawa Ont \$106,000, BCB Building Maintenance Ottawa Ont \$28,764, René Bordeleau Les Saules Que \$30,839, Brian William Borys Kelowna BC \$27,500, Bordeaux Maintenance Ltd Moncton NB \$173,367, BT Floor Service Mississauga Ont \$60,969, Burns International Security Services Ltd Ottawa Ont \$59,646, Busy Broom Janitorial Service Winnipeg Man \$46,700, Campeau Corporation Ottawa Ont \$30,303, Canada's Capital Building Vanier Ont \$577,712, Capital City Maintenance Ottawa Ont \$143,315, City Crown Maintenance St Laurent Que \$31,741, Clean View Janitorial Services Ottawa Ont \$1,043,499 Cleanco Cleaners Ottawa Ont \$43,043, Commercial*

PUBLIC WORKS—Continued

- Building Cleaning Ltd Regina Sask \$86,496, Continental Building Maintenance London Ont \$60,319, Corporation Sanibec Trois Rivieres \$12,798 and Sherbrooke Que \$22,422, Alain Couture Quebec Que \$33,595, Custodian Services Ltd Fredericton NB \$60,832, Danco Building Maintenance Victoria BC \$39,600, Delco Maintenance Inc St Hubert Que \$38,637, Paul Depasquale Investments Brantford Ont \$26,790, Dustbane Enterprises Ltd Winnipeg Man \$29,400, Dustmoor Maintenance Nepean Ont \$108,197, Edipos Cleaning Co Ltd Ottawa Ont \$190,250, Efes Cleaning Ltd Ottawa Ont \$122,992, Elmy's Janitorial Service Belleville Ont \$29,103, Entretien Chevalier Ltée St Lambert Que \$40,755, Entretien Général Fantastique Montreal Que \$84,748, Entretien Paro Inc Charlebourg Que \$35,725, Entretien Sanitaire Waterville Waterville Que \$96,533, Enrich Cleaning Scarborough Ont \$36,698, European Janitorial Service Toronto Ont \$59,935, Everclear Building Maintenance Vancouver BC \$27,402, Exelsior Building Maintenance Vancouver BC \$29,546, Family Team Maintenance Victoria BC \$27,843, Faro's Interior Maintenance Ottawa Ont \$166,741, Federated Building Maintenance Co Toronto Ont \$478,401, Finos Tex Interior Cleaning Ottawa Ont \$39,853, Jacques Galipeau Ottawa Ont \$54,630, Gas Zafhiropoulos Ottawa Ont \$25,138, General Cleaning Co Ltd St John's Nfld \$433,906, Genuine Building Cleaning Casselman Ont \$25,664, GK Maintenance Co Reg'd Montreal Que \$111,643, Government of Canada—Post Office Ottawa Ont \$93,656, Greek Star Building Cleaning Ottawa Ont \$127,141, H & R Janitorial Services Calgary Alta \$28,067, Helean Building Service Ottawa Ont \$26,325, Holiday Building Maintenance Montreal Que \$1,235,971, Horizon Building Maintenance Co Toronto Ont \$64,419, Hunt Brothers Ltd Belleville Ont \$94,255, Island General Cleaning Charlottetown PEI \$60,315, JG Cleaning Ltd Ottawa Ont \$38,037, JMP Maintenance Co Ltd Montreal Que \$536,893, JNM Maintenance Ltd Montreal Que \$38,639, Jolicoeur Ltée Montreal Que \$26,149, Kings Northern Cleaning Thunder Bay Ont \$58,134, Tom Kootras Ottawa Ont \$41,602, Pierre Laurin Hull Que \$31,365, Leading Cleaning & Contractors Richmond BC \$43,404, Love Bros Building Maintenance Toronto Ont \$34,547, GA MacEachern Ltd London Ont \$14,961, GA MacEachern Ltd Mississauga Ont \$68,074, GA MacEachern Ltd Thunder Bay Ont \$8,128, MA Independent Bldg Ottawa Ont \$204,513, Maintenance Eureka Ltée Thetford Mines Que \$71,844, Max Wilde (1977) Ltd Winnipeg Man \$32,553, Metro Building Cleaning Ottawa Ont \$266,969, Metropolitan Parking I Montreal Que \$39,520, Mr Klean Enterprises Saskatoon Sask \$79,199, MJK Maintenance Ottawa Ont \$89,557, Modern Building Cleaning Fredericton NB \$114,048, Modern Building Cleaning Windsor Ont \$26,079, Montcalm Window Cleaning Pointe Gatineau Que \$53,939, Moonlight Building Maintenance Vancouver BC \$131,930, MP Building Cleaning Ottawa Ont \$160,997, J Nadeau Enrg Montreal-Nord Que \$32,670, Nationwide Building Services Ltd Toronto Ont \$1,066,235, Nettoyeur Supérieur Chateauguay Que \$35,489, New Hellas Building Cleaning Ottawa Ont \$50,241, Nobel Janitorial Service Willowdale Ont \$25,186, North York Maintenance Ltd Toronto Ont \$489,468, Northmount Maintenance Systems Mississauga Ont \$168,611, O'Connor's Cleaning Services Halifax NS \$34,870, Odyssey Building Cleaning Ottawa Ont \$67,507, Ontario Building Cleaning Ottawa Ont \$43,204, Ottawa Cleaners Ottawa Ont \$77,969, Oxford Building Cleaning Winnipeg Man \$395,469, Pacific Building Maintenance Richmond BC \$426,288, Pacific Building Maintenance Vancouver BC \$549,544, Paragon Building Cleaning Ottawa Ont \$35,306, Progressive Building Maintenance Richmond BC \$28,002, PSS Building Cleaning Ottawa Ont \$94,173, Queensway Janitor Service Simcoe Ont \$37,290, Rapid Construction and Maintenance Toronto Ont \$176,003, Reliable Janitors Ltd Whitehorse Yukon \$76,410, Reliable Window Cleaning Sudbury Ont \$66,662, Sam's Building Cleaner Ottawa Ont \$37,922, Sanitor Building Cleaning White Rock BC \$54,860, Sanitor Ltd St Leonard Que \$77,083, The Security Group—NAC St Leonard Que \$352,811, Serrepro Cleaning Ltd Calgary Alta \$89,219, Services d'Entretien Sanitaires Quebec Que \$28,632, Services Sanitaires Frontenac Thetford Mines Que \$93,415, Sevico Enrg Montreal Que \$63,373, Sigma Maintenance Services Ltd Hamilton Ont \$69,547, Skyros Services Hull Que \$46,975, Smithrite Building Maintenance Vancouver BC \$68,583, Sparta Building Maintenance Ottawa Ont \$110,667, Star Building Maintenance Burnaby BC \$34,716, Sunico Inc Montreal Que \$405,275, Super Cleaning Ltd Ottawa Ont \$176,834, Supreme Building Maintenance Nanaimo BC \$26,432, W Swayne Janitorial Co Ltd St Catherine's Ont \$158,562, TNT Inc Ottawa Ont \$48,383, R Wayne Industries Ltd Medicine Hat Alta \$25,420, Western Building Cleaners Winnipeg Man \$180,491, Whistle Cleaning Ltd Saskatoon Sask \$82,500, Zenith Building Cleaning Vanier Ont \$62,982.
- Catering Services \$1,398,298*—Crawley and McCraker Co Ottawa Ont \$85,599, Domco Food Services Toronto Ont \$903,144, General Cleaning Co Ltd St John's Nfld \$274,967, Valley Caterers Arnprior Ont \$92,100.
- Data Processing Services \$1,449,348*—Bailey and Rose Ltd Ottawa Ont \$61,836, Canada Systems Group Mississauga Ont \$424,501, Computel Systems Ltd Ottawa Ont \$41,219, Data Logic Canada Ottawa Ont \$103,580, Datacap Ltd Ottawa Ont \$113,757, Data-crown Inc Ottawa Ont \$52,139, Ducros Meilleur Roy and Associates Ltd Ottawa Ont \$51,886, Federal Systems of Canada Ltd Ottawa Ont \$87,953, Government of Canada—Supply and Services Ottawa Ont \$30,151, IBM Canada Ltd Don Mills Ont \$27,178, Mobius Software Ltd Ottawa Ont \$73,228, Quasar Systems Ltd Ottawa Ont \$103,988, Ross Meriwether and Associates Inc Ottawa Ont \$44,186, Wood Brown and Associates Ottawa Ont \$25,048.
- Engineering Services \$626,552*—Clemann Large Patterson Ottawa Ont \$33,945, Golder Associates Ottawa Ont \$26,398, Inter-Engineering Services Ottawa Ont \$49,806, Pluram Inc Montreal Que \$26,547, Robert Halsall Assoc Ottawa Ont \$26,332.
- Garbage Removal Services \$954,500*—North York Maintenance Ltd Toronto Ont \$42,237, Les Services Sanitaires Hull Que \$46,148, Société Sanitaire Laval Laval Que \$53,557, Tricil Ltd St Catherine Que \$224,217, Ville de Québec Québec Que \$44,478.
- Legal Services \$58,906*
- Management Consulting Services \$230,369*—Descon International Ltd Ottawa Ont \$110,039.
- Other Business Services \$3,174,034*—Armenia Rugs Tapis Ltd Ottawa Ont \$53,250, Dover Corporation (Canada) Ltd Toronto Ont \$35,791, Fines Flowers Ltd Ottawa Ont \$44,545, Government of Canada—Supply and Services Goose Bay Nfld \$933,296; Hull Que \$178,863 and Ottawa Ont \$450,093, Jensen International Inc Ottawa Ont \$72,395, National Capital Commission Ottawa Ont \$88,484, National Protective Service Ottawa Ont \$28,853, Nor-Van Landscape DESI Vancouver BC \$33,861, Otis Elevator Company Ltd Hamilton Ont \$61,408, Planterra Ltée Ottawa Ont \$75,980, Stationnement Métropolitain Montreal Que \$227,639.
- Other Consulting Services \$146,010*—Government of Canada—Supply and Services Hull Que \$28,845, Ottawa Commercial Realities Ltd Ottawa Ont \$79,810.
- Other Real Estate Services \$137,780*—DMR and Associates Ottawa Ont \$26,950.
- Printing Services \$302,673*—Government of Canada—Supply and Services Hull Que \$30,807 and Ottawa Ont \$171,077.
- Protection Services \$5,856,296*—Burns International Ottawa Ont \$81,556, Canadian Corps of Commissionaires Calgary Alta \$172,923; Edmonton Alta \$57,479; Hamilton Ont \$42,969; London Ont \$90,652; Montreal Que \$364,488; Ottawa Ont \$2,698,608; Toronto Ont \$390,563; St John NB \$187,147; St John's Nfld \$65,659; Winnipeg Man \$109,155, Dominion Electric Protection Toronto Ont \$79,382, Edwards Bells Corners Ont \$55,683, Government of Canada—Supply and Services Ottawa Ont \$242,553, Investigation et Sécurité Ottawa Ont \$32,052, National Protective Service Ottawa Ont \$630,766, Pinkerton du Quebec Montreal Que

PUBLIC WORKS—Continued

\$184,035, Security Service Ottawa Ont \$73,402, Universal Alarms Ottawa Ont \$31,965.

Snow Removal \$1,404,910—Alexandre Excavation Laval Que \$31,500, Construction Solaren Montreal Que \$32,500, D'Alesio Contracting Montreal Que \$65,947, DiMar Enterprises Montreal Que \$26,000, Satellite Street Sweeping Ltd Toronto Ont \$32,210, Woodlawn Construction Dartmouth NS \$47,626.

Technical Services \$164,609—A-Tech Incorporated Halifax NS \$43,797.

Temporary Help Services \$187,187

Training Educational \$356,261—Algonquin College Ottawa Ont \$68,581.

Other Types of Services \$209,871

ACCOMMODATION PROGRAM—CAPITAL \$18,761,759

Architectural Services \$6,033,174—Adamson Associates Toronto Ont \$741,030, AM Ross and Associates Ottawa Ont \$39,750, Rodrigue Bégin Quebec Que \$46,423, Blanchet Berthiaume St Laurent Que \$53,766, Carlberg Jackson—Partners New Westminster BC \$43,148, Chabot et Paquin Sillery Que \$55,086, Clemann Large Patterson Ottawa Ont \$27,052, Consortium Asselin Benoit Boucher Ducharme Lapointe and T Pringle and Son Ltd Westmount Que \$415,789, David Bonlva Diamokopou Montreal Que \$361,490, Dubois Strong and Bind Land Toronto Ont \$28,409, The ECE Group Don Mills Ont \$30,300, RJ Flinn Halifax NS \$47,556, GD Wylie Architect New Westminster BC \$41,633, Hagarty Buist Architects London Ont \$93,867, Larose Laliberté Petrucci Webb Zarafa Menkes Housden Montreal Que \$623,255, Lazosky Stenman Ottawa Ont \$41,767, MH Boulianne and R Bart Rouyn Que \$108,943, Miska Gale and Ling Architects Ottawa Ont \$111,120, Moriyama and Techuma Toronto Ont \$142,138, Murray and Murray and Partners Ottawa Ont \$36,260, Ogilvie and Hogg Ottawa Ont \$31,405, Parkin Partnership Toronto Ont \$114,232, Regional Data Centre Consortium Winnipeg Man \$46,031, Rysavy and Rysavy Architects Ottawa Ont \$214,189, St Denis Thibault Ottawa Ont \$58,000, St Gelais Tremblay Ste Foy Que \$34,587, Schoeler and Heaton Architects Ottawa Ont \$122,211, Siddall Dennis Warner Victoria BC \$57,077, Soucy-Ellis Asso Ltée Edmunston NB \$54,576, SNC-GECO Canada Inc Toronto Ont \$35,910, Townend Stefura Balesh Page Toronto Ont \$383,687, T Pringle and Son Ltd Westmount Que \$47,760, Wilson A Salter Architect Ottawa Ont \$54,162.

Caretaking Services \$109,643—General Cleaning Co Ltd St John's Nfld \$95,426.

Data Processing \$361,540—Computronic Data System Montreal Que \$47,946, Datastar Systems Group Westmount Que \$26,477, Systemhouse Ltd Ottawa Ont \$32,372, T Pringle and Son Ltd Westmount Que \$54,630, Telelogix Inc Mississauga Ont \$39,987.

Engineering Services \$7,786,814—Arak Enrg Dollard des Ormeaux Que \$143,495, Arcade Albert Architect Ltd Shediac NB \$56,776, The Architects Guild St John's Nfld \$72,744, Asselin Benoit Boucher Montreal Que \$50,000, Beaumier Bolduc Juneau Shawinigan Que \$258,734, Bouthillette Parizeau Montreal Que \$91,645, Brais Frigon Hanley and Associates Ottawa Ont \$85,289, BW Brooker Eng Ltd Edmonton Alta \$79,315, Charley and Bissett Ltd London Ont \$37,294, Cincom Dorval Que \$172,670, Clemann Large Patterson Ottawa Ont \$175,463, Consortium Asselin Benoit Boucher Ducharme Lapointe and T Pringle & Son Ltd Westmount Que \$91,915, Consortium Design Ottawa Ont \$49,334, Consortium Designers Inc Charlottetown PEI \$418,483, Dupras Ledoux Primeau Montreal Que \$25,000, Fodor Engineering Toronto Ont \$46,466, Forest Bodrug Ottawa Ont \$37,870, Frank W Moore Architects Prince Albert Sask \$56,842, Gavin and Savoie Ltd Bathurst NB \$30,695, Gendron Horwath Legault Montreal Que

\$47,281, Giffels Associates Ltd Rexdale Ont \$215,914, Le Groupe «E» et Montreal Que \$27,520, Hanscomb Roy and Associates Montreal Que \$26,557, Helyar and Associates Ottawa Ont \$25,026, Hooper and Angus Associates Ltd Toronto Ont \$40,700, J Douglas Wilson Assoc Toronto Ont \$54,204, JJ Barette et Associés Montreal Que \$27,250, JL Richards and Associates Ottawa Ont \$41,642, Jodoin Lemaire Pratt et Assoc Montreal Que \$193,916, Lafontaine Consultants Ottawa Ont \$33,028, Lalonde Girouard Letendre Montreal Que \$598,737, Lalonde Valois Lamarre Valois et Associés Montreal Que \$822,528, Lorain Gérin-Lajoie et Simard Montreal Que \$27,430, McKee Lockhart and Associates Ottawa Ont \$48,281, M Gabriel Nobleman Montreal Que \$48,574, Omega-Capé Don Mills Ont \$1,090,474, Pageau Morel Lefebvre Ottawa Ont \$44,062, Plante et Associés Anjou Que \$110,698, Scouton Mitchell Sigundson and Associates Ltd Winnipeg Man \$38,325, Shawinigan-Dyname St Laurent Que \$53,550, Stevenson Raines Barrett et Christie Calgary Alta \$42,548, Tamblyn Mitchell and Partners Toronto Ont \$66,506, Telelogix Ltd Mississauga Ont \$90,908, The Trow Group Rexdale Ont \$37,588, Underwood McLennan Ltd Winnipeg Man \$26,319.

Legal Services \$60,332

Management Consulting \$220,931—Comset Corp Montreal Que \$48,065, Cosigma Inc Montreal Que \$29,513, Econotech Ltée Mount Royal Que \$75,413.

Other Business \$2,544,938—Canadian Solar Industries Association Ottawa Ont \$38,173, Comset Corp Montreal Que \$207,246, Consortium Asselin Benoit Boucher Ducharme Lapointe and T Pringle & Son Ltd Westmount Que \$170,100, Cosigma Inc Montreal Que \$84,196, Digital Rexdale Ont \$38,400, Electricité Kingston LaSalle Que \$231,970, Government of Canada—Supply and Services Goose Bay Nfld \$89,240; Hull Que \$72,068; Ottawa Ont \$374,349, Groupe Informatique Axiawe Montreal Que \$91,451, Les Informaticiens Montreal Que \$32,307, Mach-Fab Laval Inc Laval Que \$48,341, Multiple Access Don Mills Ont \$77,844, Raymond Chabot Martin Paré et Cie Montreal Que \$26,675, Plante et Associés Anjou Que \$141,762, Quasar Systems Ltd Montreal Que \$35,772, Senia Designs Ltd Montreal Que \$88,738, Services Informatiques de Gestion Boisbriand Que \$120,873, Shawinigan-Dyname St Laurent Que \$69,983, Jock Wallace & Assoc Ltd Rosemère Que \$58,880.

Other Consulting Service \$353,120—Charlottetown Area Development Corporation Charlottetown PEI \$55,000.

Photographic Services \$52,391

Printing Services \$187,758—Government of Canada—Supply and Services Ottawa Ont \$37,717.

Protection Services \$103,092

Technical Services \$391,336—Caron Racine St Denis Laval Que \$34,621.

Temporary Help Services \$356,207—Electricité Kingston LaSalle Que \$26,615, Les 500 Services de Sélection Montreal Que \$108,674, Manpower Services Ltd Montreal Que \$95,302, McInnis Equipment Ltd Windsor Ont \$44,584.

Training Educational \$123,325—Canadian Solar Industries Association Inc Ottawa Ont \$59,097, Unics Ltd Winnipeg Man \$32,412.

Other Types of Services \$77,158

MARINE PROGRAM—OPERATIONS AND MAINTENANCE \$1,332,860

Engineering Services \$667,782—Cartier Trottier Aubin Ste Foy Que \$108,342, Duprés Landry et Associés Montmagny Que \$162,429, Dupuis Côté et Associés Quebec Que \$45,910, Roy Bergeron Gariépy Leroux Dupont Desmeules Sorel Que \$60,538, RC Abbott Ltd Come-by-Chance Nfld \$27,156, Tremblay Deschesne Vigneault & Assoc Baie Comeau Que \$86,722.

PUBLIC WORKS—Concluded

Management Consulting Services \$42,822—Government of Canada—Supply and Services Ottawa Ont \$36,000.

Other Business Services \$279,077—Government of Canada—Supply and Services Hull Que \$33,844; Ottawa Ont \$60,776; Vancouver BC \$60,710.

Protection Services \$139,538—The Canadian Corps of Commissioners Victoria BC \$80,259, Metropolitan Investigation and Security (Canada) Ltd St John's Nfld \$35,015.

Technical Services \$113,772—Government of Canada—Environment Vancouver BC \$35,000.

Other Types of Services \$89,869

MARINE PROGRAM—CAPITAL \$3,391,820

Engineering Services \$493,096—Choukalos Woodburn Vancouver BC \$35,356, Copac Inc Rivière-du-Loup Que \$35,454, Keith Philpott Consultants Thornhill Ont \$57,244, MacLaren Engineers Planners and Scientists Inc Windsor Ont \$36,653, Robert Freundlich and Associates Victoria BC \$77,988, Shawinigan Engineering Calgary Alta \$58,946.

Legal Services \$36,839

Other Business Services \$41,739

Other Consulting Services \$44,274—Dugal Stewart Toronto Ont \$44,172.

Technical Services \$2,716,106—Krupp Industries Edmonton Alta \$2,662,690.

Other Types of Services \$59,766

TRANSPORTATION PROGRAM—OPERATION AND MAINTENANCE \$506,798

Engineering Services \$439,905—Barre Renaud Charron Hull Que \$56,099, Boileau and Associates Gatineau Que \$32,306, Bridge and Tank Co of Canada Ltd Hamilton Ont \$39,979, R Wallace P Engineering and Associates Vancouver BC \$42,250, Western Canada Hydraulics Vancouver BC \$97,347.

Other Types of Services \$66,893

TRANSPORTATION PROGRAM—CAPITAL \$187,799

Engineering Services \$165,363—Reid Crowther Consultants Calgary Alta \$46,132, Turber Consultants Victoria BC \$86,183.

Other Types of Services \$22,436

LAND MANAGEMENT AND DEVELOPMENT PROGRAM \$2,647,456

Architectural Services \$112,378—Coplanam Ltée Montreal Que \$63,957.

Caretaking Services \$53,833—Service Général d'Entretien d'Immeubles St Janvier Que \$43,497.

Data Processing Services \$102,846—Quasar Systems Ltd Ottawa Ont \$33,230.

Legal Services \$105,278—Hyman Soloway Ottawa Ont \$99,500.

Management Consulting Services \$52,277

Other Business Services \$199,181—Thibeau Landscaping Ridgeway Ont \$33,565.

Other Consulting Services \$142,854—Rideau Consultants Inc Toronto Ont \$84,226.

Other Real Estate Services \$70,185

Printing Services \$46,189—Government of Canada—Supply and Services Ottawa Ont \$25,557.

Protection Services \$579,992—The BC Corps of Commissioners Vancouver BC \$129,030, Canadian Corps of Commissioners Edmonton Alta \$73,718 and Montreal Que \$298,006.

Technical Services \$242,639—Canada Realities Ltd Toronto Ont \$47,357, Gendron Lefebvre et Associés Laval Que \$58,682, Gilles Madore Lachute Que \$30,200.

Temporary Help Services \$869,258—Femcarr Inc Montreal Que \$340,941, Service Personnel Mille-Iles Ste Thérèse Que \$492,378.

Other Types of Services \$70,546

REGIONAL ECONOMIC EXPANSION \$7,830,806**Department \$7,830,806**

Accounting Services \$2,664,446—Dunwoody and Company Thunder Bay Ont \$26,703, Government of Canada—Supply and Services/Audit Service Bureau Ottawa Ont \$2,637,743.

Business Services \$1,525,605—Accélération Personnel Montréal Qué \$35,108, Government of Canada—Statistics Canada Ottawa Ont \$391,487, Supply and Services Hull Que \$92,013, Supply and Services Ottawa Ont \$119,598, MacDonald Brisson Personnel Ottawa Ont \$58,662, Office Overload Ottawa Ont \$25,056, Portage Personnel Ltd Hull Que \$27,677 and The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$50,965.

Consulting Services \$1,630,747—Bureau of Management Consultants Hull Que \$31,912, Cegir Montréal Qué \$25,000, Delcan St John s Nfld \$37,448, Econotech Ltée Montréal Qué \$28,000, F H Hayhurst Co Ltd Edmonton Alta \$45,026, Ingesco Inc Montréal Qué \$27,971, Kurt Salmon Associate Canada Ltd Atlanta Georgia USA \$30,000, Lamb Guay Inc Montréal Qué \$79,732, Major and Martin Inc Montréal Qué \$833,569, Plurimar Montréal Qué \$25,830, Presidential Services Ltd Montréal Qué \$31,500 and Secor Inc Montréal Qué \$41,675.

Data Processing \$1,261,892—Baily and Rose Ltd Ottawa Ont \$36,420, Comtek Data System \$297,245, Datacrown Inc Willowdale Ont \$108,658, Data Logic Canada Ottawa Ont \$51,709, Dun and Bradstreet Toronto Ont \$39,000, Government of Canada—Statistics Canada Ottawa Ont \$29,621 and Sask Comp Regina Sask \$44,155.

Photograph \$48,284

Tuition Fees \$295,393—Government of Canada—Public Service Commission Ottawa Ont \$29,649.

Miscellaneous Services \$404,439—Canadian Corps of Commissioners Regina Sask \$40,581 and Government of Canada—Public Works Saint John NB \$46,347.

SCIENCE AND TECHNOLOGY \$36,617,145**Ministry of State \$382,121**

Commercial Acquisition Services from DSS \$36,129

Consultants and Contract Services \$208,219

Secretarial Services \$80,107

Other Types of Services \$57,666

SCIENCE AND TECHNOLOGY—Continued

National Research Council of Canada \$35,267,140

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM
\$32,640,451

Accounting Services \$160,125—Ernest & Whinney Ottawa Ont \$67,695, Government of Canada—Supply and Services Ottawa Ont \$82,430.

Building Cleaning and Other Sanitary Services \$854,292—Modern Building Cleaning Saskatoon Sask \$30,661, O'Connor's Cleaning Services Ltd Halifax NS \$37,921, Sanitek Sanitation Incorporated Ottawa Ont \$739,858.

Catering and Quartering Services \$72,204—Government of Canada—Public Works Canada Ottawa Ont \$27,327.

Data Processing Services \$626,634—Bonaventure Design & Programming Ltd Ottawa Ont \$65,178, Digital Equipment of Canada Ltd Ottawa Ont \$70,162, Floating Point Systems Ltd Ottawa Ont \$35,111, Government of Canada—Supply and Services Hull Que \$68,400, IBM Canada Ltd Don Mills Ont \$58,256, Systemhouse Ltd Ottawa Ont \$28,216, The Wallongong Group Palo Alto Calif USA \$30,267.

Engineering Services \$5,018,532—Adga System International Ltd Ottawa Ont \$1,095,032, Alberta Research Council Edmonton Alta \$207,000, British Columbia Research Council Vancouver BC \$207,750, Bonaventure Design & Programming Ltd Ottawa Ont \$25,491, British Aerospace Ltd Winnipeg Man \$250,600, Canadian Astronautics Ltd Ottawa Ont \$30,232, Caron Racine Saint Denis et Associes Inc Chomedey Que \$34,152, DAF Indal Ltd Mississauga Ont \$198,701, Government of Canada—Public Works Canada Montreal Que \$572,536 Halifax NS \$348,970 and Supply and Services Ottawa Ont \$129,439, Rolf Jensen & Assoc Ltd Don Mills Ont \$28,715, Philip A Lapp Ltd Toronto Ont \$44,030, Ian Martin Assoc Ltd Toronto Ont \$41,772, G M Masonry Ltd Ottawa Ont \$25,613, New Brunswick Research Productivity Council Fredericton NB \$147,000, Nova Scotia Research Foundation Dartmouth NS \$196,000, Ontario Research Foundation Mississauga Ont \$159,000, Precision Machine and Engineering Ltd Perth Ont \$62,006, Saskatchewan Research Council Saskatoon Sask \$206,000, SED Systems Inc Saskatoon Sask \$269,096, SPAR Aerospace Ltd Toronto Ont \$136,651, Eric Thrun Associates Ltd Vancouver BC \$30,000, Vickers Canada Inc Montreal Que \$26,082, Welding Institute of Canada Oakville Ont \$111,686.

Management Services \$27,024

Protection Services \$673,596—Canadian Corps of Commissioners Halifax NS \$44,690; Ottawa Ont \$534,530 and Saskatoon Sask \$62,959.

Research Scientific Technical and Development Support Contracts \$20,327,776—Adaptive Microelectronics Ltd Thornhill Ont \$51,000, AES Data Ltd Mississauga Ont \$59,543, Amherst Renewable Energies Perth Ont \$72,870, Arctec Canada Ltd Kanata Ont \$163,583, Atlantic Bridge Co Ltd Mahone Bay NS \$60,092, Atlantic Industrial Research Inst Halifax NS \$51,860, Atlas Turner Inc Montreal Que \$93,440, British Columbia Research Council Vancouver BC \$108,160, Behavioural Team Toronto Ont \$36,823, Biologicals Inc Toronto Ont \$176,628, Bomem Inc Vanier Que \$47,715, Bristol Aerospace Ltd Winnipeg Man \$58,336, Canadian Astron Ottawa Ont \$58,300, Canadian Marconi Company Montreal Que \$238,290, Canadian Standards Association Rexdale Ont \$185,134, Canadian Sun Systems Ltd Campbellville Ont \$45,823, Canviro Consultants Ltd Kitchener Ont \$107,988, CBCL Limited Halifax NS \$30,243, Central Ontario Television Kitchener Ont \$78,415, Centre for Applied Research and Engineering Design Inc Hamilton Ont \$29,739, Centre de recherche industrielle du Québec Ste Foy Que \$33,191, Chromalox Canada Mississauga Ont \$255,359, Ciment Canada Lafarge Montreal Que \$65,361, Conserve Engineering Inc Downsview Ont \$46,275, Con-Serve Group Ltd

Scarborough Ont \$35,700, Corporation of the City of Nepean Nepean Ont \$67,939, CSP Food Ltd Saskatoon Sask \$58,274, Davis Eryou & Associates Ltd Ottawa Ont \$326,498, Daychem Laboratories Inc Xenia Ohio USA \$51,890, Day Specialties Company Ltd Midland Ont \$33,425, DeHavilland Aircraft Downsview Ont \$179,967, DeLuw Cather Canada Ltd Ottawa Ont \$27,825, Diagnostic Chemicals Ltd Charlottetown PEI \$82,378, DSMA Atcon Ltd Toronto Ont \$338,365, Ecodomus Devel Ltd Ottawa Ont \$85,488, Electrohome Electronics Kitchener Ont \$219,898, Enercon Industries Ltd Regina Sask \$56,322, Energy North International Ltd Ottawa Ont \$65,569, Energy Research Corporation Montreal Que \$70,894, Les Entreprises de l'Estrie Ltée Magog Que \$30,260, Epsilon Data Systems Ltd Nepean Ont \$36,641, Fibratex Inc Legardeur Que \$97,110, Fluidynamic Devices Ltd Mississauga Ont \$115,672, Foundation Electronic Instrument Ottawa Ont \$128,355, General Solar Inc Ottawa Ont \$50,745, Geoderm Labs Calgary Alta \$121,129, Giffels Assoc Ltd Rexdale Ont \$27,818, Glenayne Electronics Vancouver BC \$421,888, Globe & Mail Toronto Ont \$52,946, Gould Manufacturing of Canada Ltd Fort Erie Ont \$25,671, Government of Canada—Atomic Energy of Canada Ltd Chalk River Ont \$38,665, Canada Mortgage and Housing Corporation Montreal Que \$95,000, Energy Mines and Resources Ottawa Ont \$615,487, Environment Canada Ottawa Ont \$209,935, National Defence Ottawa Ont \$331,269, Graham Products Ltd Inglewood Ont \$31,928, GSW Ltd Mississauga Ont \$35,180, Guildline Instruments Ltd Smiths Falls Ont \$120,030, Hawker Siddeley Canada Ltd Vancouver BC \$161,294, Hickling-Smith Inc Ottawa Ont \$56,154, Highlands Energy Systems Ltd Orangeville Ont \$31,231, Hitech Canada Ltd Ottawa Ont \$314,295, Honeywell Information Systems Willowdale Ont \$461,155, Hooper & Angus Associates Toronto Ont \$30,000, Hovey & Assoc Ottawa Ont \$26,704, IBI Group Toronto Ont \$151,082, Imapro Inc Charlottetown PEI \$63,900, Infrared Photo Ltd Nepean Ont \$46,885, Institut Armand-Frappier Laval-des-Rapides Que \$56,400, Institut de recherche d'Hydro Québec Varennes Que \$196,059, Leigh Instruments Ltd Carleton Place Ont \$139,955, Lektromedia Ltd Belleville Ont \$105,647, Lumonics Research Ltd Kanata Ont \$585,741, MacDonald Dettwiler & Associates Ltd Richmond BC \$103,218, Marine Colloids Limited Dartmouth NS \$247,275, McGuinness Distillers Ltd Toronto Ont \$43,754, MDS Health Group Ltd Rexdale Ont \$84,642, Mega Systems Ltd Scarborough Ont \$25,199, MHG International Ltd Calgary Alta \$384,452, Mid-Canada Medical Mississauga Ont \$32,670, Middleton Assoc Toronto Ont \$40,741, Morton & Partners Ltd Rexdale Ont \$34,338, Mountain Spring Beverages Edmonton Alta \$190,798, MPB Technologies Inc Ste Anne de Bellevue Que \$127,222, National Semiconductors Ltd St Laurent Que \$73,149, NDX Corporation Toronto Ont \$388,192, Noranda Mines Ltd Pte Claire Que \$33,790, Norpak Ltd Pakenham Ont \$48,791, Nortec Solar Ind Int Ottawa Ont \$34,204, Nova Energy Ltd Dartmouth NS \$27,565, Nova Scotia Research Foundation Corp Dartmouth NS \$27,969, Ontario Agriculture Guelph Ont \$405,471, Ontario Hydro Toronto Ont \$75,947, Ontario Paper Co Ltd St Catharines Ont \$83,825, Ontario Research Foundation Mississauga Ont \$386,462, Opto Electronics Ltd Oakville Ont \$215,558, Photochemical Research Assoc London Ont \$81,130, Pratt & Whitney Longueuil Que \$119,253, Pressman Associates Inc Ottawa Ont \$50,367, Produits Gaza Inc Montreal Que \$39,031, Promedic Manufacturing Inc Toronto Ont \$377,297, Provost Cartage Inc Anjou Que \$37,587, Raylo Chemicals Ltd Edmonton Alta \$49,004, Sandwell Beak Research Group Mississauga Ont \$33,385, Scanada Consultants Ltd Ottawa Ont \$85,733, Sciex Inc Thornhill Ont \$707,871, Seakem Oceanography Ltd Sidney BC \$38,231, SED Systems Ltd Saskatoon Sask \$400,303, Semco Instruments Co Ottawa Ont \$125,194, Sentrol Systems Ltd Downsview Ont \$25,664, SK/CF Inc Toronto Ont \$295,619, Solarcells Ltd Burlington Ont \$175,600, Solar Panels Ltd Burlington Ont \$49,194, Solar-systems Industries Ltd Richmond BC \$131,418, Solartech Ltd Don Mills Ont \$41,697, Solcan Ltd London Ont \$32,285, SPAR Aerospace Ltd Ste Anne de Bellevue Que \$474,672, Systemhouse Ltd

SCIENCE AND TECHNOLOGY—Concluded

Ottawa Ont \$29,059, Tektrend Int'l Inc Lachute Que \$25,110, Terech Ltée Montreal Que \$33,096, TES Limited Engineering Research Ottawa Ont \$44,695, TPK Solar Systems Inc Ottawa Ont \$97,003, Ultra High Vacuum Instrum Ltd Burlington Ont \$71,420, Universities of: British Columbia Vancouver BC \$191,928; Calgary Calgary Alta \$82,503; Carleton Ottawa Ont \$178,465; Dalhousie Halifax NS \$73,972; Guelph Guelph Ont \$134,488; Laval Ste Foy Que \$153,231; Manitoba Winnipeg Man \$49,279; McGill Montreal Que \$137,609; McMaster Hamilton Ont \$87,917; Ottawa Ottawa Ont \$244,190; Queen's Kingston Ont \$171,315; Regina Regina Sask \$64,818; Saskatchewan Saskatoon Sask \$143,836; Technical University of Nova Scotia Halifax NS \$77,139; Waterloo Waterloo Ont \$90,636; Western Ontario London Ont \$139,653; York Downsview Ont \$35,374, Vinto Engineering Ltd Vancouver BC \$46,818, Vortek Industries Ltd Vancouver BC \$126,643, W L Wardroff & Associates Ltd Winnipeg Man \$534,706, Warnock Hersey Professional Services LaSalle Que \$39,626, Watershed Energy Systems Ltd Toronto Ont \$87,723, Welding Institute of Canada Oakville Ont \$204,014, Westinghouse Canada Inc Oakville Ont \$29,913, Work Wear Corporation of Canada Toronto Ont \$37,118.

Scientific Services \$1,282,494—G C Butler Ottawa Ont \$31,705, Government of Canada—Communications Ottawa Ont \$348,252, Canada Mortgage and Housing Corporation Ottawa Ont \$30,000, Environment Canada Ottawa Ont \$40,471, Natural Sciences and Engineering Research Council Ottawa Ont \$191,924, National Aeronautics and Space Administration Washington DC USA \$112,700, Ontario Research Foundation Mississauga Ont \$74,579.

Training and Educational Services \$137,395—Government of Canada—Public Service Commission of Canada Ottawa Ont \$25,390.

Other Business Services \$3,460,379—Crawley & McCracken Co Montreal Que \$87,793, Government of Canada—National Research Council of Canada Ottawa Ont \$121,671, National Film Board Montreal Que \$135,381, Supply and Services Hull Quebec \$2,466,677, Manpower Services Ltd Ottawa Ont \$35,887, Université Laval Quebec Que \$68,709, Waltemade & Wright Ottawa Ont \$49,700.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM \$2,626,689

Data Processing Services \$2,059,101—Chemical Abstract Services Columbus Ohio USA \$162,270, Biosciences Information of Biological Abstracts Philadelphia Pa USA \$28,056, Engineering Index Inc New York NY USA \$33,115, Government of Canada—National Library Hull Que \$300,000, National Research Council of Canada Ottawa Ont \$977,154, Informatics Inc Baltimore Md USA \$118,000, Institute of Electrical and Electronics Engineers Inc Piscataway NJ USA \$33,470, Institute of Scientific Information Philadelphia Pa USA \$41,527, Lockheed Missiles & Space Co San Francisco Ca USA \$28,727, Miss Hall's Personnel Services Ottawa Ont \$93,184, Multiple Access Computer Group Don Mills Ont \$35,165, University of Toronto Toronto Ont \$94,366.

Engineering Services \$91,903—Government of Canada—National Research Council of Canada Ottawa Ont \$91,744.

Management Services \$53,300—Government of Canada—Supply and Services Canada Hull Que \$53,300.

Scientific Services \$30,742

Other Business Services \$391,643—Canadian Film Institute Ottawa Ont \$59,500, Universities of: Alberta Edmonton Alta \$29,965; Saskatchewan Saskatoon Sask \$42,485.

Natural Sciences and Engineering Research Council \$539,370

Data Processing Services \$272,011—Government of Canada—National Research Council Ottawa Ont \$179,971, Quasar Systems Limited Ottawa Ont \$68,491.

Engineering Services \$70,664—Government of Canada—National Research Council \$64,644.

Other Business Services \$32,264

Scientific Services \$96,667—F Siller Vancouver BC \$31,133.

Temporary Help Services \$26,577

Other Types of Services \$41,187

Science Council of Canada \$428,514

Contract Fees and Travel \$367,415—CROP Inc Montreal Qué \$25,000, Frank J Kelly Toronto Ont \$26,140.

Data Processing Services \$26,570

Other Types of Services \$34,529

SECRETARY OF STATE \$21,472,789**Department \$13,990,786****ADMINISTRATION PROGRAM \$1,841,734**

Consultant & Research \$227,484—ASC Applied Sciences Corp Vancouver BC \$32,179, BIRO Quebec City Que \$40,303, DSS—Supply and Services Hull Que \$37,561.

Data Processing Services \$1,027,826—Abatic Ottawa Ont \$46,489, Bailey and Rose Ltd Ottawa Ont \$44,386, Centre Météorologique Canadien Ottawa Ont \$70,000, Data Crown Inc-(Systems Dimensions Inc) Ottawa Ont \$242,239, DSS-Supply and Services Hull Que \$42,981, Energy, Mines and Resources Ottawa Ont \$203,215, Information Science Industries Ltd Ottawa Ont \$123,120, Systematix Consultants Montreal Inc Montreal Que \$88,817, Systemhouse Ltd Ottawa Ont \$40,748, Wood Brown Associates Ottawa Ont \$62,448.

Hospitality \$39,571

Temporary Help Services \$140,659—Barbara's Office Personnel Ottawa Ont \$47,382.

Training of Public Servants \$61,172—Public Service Commission Ottawa Ont \$38,507.

Other Types of Services \$345,022—DSS-Supply and Services Hull Que \$309,234.

OFFICIAL LANGUAGES PROGRAM \$237,447

Consultant & Research \$179,292—Cereco Inc Saint Boniface Man \$70,000, Crop Inc Montreal Que \$26,930, DSS-Supply and Services Hull Que \$60,354.

Other Types of Services \$58,155

ARTS AND CULTURE PROGRAM \$399,345

Consultant & Research \$317,652—DSS-Supply and Services Hull Que \$57,777, Lindley Kovar & Assoc Toronto Ont \$50,000, Productions Nadis Ltée Montréal Qué \$37,421, Savard Massé Associés Inc Montréal Qué \$43,610, Showbiz International Inc Chambly Qué \$35,000.

Hospitality \$51,069

Other Types of Services \$30,624

SECRETARY OF STATE—Concluded**EDUCATION SUPPORT PROGRAM \$1,590,483**

Canada Student Loans—Fees to the Provinces \$1,423,084—Treasurer Province of Alta Edmonton Alta \$131,936, Minister of Finance Province of BC Victoria BC \$174,685, Treasurer Province of Man Winnipeg Man \$57,495, Minister of Finance and Industry of NB Fredericton NB \$78,862, Treasurer Province of NS Halifax NS \$92,254, Nfld Exchequer Account St John's Nfld \$60,784, Treasurer Province of Ont Toronto Ont \$687,917, Treasurer Province of PEI Charlottetown PEI \$42,085, Treasurer Province of Sask Regina Sask \$95,755.

Consultant and Research \$115,256—Statistics Canada Ottawa Ont \$77,180.

Temporary Help Services \$26,746

Other Types of Services \$25,397

TRANSLATION PROGRAM \$7,770,595

Consultant & Research \$796,874—Montréal Université de Montréal Qué \$490,000, Public Service Commission Ottawa Ont \$44,630.

Data Processing Services \$105,473—Energy Mines & Ressources Ottawa Ont \$87,828.

Temporary Help Services \$133,015—Barbara's Office Personnel Ottawa Ont \$118,989.

Training of Public Servants \$66,606—Public Service Commission Ottawa Ont \$32,041.

Translation and Interpretation \$6,596,029—Adaption Enreg Île Des Sœurs Que \$26,754, Auclair Raffet Zelnick Assoc Montreal Que \$314,476, Bitossi P F Ottawa Ont \$26,718, Blouin Translations Ltd Ottawa Ont \$31,140, Cat Communications et Services Ltée Chelsea Que \$99,595, Chamaillard Gaston Montreal Que \$45,235, De K Varent Arnaud Montreal Que \$27,855, De Varent Marie Ottawa Ont \$26,735, Digras Jean Ottawa Ont \$31,231, Fulton Janet Ottawa Ont \$25,245, Gallo Jeanne Ottawa Ont \$26,661, Guy Maheux Editeur Enreg Montreal Que \$37,587, Henriques Annegret Ottawa Ont \$25,985, Jay Walsh Inc Ottawa Ont \$47,283, Jean Yves Kentville NS \$29,395, Lagrenade Marcel Ottawa Ont \$30,607, Lexiconsult Inc Ottawa Ont \$103,103, MacDougall E J Dundas Ont \$34,427, Meleras Hermann S Montreal Que \$26,884, Munier Francois Ottawa Ont \$34,181, Nowosielski Joseph Ottawa Ont \$34,111, Osgoode Technical Translations Toronto Ont \$131,935, Page Ginette Hull Que \$25,594, Paillet Jean-Pierre Dunrobin Ont \$29,130, Quality Language Services Ottawa Ont \$50,882, Robichaud Raymond Ottawa Ont \$38,885, Rousseau Dion Annie Aylmer PQ \$30,720, Rubert Anne Marie Ottawa Ont \$28,861, Spica Translation Inc Vanier Ont \$620,208, Tadros Aubrey Ottawa Ont \$34,062, Tanguay Philippe Eastbroughton Que \$42,075, Technitrans Enrg Montreal Que \$62,694, Traduco Ottawa Ont \$39,620, Traduction Gamma Inc Ottawa Ont \$31,551, Traduction-Redaction Olympia Ottawa Ont \$52,300, Traductions B B Inc Montreal Que \$185,923, Traductions Guy Vauban L Montreal Que \$57,644, Traductions Hermes Inc Cote St-Luc Que \$38,010, Traductions Naperco Inc Montreal Que \$127,386, Translaw Ltee Laval Que \$29,357.

Other Types of Services \$72,598—DSS-Supply & Services Hull Que \$39,698.

CITIZENSHIP PROGRAM \$2,151,182

Consultant & Research \$1,613,703—Creative Concepts Inter Inc Montreal Que \$41,681, DSS-Supply and Services Hull Que \$280,245, Indian Rights for Indian Women Edmonton Alta \$35,478, Levy-Coughlin Partnership Toronto Ont \$55,750, National Assoc Friendship Centres Ottawa Ont \$40,279, Native Women's Assoc of Canada Ottawa Ont \$35,680, Sask Treasurer Province of Regina Sask \$150,000, Teulon Residence Inc Teulon Man \$25,000,

Walker Robert Ottawa Ont \$42,304, Zarry Peter Toronto Ont \$48,736.

Hospitality \$58,925

Temporary Help Services \$99,207—Barbara's Office Personnel Ottawa Ont \$30,312.

Training of Public Servants \$42,867

Other Types of Services \$336,480—DSS-Supply and Services Hull Que \$67,871, Statistics Canada Ottawa Ont \$189,000.

Public Service Commission \$7,482,003

Appeal Board Members' Fees \$35,100

Data processing Service \$1,274,662—Government of Canada—Supply and Services Hull Quebec \$240,766, IBM Canada Limited Ottawa Ont \$78,978.

Examination Set-up Services \$143,895

Health Services \$72,757

Hospitality Services \$26,196

Management Consultant and Contract Research \$372,193—Donnelly Tyrie and Associates Ottawa Ont \$67,965, Government of Canada—Supply and Services Hull Que \$73,608.

Paper Marketing Fees \$29,920

Professional and Technical Consulting Services \$763,747—Bailey and Rose Limited Ottawa Ont \$53,597, D M R and Associates Ottawa Ont \$52,085, Government of Canada—Supply and Services Hull Que \$82,667, Hart and Page Limited Ottawa Ont \$31,520, Mobius Software Limited Ottawa Ont \$86,086, System House Limited Ottawa Ont \$41,294, University of Waterloo Waterloo Ont \$45,000.

Protection Services \$260,739—Canadian Corps of Commissionaires Ottawa Ont \$44,285, Investigation and Security Canadian Incorporated Montreal Que \$96,053, National Protection Service Ottawa Ont \$96,049.

Secretariat Typing and Clerical Services \$324,737—Bradson Personnel Pool Ottawa Ont \$52,728, The 500 Selective Services (Ottawa) Limited Ottawa Ont \$113,711.

Service Charges \$180,576—Government of Canada—Supply and Services Hull Que \$180,576.

Training and Educational Services Course and Seminar Fees \$1,136,789—Government of Canada—Public Service Commission Staff Development and Training Revolving Fund Ottawa Ont \$1,044,588.

Training and Educational Services Teachers Lecturers and Instructors \$2,302,436—Centre des Jeunes et de la culture Sudbury Ont \$133,517, Data Logic Canada Ottawa Ont \$53,935, École de Langues Gerard Caron Ltée Vanier Ont \$47,872, Holtrecht Management Quebec Que \$25,000, Loyalist College Belleville Ont \$58,297, Mount Royal College Calgary Alta \$53,144, The Society of Management Accountants Ottawa Ont \$65,455, Training Strategies Canada Limited Toronto Ont \$36,765, Universities of Moncton Moncton N B \$456,764, New Brunswick Fredericton N B \$396,187.

Miscellaneous \$510,944—Government of Canada—Public Service Commission Staff Development and Training Revolving Fund \$358,894, Supply and Services Hull Que \$112,680.

Other Types of Services \$47,312

SOCIAL DEVELOPMENT \$339,856

Consultant Services \$226,064—Joonson Enterprises Ltd Naples FLO VSA \$25,085.

Temporary Help Services \$68,224—Kelly Services Ltd Ottawa Ont \$26,590.

Other Types of Services \$45,568

SOLICITOR GENERAL \$74,712,162**Department \$2,983,071**

Accounting and Audit Services \$64,656—Government of Canada—Supply and Services Audit Services Bureau Hull Quebec \$64,656.

Commercial Science and Engineering Acquisition Fees \$39,173—Government of Canada—Supply and Services Hull Que \$39,173.

Consultants and Research Projects \$1,117,695—ARA Consultants Toronto Ont \$29,333, Consortium of Urban Design Consultants Toronto Ont \$49,354, Decision Dynamics Toronto Ont \$119,737, Government of Canada—Statistics Canada Ottawa Ont \$144,662, The Research Group Toronto Ont \$76,930, University of Montreal Montreal Que \$246,518.

Consultation Projects \$51,894

Contracted Office Services \$356,488—Barbara's Office Personnel Ottawa Ont \$88,278, Bradson Personnel Pool Ottawa Ont \$49,697, The 500 Selection Services Ottawa Ont \$27,629, Harrington Ottawa Ont \$26,205, Victor Temporary Services Toronto Ont \$26,298.

Data Processing Services \$62,410—Datacrown Inc Willowdale Ont \$28,008.

Hospitality \$41,181

Legal Services \$393,793—Ahern Nuss and Drymer Montreal Que \$116,000, Lavery O'Brien Montreal Que \$52,042, Ogilvy Renault Montreal Que \$32,672, Robert Dansereau Barré Marchessault et Lauzon Montreal Que \$58,425, Tory Tory DesLauriers and Binnington Toronto Ont \$47,813.

Other Services \$739,320—City of Calgary Calgary Alta \$62,453, J Marton Victoria BC \$25,469, J P Nicholson Ottawa Ont \$41,650, Province of: Ontario—Ministry of Correctional Services Scarborough Ont \$59,243, Saskatchewan—Department of the Attorney General Regina Sask \$54,060.

Protection Services \$71,393—Canadian Corps of Commissionaires Ottawa Ont \$49,799.

Training and Educational Services \$27,936

Other Types of Services \$17,132

Correctional Services \$44,760,496

After Care—Contracted Residential Services \$3,900,062—Agence Spécialisée de Hull Hull Que \$121,243, Alberta Seventh Step Society Edmonton Alta \$78,528, Allied Indian & Metis Society Vancouver BC \$37,092, Arctic House Community Residential Centre Yellowknife NWT \$40,502, Astra Society Hamilton Ont \$126,962, Auberge Sous Mon Toit Granby Que \$43,406, BC Forestry Service Vancouver BC \$29,050, Carrefour Nouveau Monde Montreal Que \$172,428, Centre d'Accueil le Portage Montreal Que \$56,647, Edmison House Peterborough Ont \$105,226, Elizabeth Fry Society Kingston Ont \$33,594, Habitaclé de Laurentides St-Jerome Que \$44,757, The Hatfield Society Vancouver BC \$78,606, Horizon House Ottawa Ont \$30,162, Howard House Association Sydney NS \$29,524, John Howard Society: Edmonton Alta \$38,718; Moncton NB \$107,980; Ottawa Ont \$113,652; Saint John NB \$71,566; St

John's Nfld \$76,912; Vernon BC \$106,320, Laren House Society Victoria BC \$50,908, Leo's Boys Cross Road Montreal Que \$135,212, MacKenzie House Society MacKenzie BC \$32,560, Maison d'Accueil Contact Rive-Sud Montreal Que \$54,190, Maison d'Accueil le Joins-Toi Granby Que \$76,460, Maison Painchaud Quebec Que \$32,290, Maison Radisson Trois Rivières \$52,609, Maison Transition de Montreal Montreal Que \$119,717, Native Clan Organization Winnipeg Man \$81,063, Prince George Activator Prince George BC \$72,270, Salvation Army Vancouver BC \$60,001, Service d'Aide aux Prisonniers Sherbrooke Que \$106,014, Selventh Step Society New Westminster BC \$64,240, St Leonards Society: Bramalea Ont \$130,108; Brantford Ont \$90,728; London Ont \$113,432; Sudbury Ont \$42,350; Toronto Ont \$121,088 and Windsor Ont \$58,521, Stonehenge Residence Guelph Ont \$75,113, United Church Halfway Homes Winnipeg Man \$129,464, Unité Domremy Chicoutimi Que \$26,356, YW-YMCA: Halifax NS \$70,290; Montreal Que \$28,760 and Ottawa Ont \$32,978, X-Kalay Foundation St Norbert Man \$28,768.

After Care—Community Investigation \$257,341—Alberta Department of the Solicitor General Edmonton Alta \$28,179, John Howard Society: Halifax NS \$36,946 and Toronto Ont \$26,108.

After Care—Parole Supervision \$946,867—Alberta Department of the Solicitor General Edmonton Alta \$105,127, Centre des Services de l'Estrie Sherbrooke Que \$36,657, Institut Portage Montreal Que \$34,068, John Howard Society: Calgary Alta \$91,588; Halifax NS \$54,109; Montreal Que \$61,617 and Toronto Ont \$102,244, John Howard/Elizabeth Fry Society Winnipeg Man \$31,480, Ministry of the Attorney General Victoria BC \$50,547, Native Counselling Service Edmonton Alta \$28,287, Saskatchewan Department of Social Services Regina Sask \$26,331.

After Care—Order Services \$190,202—Operation Springboard Toronto Ont \$31,484.

Anesthetic Services \$85,954

Commissions \$269,924

Consultants \$8,473,029—EAC Amy and Sons Ltd Ottawa Ont \$598,008, Bailey and Rose Ltd Ottawa Ont \$80,631, Blood Houghton Hughes and Marshall Architects Ottawa Ont \$44,322, Bobrow Fieldman and Associates Montreal Que \$284,573, John Carr Mississauga Ont \$29,481, Commission on Accreditation for Corrections Inc Rockville Md USA \$69,863, Control Data Canada Ottawa Ont \$46,636, Currie Cooper and Lybrand Ltd Ottawa Ont \$32,800, Cyberna Ltd Montreal Que \$92,819, Data Logic Canada Ottawa Ont \$27,799, J G Debanne Co Ltd Ottawa Ont \$51,683, D G B Consultants Inc Montreal Que \$53,056, DPA Consulting Ltd Ottawa Ont \$213,021, ERA Consulting Economists Inc Montreal Que \$30,275, The Fifeshire Co Ottawa Ont \$58,452, John P Fogarty Armsdale NS \$26,501, Fraser Valley College Abbotsford BC \$90,809, General Behavior Systems Inc Don Mills Ont \$39,130, Government of Canada—Public Works Anse-au-Foulon Que \$378,500; Halifax NS \$61,498; Montreal Que \$867,140; Ottawa Ont \$33,781; Saint John NB \$59,514; Vancouver BC \$186,030, Willowdale Ont \$755,580, and Supply and Services Hull Que \$758,580; Ottawa Ont \$143,700; and Public Service Commission Ottawa Ont \$37,190; Dr T Grygier Ottawa Ont \$25,637, Halse and Beaton Halifax NS \$115,877, Harry Dulmage Associates Stittsville Ont \$44,461, T K Hartglass Ottawa Ont \$66,955, Kicking Smith Inc Ottawa Ont \$29,567, Hi-Tech Canada Ltd \$53,421, Jatou System Inc Ottawa Ont \$55,953, Jack Lowry and Associates Ltd Ottawa Ont \$34,809, K L McReynolds Ltd Thornhill Ont \$91,974, E Miniats Vankleek Hill Ont \$47,734, Native Counselling Services of Alberta Edmonton Alta \$100,320, T D Overhill Ltd Ottawa Ont \$112,473, Parker Management Consulting Ottawa Ont \$53,170, Peat Marwick and Partners Ottawa Ont \$55,721, Prison Arts Foundation Brantford Ont \$25,571, RMB Technical Services Ltd Montreal Que \$44,571, Roy Ball Associates Ltd Ottawa Ont \$82,742, The

SOLICITOR GENERAL—Continued

Research Group Toronto Ont \$87,839, Jean St-Michel Mascouche Que \$25,822, Sevenstar Engineering Sharbot Lake Ont \$34,394, Richard Sharp Ottawa Ont \$34,610, Technican International Ltd Ottawa Ont \$209,795, Tetrad Consultants Ltd Ottawa Ont \$106,611, Total Employment Services Ottawa Ont \$53,759, J A Vantour Orleans Ont \$50,537, Westbork Management Centre Ltd Vancouver BC \$210,536.

Contracted Building Cleaning \$208,616—Alempia Maintenance Ltd Sardis BC \$41,406, Government of Canada—Public Works Willowdale Ont \$30,825, Quik Caretaking Ltd Saskatoon Sask \$50,856.

Contracted Office Personnel Services \$1,462,317—Barbara's Office Personnel Ltd Ottawa Ont \$126,020, Bradson Personnel Pool Ottawa Ont \$104,197, Contempro Services Inc Ottawa Ont \$38,487, Drake Interim Ottawa Ont \$43,117, The 500 Selection Services Ltd Ottawa Ont \$76,377, Harrington Personnel Ottawa Ont \$68,429, MacDonald & Brisson Personnel Services Ottawa Ont \$42,754, Manpower Temporary Services Saskatoon Sask \$35,910, Miss Stacey Temporary Office Services Ottawa Ont \$37,482, Office Assistance for Key Personnel Vancouver BC \$30,601, Office Overload Kingston Ont \$118,267; Ottawa Ont \$60,157; Victoria BC \$38,125, Professional Personnel Consultants Edmonton Alta \$119,236, Total Employment Service Toronto Ont \$27,160, Victor Temporary Services Cambridge Ont \$27,825 and Toronto Ont \$72,732.

Data Processing \$870,455—Data Crown Inc Willowdale Ont \$132,930, Dataline Systems Ltd Toronto Ont \$557,858, Government of Canada—Supply and Services Hull Que \$69,371, Sand S Software Ottawa Ont \$52,180.

Dental Services \$591,138—Dr G L Derumaux Campbellford Ont \$38,610, Dr R Fell Landsdowne Ont \$28,980, Dr C E Girouard Moncton NB \$27,492, Dr Edmond Khazen Montreal Que \$30,000, Dr Robert Miller Beaconsfield Que \$37,375, Dr I W Susser Winnipeg Man \$35,943, Dr D F Warner Innisfail Alta \$56,737, Dr A Williams Amherst NS \$29,167.

DSS Service Charge \$1,745,624—Government of Canada—Supply and Services Hull Que \$1,745,624.

Hospitality \$57,696

Inmate and Parolee Training \$4,698,523—Alberta Advanced Education and Manpower Edmonton Alta \$34,434, Allied Indian and Metis Society Vancouver BC \$75,022, Camosun College Victoria BC \$29,776, 99976 Canada Ltd Ottawa Ont \$29,500, Collège Marie-Victorin Montreal Que \$126,405, Frontenac County Board of Education Kingston Ont \$557,217, Loyalist College Belleville Ont \$162,264, Minister of Education Quebec Que \$909,985, Minister of Finance Halifax NS \$312,704, Mount Royal College Calgary Alta \$387,706, Native Clan Organization Winnipeg Man \$56,700, Natonum Community College Prince Albert Sask \$152,267, New Brunswick Community College Moncton NB \$232,132, Saskatchewan Technical Institute Moose Jaw Sask \$53,193, Scott Paper Company New Glasgow NS \$59,926, University of Manitoba Winnipeg Man \$67,185, University of Victoria Victoria BC \$315,988, Sonia Wolowidnyk Surrey BC \$26,467.

Inmate Maintenance Contracted \$7,647,711—Government of: Alberta Edmonton Alta \$755,449; British Columbia Victoria BC \$715,209; Manitoba Winnipeg Man \$115,571; New Brunswick Fredericton NB \$20,730; Newfoundland St John's Nfld \$543,764; Northwest Territories Yellowknife NWT \$89,730; Nova Scotia Halifax NS \$137,110; Ontario Toronto Ont \$289,666; Quebec Quebec Que \$4,883,557; Saskatchewan Regina Sask \$47,426, and Yukon Territory Whitehorse YT \$49,167.

Instructors Contracts \$136,320—Bailey and Rose Ltd Ottawa Ont \$73,835.

Laundry and Dry Cleaning \$94,435

Legal Services—Employees \$30,428

Legal Services—Inmates \$55,828

Laboratory Services \$147,846

Medical Services \$1,209,891—Dr D Albuquerque Winnipeg Man \$30,072, Dr R A Burden Springhill NS \$35,000, Dr Thomas Brolly Prince Albert Sask \$25,000, Dr Wm Chornoby Abbotsford BC \$43,983, Cité de la Santé de Laval Laval Que \$233,616, Dr R A Cope Innisfail Alta \$27,095, Dr N S T DeJager Kingston Ont \$36,000, Hôpital Sacré-Cœur Montreal Que \$48,029, Dr G S Lowen Wilson Drumheller Alta \$35,500, Mary Street Medical Chilliwack BC \$31,907, Dr N E Monast Cowansville Que \$35,900, Dr J H Rooks Chilliwack BC \$46,931, Shaughnessy Hospital Vancouver BC \$38,650, Dr R O Stephens Campbellford Ont \$38,826, University Hospital Saskatoon Sask \$32,394.

Miscellaneous Services \$1,124,808—Dumas Transport Montreal Que \$28,544, Office National du Film Montreal Que \$41,266, Arthur Richer Ltd Ste-Sophie Que \$26,904, Scott Paper Co New Glasgow NS \$45,002, Archie Smith Springhill NS \$27,838.

Outside Staff Training Resources \$447,681—École nationale d'administration publique Quebec Que \$70,351, Government of Canada—Public Service Commission Ottawa Ont \$37,077, Memrancook Institute St Joseph NB \$33,653, Scott Paper Company New Glasgow NS \$68,808, Winnipeg School Division No 1 Winnipeg Man \$29,490.

Optometry and Ophthalmology Services \$122,196

Other Health Care Services \$6,594,948—Hôtel Dieu Hospital Kingston Ont \$295,739, Holy Family Hospital Prince Albert Sask \$25,869, Institut Philippe Pinel Montreal Que \$5,354,350, Lise Lacroix St-Lambert Que \$30,275, Misericordia Hospital Winnipeg Man \$34,590, Moncton Hospital Moncton NB \$53,983, Shaughnessy Hospital Vancouver BC \$85,619, University Hospital Saskatoon Sask \$39,649, Victoria General Hospital Halifax NS \$25,257.

Protection Services—Commissionaires \$1,704,401—Agence C and F Montreal Que \$64,849, Barnes Security Services Montreal Que \$70,245, BC Corps of Commissionaires Vancouver BC \$212,159, Canadian Corps of Commissionaires: Edmonton Alta \$95,500; Kingston Ont \$159,152; Montreal Que \$113,209; Ottawa Ont \$102,936; Saskatoon Sask \$34,960; Saint John NB \$129,176; Toronto Ont \$26,471 and Victoria BC \$42,556, Metropolitan Investigation and Security Winnipeg Man \$44,232, Securibec Montreal Que \$101,031, Unique Inc Montreal Que \$96,330, Walkers Investigation Moncton NB \$39,284.

Protection Services—Dogs \$29,316—North American Guard Dog and Kennelling Services Ltd Port Coquitlam BC \$27,924.

Program Evaluation and Liaison \$144,235—Coalition Supportive Services Halifax NS \$31,049, Fred Winsor Halifax NS \$26,702.

Psychiatric Services \$438,930—Mental Health Centre Penetanguishene Ont \$77,351, Dr P Michel Moncton NB \$30,000, Dr E Ryan Amherst NS \$29,948.

Radiology Services \$159,572—GMA Radiologistes Montreal Que \$27,318.

Registration Fees—Professional Conferences and Seminars \$143,717

Research \$84,766

Snow Removal \$127,480—Les Sables Fournel Ste-Anne-des-Plaines Que \$54,485.

Staff Training Contracts \$89,179—Government of Canada—Public Service Commission Ottawa Ont \$38,940.

Surgical Services \$156,950

Tuition—Non-Federal Government Courses \$96,010

SOLICITOR GENERAL—Concluded

Tuition—Public Service Commission Courses \$180,141—Government of Canada—Public Service Commission Ottawa Ont \$167,906.

Other Types of Services \$35,959

National Parole Board \$537,421

Community Board Member Services \$109,990

Consultant Services \$122,889—B Gagnon Gatineau Que \$28,080, Government of Canada—Supply and Services Bureau of Management Consulting \$76,224.

Data Processing Services \$25,952

Educational Services \$40,244

Research Services \$109,821

Stenographic Services \$38,843

Other Types of Services \$89,682

Royal Canadian Mounted Police \$26,431,174**LAW ENFORCEMENT PROGRAM \$26,431,174**

Consultant Services \$226,512—ADGA Ltd Ottawa Ont \$94,124, Minnesota Crime Prevention Centre Minneapolis Minn \$64,613, Supply Services Canada Ottawa Ont \$39,772.

Data Processing Services \$620,707—Computel Systems Ltd Ottawa Ont \$81,813.

Health and Welfare Services \$7,671,444—G Afari Ottawa Ont \$27,702, A Conn Ottawa Ont \$27,686, J A Flemming Ottawa Ont \$46,000, J Garneau Montreal Que \$49,813, P Greenacre Ottawa Ont \$104,545, W J Imrie Toronto Ont \$29,294, R W R Leblond Regina Sask \$45,300, Metro Calgary and Rural General Hospital Calgary Alta \$54,118, National Defence Medical Centre Ottawa Ont \$475,287, Ottawa Civic Hospital Ottawa Ont \$63,551, Shaughnessy Hospital Vancouver BC \$137,169, Shaughnessy Veterans Medical Services Vancouver BC \$34,893 Sunnybrook Hospital Toronto Ont \$29,294, University Hospital Saskatoon Sask \$26,112.

Hospitality \$143,216

Janitorial Services \$5,200,423—Advance Cleaning Service Regina Sask \$126,340, Bee Clean Co of Canada Ltd Edmonton Alta \$133,946, Danco Building Maintenance Victoria BC \$37,040, K & D Cleaning Prince Albert Sask \$30,000, Modern Building Cleaning Regina Sask \$87,835, Modern Building Cleaning Winnipeg Man \$76,043, Public Works Canada Ottawa Ont \$2,426,608.

Job Corps \$653,719

Legal Services \$951,948—Campbell Godfrey and Lewtas Toronto Ont \$103,008, Cassel Brock Toronto Ont \$26,881, Lamontagne Mongeau and Banville Montreal Que \$524,456, Ogilvy Renault Montreal Que \$29,237, Yarosky Fish Zigman Isaacs and Daviault Montreal Que \$40,463.

Membership Fees \$277,890—International Criminal Police Organization St Cloud France \$268,756.

Other Services \$6,812,307—Alphatext Ltd Ottawa Ont \$34,221, Ampex Canada Inc Bramalea Ont \$119,754, Canadian Motorola Electronics Willowdale Ont \$537,704, Corporation of the City of Ottawa Ottawa Ont \$25,680, Energy Mines and Resources Canada Ottawa Ont \$39,637, Finance Canada Ottawa Ont \$73,317, Government of Yukon Territory Whitehorse YT \$37,503, G A Grant Scientific Consultants Limited Ottawa Ont \$71,170, IBM Canada Limited Ottawa Ont \$82,160, Lindquist Holmes and Co Toronto

Ont \$35,413, Minister of Finance Province of British Columbia Victoria BC \$49,551, Minister of Finance Province of Manitoba Winnipeg Man \$28,523, Minister of Finance Province of New Brunswick Fredericton NB \$28,990, Ministry of the Solicitor General Province of Ontario Toronto Ont \$71,572, National Research Council Canada Ottawa Ont \$143,707, R D Nickel and Associates Cambridge Ont \$38,000, Nova Scotia Department of Finance Halifax NS \$32,246, Precision Micrographics Services Ltd Vancouver BC \$59,518, Province of Newfoundland St John's Nfld \$40,856, Province of Quebec Quebec City Que \$254,000, Public Service Commission of Canada Ottawa Ont \$50,200, Revenue Canada Ottawa Ont \$37,005, Rockwell International Anaheim Calif USA \$390,685, Supply and Services Canada Hull Que \$2,424,462, Systemhouse Ltd Ottawa Ont \$56,919, Treasurer of Ontario Toronto Ont \$56,307, Turnkey Systems Inc Norwalk Conn USA \$27,279, City of Winnipeg Winnipeg Man \$35,472.

Protection Services \$2,609,335—BC Corps of Commissionaires Vancouver BC \$408,922, Canadian Corps of Commissionaires Edmonton Alta \$102,729, Halifax NS \$87,786, Montreal Que \$293,684, Ottawa Ont \$799,660, Regina Sask \$221,509, Saint John NB \$86,212, Toronto Ont \$39,212, Winnipeg Man \$105,687.

Training and Education Services \$1,263,673

SUPPLY AND SERVICES \$60,169,735**Department \$45,896,176****SERVICES PROGRAM \$12,481,469**

Auditing—Use of outside firm to carry out work (A S B) \$612,168—Donnelly Tyrie and Associates Ltd Ottawa Ont \$103,575, F D P Consultants Ottawa Ont \$102,811, William A Hunter Ltd Toronto Ont \$61,180, Levesque Marchand Boulanger et Cie Hull Que \$31,343, Peat Marwick and Partners Ottawa Ont \$51,497, Rochford and Associates Nepean Ont \$49,000, H Denis Tremblay & Associés Montreal Que \$98,958.

Clerical Steno etc \$594,508—Barbara's Office Personnel Ltd Ottawa Ont \$38,675, Bradson Personnel Pool Ottawa Ont \$132,187, Government of Canada—Supply and Services/General Accounting Services Hull Que \$26,201, Office Overload Ottawa Ont \$57,162, Pollock Personnel Ottawa Ont \$33,744, Portage Personnel Ltée Hull Que \$41,108, Prologic Systems Ltd Ottawa Ont \$50,040, The 500 Selection Ottawa Ont \$27,788, Victor Temporary Services Toronto Ont \$29,389.

Data Processing Services \$433,779—Computer Sciences Canada Ltd Montreal Que \$55,945, Datacrown Inc Willowdale Ont \$142,705, Government of Canada—Supply & Services/Data Processing Branch Hull Que \$92,423, Personnel Applications Centre Ottawa Ont \$63,599.

Engineering Services \$114,642—I B M Canada Ltd Don Mills Ont \$107,082.

Guard Services \$131,918—Canadian Corps of Commissionaires Ottawa Ont \$131,918.

Inter-Dept—Consulting Fees \$79,173—Government of Canada—Treasury Board Ottawa Ont \$62,380.

Inter-Dept—Fees Tuition \$162,584—Government of Canada—Public Services Commission Ottawa Ont \$160,817.

Internal Audit Used of A S B Audits \$1,189,890—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$1,189,954.

Intra-Dept—Consulting Fees \$355,947—Government of Canada—Supply and Services/Bureau of Management Consulting Ottawa Ont \$319,310 and General Accounting Services Hull Que \$29,637.

SUPPLY AND SERVICES—Continued

Keypunch Services \$514,737—A-1 Data Services Ltd Ottawa Ont \$36,871, Automation Centre of Ottawa Ltd Ottawa Ont \$145,684, Computer Systems Ltd Ottawa Ont \$54,807, Datacap Ltd Ottawa Ont \$46,929, Elan Data Makers Ltd Vancouver B C \$100,754, Key-Tech Data Centres Ltd Toronto Ont \$27,642.

Management Consulting \$133,423—E P Fitzgerald and Associates Ottawa Ont \$40,295, Price Waterhouse Associates Ottawa Ont \$25,000.

Miscellaneous \$43,793

Outside Gov't-Consulting Fees \$863,809—Bell Canada International Management Research and Consulting Ottawa Ont \$35,030, Berger Hetherington and Associates Ottawa Ont \$43,854, Burns Cooper Hynes Ltd Toronto Ont \$79,072, John Doherty and Company Ottawa Ont \$39,280, D P A Consulting Ltd Ottawa Ont \$107,747, Editecetera Ottawa Ont \$35,926, Government of Canada—Public Service Commission Ottawa Ont \$45,331, André LaRose Hull Que \$33,604, Westerlund Emond Ltd Toronto Ont \$143,106.

Outside Gov't Fees-Other \$563,224—Government of Canada—Public Service Commission Ottawa Ont \$47,997, Honeywell Ltd Willowdale Ont \$99,675, Society of Management Accountants of Canada Hamilton Ont \$207,870.

Outside Gov't—Fees—Tuition—Univ \$29,834

Payments made on behalf of Clients (BMC) \$3,869,372—E A C Amy and Sons Ltd Ottawa Ont \$188,190, Audlen Projects Ltd Chester N S \$53,001, Stephen J Bancroft Ottawa Ont \$43,518, Bellis Associates Ltd Toronto Ont \$76,399, T E Body and Associates Ltd Ottawa Ont \$47,550, Boston Gilbert Henry Associates Ltd Toronto Ont \$49,100, Dudley F Burrows Ottawa Ont \$30,800, Casson-Owen Management Consultants Etobicoke Ont \$34,863, Marc Chagnon Ottawa Ont \$29,125, Comeau Boyle Inc Montreal Que \$67,891, G E Comeau et Associés Inc Montreal Que \$67,288, Coopérative d'animation et de Consultation Montreal Que \$116,115, Dannis Management Ltd Ottawa Ont \$122,873, Digital Methods Ltd Ottawa Ont \$28,449, Econosult Inc Montreal Que \$60,734, Ferro-Mesh of Canada Ltd Ottawa Ont \$50,348, E P Fitzgerald and Associates Ottawa Ont \$35,735, Theresa Freeman Carleton Place Ont \$26,975, Gere Gestion des Ressources Ltd Ottawa Ont \$47,871, Gestion B V T Inc \$29,122, Government of Canada—Canadian International Development Agency Hull Que \$244,872, Supply and Services/Bureau of Management Consulting Ottawa Ont \$83,368, Robert F Gowan Ottawa Ont \$37,606, Le Groupe E C I Inc Montreal Que \$90,065, Hamilton and Associates Ottawa Ont \$41,595, Inno-Tech Development Ltd Cumberland Ont \$73,490, International Resource Development Corporation Ltd Ottawa Ont \$60,996, C S Lafontaine and Associates Beaconsfield Que \$43,850, Lalonde Girouard Letendre and Associates Ltd Montreal Que \$56,450, Peter J R Lee Ottawa Ont \$27,113, Malette Girouard Letendre Ltee Montreal Que \$67,389, M S R Ltd Ottawa Ont \$54,873, The Ottawa Board of Education Ottawa Ont \$26,950, Rowland Philipp and Associates Inc Ottawa Ont \$63,345, Quasar Systems Ltd Ottawa Ont \$139,542, John Sharp Ottawa Ont \$64,988, Sibald International Ottawa Ont \$99,307, The Sibis Group Ottawa Ont \$67,413, Société Générale d'Informatique Inc Montreal Que \$112,836, Systemhouse Ltd Ottawa Ont \$32,163, Technican International Toronto Ont \$27,537, Transconsult Ltd Montreal Que \$29,819, J A Turnbull Prescott Ont \$62,565, Donald G Veale Ottawa Ont \$33,880.

Photographic Service \$33,139

Program and Systems \$1,276,076—Abatic Consulting Services Ltd Ottawa Ont \$27,916, Bailey and Rose Ltd Ottawa Ont \$34,196, Datacap Ltd Ottawa Ont \$39,930, Data Logic Canada Ottawa Ont \$192,735, D M R and Associates Ottawa Ont \$106,109, Federal Systems of Canada Ottawa Ont \$219,316, Government of Canada—Canadian International Development Agency Hull Que \$57,709 and Supply and Services/General Accounting Services Hull

Que \$50,688, Hickling Smith Inc Ottawa Ont \$25,789, Hitech Canada Ltd Ottawa Ont \$71,001, Honeywell Ltd Willowdale Ont \$35,252, Jenkins and Associates Kanata Ont \$38,999, Quasar Systems Ltd Ottawa Ont \$43,933, S and S Software Ltd Ottawa Ont \$57,230, Sharon Professional Services Ottawa Ont \$39,809, I P Sharp Associates Ltd Toronto Ont \$25,832, Systemhouse Ltd Ottawa Ont \$46,135.

Protection-Commissionaires \$458,881—Canadian Corps of Commissionaires Ottawa Ont \$423,895, Government of Canada—Supply and Services/Supply Revolving Fund Hull Que \$34,986.

Storage and Warehousing \$32,066—Government of Canada—Supply and Services/Supply Revolving Fund Hull Que \$29,784.

Supply Revolving Fund fees \$646,622—Government of Canada—Supply and Services/Supply Revolving Fund Hull Que \$627,424.

Travel—Professional Contracts \$228,360

Other Types of Services \$113,524

SUPPLY PROGRAM \$33,414,707⁽²⁾

Supply—Scientific Services \$14,864,997—A E S Data Ltd Mississauga Ont \$48,734, Alberta Research Council Edmonton Alta \$28,125, Alberta University Edmonton Alta \$59,384, Allied Chemical Canada Pointe Claire Que \$68,000, Applied Microsystems Victoria B C \$80,000, Aquafarm Consultants Ltd Nanaimo B C \$29,869, Arctec Canada Ltd Kanata Ont \$268,626, Association des éleveurs de chèvres du Québec Kingsbury Que \$41,271, Bayly Engineering Ltd Ottawa Ont \$250,000, Barringer Magenta Ltd Rexdale Ont \$334,140, Beak Consultants Ltd Richmond B C \$219,000, Beak Consultants Ltd Vancouver B C \$94,094, Bell Northern Research Ottawa Ont \$235,698, Bondar-Clegg & Company Ltd Ottawa Ont \$100,443, Bristol Aerospace Ltd Winnipeg Manitoba \$96,156, CBCL Ltd Halifax N S \$415,168, Canada Systems Group Ottawa Ont \$99,345, Canadian Facts Ottawa Ont \$244,735, Canadian Instrumentation & Research Ltd Mississauga Ont \$45,000, Canadian Marconi Company Montreal Que \$34,000, Capital Applied Research & Technology Ltd Victoria B C \$88,872, Com Dev Ltd Cambridge Ont \$77,959, Compris Incorp Ottawa Ont \$36,411, Connaught Laboratories Willowdale Ont \$43,447, D G Instruments Kanata Ont \$92,000, DIPIX Systems Ottawa Ont \$161,175, DSMA ATCON Ltd Toronto Ont \$211,765, DSMA International Inc Toronto Ont \$25,000, L J D'Amour & Associates Montreal Que \$42,762, Damas and Smith Ltd Ottawa Ont \$35,818, W R Davis Engineering Ltd Ottawa Ont \$42,769, Dearborn Environmental Consulting Services Mississauga Ont \$185,528, De Havilland Aircraft of Canada Downsview Ont \$74,784, Dendron Resource Surveys Ltd Ottawa Ont \$124,467, Digital Video Systems Inc Willowdale Ont \$130,000, Dobrocky Seatech Ltd Sidney B C \$68,104, Dobrocky Seatech Ltd Victoria B C \$105,302, E V S Consultants Ltd North Vancouver B C \$54,093, Ecole Polytechnique de Montreal Montreal Que \$75,000, Epsilon Data Systems Ltd Ottawa Ont \$34,936, Ferro-Mesh Ottawa Ont \$50,106, Forintek Canada Ltd Ottawa Ont \$64,625, Foundation Electric Instruments Ottawa Ont \$144,560, Friends of the Earth Ottawa Ont \$43,000, Fundy Isles Marine Enterprises Ltd St Andrews N B \$43,817, G & R Engineering Inc Nepean Ont \$120,200, Goodwood Data Systems Carleton Place Ont \$283,413, Hermes Electronics Ltd Darmouth N S \$382,404, Hickling-Smith Inc Ottawa Ont \$40,000, Huntce ('70) Ltd Scarborough Ont \$138,000, I M A Aquatic Farming Yarmouth County N S \$69,230, Inco Ltd Toronto Ont \$26,465, Institute for Environmental Studies Toronto Ont \$71,602, Intera Environmental Consultants Ltd Calgary Alta \$130,930, Jatel Communications Systems Ltd Kanata Ont \$178,075, Jones Kirwan and Associates Ltd Hamilton Ont \$40,000, Lakehead University Thunder Bay Ont \$48,297, Laval University Quebec Que \$153,482, Laventhol & Horwath Management Consultants Toronto Ont \$75,936, B H Levelton & Associates Vancouver B C \$56,750, M P

SUPPLY AND SERVICES—Concluded

B Technologies Inc Ste-Anne-de-Bellevue Que \$104,145, Macdonald Dettwiler & Associates Richmond B C \$862,315, P McCart Biological Consultants Nanaimo B C \$55,363, McGill University Montreal Que \$192,525, McNecley Engineering Ltd Rockland Ont \$29,477, Makivik Corp Fort Chimo Que \$115,000, Makivik Corp Montreal Que \$38,499, Marine Research Association Ltd Deer Island N B \$99,229, Memorial University St John's Nfld \$262,046, Miller Communications Systems Ltd Kanata Ont \$333,104, Moniteq Ltd Concord Ont \$173,063, Monserco Ltd Mississauga Ont \$35,000, Morrison Hershfield Burgess & Huggins Ltd Toronto Ont \$162,600, Noranda Metal Industries Ltd Pointe Claire Que \$54,461, Offshore Survey and Positioning Services Ltd North Vancouver B C \$25,000 Ontario Research Foundation Mississauga Ont \$410,452, Optech Inc Downsview Ont \$31,000, Opto-Electronics Ltd Oakville Ont \$86,406, Thomas Owen & Associates Ltd Toronto Ont \$40,596, Peat Marwick and Partners Ottawa Ont \$31,103, Perreault Larouche Houde Associés Quebec Que \$69,777, Petro Canada Explorations Inc Calgary Alta \$500,000, Photovac Incorp Thornhill Ont \$191,268, Pulp and Paper Research Pointe Claire Que \$46,951, Quebec University Montreal Que \$68,353, Queen's University Kingston Ont \$37,500, Remotec Applications Inc St John's Nfld \$107,491, Research and Productivity Council Fredericton N B \$44,431, Roche Associés Ltée Sainte-Foy Que \$25,585, Saskatchewan University Saskatoon Sask \$50,272, Sciex Inc Thornhill Ont \$685,210, Seakem Oceanography Ltd Sidney B C \$119,448, Seimac Ltd Bedford N S \$121,862, Services Convert-Braille Cyphot-Galarneau Hull Que \$195,445, Société du parc industriel & commercial aéroportuaire de Mirabel Montreal Que \$30,000, Spar Aerospace Ltd Toronto Ont \$193,000, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que \$209,422, Spar Systems Ltd Ottawa Ont \$47,431, Supratec Inc Trois-Rivières ouest Que \$34,903, Taqramiut Nipingat Inc Ottawa Ont \$143,190, Telecab Videotron St-Hubert Que \$465,000, Toronto University Toronto Ont \$145,349, Ultra Lasertech Inc Mississauga Ont \$154,314, Univerco Hydraulique (1978) Inc Napierville Que \$41,500, Victoria University Victoria B C \$26,764, R S Wallace & Associates Manotick Ont \$25,000, Waterloo University Waterloo Ont \$100,978, Richard W Welsford Research Group Ltd Halifax N S \$37,968, Western Caissons Ltd Rexdale Ont \$27,256, Western Ontario University London Ont \$29,683, Western Research & Development Calgary Alta \$30,000, 430451 Ontario Ltd Kitchener Ont \$124,410, Other \$930,980.

Statistics Canada \$14,273,559

Computer Services \$1,685,652—Alphatext Ltd Ottawa Ont \$268,054, Canada Systems Group Mississauga Ont \$223,372, Computel Systems Ltd Ottawa Ont \$253,095, Data Crown Inc Willowdale Ont \$676,544, Ducros, Meilleur & Roy Associates Ottawa Ont \$25,105, Revenue Canada Taxation Ottawa Ont \$186,206.

Courses Seminars and Tuition Fees \$405,579—Algonquin College Ottawa Ont \$29,823, Devcom Management Services Ltd Montreal Que \$26,620, SAS Institute Inc Cory NC USA \$35,370.

Management Consultants \$646,444—Audit Service Bureau Supply and Services Canada Ottawa Ont \$343,093, The Caldwell Partners Toronto Ont \$91,561, Kara F Ottawa Ont \$48,097, Treasury Board Ottawa Ont \$41,864, United States Department of Commerce Bureau of the Census Washington DC USA \$53,455.

Remuneration and Expenses of Enumerators \$8,094,550

Research Contracts \$1,511,113—Abatic Consulting Services Ltd Ottawa Ont \$47,034, Bailey & Rose Ltd Ottawa Ont \$50,597, Boswell S Ottawa Ont \$32,005, Data Logic Canada Ottawa Ont \$29,485, Federal Systems of Canada Ottawa Ont \$38,665, Francis Williams & Johnson Ltd Calgary Alta \$28,244, The Genesys Group Ottawa Ont \$57,908, Hartt & Page Ltd Ottawa Ont \$113,028, Hickling Smith Inc Ottawa Ont \$27,715, Honeywell Ltd Willowdale Ont \$39,520, Intellitech Canada Ltd Ottawa \$33,105, Multiple

Access Computer Group Don Mills Ont \$66,114, Public & Industrial Relations Ltd Toronto Ont \$201,172, Sonelleco Systems Ltd Ottawa Ont \$58,962, S & S Software Ltd Ottawa Ont \$122,400.

Return of Vital Statistics \$226,442—Province of: British Columbia \$35,323, Ontario \$100,164, Saskatchewan \$27,486.

Security Services \$560,239—Canadian Corps of Commissionaires \$560,239.

Software Packages \$49,414

Supply and Services \$685,139—Government of Canada Supply and Services Canada \$685,139.

Temporary Help Outside Agencies \$357,816—Kelly Services Ltd Ottawa Ont \$26,684, Manpower Services Ltd Ottawa Ont \$42,290, Miss Stacey Ottawa Ont \$40,115, Pollack Personnel Ottawa Ont \$57,029.

Other Types of Services \$51,171

TRANSPORT \$121,992,583**Department \$120,186,689**

DEPARTMENTAL ADMINISTRATION PROGRAM \$17,378,268

Computer and Data Processing Services \$1,764,818—Abatic Consulting Services Ltd Ottawa Ont \$37,817, A-1 Data Services Ltd Ottawa Ont \$50,782, Alphatext Que Ltd Montreal Que \$35,787, Bailey and Rose Ltd Ottawa Ont \$72,967, The Canada Systems Group (EST) Ltd Mississauga Ont \$28,932, Computel Systems Ltd Ottawa Ont \$58,828, Datacap Ltd Ottawa Ont \$46,204, Dynakey Corp Ottawa Ont \$63,918, Government of Canada—Transport Canada Ottawa Ont \$787,201, Ist Industrial Life (TDF) Ltd Ottawa Ont \$73,462, Maritimes Computers Ltd Halifax NS \$27,401, Mobius Software Ltd Ottawa Ont \$38,218, S&S Software Ltd Ottawa Ont \$46,621, Systemhouse Ltd Ottawa Ont \$98,456, Tretad Computer Applications Ltd Vancouver BC \$32,975.

Fire Fighting Services \$341,049—Cape Breton Development Corporation Sydney NS \$341,049.

Health Welfare Services \$35,070—Ottawa YM YMCA Ottawa Ont \$25,160.

Management Consulting Services and Contract Research \$347,022—Government of Canada—Statistics Canada Ottawa Ont \$50,000, Supply and Services Hull Que \$107,930.

Membership Fees \$45,994

Protection Services \$727,746—Canadian Corps of Commissionaires Ottawa Ont \$727,746.

Reproducing and Printing Services \$63,312—Data Crown Inc Willowdale Ont \$27,589.

Technical Personnel Services \$9,595,527—ADI Ltd Fredericton NB \$50,005, Aragon Dome Vernon Ont \$26,879, Arctec Canada Ltd Kanata Ont \$40,251, Aviation Planning Associates Montreal Que \$35,125, Bell Aerospace Canada (Textron) Ltd Grand Bend Ont \$29,782, British Columbia Railway Vancouver BC \$477,000, Canalog Consultants Ltd Montreal Que \$44,178, Canadair Ltd Montreal Que \$234,733, Canadian Institute of Guided Ground Transport Kingston Ont \$156,238, Canadian National Railway Montreal Que \$145,146, Canadian Pacific Ltd Montreal Que \$265,503, Canadian Resourcecon Ltd Vancouver BC \$29,920, David A Cuthbertson Ottawa Ont \$35,000, Davis Eryou & Associates Ltd Ottawa Ont \$379,112, The De Havilland Aircraft of Canada Ltd Downsview Ont \$147,840, Deleuw Cather Canada Ltd Ottawa Ont \$81,229, Dominion Marine Association Ottawa Ont \$72,836, Douglas Ball Inc Ste Anne de Bellevue Que \$45,771, DSMA Acton Ltd Toronto

TRANSPORT—Continued

Ont \$426,363, Epsilon Data Systems Ltd Nepean Ont \$31,161, HG Engineering Ltd Don Mills Ont \$27,214, Fenco Consultants Ltd Halifax NS \$281,226, German and Milne Montreal Que \$93,771, Glenayre Electronics Ltd Vancouver BC \$112,027, Government of Canada—Environment Hull Que \$359,099, Fisheries and Oceans Ottawa Ont \$566,493, National Film Board Ottawa Ont \$445,018, National Research Council of Canada Ottawa Ont \$89,413, Statistics Canada Ottawa Ont \$703,513, Supply and Services Hull Que \$47,391, and Transport Ottawa Ont \$823,856, Hickling-Smith Inc Ottawa Ont \$45,491, Industran Services Ltd Roxboro Que \$56,656, Institut Supérieur Ottawa Ont \$50,570, Keyser Mason Coleman McTavish and Lewis Mississauga Ont \$144,927, Mechanical Design Association Ltd Montreal Que \$28,773, Ministry of Transportation and Communications of Ontario Downsview Ont \$70,869, JG Molnar Ottawa Ont \$36,319, Montreal Engineering Company Ltd Montreal Que \$90,965, MPB Technologies Inc Pointe-Claire Que \$162,103, North Water Navigation Ltd Montreal Que \$40,000, Ontario Research Foundation Mississauga Ont \$113,356, Ottawa YM YWCA Ottawa Ont \$109,497, Peat Marwick and Partners Montreal Que \$44,675, Petro Canada Exploration Calgary Alta \$175,000, Pratt and Whitney Aircraft Services of Canada Ltd Ottawa Ont \$323,966, The Proctor and Redfern Ltd Toronto Ont \$25,772, Roads and Transportation Association of Canada Ottawa Ont \$36,673, Saskatchewan Research Saskatoon Sask \$5138,492, Les Systèmes sur Mesure PB Inc Montreal Que \$105,755, TD Overhill Engineering Ottawa Ont \$37,584, Tory Tory Deslauriers and Binington Toronto Ont \$111,774, University of Toronto Toronto Ont \$170,016, Voyageur Enterprises Ltd Montreal Que \$92,136, RS Wallace and Associates Manotick Ont \$55,730, RF Webb Corporation Ltd Ottawa Ont \$53,025.

Temporary Help including Stenographic and Secretarial Services \$612,296—Bradson Personnel Ottawa Ont \$118,963, Harrington Personnel Ottawa Ont \$118,815, Motards and Secretarial Services Cornwall Ont \$25,507, Victor Temporary Services Toronto Ont \$43,526.

Training and Educational Services \$291,286—Government of Canada—Public Service Commission Ottawa Ont \$121,860.

Other Professional and Special Services \$3,534,394—Atlas Power Systems Ltd Cornwall Ont \$201,011, Beavers Foods Ltd Toronto Ont \$260,714, Canada Capital Building Services Ltd Vanier Ont \$311,960, Cape Breton Development Corporation Sydney NS \$1,048,872, Cornwall Regional Hospital Cornwall Ont \$81,120, Government of Canada—Supply and Services Hull Que \$511,512, Jet Janitor Services Ltd Stephenville Nfld \$102,251, Modern Building Cleaning Cornwall Ont \$231,787, Ontario Ltd (445074) Cornwall Ont \$54,542, La Société Sogsabec Montreal Que \$523,830, Souldard Enterprises Ltd Ottawa Ont \$56,268.

Other Types of Services \$19,754

MARINE TRANSPORTATION PROGRAM \$31,963,804

Aerial and Special Surveys \$8,641,478—Government of Canada—Environment Downsview Ont \$8,485,000 and Transport Vancouver BC \$129,700.

Bonds and Insurance Services \$80,308—Johnson & Higgins Willis Faber Ltd Toronto Ont \$44,703.

Building and Cleaning Services \$283,527—Derko Inc Quebec Que \$74,757.

Buoy Servicing by Contract \$391,964—Alfred Neault Laval Que \$26,550, Alvin Scott Douglstown NB \$28,209.

Consulting Services \$214,107—Cooper Tanner & Associates Vancouver BC \$30,484 St Lawrence Seaway Authority Cornwall Ont \$53,721.

Data Processing Services \$605,019—Comshare Ltd Rexdale Ont \$75,647, Government of Canada—Transport Ottawa Ont \$137,657,

I P Sharp Associates Ltd Toronto Ont \$46,591, Steria Société de réalisation en informatique Paris France \$60,109.

Dockage Stevedoring and Pilotage \$46,313

Garbage Removal by Contract \$93,401—Robert Auclair Quebec Que \$28,395.

Health and Welfare Services \$59,043

Helicopter Services Operations and Maintenance by Air Services \$7,611,200

Inspection Fees (Vessels) \$441,770—Government of Canada—Communications Ottawa Ont \$278,000 and Supply and Services Ottawa Ont \$95,776.

Laundry, Towel, Dry Cleaning and Related Services \$165,516

Legal Services \$253,582—Burchell Jost MacAdam Haymen & Merrick Halifax NS \$28,533, McKelvey MacAuley & Machu Saint John NB \$54,335.

Light Servicing by Contract \$224,323

Management Consultants and Contract Research \$1,086,631—Columbia Pacific Group Vancouver BC \$57,815, Friessen Kaye and Associates Ottawa Ont \$32,561, Government of Canada—Supply and Services Hull Que \$314,583 and Transport Ottawa Ont \$110,194, Hickling Smith Inc Ottawa Ont \$33,440, Lasalle Hydraulic Laboratory Ltd Lasalle Que \$140,774, L E Minogue Consultants Ltd Ottawa Ont \$27,976, Newfoundland Design Associates Ltd St John's Nfld \$158,487.

Marine Inspection Service Fees \$252,241—Government of Canada—Supply and Services Hull Que \$252,241.

Motion Picture Production and Distribution \$114,465—Government of Canada—National Film Board Montreal Que \$27,135 and Supply and Services Hull Que \$48,002.

Photography Services \$41,273

Protection Services \$1,066,207—Canadian Corps of Commissionaires Halifax NS \$85,464; Kingston Ont \$86,770; Montreal Que \$197,336; Quebec Que \$106,738; Saint John NB \$177,603; St John's Nfld \$97,849; Toronto Ont \$63,035; Victoria BC \$206,226 and Windsor Ont \$36,016.

Sampling and Analysis \$40,167

Ship Towing Services \$197,802—Eastern Canada Towing Halifax NS \$78,959, Seaspan International Ltd Victoria BC \$83,920.

Snow Removal by Contract \$129,366

Supply Fees SSC Service \$3,247,490—Government of Canada—Supply and Services Hull Que \$3,247,490.

Technical Personnel Services \$2,219,026—Adga Ltd Ottawa Ont \$272,014, Artec Canada Ltd Kanata Ont \$161,471, Burness Corlett & Partners Ltd Isle of Man England \$106,816, Canadian Marine Rescue Auxiliary Toronto Ont \$44,703, Canarctic Shipping Co Ltd Ottawa Ont \$201,773, Gagnon Guy & Letellier Quebec Que \$63,400, Government of Canada—Public Works Ottawa Ont \$25,201 and Vancouver BC \$35,334; Statistics Canada Ottawa Ont \$248,594, St Lawrence Seaway Authority Cornwall Ont \$50,419, The Royal Danish Administration of Navigation and Hydrography Copenhagen Denmark \$346,959, Thomas Cooper & Stibbard London England \$293,324.

Telecommunications Services Operations and Maintenance by Air Services \$3,102,244

Temporary Help including Stenographic and Transcribing \$640,545—Canadian Marine Rescue Auxiliary Vancouver BC \$46,143, The 500 Selection Service Ottawa Ont \$30,181.

TRANSPORT—Continued

Training Educational Services \$680,420—College of Fisheries Navigation Marine Engineering and Electronics St John's Nfld \$46,538, Government of Canada—National Defence Ottawa Ont \$79,969, Public Service Commission Ottawa Ont \$71,624 and Transport Cornwall Ont \$28,719.

Other Types of Services \$34,376

AIR TRANSPORTATION PROGRAM \$26,124,516

Bonds and Insurance Services \$28,966

Building and Cleaning Services \$1,597,859—Best Cleaners and Contractors Ltd Vancouver BC \$59,795, Conciergerie Le Valet Inc Baie Comeau Que \$47,890, J M Darnforth Vancouver BC \$105,006, Day Lite Window Cleaning Ltd Toronto Ont \$25,284, L'Entretien Chevalier Ltée Sept-Îles Que \$100,335, Government of Canada—Public Works Ottawa Ont \$44,804, H & D Janitor Services Ltd Edmonton Alta \$43,213, Inuvik Inn Ltd Inuvik NWT \$45,299, Norman D Jacobs Penticton BC \$27,262, Jet Janitor Services Ltd Stephenville Nfld \$94,588, Kings Northern Cleaning Ltd North Bay Ont \$79,548, Martin Munnik Terrace BC \$52,320, Michael F Rebagliati Smithers BC \$25,490, Sanico Val D'Or Que \$38,784, Sani Prop Inc Montreal Que \$59,309, Tornado Janitor and Window Cleaning Services Ltd Grande Prairie Alta \$54,784, Tower Arctic Ltd Montreal Que \$131,086, Victoria Clean-Rite Building Maintenance Ltd Vancouver BC \$54,366, Waterfront Cafe and Janitorial Services Ltd Winnipeg Man \$30,074.

Collection Expenses Re Civil Aeronautical Fees \$100,194—Civil Aviation Authority—Aviation House Edinburgh Scotland \$99,960.

Computer and Data Processing Services \$2,044,061—Abatic Consulting Services Ltd Ottawa Ont \$27,600, Accurate Data Services Ltd Edmonton Alta \$32,373, Computer Sciences Canada Ltd Montreal Que \$165,498, Comshare Ltd Rexdale Ont \$65,336, Control Data Canada Ltd Mississauga Ont \$48,666, Data Crown Inc Willowdale Ont \$122,087, Digital Equipment of Canada Ltd Kanata Ont \$102,069, Ducros Meilleur Roy and Associates Ltd Ottawa Ont \$91,561, Four Phase Systems Ltd Edmonton Alta \$47,363, Government of Canada—Transport Canada (Computer Services) Ottawa Ont \$853,641, Mobius Software Ltd Ottawa Ont \$51,647, Prior Data Sciences Ltd Ottawa Ont \$27,773, Systemhouse Ltd Ottawa Ont \$30,214, TRW Data Systems Ltd Willowdale Ont \$36,089, Wood Brown and Associates Consulting Ltd Ottawa Ont \$78,441.

Engineering Consulting Services \$171,726—AASS H Aero Engineering Ltd Ottawa Ont \$32,013.

Hospitality \$57,862

Laundry Dry Cleaning and Related Services \$37,096

Legal Services \$145,263

Management Consulting Services and Contract Research \$1,865,796—Adga Ltd Ottawa Ont \$28,248, Asselin Benoit Boucher Ducharme Lapointe Inc Montreal Que \$35,809, Aviaconsult Inc Montreal Que \$29,216, Garry Ouellet Ottawa Ont \$83,936, Government of Canada—Supply and Services Canada Ottawa Ont \$306,723, Groupe Centre Plus Inc Montreal Que \$34,755, Ian Kelly Ottawa Ont \$26,987, IBI Group Toronto Ont \$34,142, Non Airport Planning Associates Toronto Ont \$111,476, Peat Marwick and Partners Toronto Ont \$80,000, Plan Air Consultants Ltd Toronto Ont \$31,321, John Sopinka Ottawa Ont \$139,302, TDF Ross and Associates Ltd Oakville Ont \$37,481, The Training Group Edmonton Alta \$98,830, Thorne Stevenson and Kellogg Toronto Ont \$26,000.

Medical Services \$59,340

Membership Fees \$33,375

Messing Lodging and Food Services \$34,013

Meteorological Services in Support of Air Transportation \$3,827,104—Government of Canada—Environment Canada Ottawa Ont \$3,708,050, Supply and Services Canada Ottawa Ont \$63,950, Ontario Northland Transportation Commission North Bay Ont \$32,304.

Operation and Maintenance of Airport Terminals and Stations by Contracts \$3,164,541—Adga Ltd Ottawa Ont \$290,159, Burlington Property Management Burlington Ont \$28,142, Hewitt Ltd Montreal Que \$52,160, Québecair Dorval Que \$249,636, Thomson and Sons Cleaning Ltd Edmonton Alta \$39,895, Tower Arctic Ltd Montreal Que \$2,197,904, Versatils Air Services Ltd Îles-de-la-Madeleine Que \$123,037.

Operation and Maintenance of Facilities (except Airports) by Contract \$335,397—Government of Canada—Transport Canada Vancouver BC \$99,700, Pacific Western Airlines Vancouver BC \$192,708.

Operation of Car Parking Areas by Contract \$52,368—Car Park Management Services Ltd Toronto Ont \$47,346.

Protection Services \$1,098,658—AA Rent-a-Gard Canada Ltd Vancouver BC \$38,931, A & B Office Services Ltd Vancouver BC \$29,297, BC Corps of Commissionnaires Vancouver BC \$42,632, Best Cleaners and Contractors Ltd Vancouver BC \$47,780, Canadian Corps of Commissionnaires Ottawa Ont \$527,886, City of Edmonton Alta \$100,583, Metro Security Ltd Halifax NS \$97,349, Northstar Ltd Halifax NS \$67,890, Pinkerton du Quebec Ltée Montreal Que \$47,528, Wackenhut of Canada Ltd Fort McMurray Alta \$25,155.

Purchasing Fees \$2,766,589—Government of Canada—Supply and Services Canada Ottawa \$2,763,387.

Registration Fees \$25,505

Re-Imbursement of Tuition Fees \$57,946

Reproducing and Printing Services \$93,898

Sanitation Services \$105,375

Scientific Services (Analysis) \$124,643—Pluritec Consultants Ltd Shawinigan Que \$25,980.

Snow Removal by Contract \$282,342—Beaulieu Welding Ltd Halifax NS \$30,744, Jean Fournier Inc Baie Comeau Que \$159,000.

Temporary Employment Agencies \$664,461—Aladdin Temporary Office Services Ltd Winnipeg Man \$40,577, Bradson Personnel Pool Ottawa Ont \$72,481, H V Chapman and Associates Ltd Ottawa Ont \$45,444, Harrington Personnel Ottawa Ont \$63,842, Kelly Girl Services of Canada Ltd Toronto Ont \$49,986, Les Associés Marie Seliak Ltée Montreal Que \$25,078, Office Overload Ltd Toronto Ont \$26,894.

Tenancy Services \$207,109—Government of Canada—Public Works Vancouver BC \$203,337.

Training and Educational Services \$1,952,976—Air Canada Winnipeg Man \$201,776, Department of Transportation FAA Oklahoma City Okl USA \$28,952, Eastern Provincial Airways (1963) Ltd Gander Nfld \$127,666, Exécaire Aviation Ltée Dorval Que \$39,725, Flight Safety International Inc Flushing NY USA \$262,592, Government of Canada—Public Service Commission Ottawa Ont \$263,977, Transport Canada Training Institute Cornwall Ont \$91,527, Okanagan Helicopters Ltd Vancouver BC \$45,364, Pace Incorporated Silver Springs Md USA \$26,160, Pacific Western Airlines Vancouver BC \$29,532, United Airlines Chicago Ill USA \$29,193, University of Southern California Berkeley Cal USA \$26,995, Wardair Canada 1975 Ltd Edmonton Alta \$26,333.

Other Professional Technical and Special Services \$5,104,026—Adga Ltd Ottawa Ont \$215,725, ALA Kantti Associates Ltd Toronto Ont

TRANSPORT—Continued

\$26,797, Alpha Design and Draft Inc Montreal Que \$44,743, Alternation Communication Montreal Que \$40,417, APA Inc Montreal Que \$43,645, Barron and Associates Ltd Vancouver BC \$43,959, AK Beak Kanata Ont \$28,560, S J Birenbaum and Associates Ltd Downsview Ont \$37,681, Cominco Ltd Mississauga Ont \$38,652, Creative House Ltd Vancouver BC \$55,861, Felec Services Inc Colorado Springs Colo USA \$87,227, Government of Canada—National Film Board Ottawa Ont \$34,236, Public Works Ottawa Ont \$1,337,702, Revenue Canada Ottawa Ont \$25,664, Statistics Canada Ottawa Ont \$62,015, Supply and Services Canada Ottawa Ont \$364,218 and Transport Canada Ottawa Ont \$74,075, Government of the North Yellowknife NWT \$33,616, Hickey Construction Ltd Halifax NS \$29,400, HiTech Canada Ltd Ottawa Ont \$26,500, International Import Customs Brokers Inc Toronto Ont \$47,173, International Simultaneous Translation Services Ltd Montreal Que \$26,952, JDM Associates Ltd Montreal Que \$49,200, WK MacDonald Montreal Que \$36,365, JE Mason Toronto Ont \$30,975, Midwest Detroit Diesel Ltd Winnipeg Man \$30,588, Phaneuf Gavelle Blain et Associés Montreal Que \$29,935, Proctor & Redfern Ltd Toronto Ont \$171,818, Quasar Systems Ltd Ottawa Ont \$33,916, IP Sharpe and Associates Ltd Carleton Place Ont \$98,133, Angus Stonehouse and Company Ltd Toronto Ont \$102,017, Totten Sims Hubicki Associates Ltd Toronto \$64,462, B J Tworzanski Ltd Toronto Ont \$29,229.

Other Types of Services \$86,027

SURFACE TRANSPORTATION PROGRAM \$4,552,144

Computer and Data Processing Services \$135,401—Government of Canada—Transport Ottawa Ont \$101,326.

Protection Services \$38,681—National Protective Service Company Ltd Ottawa Ont \$38,681.

Stenographic Services \$160,014—Harrington Ottawa Ont \$68,330, Mille Iles Personnel Services Inc St Therese Que \$71,927.

Technical Personnel Services \$4,035,648—Alberta Transportation Provincial Treasurer Edmonton Alta \$68,138, BC Research Vancouver BC \$66,377, Biokinetics and Associates Ltd Ottawa Ont \$36,712, Canadian Institute of Guided Ground Transport Kingston Ont \$36,376, Canadian Pacific Ltd Toronto Ont \$105,492, Canadian Wheat Board Winnipeg Man \$81,673, Canadian Standards Association Rexdale Ont \$117,059, CMP Council of Maritime Premiers Halifax NS \$28,869, Crosbie Offshore Services Ltd St John's Nfld \$127,592, Davis Engineering Ltd Ottawa Ont \$48,798, De Leuw Cather Canada Ltd Ottawa Ont \$40,351, Ecole Polytechnique Montreal Que \$116,167, G R Engel Toronto Ont \$35,140, Government of Canada—National Defence Ottawa Ont \$182,490, National Defence Headquarters Ottawa Ont \$29,719, Public Works Montreal Que \$393,328, Statistics Canada Ottawa Ont \$374,040 and Supply and Services Hull Que \$102,076, Hardford Kennedy Wakefield Ltd Vancouver BC \$35,214, Hickling Smith Inc Ottawa Ont \$25,887, Hieatt and Associates Ltd Willowdale Ont \$30,973, Market Facts of Canada Ltd Toronto Ont \$35,340, McGill University Montreal Que \$32,612, Nova Scotia Technical College Halifax NS \$69,000, Phaneuf Gavelle Blain et Associés St Laurent Que \$88,711, The St Lawrence Seaway Authority Cornwall Ont \$30,000, Task Consulting Inc Mississauga Ont \$56,382, TE Ltd Engineering Research Ottawa Ont \$89,916, Traffic Injury Research Foundation of Canada Ottawa Ont \$111,579, University of British Columbia Vancouver BC \$25,000, University of Calgary Calgary Alta \$76,207, University of Manitoba Winnipeg Man \$58,720, University of New Brunswick Fredericton NB \$99,108, University of Saskatchewan Saskatoon Sask \$63,080, University of Toronto Toronto Ont \$72,300, Western University London Ont \$56,418.

Training and Educational Services \$69,481—Public Service Commission of Canada Ottawa Ont \$54,965.

Other Types of Services \$112,919

AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND \$40,167,957

Bonds and Insurance Services \$66,803—Dale and Company Toronto Ont \$66,533.

Building and Cleaning Services \$8,538,731—Allied Maintenance Services Ltd Gander Nfld \$54,880, Banner Building Maintenance Ltd Vancouver BC \$1,064,138, R W Bell Janitorial Services Ltd Toronto Ont \$28,170, Better Building Maintenance Ltd Oromocto NB \$59,746, Capital City Maintenance Ltd Toronto Ont \$382,509, Capital Services and Supplies Ltd Halifax NS \$244,867, Consolidated Maintenance Services Ltd Toronto Ont \$838,702, General Cleaning Company Ltd Halifax NS \$155,974, JMP Maintenance Ltd Dorval Que \$394,848, Jet Janitor Services Ltd Stephenville Nfld \$336,710, MacEachern Services Ltd Toronto Ont \$1,452,650, Midox Maintenance Ltd Toronto Ont \$64,962, Modern Building Cleaning Ltd Calgary Alta \$1,175,276, Moonlight Building Maintenance Ltd Victoria BC \$57,804, National Wide Building Services Ltd Montreal Que \$518,768, Oxford Building Cleaning Ltd Winnipeg Man \$308,786, Pacific Building Maintenance Ltd Vancouver BC \$105,526, Perfect Building Maintenance Ltd Vancouver BC \$83,810, H A Periogord Company Ltd Sudbury Ont \$42,247, Corporation Sanibec Saguenay Inc Chicoutimi Que \$160,506, Tornado Janitor Services Ltd Grande Prairie Alta \$851,309.

Computer and Data Processing Services \$530,720—Bailey and Rose Ltd Toronto Ont \$28,616, Computer Sciences Canada Ltd Montreal Que \$75,526, Control Data Canada Ltd Mississauga Ont \$38,671, Government of Canada—Transport Canada Ottawa Ont \$309,884, Systems Approach Consultants Ltd Ottawa Ont \$27,286.

Engineering Consulting Services \$457,338—Arsenault Garneau et Villeneuve Montreal Que \$34,733, Delcan Wallace and Associates Ltd Halifax NS \$37,064, McCormick Rankin and Associates Ltd Toronto Ont \$171,594, Parkson Enterprises Ltd Toronto Ont \$28,125, The Proctor Redfern Group Toronto Ont \$117,717.

Fire Fighting Services \$943,068—The City of Calgary Calgary Alta \$943,068.

Laundry Dry Cleaning and Related Services \$62,966

Medical Services \$244,356

Operation and Maintenance of Airport Terminals and Stations by Contracts \$328,916—AAF Ltd Montreal Que \$72,887, Dufferin Construction Ltd Toronto Ont \$68,701, Elmsdale Landscaping Ltd Halifax NS \$42,500, General Aviation Services Ltd Montreal Que \$56,289, Sky Valet Service Ltd Edmonton Alta \$35,638.

Operation and Maintenance of Facilities (except Airports) by Contract \$350,591—Bureau d'Investigation Inc Montreal Que \$173,794, Gander Landscaping Company Ltd Gander Nfld \$32,274, Otis Elevator Company Ltd Hamilton Ont \$98,174.

Operation of Car Parking Areas by Contract \$2,870,718—Arkey Faders Toronto Ont \$169,746, Best Cleaners and Contractors Ltd Edmonton Alta \$121,707, Canadian Corps of Commissioners Montreal Que \$41,986, Canpark Services Ltd Toronto Ont \$173,341, Clark Parking Inc Montreal Que \$472,116, Gilad Parking Ltd Edmonton Alta \$61,207, Kodial Parking Services Ltd Winnipeg Man \$92,483, Metropolitan Parking Inc Toronto Ont \$1,331,504, Pacific Building Maintenance Ltd Vancouver BC \$26,317, Services Godbout Enrg Quebec Que \$30,596, Toronto Auto Parks (Airport) Ltd Toronto Ont \$236,871, Voyageur Limousine and Van Services Ltd Toronto Ont \$37,827, Western Auto Park Ltd Winnipeg Man \$37,455.

Protection Services \$17,894,777—BC Corps of Commissioners Vancouver BC \$761,471, Canadian Corps of Commissioners Ottawa Ont \$4,235,647, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$10,127,782, Provincial Investigation Services Ltd Halifax NS \$215,298, Shannshan's Investigation Services Ltd Halifax NS \$70,519.

TRANSPORT—Concluded

Reproducing and Printing Services \$88,041—Data Reproduction Company Ltd Toronto Ont \$37,350.

Sanitation Services \$367,335—Browning Ferris Industries Ltd Thunder Bay Ont \$32,406, Société Sanitaire Laval Inc Laval Que \$218,755.

Scientific Services (Analysis) \$203,212—Gendron Lefèbvre et Associés Ltée Montreal Que \$103,078, Géonumérigraphie Inc Montreal Que \$46,047, Terratech Ltée Montreal Que \$32,153.

Snow Removal by Contract \$1,796,337—Carmacks Construction Ltd Edmonton Alb \$28,693, Cissic Inc Montreal Que \$612,740, Dufferin Construction Company Ltd Toronto Ont \$269,589, Les Sables Fournel et Fils Inc Montreal Que \$102,586, McEwen Bros Ltd Winnipeg Man \$58,111, Monselet Construction Enrg Montreal Que \$383,804, R E O'Brien Construction Ltd Halifax NS \$76,218, Owen Davis Trucking Ltd Halifax NS \$32,763, Pratt Construction Ltd Edmonton Alta \$187,039.

Temporary Employment Agencies \$100,694—Kelly Services Ltd Toronto Ont \$25,952.

Training and Educational Services \$86,583—Jacques V Bélanger Montreal Que \$28,000.

Other Professional Technical and Special Services \$5,180,945—Adga Ltd Ottawa Ont \$112,973, Bird Control Consultants Toronto Ont \$47,625, Canadian Corps of Commissioners Ottawa Ont \$918,937, Carrier Canada Ltd Edmonton Alta \$82,087, Charterways Transportation Ltd Toronto Ont \$233,663, Clark Parking Inc Montreal Que \$141,440, Complian Research Associates Ltd Toronto Ont \$106,630, Consolidated Maintenance Services Ltd Toronto Ont \$422,493, Everclear Building Maintenance Ltd Vancouver BC \$39,478, General Aviation Services Ltd Montreal Que \$888,393, Government of Canada—Public Works Montreal Que \$133,042, Group PSP Inc Montreal Que \$37,086, Honeywell Ltd Scarborough Ont \$57,570, Johnston Controls Ltd Toronto Ont \$99,810, Maxim Airfield Electric Lighting Ltd Toronto Ont \$36,374, Metropolitan Licensing Ltd Toronto Ont \$59,550, City of Mississauga Mississauga Ont \$70,226, Moonlight Building Maintenance Ltd Victoria BC \$96,088, Murphy and Sons Ltd St John's Nfld \$49,960, Nobleton Contracting and Engineering Ltd Toronto Ont \$28,194, Norr Airport Planning Associates Ltd Toronto Ont \$95,800, Office Assistance Canada Ltd Vancouver BC \$34,804, Perimeter Transportation Ltd Vancouver BC \$122,511, Reid Crowther and Partners Edmonton Alta \$27,000, J L Richards and Associates Ltd Toronto Ont \$87,790, St John Ambulance Ottawa Ont \$31,365, Transplan Associates Ltd Toronto Ont \$37,806, Urgence Ambulancière du Québec Montreal Que \$72,429.

Other Types of Services \$55,826

Canadian Transport Commission \$1,805,894

Commercial Agencies \$31,464

Computer Services \$853,897—Canada Systems Group Limited Mississauga Ont \$174,771, Comshare Limited Rexdale Ont \$142,090, Industrial Life Technical Services Montreal Que \$264,986, Transport Canada \$103,269, Wood Brown Associates Consulting Limited Ottawa Ont \$63,520.

Management and Research Contracts \$612,670—Canadian Institute of Guided Ground Transport Kingston Ont \$33,755, Peat Marwick and Partners Montreal Que \$228,872, Supply and Services Canada \$25,890.

Reporting Services \$90,519—Angus Stonehouse and Co Ltd Toronto Ont \$73,898.

Supply and Services Canada Service Charge \$38,690—Supply and Services Canada \$38,690.

Training of Public Servants—Tuition Fees \$91,218—Public Service Commission \$50,621.

Other Types of Services \$87,436

TREASURY BOARD \$10,972,676**Secretariat \$9,654,571**

Clerical and Stenographic Services \$136,314—Barbara's Office Personnel Ltd Ottawa Ont \$44,851, Bradson Personnel Services Ottawa Ont \$38,091, Victor Temporary Services Cambridge Ont \$26,894.

Computer Services \$3,348,104—Datacrown Ltd Willowdale Ont \$228,481, Government of Canada—Supply and Services Ottawa Ont \$2,951,337, I P Sharp Ltd Toronto Ont \$147,681.

Consulting and Research \$986,698—A E Ames and Co Ltd Toronto Ont \$270,000, The First Boston Corporation New York NY USA \$277,800, Government of Canada—Supply and Services \$162,508, Hay Associates Canada Ltd Toronto Ont \$110,866, Eric A Milligan Ottawa Ont \$28,500, B E Murat Ottawa Ont \$24,750.

Other Business Services \$4,791,723—Government of Canada—Finance Canada Ottawa Ont \$3,992,400, Supply and Services Canada Ottawa Ont \$60,240, Statistics Canada Ottawa Ont \$283,378.

Printing \$308,430—Government of Canada—Supply and Services Ottawa Ont \$295,705.

Training \$83,302—Government of Canada—Public Service Commission Ottawa Ont \$50,780.

Comptroller General \$1,318,105

Consulting and Research \$210,511—Coopers and Lybrand Ottawa Ont \$94,345, Freisen Kaye and Associates Ottawa Ont \$27,520, Government of Canada—Supply and Services Canada Ottawa Ont \$31,082.

Other Business Services \$158,163—Friesen Kaye and Associates Ottawa Ont \$42,730, Government of Canada—Public Service Commission Ottawa Ont \$68,629.

Other Professional and Special Services \$823,288—Government of Canada—Finance Ottawa Ont \$729,000, Government of Canada—Treasury Board of Canada Ottawa Ont \$35,792.

Printing \$26,622

Training \$77,578—Government of Canada—Public Service Commission Ottawa Ont \$46,210.

Other Types of Services \$21,943

VETERANS AFFAIRS \$74,247,310**Department \$74,247,310**

VETERANS AFFAIRS PROGRAM \$73,491,869

Cemetery Services \$522,505

Clerical and Stenographic Services \$369,514—Bradson Personnel Pool Ottawa Ont \$54,246, MacDonald and Brisson Personnel Services Ottawa Ont \$49,186.

Contracted Building Cleaning \$33,416

Data Processing Services \$1,724,247—Computed Systems Ottawa Ont \$1,310,873, Industrial Life Technical Services Montreal Que \$65,677, Gov't of Canada—Supply and Services Canada Ottawa Ont \$110,978.

VETERANS AFFAIRS—Concluded

Dental Services \$2,507,119—Posen and Furie Toronto Ont \$33,810, Shaws Dental Labs Ltd Toronto Ont \$39,153.

Funeral Services \$1,879,047

Hospital Services \$401,531—Medical Services Plan BC Victoria BC \$156,240.

Laundry, Dry Cleaning Services \$320,987—Perths Whitehall Ltd Winnipeg Man \$216,152.

Management Consultants \$360,887—Kerry Management Services Ottawa Ont \$64,262, Peat Marwick and Associates Toronto Ont \$53,389, Supply and Services Canada Bureau of Management Consulting Ottawa Ont \$47,481.

Medical Services \$1,017,317—S K Baidwan Winnipeg Man \$36,923, A F Cheng Winnipeg Man \$39,579, K S Cheng Winnipeg Man \$26,789, V K Farrier Winnipeg Man \$36,222, L A L John Winnipeg Man \$39,279, Manitoba X Ray Winnipeg Man \$62,663, Shaughnessy Veterans Medical Services Vancouver BC \$62,933, G L Thompson Winnipeg Man \$42,215, M N Tinkam Winnipeg Man \$36,842, S L T Tsoi Winnipeg Man \$26,789, University of Manitoba Winnipeg Man \$63,740, Victorian Order of Nurses Winnipeg Man \$44,520, K C Wong Winnipeg Man \$40,679.

Nursing Services \$450,263—Victorian Order of Nurses Toronto Ont \$92,222.

Other Business Services \$2,189,623—Canadian Red Cross Toronto Ont \$500,000, Gov't of Canada—Supply and Services Canada Ottawa Ont \$146,337.

Other Health Services \$356,343—Medigras Ltd Toronto Ont \$90,507, Niagara Medical Services Grimsby Ont \$27,386.

Other Professional Services \$3,761,073—Abatic Consulting Service Ltd Ottawa Ont \$36,781, A R A Consultants Toronto Ont \$53,372, A W Jarvis Ottawa Ont \$26,625, D M R Associate Ottawa Ont \$167,330, Drouin Naud et Associés Montreal Que \$33,750, Federal System of Canada Ottawa Ont \$235,739, Graph Comp Design Ottawa Ont \$27,000, Land Development Corp Charlottetown PEI \$34,707, Medox Winnipeg Man \$107,616, National Film Board Montreal Que \$29,655, Northwest Dental Labs Ltd Vancouver BC \$36,118, Quasar Systems Ltd Ottawa Ont \$296,344, Turner Dental Lab Ltd Victoria BC \$26,959, Systemhouse Ltd Ottawa Ont \$1,092,615.

Outside Hospital Services \$42,064,693—Alberta Hospital Ponoka Alta \$160,991, Alberta Hospital Edmonton Alta \$44,775, Brockville Hospital Brockville Ont \$29,829, Burnaby General Hospital Burnaby BC \$37,175, Camp Hill Hospital Halifax NS \$4,383,691, Centre Hôpitalier Université Laval Ste Foy Que \$964,283, Centre Hôpitalier Côte des Neige Montreal Que \$420,691, Dr Everett Chalmers Hospital Fredericton NB \$1,176,466, Charlottetown Hospital Charlottetown PEI \$28,259, Claresholm Care Centre Claresholm Alta \$34,302, The Columbian Centre Vancouver BC \$40,800, Cowichan District Hospital Duncan BC \$36,494, Department of Public Health Regina Sask \$77,086, Dr George L Dumont Hospital Moncton NB \$631,774, Frank Eliason Centre Saskatoon Sask \$25,726, General Hospital Corporation St John Nfld \$1,897,329, George Road Hospital Victoria BC \$25,023, Health Science Centre Winnipeg Man \$30,797, Hospital Laval Quebec Que \$33,238, Hotel Dieu Hospital Kingston Ont \$26,428, Kelowna General Hospital Kelowna BC \$67,732, Lyndhurst Hospital Toronto Ont \$42,447, Lions Gate Hospital North Vancouver BC \$29,093, Metro Calgary and Rural General Hospital District 93 Calgary Alta \$784,938, Minister of Finance Province of BC Port Coquitlam BC \$267,034, Nanaimo Regional Hospital Nanaimo BC \$36,805, National Defence Medical Centre Ottawa Ont \$966,172, Parkwood Hospital London Ont \$6,052,088, Peace Arch Hospital White Rock BC \$40,507, Penticton General Hospital Penticton BC \$52,793, Prince George Regional Hospital Prince George BC \$61,654, Province of Manitoba Winnipeg Man \$219,913, Provincial Sanitorium

Charlottetown PEI \$52,012, Richmond General Hospital Richmond BC \$35,941, Royal Columbian Hospital New Westminster BC \$47,333, Royal Inland Hospital Kamloops BC \$43,387, Royal Jubilee Hospital Victoria BC \$727,132, St John Regional Hospital St John NB \$2,054,974, St Josephs Hospital Comox BC \$33,766, St Marys Hospital New Westminster BC \$52,547, St Marys Hospital Sechelt BC \$26,974, St Mary's of Lake Hospital Kingston Ont \$39,403, St Pauls Hospital Vancouver BC \$67,469, Shaughnessy Hospital Vancouver BC \$2,888,278, Soldiers Memorial Hospital Cambellton NB \$467,291, Sunnybrook Hospital Toronto Ont \$198,395, Sunnybrook Medical Center Toronto Ont \$4,644,467, Surrey Memorial Hospital Surrey BC \$35,672, Tobique Valley Hospital Plaster Rock NB \$31,404, University Hospital Saskatoon Sask \$38,312, University of Alberta Edmonton Alta \$507,062, Vancouver General Hospital Vancouver BC \$115,994, Victoria General Hospital Victoria BC \$42,431, Victoria Hospital London Ont \$70,118, Victoria Hospital Corporation London Ont \$5,935,588, Wascana Hospital Regina Sask \$912,093, Waterford Hospital St John Nfld \$31,324.

Pharmacist Services \$13,311,917—Boots Drug Store Toronto Ont \$132,152, Budget Drug Mart Clarendville Nfld \$35,060, Carrolls Drug Store Glace Bay NS \$38,531, Come by Chance Pharmacy Come by Chance Nfld \$35,557, Dr S Acharya Bay L'Argent Nfld \$28,779, Medical Centre Drugs Scarborough Ont \$27,238, McGill and Orme Ltd Victoria BC \$69,549, Shaughnessy Hospital Vancouver, BC \$44,025, St Mary Drug Inc Toronto Ont \$27,892, Steads Pharmacy Ltd Charlottetown PEI \$33,394, Sunnybrook Medical Centre Toronto Ont \$46,395, Waite Drug Mart Summerside PEI \$28,803.

Prosthetic Services \$1,165,168—Aoco Limited Belleville Ont \$38,230, Everest and Jennings Ltd Concord Ont \$54,054, Hodeson Orthotics Ltd Vancouver BC \$35,673, Kelowna General Hospital Kelowna BC \$30,703, Unitron Industries Ltd Kitchener Ont \$57,493, Victoria Prosthetic Laboratory Victoria BC \$30,693, West Park Prosthetic Toronto Ont \$44,235.

Protection Services \$747,805—Canadian Corps of Commissionaires Ottawa Ont \$102,591; Winnipeg Man \$114,127; Saskatoon Sask \$33,579; Montreal Que \$367,520.

Training and Educational Services \$293,736—Public Service Commission Ottawa Ont \$83,505.

Other Types of Services \$14,678

WAR VETERANS ALLOWANCE BOARD PROGRAM \$14,238

Other Types of Services \$14,238

PENSIONS PROGRAM \$725,008

Clerical and Stenographic Services \$47,387

Hospital Services \$150,535—Deerlodge Hospital Medical Staff Association Winnipeg Manitoba \$42,793, Shaughnessy Hospital Vancouver BC \$32,127, Sunnybrook Hospital University of Toronto Ont \$45,270.

Other Professional Services \$482,581

Other Types of Services \$44,505

BUREAU OF PENSIONS ADVOCATES PROGRAM \$16,195

Other Types of Services \$16,195

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- (1) Includes the total expenditure of the Construction Services Revolving Fund. Details of expenditure are not provided in this statement.
 - (2) Includes the total expenditure of the Supply Revolving Fund and Defence Production Revolving Fund. Details of expenditure are not provided in this statement.

SECTION 34

1980-81 PUBLIC ACCOUNTS

Construction and Acquisition

CONTENTS

	<i>Page</i>
Construction and acquisition of land, buildings and equipment	34.2
Construction and acquisition of machinery and equipment ..	34.17
Payments of \$5,000 or over for land and buildings	34.25

Construction and acquisition of land, buildings and equipment

Note: this statement provides total expenditure by program with details related to contracts of \$250,000 or over (\$25,000 or over for cost plus contracts).

Contractors	Amount of contract	1980-81 Expenditures	Expenditures to date
	\$	\$	\$
AGRICULTURE \$6,637,483			
Department \$6,634,566			
RESEARCH PROGRAM \$5,511,863			
Advance Planning and Research Architecture (APRA)	89,244***	38,015	38,015
L A Beaubien & Associates, Halifax, NS**	634,825	170,214	567,299
Louis Donolo Inc, Montreal, Que**	16,398,017*	3,893,669	16,368,434
FOOD PRODUCTION AND INSPECTION PROGRAM \$1,105,397⁽¹⁾			
Boilard et Boilard Inc, St David Que**	349,804	344,952	344,952
Willems Bros Construction Ltd, Sarnia Ont**	508,716	85,387	85,387
CANADIAN GRAIN COMMISSION PROGRAM \$17,306			
Canadian Livestock Feed Board \$2,917			
COMMUNICATIONS \$394,091			
Department \$265,618			
COMMUNICATIONS PROGRAM \$265,618⁽²⁾			
Westeinde Construction Ltd, Nepean, Ont**	639,000	115,600	115,600
Ron Engineering & Construction (Eastern) Ltd, Ottawa Ont**	2,866,814	38,656	2,866,814(f)
National Museums of Canada \$128,473			
ENERGY, MINES AND RESOURCES \$1,112,537			
ADMINISTRATION PROGRAM \$1,038,000			
EARTH SCIENCE SERVICES PROGRAM \$74,537			
ENVIRONMENT \$42,280,439			
ADMINISTRATION PROGRAM \$110			
ENVIRONMENTAL SERVICES PROGRAM \$3,990,985			
Cegeco Design Construction Ltd, Westmount Que**	209,986	(499)	209,487(f)
Hermes Electronics Ltd, Dartmouth NS	1,153,000	21,527	21,527
Knutson Construction Ltd, Swift Current, Sask*	854,626	1,854	854,626
Macdonald Dettwiler and Associates, Richmond, BC	1,656,432	121,209	121,209
S E D Systems Ltd, Saskatoon, Sask	1,210,443	1,210,443	1,210,443(f)
M Sullivan and Son Ltd, Arnprior Ont**	1,058,798	1,058,798	1,058,798
PARKS CANADA PROGRAM \$38,289,344			
Armcon Ltd, Ottawa, Ont	443,540	392,531	392,531
Avalon Construction Ltd, St John's, Nfld	838,605	838,605	838,605
Beaulieu, Poulin, Robitaille, Quebec, Que	375,000	123,931	375,000(f)
Belzile, Brassard, Gallienne, Quebec, Que	384,829	106,945	384,829(f)
Birch Builders Ltd, Victoria, BC	929,809	85,264	962,338
Blackline Asphalt Services Ltd, Trail, BC**	638,920		597,532
Broda Contractors Ltd, Kelowna, BC	284,690	249,629	249,629(f)
Campbell Construction Ltd, Calgary, Alta**	320,270	53,239	325,034(f)
Charles Duranceau Ltd, Montreal, Que	609,611	609,611	609,611
Chaulks Ltd, Deer Lake, Nfld	367,150	361,835	361,835
Colin R MacDonald, Antigonish, NS**	372,953	262,614	372,953*(f)
Columbia Bitulithic Ltd, Vancouver, BC**	734,892	528,321	734,892(f)
Construction Dapac Ltd, Boucherville, Que	264,876	226,297	226,297
Construction RMS Inc, Laval, Que	314,329	6,337	314,329(f)
Continental Asphalt Ltd, Shawinigan, Que	1,961,663	1,961,663	1,961,663(f)
Corporation of the County of Middlesex, London, Ont	800,000	400,000	800,000(f)
Curren and Briggs Ltd, Summerside, PEI	506,373	459,825	459,825
Delew Cather Canada, St John's Nfld**	802,000	28,490	547,405*(f)
Dibblee Construction Ltd, Ottawa, Ont	426,084	39,165	426,084*(f)
Edman Construction Ltd, Edmonton, Alta	392,091	339,027	339,027
Fenco Nfld Ltd, St John's, Nfld**	145,000	140,310	145,000*(f)
Fenco Nfld Ltd, St John's Nfld**	283,100	20,037	20,037
Gauthier, Guite, Roy Architects, Quebec, Que	320,000	160,000	160,000
Geddes Contracting Ltd, Kelowna, BC**	999,807		999,807
GID Ltd, Quebec, Que	455,000	190,000	220,000
Hillcrest Construction Ltd, Brockville, Ont	292,724	244,297	244,297
Island Coastal Services Ltd, Charlottetown, PEI**	509,035	369,758	369,758
Jean-Paul Trahan Ltd, St Jean, Que	625,822	120,652	625,822(f)
Kays Construction (1972) Ltd, Steinbach, Man**	892,053	683,282	753,884
Kettle Valley Contractors Ltd, Kelowna, BC	309,840	299,430	299,430
Kitsch Bros Construction Ltd, Kelowna, BC	258,886	265,922	265,922(f)
Lucien Desranleau Inc, Iberville, Que	2,548,368	306,231	306,231

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of	1980-81	Expenditures
	contract	Expenditures	to date
	\$	\$	\$
ENVIRONMENT—Concluded			
PARKS CANADA PROGRAM—Concluded			
Lundrigan Ltd, Corner Brook, Nfld**	3,783,315	3,783,315	3,783,315
McNamara Construction, St John's, Nfld**	476,153		476,152*(f)
McNamara Construction, St John's, Nfld**	4,051,945	186,612	4,051,945*(f)
Manitoba Department of Highways, Winnipeg, Man	501,879	144,601	501,879*
Ministry of Natural Resources, Toronto, Ont	4,457,548	2,251,232	3,601,873
Moffat Construction Ltd, Aylmer East, Que	583,310	9,502	583,310*(f)
Moffat Construction Ltd, Ottawa, Ont	314,716	313,361	313,361
Mulder Bros (1975) Ltd, Winnipeg, Man**	1,304,179	(1,306)	1,304,179
Mulder Bros (1975) Ltd, Winnipeg, Man**	1,431,060	1,462	1,367,463*(f)
Nelson River Construction Ltd, Winnipeg, Man**	518,872	508,872	508,872
Nicks Landscaping, Edmonton, Alta	368,675		343,675
Nova Construction, Antigonish, NS**	527,625	55,000	55,000
Nova Construction, Antigonish, NS**	926,329	916,329	926,329*(f)
Nova Construction, Antigonish, NS	1,235,184	1,235,184	1,235,184(f)
Nu-West Development Corporation, Calgary, Alta	517,366	226,649	226,649
Paul Morsky Ltd, Virden, Man**	1,588,570	914,914	914,914
Pavage Beau-Bassin Inc, New Richmond, Que	667,525	667,525	667,525(f)
Pennecon Ltd, Conception Bay, Nfld**	877,606	877,606	877,606(f)
Pennecon Ltd, Conception Bay, Nfld	483,749	483,749	483,749
Peters Bros Ltd, Penticton, BC**	788,315	759,423	759,423
Prism Enterprises Ltd, Kelowna, BC**	1,205,375	797,517	1,189,110
Proctor and Red Fern Group, St John's Nfld**	346,400	21,800	231,269*
Regional Municipality of Ottawa-Carleton, Ottawa, Ont	580,000	115,570	504,170
Ron Engineering and Construction (Eastern) Ltd, Ottawa, Ont	3,075,347	2,981,677	2,981,677
Saskatchewan Department of Highways, Regina, Sask	1,193,800	236,401	1,193,800
St Romuald Construction Ltd, St Romuald, Que	269,000	253,006	253,006
S W Weeks Construction, New Glasgow, NS**	1,695,855	1,695,855	1,695,855(f)
S W Weeks Construction, New Glasgow, NS**	874,432	863,865	874,432*(f)
Tremblay Heroux and Associates, Shawinigan, Que	1,867,961	115,891	1,867,961(f)
Underground Services Ltd, Moncton, NB	685,968		619,091
Warren General Contracting Ltd, Rexton, NB**	259,818	(2,843)	259,819*(f)
Western Construction Ltd, Stephenville Crossing, Nfld**	2,816,264	313,999	2,816,264*(f)
W F Botkin Construction Ltd, Regina, Sask**	268,120	124,018	124,018
EXTERNAL AFFAIRS \$14,281,256			
CANADIAN INTERESTS ABROAD PROGRAM \$14,281,256			
Baltimore Contractors Inc., Washington, USA	838,405	397,829	801,248
Diplomatic Corps Services Bureau, Moscow, USSR	1,201,770		729,306
E J Gaboury and Associates, Mexico City, Mexico	995,100	181,447	736,163
Entreprise Deville, Paris, France	6,363,914	1,750,038	5,850,401
Franser Construction, Mexico City, Mexico	7,733,110	3,572,921	7,541,273
Fiset Miller Vinois, Paris, France	1,370,000	197,397	926,748
John Lelliott Ltd, London, United Kingdom	1,200,248	79,566	79,566
Lambda Constructores, Caracas, Venezuela	635,946	626,360	626,360
McCarter Nairne and Partners, Tokyo, Japan**	1,667,000	557,010	1,299,106
Murray and Murray and Griffiths and Rankin, London, United Kingdom	257,000	226,212	226,212
Ouellet and Reeves Architects, Belgrade, Yugoslavia*	830,000	157,461	282,461
Payment to Belgrade, Yugoslavia	1,905,000	480,000	1,480,000
Smith Carter Partners, Moscow, USSR	1,269,000	30,770	961,466
Sperry Associates, Lagos, Nigeria	553,000	20,298	21,944(f)
Taylor Woodrow International, Georgetown, Guyana	470,000	471,000	471,000(f)
FISHERIES AND OCEANS \$34,119,923			
FISHERIES AND OCEANS PROGRAM \$34,119,923			
Architects Guild, St John's, Nfld**	937,200	137,416	648,530
Arrow Building Corp Ltd, Dartmouth, NS**	841,616*	9,440	816,036
Avalon Construction & Engineering Ltd, St John's, Nfld**	340,340	22,585	340,340*(f)
Babb Construction Ltd, Harbour Grace, Nfld**	265,847	229,129	229,129
Bastion Construction Ltd, Nanaimo, BC	1,132,558	33,828	1,118,146(f)
Beaver Marine Ltd, Halifax, NS**	341,687	341,687	341,687(f)
Beaver Marine Ltd, Halifax, NS**	635,800	452,574	452,574
B & M Comeau Construction Co Ltd, Little Brook, NS**	1,028,940	955,071	955,071
Breau, L & Son Limited, Neguac, NB**	518,155	177,296	177,296
Brown & Root Ltd, Vancouver, BC	677,585	127,816	127,816
Canadian Dredge & Dock Company Ltd, Toronto, Ont**	250,098	250,098	250,098(f)
Cana Construction, Victoria, BC	1,051,877	74,878	1,051,426*(f)
Cana Construction, Victoria, BC	1,004,912	1,004,912	1,004,912(f)
Cana Construction, Victoria, BC	2,798,818	1,945,511	1,945,511
CCM Construction, St John's, Nfld**	275,994	243,558	243,558
Collovina Incorporated, Windsor, Ont**	9,440,801	61,746	9,440,801
Comeau & Savoie Construction Ltd, Caraquet, NB**	432,831	307,949	432,831(f)
Comeau & Savoie Construction Ltd, Caraquet, NB**	632,196	632,196	632,196(f)
D C Menchions Construction Ltd, Halifax, NS**	624,706*	323,157	614,706

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of contract	1980-81 Expenditures	Expenditures to date
	\$	\$	\$
FISHERIES AND OCEANS—Concluded			
FISHERIES AND OCEANS PROGRAM—Concluded			
D C Menchions Construction Ltd, Halifax, NS**	963,340	944,294	944,294
Dean Construction Co Ltd, Tecumseh, Ont**	1,044,776	140,643	1,044,776*(f)
Deep Harbour Developers Ltd, Port Hawkesbury, NS**	286,123	248,664	248,664(f)
Dennis Herbert Construction, Prince George, BC	685,388	593,200	593,200
Dineen Construction (Atlantic) Ltd, Dartmouth, NS**	3,661,038	6,687	3,658,012
Duffus, Romans, Kundzins, Rounsefell Ltd, Halifax, NS**	84,068*		37,754
Duffus, Romans, Kundzins, Rounsefell Ltd, Halifax, NS**	106,660*	3,915	63,788
Duffus, Romans, Kundzins, Rounsefell Ltd, Halifax, NS**	111,027*	33,363	91,011
Duffus, Romans, Kundzins, Rounsefell Ltd, Halifax, NS**	243,326	1,298	22,884
Duffus, Romans, Kundzins, Rounsefell Ltd, Halifax, NS**	375,123*	10,942	137,450
Duffus, Romans, Kundzins, Rounsefell Ltd, Halifax, NS**	70,157*	22,911	55,586
Foulem Construction Ltd, Caraquet, NB**	342,031	285,882	342,031
Foulem Construction Ltd, Caraquet, NB**	937,282	55,858	937,282(f)
Fraser River Pile Driving, New Westminster, BC**	275,356	232,916	232,916
Fraser River Pile Driving, New Westminster, BC**	645,150	(6,239)	645,150(f)
Fraser River Pile Driving, New Westminster, BC**	320,487		320,487*(f)
Fraser River Pile Driving, New Westminster, BC**	444,901	(1,651)	444,901*(f)
Fraser River Pile Driving, New Westminster, BC**	612,808	612,808	612,808
Goodbrand Construction Ltd, Aldergrove, BC	462,404	462,404	462,404(f)
Harbour Development (Div of Atlantic Towing), Dartmouth, NS**	452,580		
Horwood, Guihan, Cullum, St John's, Nfld**	2,779,800	106,124	1,530,623
Kingston Construction Ltd, Burnaby, BC	1,350,622	529,850	1,321,518*(f)
Lebrun Contractors Ltd, Thunder Bay, Ont**	251,268	248,984	248,984(f)
Les Fondations Geodex Inc, Pointe Claire, Que**	326,300	221,050	221,050
McFarland, H J, Construction Co Ltd, Picton, Ont**	334,763	1,978	334,763(f)
McLellan Contractors, Port Alberni, BC**	253,712	97,200	97,200
McNamara Marina, Div of McNamara Corp Nfld Ltd, Whitby, Ont**	2,366,794	1,839,448	1,839,448
Myhres Bros Construction, Vancouver, BC	279,920	279,920	279,920(f)
Pelley Enterprises Ltd, Springdale, Nfld**	259,590	107,146	107,146
Phillips H W and Sons Ltd, RR #2, Marion Bridge, NS**	255,246	99,063	99,063
Rupert Building Contractors, Prince Rupert, BC**	678,909	560,717	560,717
Sub-Services Ltd, Penetanguishene, Ont**	267,910	110,846	110,846
Steed & Evans Ltd, Dartmouth, NS**	711,962	7,483	711,962
Viking Construction Ltd, St John's, Nfld**	2,339,162	1,738,307	1,738,307
Voth Bros Construction Ltd, Abbotsford, BC	1,709,203	1,709,196	1,709,196
Western Caisson (Quebec) Ltd, Chomedey Laval, Que**	795,317	36,791	795,317
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT \$39,352,773			
INDIAN AND INUIT AFFAIRS PROGRAM \$19,460,396			
Fitzgerald and Snow Ltd, Summerside, PEI**	543,146	195,111	195,111
Guran Construction Co Ltd, Langley BC**	952,700	358,808	358,808
H B Contracting Ltd, Surrey, BC	261,369*	261,369	261,369*(f)
F Hedges Construction Ltd, Prince George, BC	999,742	999,742	999,742(f)
Moffatt Construction Ltd, Ottawa, Ont	1,940,079	625,950	625,950
Northern Construction Ltd, North Battleford, Sask	309,738	309,738	309,738(f)
Okanagan Site Services Ltd, Kelowna BC**	391,428	3,529	391,428(f)
Taiga Utility Services Ltd, Winnipeg, Man**	479,600	355,320	447,120
Utilex Contractors Ltd, Vancouver, BC	32,468	328,468	328,468(f)
NORTHERN AFFAIRS PROGRAM \$19,892,377			
Stan Dean & Sons Ltd, Hay River, N W T**	757,180	624,699	624,699
General Enterprises Construction Ltd, (Dempster Highway) Whitehorse, YT**	1,676,553	721,552	1,643,152*
General Enterprises Construction Ltd, (Liard Highway), Yt**	4,532,722	54,221	4,532,721
General Enterprises Construction Ltd, (MacKenzie Highway) Whitehorse, YT**	2,399,624	910,923	2,399,623*
Keen Industries Ltd, Fort Nelson, BC**	16,940,211	21,210	16,940,210
Karl Mueller Construction Ltd, Hay River, NWT**	657,703	174,302	657,702
Northern Arc Shipbuilders Ltd, Hay River, NWT**	851,800	530,900	530,900
PCL Construction Ltd, Yellowknife, NWT**	440,000	430,703	430,703(f)
Tempo Builders Ltd, Hay River, NWT**	4,042,545	2,287,052	2,287,052
Tompkins Contracting (1977) Ltd (Liard Highway), St-John BC**	8,307,814	5,215,045	7,194,745
Tompkins Contracting (1977) Ltd (MacKenzie Highway) St-John, BC**	10,333,384	220,983	10,333,383
Watsko Garage Ltd, Fort Nelson, BC**	10,151,194	30,300	10,136,900
Whissel Enterprises Ltd, Edmonton, Alta**	4,061,595	1,213,715	1,213,715
JUSTICE \$21,668			
Supreme Court of Canada \$21,668			
NATIONAL DEFENCE \$76,994,089			
DEFENCE SERVICES PROGRAM \$76,994,089			
Newfoundland			
Gander			
Bradco Construction Ltd	671,326	7,080	671,326(f)
	675,483		675,483(f)
	370,703	370,703	370,083

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of contract	1980-81 Expenditures	Expenditures to date
	\$	\$	\$
NATIONAL DEFENCE—Continued			
DEFENCE SERVICES PROGRAM—Continued			
Newfoundland—Concluded			
Gander—Concluded			
Household Systems Ltd	397,626		397,626(f)
Nordic Construction Ltd	815,610	39,668	815,610(f)
Nova Scotia			
Cornwallis			
Classic Construction Ltd	638,426	625,979	625,979
Foundation Maritime	3,904,348	1,867,215	1,867,215
D J Lowe	370,185	1,259	370,185(f)
Greenwood			
Associates Design and Development Ltd	696,864	15,364	696,864(f)
Bluco Construction Ltd	980,282	950,863	950,863
Bradney & Associates Ltd	331,974	313,230	313,230
The Foundation Co of Canada Ltd	8,885,665	403,975	8,794,968
MacIntosh-Laflamme (A joint venture of A C MacIntosh Construction Ltd and W D Laflamme Ltd)	927,890	751,403	751,403
Roscoe Construction Ltd	626,163	614,771	619,163
Seaport Contractors Ltd	1,351,897	34,883	1,351,897(f)
Watts & Henderson (Ottawa) Ltd	376,706	375,611	375,611
	2,276,653	633,216	2,273,379
	276,966	37,090	276,966(f)
Woodlawn Construction Ltd	329,755	19,600	329,755(f)
Halifax			
Alderney Consultants Ltd	278,115	40,689	40,689
Beaver Marine Ltd	2,536,550	2,256,333	2,256,333
Bic Enterprises Ltd	505,674	288,803	504,459
Bluewater Construction	493,474		493,474
Boyd & Garland Construction Services Ltd	487,286	26,004	487,286(f)
	339,986	53,938	339,986(f)
	3,673,865	469,817	469,817
Cambrian Construction Ltd	1,319,503	32,355	1,319,503(f)
	269,991	2,451	269,991(f)
	489,443	14,113	489,443(f)
	297,713	278,922	278,922
	645,432	9,776	645,432
	1,162,177	24,555	1,161,501
Cannon Construction Ltd	1,603,411	927,109	927,109
Classic Construction Ltd	664,998	400,000	400,000
Comstock International Ltd	447,123	428,198	428,198
Concord (Ottawa) Electrical Contractors Ltd	369,605	82,380	369,605(f)
Delta Electric Co Ltd	259,563	15,000	259,563(f)
Dumaresq & Byrns Ltd	625,000		138,698
Foundation Maritime	6,547,366	6,266,603	6,266,603
C A Fowler, Bauld & Mitchell Ltd	709,000	127,280	461,949
Franki Canada Ltd	3,236,375	1,344,818	1,344,818
Fraser-Brace Maritimes Ltd	6,204,145	1,356,974	1,356,974
Fundy Construction Co Ltd	817,509	5,298	817,509(f)
H M W Industries Ltd	259,996	148,268	258,948
Industrial Marine Products Ltd	250,530	23,168	250,530(f)
Municipal Spraying & Contracting Ltd	4,402,808	830,620	830,620
Parsons Construction Co Ltd	1,572,098		1,572,098(f)
Robb Engineering	4,550,000	1,049,038	1,049,038
Seaport Contractors Ltd	957,710	884,572	884,572
Spantec Ltd	837,500	328,624	837,500
Whitman Benn & Associates Ltd	350,000	95,897	95,897
	4,511,243	1,672,759	4,511,243
	751,800	498,400	498,400
Shearwater			
Bic Enterprises Ltd	634,900	106,750	106,750
Black & McDonald Ltd	1,506,736	523,455	1,496,213
Cromarty Construction Ltd	635,526	365,632	635,526(f)
The Foundation Co of Canada Ltd	259,476	143,906	259,476(f)
Prince Edward Island			
Summerside			
Back-McDougall Engineers & Contractors Ltd	1,214,014	1,188,017	1,188,017
Concord (Ottawa) Electrical Contractors Ltd	626,902	338,121	624,718
Foundation Maritime	585,133	561,775	561,775
Wellington Construction Co Ltd	336,591	8,614	336,591(f)
New Brunswick			
Chatham			
Fidelity Insurance Co of Canada	963,259	855,689	855,689
Gagetown			
Alumicor Ltd	267,691	262,691	262,691
Alumiwall Aluminum Products Ltd	261,124	260,624	260,624
Atlas Construction Maritimes Ltd	822,015	21,239	822,015(f)
	1,727,658	31,846	1,727,658(f)
	844,208	766,595	766,595
	652,319	41,125	650,319

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of	1980-81	Expenditures
	contract	Expenditures	to date
	\$	\$	\$
NATIONAL DEFENCE—Continued			
DEFENCE SERVICES PROGRAM—Continued			
New Brunswick—Concluded			
Gagetown—Concluded			
Boudreau Sheet Metal Works Ltd	340,067	337,347	337,347
Caledon Helicopters Ltd	349,472	349,472	349,472(f)
Delta Electric Co Ltd	346,582	346,582	346,582(f)
	749,900	211,521	211,521
Frecon Ltd	534,098	79,278	79,278
Industrial Machine & Iron Works Ltd	614,554	612,054	612,054
Multi-Ventures Ltd	355,840	347,460	347,460
Rise and Shine Construction Ltd	261,207	259,049	259,049
Quebec			
Bagotville			
Desbiens & Bouchard Inc	2,147,000	1,089,319	1,089,319
Entreprises Mobiles Privé Inc	567,725	561,850	561,850
Alain Lavoie Ltée	627,172	421,958	626,940
J M Meunier Inc	261,251	251,447	251,447
Hervé Pomerleau Inc	989,213	523,130	980,538
Montreal			
A S R Mechanical Inc	536,264	536,264	536,264(f)
La Cie de Pavage d'Asphalte Beaver Ltée	327,885	251,661	251,661
Quebec Combustion Inc	747,487		747,487(f)
Taragon Construction Equipment Ltd	885,606		885,606(f)
St-Jean			
Abec Ltée	665,657	66,432	665,657(f)
Jean Attore Inc	4,055,007	(7,760)	4,007,576
Award Industries (Mechanical) Ltd	2,149,288	9,486	2,149,288(f)
P Baillargeon Ltée	1,620,718	359,796	1,455,550
Canadian Johns—Manville Co Ltd	1,696,880	121,674	1,696,880(f)
Cassidy Ltée—Equipement de Cuisine G H Inc	1,307,089	2,900	1,307,089(f)
Collet Frères Ltée	821,139		810,964
Construction Canvar Ltd	880,529	1,000	880,529(f)
Defence Construction (1951) Ltd	1,889,506	315,000	1,869,888
Lucien Desranleau Inc	1,080,011	10,134	1,080,011(f)
	875,463	764,951	764,951
Dobush Stewart Longpré Marchand Goudreau/David Boulva and Cleve	7,694,987		7,694,987(f)
Charles Duranceau Ltée and Beauchemin—Beaton—Lapointe Inc	9,944,300	86,100	9,921,426
Duron Quebec Ltd	880,400		880,400(f)
Ediltec Construction Inc	932,116	8,788	856,333
Formco Inc and N A F Ltée	1,480,601	(5,467)	1,475,134
The General Insurance Co of Canada and Kelly—Leduc Ltd	316,632		315,921
Hanscomb Roy Associates	1,690,447	38,547	1,690,447(f)
Hervé Houde Ltée	2,333,741	43,458	2,333,741(f)
	1,447,829	32,421	1,447,829(f)
	1,497,190	19,958	1,497,190(f)
Fernand A Imbeault and Associates	270,513		270,513(f)
Johnson Controls Ltd	941,204	2,156	941,204(f)
Kolostat Inc	1,542,140	11,000	1,542,140(f)
	1,304,562	11,800	1,304,562(f)
	2,055,020	6,605	2,049,720
La Cie Electricque Swift (1974) Ltd	554,840		554,840
Nap Laforest et Fils (1968) Limitée	1,098,455		1,098,455(f)
Lagendyk and Co Ltd	1,194,261	480	1,194,261(f)
Ernest Leblanc Ltd	1,081,920	1,968	1,081,920(f)
Les Ascenseurs Labadie Inc	622,795	22,896	622,795(f)
Les Gicleurs Automatiques Beaudoin Inc	900,265		900,265
Les Entreprises Desourdy Inc	916,414	9,950	916,414(f)
J Lewis and Co Ltd	1,536,000	43,356	1,535,115
Pageau, Morel et Associés Inc	479,437	53,450	479,437(f)
Pallotta Metal Works Ltd	1,369,270	70,872	1,369,270(f)
Plomberie Bellerose Inc	1,439,324	51,999	1,439,324(f)
Polybois Inc	540,638	1,089	535,038
R L R Construction Ltd	564,160	19,134	564,160(f)
Stanley—Bumeda Ltd	1,566,749		1,566,749
Sto-Bert Inc	1,880,924	39,101	1,880,924(f)
Taragon Construction Equipment Ltd	328,261	(182)	323,004
Tomenson Saunders Whitehead Insurance Ltd	1,695,617	(24,379)	1,671,238
Wallcrete of Canada Ltd	2,262,244		2,262,244
	1,656,518		1,656,518
Western Caissons (Quebec) Ltd			
Valcartier			
Birdair Structures Inc	360,985	1,385	360,985(f)
Gaston Picard Construction Inc	314,799	314,799	314,799(f)
	305,797	305,797	305,797(f)
	397,654	299,250	299,250
Trottoirs & Chaines Pilote Inc	345,592	341,092	341,092

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of	1980-81	Expenditures
	contract	Expenditures	to date
	\$	\$	\$
NATIONAL DEFENCE—Continued			
DEFENCE SERVICES PROGRAM—Continued			
Ontario			
Borden			
Bentorswell Construction Ltd	469,736	6,399	469,736(/)
	486,686		486,686(/)
	395,735	395,735	395,735(/)
Bradsil Ltd.....	3,990,069	136,050	3,990,069
Brook Carruthers Shaw	328,582	121,460	121,460
M A Butt Construction Ltd.....	355,667	353,267	353,267
D & S Construction	304,252		304,252(/)
	900,833	19,920	880,343
E S Fox Ltd.....	1,744,865	1,173,578	1,744,865(/)
Pinecrest Chalets Ontario Ltd.....	519,679	519,165	519,165
The Western Surety Co	3,592,009	558,986	3,589,722
Kingston			
T A Andre & Sons Ltd	268,362		268,362(/)
Bramalea General Contracting (Peel) Ltd.....	12,499,700	1,293	12,499,700
North Bay			
ESB Canada Ltd.....	629,497	543,697	543,697
Fodor Engineering Ltd.....	469,700	248,407	379,531
J S A Construction Co Ltd	262,155	261,855	261,855
Mancar Builders Inc.....	2,143,784	202,391	202,391
Ontario Electrical Construction Co Ltd.....	276,732	270,832	270,832
M Sullivan & Son Ltd	1,892,577	406,323	406,323
Ottawa			
Bulwark Construction Ltd.....	581,653	102,169	561,653
G Lundy & Associates Ltd	774,345	729,464	729,464
Mount Royal Concrete Floor (Canada) Ltd	282,122	275,297	275,297
Rayshield Ltd**	255,890	6,282	255,890(/)
Petawawa			
G E Bemi and Associates	467,700	285,894	292,096
Gerald Davidson Plumbing & Heating Ltd	350,447	350,447	350,447(/)
Doran Construction Ltd.....	5,764,797	3,537,959	3,537,959
Mascon Ltd	605,205	492	605,092
Smith Construction Co Arnprior Ltd	275,053	180,206	180,206
	696,013	696,013	696,013
Windsor Painting Contractors Ltd	460,000	6,832	458,416
Toronto			
Jack Bird Plumbing & Heating Ltd	285,463	285,463	285,463(/)
Dufferin Roofing Ltd	666,420	666,420	666,420(/)
Trenton			
T A Andre & Sons (Ontario) Ltd.....	548,913	1,155	548,913(/)
Ball Brothers Ltd	1,494,912	383,024	1,494,912(/)
Mirtren Contractors Ltd	978,507	6,171	978,507(/)
H J McFarland Construction Co Ltd	279,670	279,670	279,670(/)
	1,977,297	1,972,297	1,972,297
Normand & Fleming Ltd.....	3,022,327		3,017,905
Manitoba			
Portage La Prairie			
Abco Supply & Services Ltd	329,532		329,532(/)
Gateway Construction Co Ltd.....	1,028,537	505,357	505,357
Kelsey Construction Co Ltd	354,144	346,718	346,718
Shilo			
Beaton Industries Ltd.....	314,165	40,498	314,165(/)
Bird Construction Co Ltd	589,057	588,147	588,147
G W Builders	345,595	345,595	345,595(/)
Gateway Construction Co Ltd.....	1,919,148	1,269,301	1,269,301
Kelsey Construction Co Ltd	440,656	51,508	51,508
Winnipeg			
Aircorn Consultants	928,610	562,214	582,966
B-A Construction Ltd.....	1,340,285	1,197,299	1,197,299
Comstock International Ltd.....	254,082	219,173	219,173
J Schettler Electric Ltd	322,050	268,530	268,530
Saskatchewan			
Moose Jaw			
C&S Construction Co Ltd.....	304,166	102,320	102,320
Conley & Co Contractors Ltd.....	250,000	199,095	199,095
Flynn & Associates Ltd	315,450	315,450	315,450(/)
Inland Construction Ltd.....	1,070,612	159,565	1,065,612
Ryles Ltd	697,775	612,684	693,284
Alberta			
Calgary			
J D Bond Group Ltd.....	333,198	31,859	31,859
Braniff Construction Ltd	1,899,000	402,400	402,400

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of	1980-81	Expenditures
	contract	Expenditures	to date
	\$	\$	\$
NATIONAL DEFENCE—Concluded			
DEFENCE SERVICES PROGRAM—Concluded			
Alberta—Concluded			
Cold Lake			
Braniff Construction Ltd	656,590	23,868	656,590
Buck's Construction Co Ltd	297,030		275,286
Canadian Grinding & Grooving Ltd	265,383	265,383	265,383(f)
Gen—Mec Construction Co Ltd	359,900	266,779	266,779
Noralta Construction Ltd	1,131,345	20,797	1,131,345
	690,533	215,707	690,170
Oasis & Demmons Construction	321,878	174,174	174,174
PCL Engineering Construction Ltd	4,649,723	1,546,259	4,649,723(f)
Ryan Construction Ltd	523,388	2,709	523,388(f)
Sharcon Registered	346,068	345,779	345,779
Edmonton			
J D Bond Construction Group Ltd	269,889	86,622	86,622
Frontiers West Constructors (A Joint Venture of Ryles Ltd and Expanso Construction Ltd)	812,010	768,658	768,658
L C Greenough Construction Ltd	269,805	268,957	268,957
	309,453	71,542	71,542
Suffield			
Bennett & White Western Ltd	2,817,554	2,267	2,817,554
Coho Paving Ltd	822,450	881,022	881,022
D & H Construction Ltd	252,602	78,285	251,928
British Columbia			
Chilliwack			
Century Plumbing & Heating Ltd	339,621	338,066	338,066
Felix Construction Company	255,000	33,817	33,817
Fen Construction Inc	344,643	334,988	334,988
Neels Heating & Supplies Ltd	310,192	203,914	203,914
Vote Bros Construction (1974) Ltd	2,993,732	2,110,334	2,110,334
Comox			
Camelot Enterprises (1975) Ltd	254,541	74,775	74,775
Cana Construction Co Ltd	1,147,141	1,047,629	1,047,629
	2,590,838	1,681,087	2,547,156
	440,474	392,179	392,179
	629,960	272,311	272,311
Dura Construction Ltd	705,171	627,504	627,504
Heal Electric Ltd	279,961		279,961(f)
Sawchuck Pile Driving Ltd	444,653	263,758	263,758
The Unecon Partnership	250,000	11,340	249,346
Esquimalt			
Commonwealth Construction Co Ltd	684,366	77,234	684,366(f)
Dalziel Construction Ltd	362,020	500	362,020(f)
McCarter Nairne Architects	348,300	20,711	20,711
Thompson Berwick Pratt and Partners	418,200	72,489	72,489
Webb & Trace Ltd	336,209	336,209	336,209(f)
Wheaton Construction Ltd	302,677		302,677(f)
General			
Various			
Defence Construction (1951) Ltd	750,000	750,000	750,000
Lithwick Johnston and Moy	283,534		283,534(f)
NATIONAL HEALTH AND WELFARE \$7,795,383			
MEDICAL SERVICES PROGRAM \$7,795,383			
A J Wing & Sons, Thunder Bay, Ont**	457,008	443,650	443,650
Chabot Construction Ltd, St David, Que**	3,252,554		3,252,554
C I C Construction Ltd, Vancouver, BC**	612,580	562,327	562,327
D P W, Nelson House, Man	770,000*	501,600	686,123
D P W, Bloodvein River Man	1,057,618*	4,900	1,057,618(f)
D P W, Cross Lake, Man	1,298,600	3,600	1,264,889
D P W, Norway House, Man	817,500*	243,100	799,466
D P W, Norway House, Man	627,000	17,100	17,100
D P W, Oxford House Man	647,061*	4,200	647,061(f)
D P W, Norway House, Man	505,500	197,800	426,544
J Venne & Fils, Montreal, Que**	404,572	404,572	404,572(f)
Martin Stewart Contracting Ltd, Hamilton, Ont**	903,690	32,605	32,605
P C L Construction Ltd, Yellowknife, NWT**	251,000	237,131	237,131
Poole Construction Ltd, Edmonton, Alta**	704,446*	414,846	704,446(f)
Poole Construction Ltd, Edmonton, Alta**	1,288,935*	985,135	1,288,935(f)
Ron Engineering & Construction (Eastern) Ltd, Ottawa, Ont**	1,605,596*	207,650	1,605,596(f)
NATIONAL REVENUE \$875,731			
Customs and Excise \$875,731			
Atco Structures Ltd., Vancouver, BC**	343,837	71,634	343,837(f)

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of contract	1980-81 Expenditures	Expenditures to date
	\$	\$	\$
PUBLIC WORKS \$207,405,849			
ADMINISTRATION PROGRAM \$620			
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM \$111,632,991 ⁽³⁾			
ACCOMMODATION PROGRAM \$70,103,558			
Acco Canadian Material Handling, Burlington, Ont	6,437,513	98,840	6,437,512(f)
Acco Canadian Material Handling, Burlington, Ont	4,435,522		4,434,522*
Acme Sprinkler, Boucherville, Que	381,084		381,084(f)
Acoustics Partitions Inc, Montreal, Que	324,183	17,588	324,183(f)
Admiral Engineering and Construction Ltd, Ottawa, Ont	405,848	(2,759)	405,848(f)
Admiral Engineering and Construction Ltd, Ottawa, Ont	355,071	9,014	355,071(f)
Alftar Construction Inc, Montreal, Que	450,934	7,790	450,934(f)
Alpha Stainless Steel Fabricators Inc, Laval, Que	2,347,806		2,347,806(f)
Altan Construction Ltd, Edmonton, Alta	2,680,513	2,983	2,680,513(f)
Alva-Craft Company Ltd, Anjou, Que	255,341	24,544	255,341(f)
Applied Insulation Co Ltd, Ottawa, Ont	870,713		870,713(f)
Armenia Rugs Ltd, Ottawa, Ont	743,107	(10,499)	743,107(f)
Asbestos Erectors of Canada Ltd, Montreal, Que	327,772		327,772(f)
Jean Attore Inc, Montreal, Que	2,859,386		2,859,386(f)
Automatic Sprinklers Ltd, Mississauga, Ont	1,392,006	43,353	1,392,006(f)
Automatic Sprinklers Ltd, St-Laurent, Que	1,207,160		1,207,160(f)
BGL Construction Ltée, Montreal, Que	5,237,491	(1,089,175)	5,237,491(f)
Bail Ltée, Montreal, Que	5,273,000	62,800	5,252,796
Beaver Asphalte Ltée, Montreal, Que	2,754,410		2,754,410(f)
Beaver Cook and Leitch Ltd, Dorval, Que	495,678	106,000	495,678*(f)
Beaver Cook and Leitch Ltd, Dorval, Que	370,154	20,000	370,154*(f)
Becker Mechanical Construction Inc, Montreal, Que	1,063,676		1,063,676*(f)
Becker Mechanical Construction Inc, Montreal, Que	2,065,642		2,065,642(f)
Becker Mechanical Construction Inc, Montreal, Que	1,741,333		1,741,333(f)
Becker Mechanical Construction Inc, Montreal, Que	1,342,269		1,342,269(f)
Big H Construction Division of Big H, Toronto, Ont	415,379**	405,834	405,834
Bird Construction Co Ltd, Winnipeg, Man	16,226,642	26,658	16,226,642
J G Bisson Construction, Hull, Que	956,102	(31)	956,102(f)
Blue Giant Equipment of Canada, Brampton, Ont	337,316		337,316(f)
Bourassa Électrique Inc, Hull, Que	252,222	31,953	252,222(f)
Claude Bourdon Électrique Ltée, Boisbriand, Que	320,957		320,957(f)
Britton Electric Co Ltd, Laval, Que	2,262,406		2,262,406(f)
William S Burnside Ltd, Ottawa, Ont	363,094		363,094(f)
Byers Construction Ltd, St. John's, Nfld	905,958		889,291
CEGECO, Montreal, Que	1,446,979		1,446,979(f)
CEGECO, Montreal, Que	1,996,382		1,996,382*(f)
Cable Project RMB Ltd, St-Laurent, Que	6,777,745		6,777,745(f)
Calor Ltd, Montreal, Que	626,781		626,781*(f)
Calor Mechanical Ltd, Ottawa, Ont	655,539	655,539	655,539(f)
Caminiti Construction Inc, Montreal, Que	479,360		479,360(f)
Campeau Corporation, Ottawa, Ont	12,620,000	1,395,147	11,197,609
Cana Construction Co Ltd, Calgary, Alta	18,112,350	52,251	18,112,350(f)
Cana Construction Co Ltd, Calgary, Alta	320,378	950	320,378(f)
Canada System Group, Don Mills, Ont	1,026,829	22,294	648,222
Canadian Elevator Company Ltd, Montreal, Que	265,000		265,000(f)
Canadian Johns Manville Ltd, Brossard, Que	625,520		625,520(f)
Capform Inc, Hull, Que	11,641,238	(96,278)	11,641,638(f)
Cascade Builders Ltd, Calgary, Alta	866,124	6,242	866,124(f)
Charland Metal Ltée, Laval, Que	319,226		319,226(f)
Charland Metal Ltée, Laval, Que	463,783		463,783(f)
City of Winnipeg, Winnipeg, Man	800,000	35,111	835,111*(f)
Closed Circuit Television Corp, St-Laurent, Que	1,109,289		1,109,289*(f)
La Commission Scolaire Régionale de l'Outaouais, Hull, Que	26,288,000	1,630,290	9,007,352
Comstock International Ltd, Ottawa, Ont	378,478	325	378,478(f)
Comstock International Ltd, Ottawa, Ont	1,940,206	87,926	1,940,206(f)
Comstock International Ltd, Ottawa, Ont	913,906	87,192	923,277
Comstock International Ltd, Ottawa, Ont	268,000	15,266	268,000(f)
Comstock International Ltd, Ottawa, Ont	4,255,194	64,880	4,247,191
Comstock International Ltd, Ottawa, Ont	300,000***	50,000	50,000
Comstock International Ltd, Ottawa, Ont	1,779,232	25,494	1,779,232*(f)
Comstock International Ltd, Ottawa, Ont	5,491,733	132,840	5,491,733*(f)
Comstock International Ltd, Ottawa, Ont	8,846,265	199,547	8,846,265*(f)
Concord and Betron Electric Ltd, Ottawa, Ont	486,661	74,922	486,661(f)
Concord Electric Contractors, Ottawa, Ont	1,295,124	142,474	1,294,101
Concordia Construction Inc, Montreal, Que	12,736,166	255	12,736,166(f)
Concrete Construction Inc, Montreal, Que	581,653		581,653(f)
Construction R Cloutier, Shawinigan, Que	509,575		509,575*(f)
Construction Canvar Ltée, Montreal, Que	1,084,299	49,492	1,084,299(f)
Construction Gart Inc, Laval, Que	1,093,912		1,093,912*(f)
Construction Marson Ltée, Ottawa, Ont	554,877		554,877(f)
La Cie de Construction Omega, Laval, Que	1,302,521		1,302,521(f)
Construction Paval Inc, Anjou, Que	4,173,460		4,173,460

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of	1980-81	Expenditures
	contract	Expenditures	to date
	\$	\$	\$
PUBLIC WORKS—Continued			
ACCOMMODATION PROGRAM—Continued			
Construction Paval Inc, Anjou, Que.....	816,033	2,830	816,033(f)
Construction Romir Inc, Montreal, Que.....	1,500,340	25,700	1,500,340(f)
Continental Asphalte Inc, Shawinigan, Que.....	428,022		428,022(f)
Corporation of the City of Ottawa, Ottawa, Ont.....	3,000,000	3,000,000	3,000,000(f)
Delphis Côté Ltée, Montreal, Que.....	1,269,516		1,269,516*(f)
Cro-Mix Plumbing and Heating Ltd, Touraine, Que.....	1,279,514	1,150,991	1,150,991
A Croteau and Fils Inc, St-Léonard, Que.....	435,112		435,112*(f)
Croyden Furniture Systems Inc, Cambridge, Ont.....	602,489	163,033	163,033
Developpement Suprême Ltée, Laval, Que.....	568,458		568,458(f)
Developpement Suprême Ltée, Laval, Que.....	446,175		446,175(f)
Digital Equipment of Canada Ltd, Dorval, Que.....	7,073,709		7,074,018(f)
Dineen Construction (Atlantic) Ltd, Dartmouth, NS.....	5,204,046	4,800	5,204,046
Dominion Bridge Co Ltd, Lachine, Que.....	3,636,927		3,636,927*(f)
Dominion Bridge Co Ltd, Lachine, Que.....	4,780,713		4,780,713*(f)
Donalco Services Ltd, St-Laurent, Que.....	341,665		341,665(f)
Donalco Inc, Scarborough, Ont.....	350,000***	163,033	163,033
F Drexel Co Ltd, Vancouver, BC.....	2,378,091	7,518	2,378,091(f)
FX Drolet Inc, Montreal, Que.....	393,608		393,608(f)
Duquette Construction Ltée, Laval, Que.....	7,328,412		7,328,412*(f)
Duquette Construction Ltée, Laval, Que.....	680,748		680,748*(f)
Duquette Construction Ltée, Laval, Que.....	478,921		478,921*(f)
Duquette Construction Ltée, Laval, Que.....	925,128		925,128*(f)
C Duranceau Ltée, Montreal, Que.....	403,462	(511)	403,462(f)
Duron Quebec Ltd, St-Laurent, Que.....	248,404		248,404(f)
Ellis Don Ltd, Willowdale, Ont.....	28,825,045**	15,947,321	19,780,678*
Engineering Structures Ltd, St. John's, Nfld.....	2,215,871		2,215,871
Entrepreneur Becker Inc, Montreal, Que.....	1,372,745		1,372,745(f)
Entreprises Julien Inc, Quebec, Que.....	233,470		233,470(f)
Excavation L & M Gagnon Ltée, Jonquière, Que.....	492,509	492,509	492,509(f)
Ferano Construction Ltd, Ottawa, Ont.....	369,092	164,063	369,092(f)
E R Fishers, Ottawa, Ont.....	271,256	271,256	271,256(f)
Foschi and Liberatore Inc, Montreal, Que.....	297,012	950	297,012(f)
Foschi and Liberatore Inc, Montreal, Que.....	2,864,808	7,348	2,864,808(f)
Foundation Co of Canada Ltd, Toronto, Ont.....	7,066,174	86,805	7,066,174
Foundation Company of Canada, Winnipeg, Man.....	2,917,898		2,917,898
Fraba Construction, Wendover, Ont.....	277,087		277,087(f)
Franki Canada Ltd, Mount-Royal, Que.....	929,372		929,372(f)
Franki Canada Ltd, Mount-Royal, Que.....	611,990		661,990*(f)
Franki Canada Ltd, Mount-Royal, Que.....	464,463		464,463*(f)
GEC Elliot Mechanical Handling Division, Willowdale, Ont.....	3,358,500	505	3,358,500(f)
GEC Elliot Mechanical Handling Division, Willowdale, Ont.....	3,973,679		3,973,679*(f)
GEC Elliot Mechanical Handling Division, Willowdale, Ont.....	2,248,283	365,658	2,613,015
Gateway Building and Supply Ltd, Thunder Bay, Ont.....	3,543,999**	13,822	3,543,999(f)
Gateway Construction Co Ltd, Winnipeg, Man.....	423,664	60	423,664(f)
Geopac Inc, St-Lambert, Que.....	412,646		412,646*(f)
Nick Gianberardino and Bros Ltd, Ottawa, Ont.....	908,507	25,454	908,507
Nick Gianberardino and Bros Ltd, Ottawa, Ont.....	341,279	179,563	334,931
Nick Gianberardino and Bros Ltd, Ottawa, Ont.....	519,772	50,707	519,772(f)
Les Gicleurs FF Ltée, Granby, Que.....	1,806,226	13,500	1,806,226(f)
Glaverbel Industries Ltée, Pointe-Claire, Que.....	305,979		305,979(f)
Goodram Bros Ltd, Hamilton, Ont.....	4,245,234**	548,631	4,245,234(f)
Goodyear Paving, Moncton, NB.....	2,052,886		2,052,886(f)
Hanson Construction Co Ltd, Winnipeg, Man.....	903,969		900,286
Héroux and Allard Construction Inc, Victoriaville, Que.....	494,496	494,496	494,496(f)
Hervé Pomerleau Inc, St-Georges Ouest, Que.....	3,314,900	264,758	264,758
Honeywell Ltd, Calgary, Alta.....	788,578	13,440	788,578(f)
Ickes-Brown Glasshouses Ltd, Beamsville, Ont.....	282,015		282,015(f)
Indoco Industrial Door Co, St-Hubert, Que.....	597,867		597,867(f)
JRB Construction Ltd, Ottawa, Ont.....	1,475,815	1,669	1,475,815(f)
Johnson Controls Ltd, Montreal, Que.....	804,607		804,607(f)
Johnson Controls Ltd, Montreal, Que.....	1,397,651		1,397,651*(f)
Johnson Controls Ltd, Ottawa, Ont.....	1,781,296		1,781,296
BF Klassen Construction Canada Ltd, Calgary, Alta.....	788,616	788,616	788,616
BF Klassen Construction Canada Ltd, Calgary, Alta.....	572,139	267,139	572,139(f)
Kolostat Inc, Laval, Que.....	1,534,747		1,534,747(f)
Kolostat Inc, Laval, Que.....	546,413		546,413
Labelle Ventilation Inc, Laval, Que.....	1,836,763		1,836,763(f)
Lagendyk & Co Ltd, St-Léonard, Que.....	301,301		301,301*(f)
P & R Lamont Construction Inc., Ste-Marguerite Station, Que.....	262,000		
Langner Fuhrer Inc, Montreal, Que.....	529,825		529,825(f)
Laurent Gagnon Inc, Quebec, Que.....	1,310,580		1,310,580(f)
Lévis Construction Inc, St-David, Que.....	666,584	633,162	633,162
Logicon Systems Canada Ltée, Montreal, Que.....	1,614,035		1,613,485*
Logicon Systems Canada Ltée, Montreal, Que.....	2,387,802		2,387,802*
Lord & Cie Ltée, Montreal, Que.....	1,656,175		1,656,175(f)
Lord & Cie Ltée, Montreal, Que.....	350,570		350,570(f)

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of	1980-81	Expenditures
	contract	Expenditures	to date
	\$	\$	\$
PUBLIC WORKS—Continued			
ACCOMMODATION PROGRAM—Continued			
Lundrigans Ltd, Cornerbrook, Nfld	10,517,514	1,553,686	10,499,394
Mach-Fab Laval Inc, Laval, Que	494,500	1,262	494,500(f)
Mach-Fab Laval Inc, Laval, Que	777,634		777,634(f)
Mach-Fab Laval Inc, Laval, Que	1,870,938		1,865,670*
Mach-Fab Laval Inc, Laval, Que	2,158,053	1,504,186	1,504,186
Magart Construction Ltd, St-Léonard, Que	1,172,529		1,172,529(f)
Magart Construction Ltd, St-Léonard, Que	261,073		261,073(f)
Magart Construction Ltd, St-Léonard, Que	344,164		344,164(f)
Magart Construction Ltd, St-Léonard, Que	1,129,713		1,129,713(f)
Marshall Steel Company Ltd, Laval, Que	1,079,590		1,079,590(f)
V K Mason Construction Ltd, V K Mason Inc, Montreal, Que	3,670,507	3,387,607	3,387,607(f)
Mathews Conveyor Co Ltd, Port Hope, Ont	6,841,668		6,841,668(f)
McInnis Equipment Ltd, Windsor, Ont	3,633,011	14,405	3,621,011
McInnis Equipment Ltd, Windsor, Ont	4,135,956	12,998	4,126,559
Montclair Construction Co Ltée, Montreal, Que	1,514,139		1,514,139*(f)
Moody SI Ltd, Terrebonne, Que	10,802,034		10,802,034(f)
Moody SI Ltd, Terrebonne, Que	3,771,638		3,771,638(f)
National Capital Commission, Ottawa, Ont	267,120	40,921	267,120(f)
Nightingale Industries Ltd, Toronto, Ont	788,088	15,026	788,088(f)
Nor-Lay Coatings Ltd, Montreal, Que	320,331		320,331(f)
Nor-Lay Coatings Ltd, Montreal, Que	443,776		443,776(f)
Nova Masonary Inc, Montreal, Que	609,161		609,161(f)
E K Neuser Machine Co Ltd, Cornwall, Ont	899,239		899,239(f)
Omega Construction Co Ltd, Laval, Que	3,804,872	(40,198)	3,804,872(f)
Otis Elevator Company Ltd, Calgary, Alta	1,005,329	360	1,005,329(f)
Otis Elevator Company Ltd, Hamilton, Ont	292,255		292,255*(f)
Otis Elevator Company Ltd, Hamilton, Ont	2,427,188		2,427,187(f)
Otis Elevator Company Ltd, Hamilton, Ont	316,627	99,346	323,425
Otis Elevator Company Ltd, Hamilton, Ont	294,920	1,040	65,000
Peinture Grodex Ltée, Chelsea, Que	396,719	43,381	396,719(f)
Pentagon Construction Canada Inc, Montreal, Que	3,557,678	(41,900)	3,583,072
Pentagon Construction Ltd, Montreal, Que	2,326,504		2,326,504(f)
Pentagon Construction Ltd, Montreal, Que	679,172		679,172(f)
Petrifond Foundation Co Ltd, Montreal, Que	1,663,638		1,663,638(f)
Pisapia Construction Inc, Montreal, Que	2,775,333		2,775,333(f)
Planned Renovators Ltd, Montreal, Que	588,303		588,303(f)
Hervé Pommerleau Inc, St-Georges de Beauce, Que	355,716	19,000	355,716
Price Tri-Tile Ltd, Toronto, Ont	2,160,832	(7,277)	2,160,832(f)
Q-Sons Construction Co Ltd, Willowdale, Ont	607,917**	607,917	607,917(f)
RCA Ltée, St-Laurent, Que	628,926		628,926(f)
Rapistan Systems Ltd, Toronto, Ont	351,315		351,315(f)
Rideau Club, Ottawa, Ont	910,000	910,000	910,000(f)
Raymore Peintures Cie Ltd, Longueuil, Que	377,592		377,592(f)
Don Riehl Construction Ltd, New Hamburg, Ont	257,500**	257,500	257,500(f)
The Robert Simpson Co Ltd, Calgary, Alta	439,756	(219)	439,756(f)
Roberts Sprinklers Ltd, Pointe-Claire, Que	574,799		574,799(f)
Roberts Sprinklers Ltd, Pointe-Claire, Que	284,991		284,991(f)
Robertson Building System Ltd, Hamilton Ont	557,398		557,398*(f)
Ron Engineering and Construction Ltd, Ottawa, Ont	3,461,568	1,367,595	1,367,595
Sayers et Associés Ltée, Gatineau, Que	7,573,514	2,601	7,573,514
Sayers et Associés Ltée, Gatineau, Que	524,607	84,520	524,607
Schurman Construction Ltd, Summerside, PEI	2,817,700	554,594	554,594
Seaward Construction Ltd, Surrey, BC	329,565	319,755	319,755
Gordon Sestock Construction Inc, Montreal, Que	284,241	99,068	99,068*(f)
Emile Seguin and Fils Ltée, Hull, Que	1,917,370	6,793	1,917,370(f)
Seven Brothers Construction Inc, Rivière-des-Prairies, Que	385,210		385,210(f)
Sheldons Engineering Ltd, Cambridge, Ont	1,675,004	13,615	1,675,004
Sidbec Dosco, La Salle, Que	774,940	9,500	774,940*(f)
W Simard Ltd, Laval, Que	1,089,639		1,089,639(f)
Somital Atlantic Ltée, Rimouski, Que	1,855,472	1,852,515	1,852,515
Standard Electric Co Ltd, Montreal, Que	1,597,116		1,597,116(f)
Standard Electric Co Ltd, Montreal, Que	6,360,313	400,000	6,360,313(f)
Standard Electric Co Ltd, Montreal, Que	296,188		286,188*
Standard Electric Co Ltd, Montreal, Que	3,133,161		2,883,161*
Standard Electric Co Ltd, Montreal, Que	730,511	10,836	690,511
Sto-Bert Inc, Laval, Que	1,428,444		1,428,444(f)
Telex Systems Inc, Quebec, Que	349,617		349,617(f)
Thermatic Ltée, St-Laurent, Que	406,089		406,089(f)
Thermatic Ltée, St-Laurent, Que	2,990,805		2,990,805(f)
Pierre Travaillaud Construction Inc, St-Sauveur des Monts, Que	265,099	244,740	244,740
S D Turcheck Construction Ltd, Montreal, Que	774,557		774,557(f)
La Cie Univex (Que) Ltée, Ottawa, Ont	4,856,343	178,891	4,856,343(f)
Viking Fire Protection Ltd, Montreal, Que	577,479		577,478*(f)
Viking Fire Protection Ltd, Nepean, Ont	774,652	68,675	68,675
F Vinet Inc, St-Laurent, Que	2,224,750		2,224,750(f)

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of	1980-81	Expenditures
	contract	Expenditures	to date
	\$	\$	\$
PUBLIC WORKS—Concluded			
ACCOMMODATION PROGRAM—Concluded			
F Vinet Inc, St-Laurent, Que	447,152		447,152(f)
F Vinet Inc, St-Laurent, Que	760,158		760,158(f)
Walsh & Brais Inc Sabrice Ltée, Montreal, Que	2,614,197		2,614,197(f)
Wajax Industries Ltd, Montreal, Que	451,142		451,142(f)
Westeel Rosco Ltd, Longueuil, Que	1,887,018		1,887,018(f)
Fred Western Construction Ltd, Kelowna, BC	1,483,931	113,921	1,483,931(f)
Wiggins Mechanical Contractors Ltd, Concord, Ont	363,028**	363,028	363,028(f)
York Division of Borg-Warner Ltd, Montreal, Que	451,115		451,115(f)
York Roofing Ltd, Concord, Ont	293,377**	293,377	293,377(f)
York Steel Construction Ltd, Toronto, Ont	3,752,074		3,752,074(f)
MARINE PROGRAM \$4,425,543			
Commonwealth Construction Company Ltd, Victoria, BC	813,315**	677,442	798,315
Construction B M L Inc Rivière-du-Loup, Que	2,763,118	218,330	2,763,118
Curran and Briggs Limited, Summerside, PEI	959,744	257,300	257,300
Dean Construction Co Ltd, Tecumseh, Ont	763,537**	763,537	763,537(f)
Roland Dickner Inc, Rivière-du-Loup, Que	1,046,517	1,027,017	1,027,017
Gely Construction Inc, Ste-Foy, Que	2,357,440	744,951	744,951
Farmer Construction Ltd, Victoria, BC	3,028,571	1,872,822	1,872,822
Krupp Industries, Edmonton, Alta	4,755,192	2,817,116	4,737,112*
Lang Construction Ltée, Sept-Îles, Que	3,018,204	116,513	3,018,204
Lang Construction Ltée, Sept-Îles, Que	2,714,993	439	2,714,993*
Lydon Dredging and Construction Ltd, Toronto, Ont	11,835,900	200,904	200,904
Marine Industries Ltd, Tracy, Que	353,643	353,643	353,643
Newfoundland Design Associates Ltd and Alderey, Pulleritts, Dickson and Associates Ltd, St John's, Nfld	306,053	15,417	306,053(f)
Quebec Engineering Ltée, Montreal, Que	5,470,638	388,000	5,470,638
Riverton Boatworks Ltd, Riverton, Man	293,709	73,427	73,427
Sceptre Dredging Ltd, Longueuil, Que	2,564,923		2,552,550
Techno Maritime Ltée and Banque Nationale du Canada and Roy Nat Ltée, Sillery, Que	11,835,900	200,904	200,904
Verreault Navigation Inc, Matane, Que	381,550	381,550	381,550(f)
TRANSPORTATION AND OTHER ENGINEERING PROGRAM \$12,893,225			
Commonwealth Construction, Calgary, Alta	1,934,346	10,953	1,934,346
Dawson Construction Ltd, Vancouver, BC	729,047	632,418	632,418
Geddes Contracting Co Ltd, Kelowna, BC	2,228,290	2,197,027	2,197,027
Geddes Contracting Co Ltd North, Kelowna, BC	5,268,216	4,659,467	4,659,467
General Enterprises, Whitehorse, YT	4,227,660	909,194	909,194
Goodbrand Construction Ltd, Aldergrove, BC	775,076	212,774	775,076(f)
Robinson's Trucking Ltd, Yellowknife, NWT	477,151	362,080	362,080
Tomkins Contracting (1977) Ltd, Fort St John, BC	996,178	996,178	996,178(f)
Tomkins Contracting (1977) Ltd, Fort St John, BC	1,745,720	1,745,720	1,745,720(f)
L R Wyles Trucking Ltd, Penticton, BC	351,055	351,055	351,055(f)
LAND MANAGEMENT AND DEVELOPMENT PROGRAM \$8,349,912			
Charron Excavation Inc, Blainville, Que	499,050	428,204	428,204
Market Square Corporation, Saint John, NB	5,400,000	856,595	856,595
REGIONAL ECONOMIC EXPANSION \$4,769,514			
Arnason Industries Ltd, Minnedosa, Man	271,686	208,841	211,641
Balzer's Mechanical (1978) Ltd, Swift Current, Sask	269,635	191,900	219,450
Bisson Construction Ltd, Carman, Man	675,000	120,172	126,497
Bisson Construction Ltd, Gimli, Man	347,000	52,941	185,315(f)
Campbell West Ltd, Canora, Sask	291,962	35,739	283,239(f)
Canada Guntie Ltd, Melfort, Sask	321,864		213,453(f)
Dominion Bridge Co Ltd, Bassano Dam, Alta	517,609	433,915	456,753
Eco Research Limited Yirden Man	567,400*	41,666	383,609
Gee Bee Construction Ltd, Kipling, Sask	499,316	434,617	451,617
Getgate Construction (1976) Ltd, Bassano Dam, Alta	1,452,237	17,973	1,388,874(f)
Lur Construction Ltd, Birch Hills, Sask	421,616	208,243	208,243(f)
Modern Lumber and Fuel Ltd, Killarney, Man	774,000	4,100	708,747
Neuls Construction Ltd, Kipling, Sask	450,710	264,374	278,289
Noe Quinn Construction Ltd, Dauphin, Man*	467,371	209,290	467,197(f)
N I S Contractors Ltd, Melfort, Sask	287,090	130,493	123,968
A K Penner and Sons Ltd, Steinbach, Man	520,899	240,158	505,530
Perfanick Bros Trucking and Supply Ltd, Minnedosa, Man	340,414		59,116
P S and E Contractors Ltd, Prince Albert, Sask	438,473	27,102	385,739
K E Roessler Construction Co Ltd, Swan River, Man	266,241	10,399	252,496
Roman Equipment Service (1973) Ltd, Swan River, Man	327,298	322,926	322,926
T R Contraction Ltd, Dauphin, Man	980,802	440,194	440,194
Valere's Construction Co Ltd, St Paul, Alta	716,233	20,104	715,936(f)
Wappel Concrete and Construction Co Ltd, Moose Jaw, Sask	546,731	370,655	390,163

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of contract	1980-81 Expenditures	Expenditures to date
	\$	\$	\$
SCIENCE AND TECHNOLOGY \$2,689,259			
National Research Council of Canada \$2,689,259			
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM \$2,689,259			
Adjeleian and Assoc Inc, Ottawa, Ont**	267,800	32,612	213,220
Cayouette and Saia, Montreal, Que**	1,225,000	536,281	577,851
Ogilvie and Hogg Assoc, Ottawa, Ont**	5,381,200	268,964	533,053
M Sullivan & Son Ltd, Arnprior, Ont**	3,191,374*	1,256,152	3,191,374(f)
SOLICITOR GENERAL \$42,762,994			
Correctional Services \$24,541,355			
Alphonse Gratton Inc., and Cobadus Ltd, Montreal, Que**	1,230,154		1,230,154(f)
Arrow Building Corp Ltd, Dartmouth, NS**	402,099	14,599	402,099(f)
Ball Brothers Ltd, Kingston, Ont**	2,001,227,	1,375,883	1,375,883
Bird Construction, Winnipeg, Man**	273,073*	487	273,073(f)
Bird Construction, Winnipeg, Man**	569,659*	350	569,659(f)
Bour-Jac Construction Ltd, Laval Que**	582,500	211,850	211,850
Continental Steel Ltd, Vancouver, BC**	768,585		768,585(f)
Doornekamp Sons Construction, Odessa, Ont**	316,241	4,100	316,241(f)
Ediltec Construction Inc, Montreal, Que**	1,260,256	1,024,899	1,024,899
English and Mould Ltd, Bramalea, Ont**	1,129,178*	968,373	1,063,899
Flint Electric, Nisku, Alta**	256,300	136,550	136,550
G Guiliani Inc, Laval Que**	295,053	269,200	269,200
George Ryder Construction Ltd, Parry Sound, Ont**	251,016	182,525	182,525
Goodbrand Construction, Aldergrove, BC**	729,319	484,118	484,118
Gordon Sestock Construction Inc, Montreal Que**	351,950	36,382	36,382
Greene Construction Ltd, Drumheller Alta**	268,760	9,570	268,760(f)
Guran Construction Co Ltd, Langley, BC	347,073		347,073(f)
Hi Lite Electric Ltd, Moncton, NB**	365,918*	326,018	365,918(f)
Immeubles Laurentien Realities Co Ltd, Ottawa, Ont**	932,681	29,200	29,200
La Cie de Construction CP Ltd, Dorval, Que**	379,417*	45,285	379,417(f)
Leon Electric Inc, Montreal, Que**	863,602*		863,602(f)
Les Constructions du St-Laurent Ltée, Beauport, Que**	1,324,716*	28,616	1,324,716(f)
Northall Construction Ltd, Montreal, Que**	356,583	349,747	349,747
Northall Construction Ltd, Montreal, Que**	442,324	442,324	442,324
Poole Construction Ltd, Edmonton, Alta**	9,851,468*	14,495	9,851,468(f)
Robb Engineering Ltd, Amherst, NS**	419,144*	342,261	419,144(f)
Sintra Construction, Bon Conseil, Que**	304,447	304,447	304,447(f)
Team Construction Ltd, Moncton, NB**	303,810*	272,810	303,810(f)
Terra Construction Co, Toronto, Ont**	607,045	501,095	501,095
Tomas Construction Inc, Montreal, Que**	359,700	83,845	83,845
Royal Canadian Mounted Police \$18,221,639			
LAW ENFORCEMENT PROGRAM \$18,221,639			
Alexander Enterprises Ltd, Port Saunders, Nfld**	505,472*	71,952	505,472
Alexander Enterprises Ltd, St Georges, Nfld**	485,734*	35,160	485,734
Anders Construction Co, Cranberry Portage, Fisher Branch and Grand Rapids, Man**	381,822*	1,616	381,822(f)
Atco Structures Ltd, Baker Lake, NWT**	275,953	15,933	275,953(f)
Atco Structures Ltd, Coppermine and Tuktoyaktuk, NWT**	615,987	378,787	378,787
Atco Structures Ltd, Eskimo Point, NWT**	263,451	3,431	263,451(f)
Atco Structures Ltd, Rankin Inlet, NWT**	269,003*	10,657	269,003(f)
Balzars Mechanical (1978) Ltd, Regina, Sask**	391,910	379,428	379,428
Herb Bate Ltd, Parksville, BC**	436,604*	483	436,604(f)
Herb Bate Ltd, Port McNeill, BC**	540,539*	311,923	540,539(f)
Herb Bate Ltd, Quadra Island, BC**	270,969*	228,573	270,969
Britco Structures Ltd, Beaver Creek and Carcross, YT**	448,128*		444,045
Builddall Construction Ltd, Regina, Sask**	4,250,392		4,250,392
Byrnes and Hall Construction (1971) Ltd, Beauval, Sask**	519,129*		519,129*
Cameron Contracting Ltd, Halifax, NS**	2,826,528*	21,413	2,826,528(f)
William Dyck and Sons Ltd, Oakbank, Man**	475,678	475,678	475,678
Ellwood McRobie Ltd, Amaranth, Man**	596,108	596,108	596,108
Faith Construction Ltd, Minto, NB**	445,273*	285,400	439,995
Fame Construction Ltd, Rossland, BC**	408,693*	291	408,693(f)
Ferguson Folstad Friggstad Arch, Regina, Sask**	662,000	333,135	333,135
Foulem Construction Limited, Neguac, NB**	429,762*	241,307	421,575
The Foundation Co of Canada, Halifax, NS**	2,171,574		2,170,139(f)
Gateway Construction, Winnipeg, Man**	524,079*	6,961	524,079(f)
Genereux Workship (Bonnyville) Ltd, Bonnyville, Alta**	430,346		430,346(f)
Graham Construction Ltd, Regina, Sask**	520,052	403,642	403,642
HDC Construction Ltd, Thorsby, Alta**	427,505		427,505(f)
Hagen Construction (1977) Ltd, High Level, Alta**	548,945		548,945(f)
Hansen Construction Co Ltd, Grandview, Man**	370,252		370,252(f)

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of contract	1980-81 Expenditures	Expenditures to date
	\$	\$	\$
SOLICITOR GENERAL—Concluded			
LAW ENFORCEMENT PROGRAM—Concluded			
Hansen Construction Co Ltd, La Ronge, Sask**	743,115	690,574	690,574
Hansen Construction Co Ltd, Pelican Narrows, Sask**	693,373	323,899	323,899
Hansen Construction Co Ltd, Ste Rose du Lac, Man**	381,688		381,688(f)
Joslyn & Olsen Contractors Ltd, Stettler, Alta**	447,749*		440,176
Kraft Construction Co (1978) Ltd, Hay River, NWT**	776,435*	279,858	776,435
Lorac Construction Ltd, Wells, BC**	371,327	343,626	343,626
MCA Investments, Bay Roberts, Nfld**	458,889	437,149	437,149
Mid Valley Construction Ltd, Bridgetown, NS**	417,000	24,500	24,500
Nordic Construction Ltd, Clarendville, Nfld**	739,463*	4,616	739,463(f)
Pearson Western Ltd, Loon Lake, Sask**	468,652*		468,025(f)
A K Penner and Sons, Amaranth, Man**	398,394*	1,045	398,394(f)
Pentagon Industries Ltd, Stoney Plain, Alta**	733,148*	34,161	718,118
Poole Construction Ltd, Winnipeg, Man**	10,891,064*		10,891,064(f)
Quality Construction Ltd, Ashcroft, BC**	754,803*	505,532	754,803(f)
Quality Construction Ltd, 100 Mile House, BC**	756,000	34,750	34,750
Raymond Enterprises, Fort St James, BC**	723,586	14,341	719,221(f)
Swertz Bros Construction Ltd, Buffalo Narrows, Onion Lake and Pierceland, Sask**	298,270		298,270(f)
Trident Construction Co Ltd, Liverpool, NS**	432,619*	425,601	431,563
United Contractors Ltd, Grand Falls, NB**	630,574*	(900)	630,574(f)
John Van Ginkel Co, Stonewall, Man**	486,883	486,883	486,883
D A Walker Construction Ltd, Vancouver, BC**	334,184	325,684	325,684
Westland Construction, Carman, Man**	498,870	95,406	95,406
Westland Construction, Virden, Man**	563,366	563,366	563,366
Woodlawn Construction Ltd, Kentville, NS**	488,866	74,461	74,461
TRANSPORT \$73,132,766			
DEPARTMENTAL ADMINISTRATION PROGRAM \$9,138,419			
Armenia Rugs, Ottawa, Ont**	565,074	9,878	559,774*
C and A Woodworking Ltd, Ottawa, Ont**	579,583	30,000	579,583*(f)
Collavino Bros Co Ltd, Windsor, Ont**	2,076,545	58,549	2,076,545*(f)
Heather and Little Ltd, Toronto, Ont**	420,049	19,500	420,049*(f)
Ishii Bros Ltd, Montreal North, Que**	417,278	41,760	417,278*(f)
Johnson Controls Ltd, Ottawa, Ont**	482,119	2,994	482,119*(f)
Lundrigans Ltd, Halifax, NS**	5,584,052	2,961,230	4,321,818*
Leader Structures Ontario Ltd, Ottawa, Ont**	1,647,276	214,989	1,647,276*(f)
Leader Structures Ontario Ltd, Ottawa, Ont**	2,379,125	314,314	2,379,125*(f)
Leader Structures Ontario Ltd, Ottawa, Ont**	340,990	35,000	340,990*
McEwan Ghai and Associates Ltd, Calgary, Alta**	1,688,680	58,272	1,688,680*(f)
Nick Giamberardino and Bros Ltd, Ottawa, Ont**	592,958	97,448	592,958*(f)
Ottawa Mechanical Service Ltd, Ottawa, Ont**	718,343	37,834	718,343*
Ottawa R and R Construction Ltd, Ottawa, Ont**	512,289	3,439	512,289*(f)
R E Ferguson Ltd, Ottawa, Ont**	1,282,450	197,500	1,282,450*(f)
Sayer and Associates, Mississauga, Ont**	2,607,572	184,498	2,591,300*
M Sullivan and Son Ltd, Arnprior, Ont**	759,484	28,742	746,134*
M Sullivan and Son Ltd, Arnprior, Ont**	7,350,087	2,314,986	7,241,976*
Toronto Painting and Decorating Mc, Toronto, Ont**	453,907	81,083	453,907*(f)
Univex Canada Ltd, Ottawa, Ont**	1,572,755	33,744	1,572,755*
V K Mason Construction Ltd, Ottawa, Ont**	1,911,357	7,849	1,909,957*
V K Mason Construction Ltd, Ottawa, Ont**	1,407,632	109,811	1,407,632*(f)
Zimmcor Co, Lachine, Que**	1,258,131		1,208,755*
Zutphen Bros Construction Ltd, Port Hood, NS**	914,166	2,294	914,166*(f)
MARINE TRANSPORTATION PROGRAM \$5,471,720			
Black & MacDonald, Ottawa, Ont	327,684	72,900	72,900
Boyd Construction (1979), Richmond, BC	281,700	98,819	98,819
Dura Construction Ltd, Saanichton, BC	774,572	155,715	773,485*
Farmer Construction Ltd, Victoria BC	1,377,164		1,377,164(f)
Geodex Construction Ltd, Ottawa Ont	389,031	389,031	389,031(f)
Hope-Loch Construction Ltd, Thorold, Ont**	565,085	72,445	565,085*(f)
Shorts Construction Ltd, St John's, Nfld	748,655	167,210	167,210
Victoria Paving Co Ltd, Victoria, BC	360,365	22,365	360,365*(f)
AIR TRANSPORTATION PROGRAM \$27,544,709			
Aero Asphalt Paving Ltd, Dawson Creek, BC	287,442*	146,184	287,442(f)
Aklavik Construction Ltd, Aklavik, MWT	392,900	138,414	303,934
Albion Construction, Vancouver, BC	1,507,907		1,507,596(f)
Ancroft Development (Canada) Ltd, Montreal, Que	325,000		197,300(f)
Ancroft Development (Canada) Ltd, Montreal, Que	507,800*	18,000	480,400*
Bennett Paving and Materials Ltd, Oshawa, Ont	604,089	590,521	590,521(f)
Bergman Structures Ltd, Edmonton, Alta	831,489*	32,808	831,489
Black and McDonald Ltd, Ottawa, Ont	567,210	100,000	100,000
Bobsien Construction Ltd, Whiterock, BC	296,260		296,259(f)
Bo-Less Inc, Theford Mines, Que	367,300	334,000	334,000(f)
C A E Electronic, St-Laurent, Que	19,506,412	1,874,592	17,292,041

Construction and acquisition of land, buildings and equipment—Continued

Contractors	Amount of contract	1980-81 Expenditures	Expenditures to date
	\$	\$	\$
TRANSPORT—Continued			
AIR TRANSPORTATION PROGRAM—Continued			
C A E Electronic, St-Laurent, Que.....	319,452	243,934	243,934
C A E Electronic, St-Laurent, Que.....	306,988		282,157(f)
C A E Electronic, St-Laurent, Que.....	1,350,291	367,032	367,032
Cana Construction Co Ltd, Richmond, BC	3,828,689	66,100	3,828,689(f)
Cana Construction Co Ltd, Edmonton, Alta	6,930,699*	34,876	6,930,699(f)
Carn Construction Ltd, Inuvik, NWT	825,000*	432,673	809,242
Cayuga Material and Construction Co Ltd, Cayuga, Ont	688,332	628,066	628,066(f)
Centre Electro Technique, St-Foy, Que	668,243	4,873	668,007(f)
Centre Electro Technique, St-Foy, Que	322,542	96,188	274,444
Compac Video Supply Corporation, Winnipeg, Man	437,279		436,069(f)
Comstock International Constructors, Winnipeg, Man	926,776*	273,805	708,604
Connolly Construction Ltd, Bathurst, NB	1,193,073*	13,710	1,193,073
D G Instruments, Kanata, Ont	332,520	4,520	328,202(f)
D and B Building Contractors, Grande Prairie, Alta	928,575	87,293	87,293
Entreprise Claveau Ltée, Mont-Jolice, Que.....	385,000	256,600	256,600
E S B Canada, Toronto, Ont	347,325		343,797(f)
Everall Construction (Edmonton) Ltd, Edmonton, Alta	972,021	63,215	972,021(f)
Fort Services and Ditching, Edmonton, Alta	704,714	3,896	702,668(f)
Fowler Construction Co Ltd, Bracebridge, Ont.....	442,113	429,611	429,611
Garrett Manufacturing Ltd, Rexdale, Ont	1,800,735	763,026	1,663,442
Garrett Manufacturing Ltd, Rexdale, Ont	1,265,076	362,306	671,359
Gely Construction Inc, Québec, Que	374,000*		330,700*
General Signal Corporation, Woodbury, NY	410,000		407,203(f)
Goodwood Data System, Carleton Place, Ont	304,974	39,165	39,165
Harris Corporation, Rochester, NY	748,726	44,115	728,865(f)
Hugh M Grant Ltd, Ottawa, Ont	1,814,902	1,518,047	1,518,047
Hunter Construction, Victoria, BC	264,400	158,389	158,389
Janin (Western) Contractors Ltd, Vancouver, BC	1,398,800*	434,800	1,387,700*
J L Guérette Inc, Rimouski, Que	353,000*	132,200	150,500*
J L Guérette Inc, Rimouski, Que	295,200	187,700	187,700
Lang Construction Ltée, Sept-Îles, Que	850,000		724,400(f)
L D Fahey Construction Ltd, Goose Bay, Nfld.....	257,320	239,296	239,296
Les Construction Gart Inc, Laval, Que	494,000		319,600(f)
Lundrigans, Ltd Corner Brook, Nfld	3,076,609	200,076	3,038,744
Maritime Builders Ltd, Sydney, NS	4,027,000	16,620	4,026,069
Nanisivik Mines Ltd, Calgary, Alta	4,337,494*	539,262	4,238,994
Napoléon Brochu Ltée, Sept-Îles, Que	646,700	195,800	195,800
Nautical Electronic Laboratories, Hackett's Cove, NS	552,285*	454,155	552,285(f)
Nautical Electronic Laboratories, Hackett's Cove, NS	492,251	26,870	26,870
Nautical Electronic Laboratories, Hackett's Cove, NS	305,117	109,797	109,797
Nike Industrial Ltd, Calgary, Alta	357,801*	41,691	357,801
Ontario Electrical Construction Co Ltd, North Bay, Ont	431,828		416,144(f)
P C L Engineering Construction, Edmonton, Alta	644,448	(2,204)	642,244(f)
Pennecon Ltd, Conception Bay, Nfld	1,466,175	1,103,871	1,103,871
Pennecon Ltd, Conception Bay, Nfld	850,576*	140,426	850,576(f)
Phillips Electronic Ltd, Scarborough, Ont	1,218,846	32,347	1,202,400
Phillips Electronic Ltd, Scarborough, Ont	1,021,404		999,504
Phillips Electronic Ltd, Scarborough, Ont	3,017,513	634,326	1,366,588
Phillips Electronic Ltd, Scarborough, Ont	276,340		250,650
Phillips Electronic Ltd, Scarborough, Ont	237,331		230,054(f)
Phillips Electronic Ltd, Scarborough, Ont	459,933	245,911	245,911
Pinsent Construction, Stephenville, Nfld	1,248,227		1,229,231(f)
Poole Construction Ltd, Regina, Sask	299,965		292,354(f)
Port Hardy Bulldozing Ltd, Port Hardy, BC	273,600	11,900	273,600(f)
Province of Saskatchewan, Regina, Sask	315,000	168,953	168,953
Quebec Labrador Construction Inc, Sept-Îles, Que	1,405,000*	1,090,700	1,096,100
Quebec Labrador Construction Inc, Sept-Îles, Que	8,141,000*	17,500	8,137,500*(f)
Raytheon Canada Ltd, Waterloo, Ont	421,918	14,400	326,956(f)
Remega Construction Ltd, Wabush, Nfld	500,629		498,720
Richard and B A Ryan (Atlantic) Ltd, Labrador City, Nfld	1,938,032*	47,501	1,913,255
S L Paving Ltd, Surrey, BC	272,643*	48,743	272,643*
Spade Construction Ltd, St John's, Nfld	331,694	324,721	324,721
Sperry Gyroscope Ltd, Ottawa, Ont	911,559		808,346(f)
Targa Utility Services Ltd, Winnipeg, Man	268,881	140,001	268,881(f)
Tomkins Contracting Ltd, Fort St John, BC	869,654	869,654	869,654(f)
Towland Hewitson Construction Ltd, Thunder Bay, Ont	2,118,372	2,097,074	2,097,074
Tracor Incorporated, Austin, Tex	247,568	23,408	245,089(f)
United Contractor Ltd, Perth—Andover, NB	434,096	431,469	431,469
Victoria Paving Co Ltd, Victoria, BC	264,900		264,900(f)
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND \$30,633,800			
Atlantic Roofers Ltd, Cocagne, NB	326,424	306,686	306,686
Beaver Asphalt (Ontario) Ltd, Ottawa, Ont	1,238,000	1,237,030	1,237,030
Beaver Construction Co Ltd, Richmond, BC	1,114,780	23,944	1,103,806

Construction and acquisition of land, buildings and equipment—Concluded

Contractors	Amount of contract	1980-81 Expenditures	Expenditures to date
	\$	\$	\$
TRANSPORT—Concluded			
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND—Concluded			
Beaver Construction Co Ltd, Richmond, BC.....	310,568	137,093	137,093
B J Graham Contracting Ltd, St Albert, Alta.....	898,254	357	898,254(f)
Black and McDonald Ltd, Ottawa, Ont.....	527,109	475,000	475,000
Cana Construction Co Ltd, Richmond, BC.....	612,774	22,420	612,774(f)
Cana Construction Co Ltd, Richmond, BC.....	2,070,995	21,242	2,070,995(f)
Cana Construction Co Ltd, Richmond, BC.....	2,974,668	108,995	2,974,668(f)
Cana Construction Co Ltd, Richmond, BC.....	303,085	27,983	303,085(f)
Cana Construction Co Ltd, Richmond, BC.....	747,821	42,191	747,821(f)
Cana Construction Co Ltd, Richmond, BC.....	847,361	22,118	847,361(f)
Cana Construction Co Ltd, Richmond, BC.....	682,255	118,352	688,255
Cana Construction Co Ltd, Richmond, BC.....	62,233,946	909,206	62,233,946
Central Fabricators, Edmonton, Alta.....	793,275	332,950	332,950
Cie Marcel Gamache Inc, Armagh, Que.....	700,000	99,900	368,200
Cie Pavage d'Asphalte Beaver Ltée, Montreal, Que.....	345,000	274,200	274,200
Cie Pavage d'Asphalte Beaver Ltée, Montreal, Que.....	498,000	433,800	433,800
Construction Canvar Ltée, Montreal, Que.....	2,655,400	2,349,200	2,436,100
Crown Paving and Engineering Ltd, Edmonton, Alta.....	825,000	815,933	815,933
Dineen Construction (Atlantic) Ltd, Dartmouth, NS.....	413,300	402,465	402,465
Dompro Construction Ltd, Vancouver, BC.....	453,612	25,505	453,612
Dompro Construction Ltd, Vancouver, BC.....	225,000	203,964	203,964
Eastern Construction Co Ltd, Toronto, Ont.....	27,251,000	374,759	374,759
Ellis-Don Ltd, London, Ont.....	11,497,415	17,917	11,497,415
Entreprise Bon Conseil, Quebec, Que.....	329,930	32,200	32,200
Entreprise P E B Ltée, Lac St-Charles, Que.....	446,690	157,700	157,700
Entreprise P E B Ltée, Lac St-Charles, Que.....	2,683,100	138,000	2,199,500
Interland Contractors Ltd, North Vancouver, BC.....	2,498,643	506,833	506,833
International Erectors and Riggers, Calgary, Alta.....	1,225,000	41,226	1,191,861
Martells Construction Limited, North Sydney, NS.....	316,603	303,256	303,256(f)
Mathews Conveyor Co, Port Hope, Ont.....	585,077	4,151	585,077(f)
Municipal Spraying and Contracting Ltd, Bedford, NS.....	403,154	403,154	403,154(f)
Newfoundland Eng and Const Co Ltd, St John's, Nfld.....	2,684,895	74,213	2,857,968
Northern Construction Co Ltd, Vancouver, BC.....	16,342,000	2,416,259	2,416,259
Pavage Portneuf Inc, Portneuf, Que.....	730,000	729,200	729,200
P C L Engineering Construction, Edmonton, Alta.....	439,280	186,834	186,834
Ryles Ltd, Ottawa, Ont.....	667,084	611,050	611,050
Seaboard Construction Ltd, St John's, Nfld.....	329,452	329,033	329,033
Seaboard Construction Ltd, St John's, Nfld.....	833,434	804,284	804,284
S D Construction Specialist (1976) Ltd, St Léonard, Que.....	415,950	2,000	2,000
Sheppard Construction Ltd, Surrey, BC.....	331,228	331,228	331,228(f)
Sillman Company (Northern) Ltd, Thunder Bay, Ont.....	2,067,721	2,700	2,042,383
Simpson Construction Limited, Fredericton, NB.....	1,298,352	130,484	1,294,717(f)
Standard General Construction Ltd, Richmond, BC.....	1,250,000	516,493	516,493
Triple "L" Construction Ltd, Winnipeg, Man.....	312,912	138,164	312,912(f)
Vicking Construction Ltd, St John's Nfld.....	703,043	703,043	703,043
W C Thompson, Calgary, Alta.....	362,792	43,559	43,559
X D G Ltd, Regina, Sask.....	686,186	213,896	213,896
SURFACE TRANSPORTATION PROGRAM \$344,118			
Avalon Construction and Engineering Limited, Avalon, Nfld**.....	131,172		36,728
Beauchemin, Beaton, Lapointe Inc, Montreal, Que**.....	3,167,948		2,691,562(f)
Gid Sacey Ltd, Mount Pearl Nfld**.....	475,510	280,229	475,510(f)
McNamare Corporation of Nfld Ltd, St John's, Nfld**.....	2,402,340	8,340	2,402,340(f)
VETERANS AFFAIRS \$539,693			
VETERANS AFFAIRS PROGRAM \$539,693			
Bennett & White Western Ltd, Calgary, Alta**.....	472,620	39,158	472,620(f)
Broccolini Builders Inc, Ste-Anne-de-Bellevue, Que**.....	379,530	1,275	378,230
Les Entreprises Spec Inc, Ste-Anne-de-Bellevue, Que**.....	259,475	243,075	243,075

(1) Includes the total expenditure of the Race Track Supervision Revolving Fund. Details of expenditure are not provided in this statement.

(2) Includes the total expenditure of Government Telecommunications Agency Revolving Fund. Details of expenditure are not provided in this statement.

(3) Includes the total expenditure of the Construction Services Revolving Fund. Details of expenditure are not provided in this statement.

*Amends reporting in previous year's Public Accounts.

**Awarded through Public Works.

***Cost plus contract.

(f) Contract completed.

Construction and acquisition of machinery and equipment

	Amount \$		Amount \$
AGRICULTURE		ARTS AND CULTURE PROGRAM	
Department		Furniture fixtures 27,941	
ADMINISTRATION PROGRAM		Office equipment over \$500 30,645	
Furniture and fixtures.....	90,424	58,586	
Office equipment.....	143,114	Canadian Radio-television and Telecommunications Commission	
Postage equipment.....	26,169	Furniture and fixtures..... 53,721	
Data processing equipment.....	300,545	Office equipment..... 110,646	
Other equipment.....	12,572	Technical equipment..... 49,356	
	572,824	Data processing equipment..... 23,416	
		237,139	
RESEARCH PROGRAM		National Film Board	
Agricultural equipment.....	758,242	Machinery and equipment for the production and distribution of films 1,098,622	
Scientific and technical equipment.....	2,415,743	National Library	
Office equipment over \$150 and furnishings.....	298,135	Materials handling equipment..... 5,822	
Road motor vehicles.....	463,320	Communications and related equipment..... 113,645	
Computers.....	160,013	Sound equipment..... 11,479	
Other equipment.....	262,713	Viewing equipment..... 13,081	
	4,358,166	Other electrical equipment..... 7,029	
		Furniture and fixtures..... 45,797	
MARKETING PROGRAM		Other equipment..... 38,614	
Office equipment.....	61,816	Micrographic equipment..... 58,107	
Furniture and fixtures.....	31,206	Office machinery and equipment..... 109,560	
Scientific and technical equipment.....	4,147	Road motor vehicles..... 8,675	
Agricultural implements.....	1,977	411,809	
Conveying equipment.....	25,140	National Museums of Canada	
	124,286	Office machines and equipment (over \$500)..... 85,154	
		Office furniture and fixtures (over \$500)..... 77,224	
FOOD PRODUCTION AND INSPECTION PROGRAM		Field equipment..... 21,564	
Agricultural equipment.....	114,183	Vehicles..... 67,516	
Scientific and technical equipment.....	1,690,295	Photographic equipment..... 25,154	
Office equipment.....	166,559	Laboratory equipment..... 85,998	
Office furniture.....	89,205	Heating—air conditioning—refrig equipment..... 27,887	
Office furnishings.....	6,025	Work shop equipment..... 23,056	
Road motor vehicles.....	1,095,206	Audio-visual equipment..... 32,683	
Computers.....	128,656	Display furnishings..... 39,418	
Other equipment.....	129,168	Communication equipment..... 110,527	
Race track supervision revolving fund.....	297,160 ⁽¹⁾	Miscellaneous equipment..... 66,296	
	3,716,457	662,477	
		Public Archives	
CANADIAN GRAIN COMMISSION PROGRAM		General purpose industrial machine..... 1,912	
Scientific and technical equipment.....	96,652	Materials handling equipment..... 6,227	
Office equipment and furnishings.....	61,391	Miscellaneous vehicles..... 290	
Transportation equipment.....	7,228	Communication and related equipment..... 6,140	
Conveying equipment.....	441,532	Film equipment..... 63,703	
Workshop equipment.....	3,557	Video equipment..... 76,841	
Communication equipment.....	51,634	Sound equipment..... 3,822	
Computers.....	76,540	Viewing equipment..... 45,468	
Other equipment.....	1,512	Other electrical equipment..... 1,825	
	740,046	Service industry equipment..... 2,428	
		Furniture and fixtures..... 37,484	
Canadian Dairy Commission		Other equipment..... 465,949	
Office equipment and furnishings.....	33,015	Micrographic equipment..... 186,539	
		Microfilm reader/printer..... 24,220	
Canadian Livestock Feed Board		Microfiche reader/printer..... 584	
Office equipment.....	10,281	Office machines and equipment..... 61,357	
Transportation equipment.....	8,815	Road motor vehicles..... 46,103	
	19,096	1,030,892	
	9,563,890	Social Sciences and Humanities Research Council	
		Furniture and fixtures..... 8,417	
COMMUNICATIONS		Office equipment..... 6,029	
Department		Road motor vehicles..... 8,800	
COMMUNICATIONS PROGRAM		23,246	
Scientific and electronic equipment.....	3,399,568	12,746,627	
Computer and other E D P equipment.....	4,618,362	CONSUMER AND CORPORATE AFFAIRS	
Transportation equipment.....	143,165	Department	
Furniture, fixture and office equipment.....	612,492	Scientific equipment..... 650,448	
Other equipment.....	406,108	Furniture and fixtures..... 30,284	
	9,179,695		
COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND			
Transportation equipment.....	12,623		
Furniture, fixtures and office equipment.....	31,538		
	44,161		

Construction and acquisition of machinery and equipment—Continued

	Amount \$		Amount \$
FISHERIES AND OCEANS—Concluded		INDUSTRY, TRADE AND COMMERCE	
Department—Concluded		Department	
Electric lighting, distribution and control equipment	100,060	TRADE INDUSTRIAL PROGRAM	
Other electric equipment and appliances	818,061	Furniture and fixtures	303,923
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	3,549,831	Office equipment	582,950
Safety and sanitation equipment, alarm and signal services	81,606	Computers	133,851
Furniture and fixtures	418,811	Miscellaneous	14,299
Other equipment	3,289,631		1,035,023
Office machines and equipment	477,150	TOURISM PROGRAM	
Computers	1,439,139	Furniture and fixtures	1,621
Ships and boats	23,366,455	Office equipment	60,417
Road motor vehicles	1,537,177		62,038
	<u>37,592,335</u>	GRAINS AND OILSEEDS PROGRAM	
		Furniture and fixtures	41,093
		Office equipment	12,852
			53,945
GOVERNOR GENERAL		Foreign Investment Review Agency	
Department		Furniture and fixtures	7,530
Office equipment	9,614	Office equipment	1,025
Miscellaneous equipment	124	Motor vehicles	7,521
	<u>9,738</u>		16,076
			<u>1,167,082</u>
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		JUSTICE	
Department		Department	
ADMINISTRATION PROGRAM		ADMINISTRATION OF JUSTICE PROGRAM	
Communication and related equipment	4,785	Furniture and fixtures	13,376
Computers	4,307	Office machines and equipment (over \$500)	164,975
Electric lighting, distribution and control equipment	53	Motor vehicles	21,320
Furniture and fixtures	40,205	Miscellaneous equipment	55,608
Medical and laboratory equipment	2,743	Furniture and furnishings-dedicated funds	16,153
Miscellaneous vehicles	11,743		271,432
Office machines and equipment \$150 and over per item	83,024	CANADIAN UNITY INFORMATION OFFICE PRO- GRAM	
Other electric equipment and appliances	629	Furniture and fixtures	25,242
Other equipment	6,584	Office machines and equipment (over \$500)	74,819
Service industry equipment	42	Motor vehicles	910,870
	<u>154,115</u>	Miscellaneous equipment	157,642
			1,168,573
INDIAN AND INUIT AFFAIRS PROGRAM		Law Reform Commission	
Communication and related equipment	156,877	Furniture and fixtures	1,381
Cooking equipment for food	16,821	Office machines and equipment (over \$500)	42,313
Electric lighting, distribution and control equipment	54,119	Miscellaneous equipment	1,808
Furniture and fixtures	539,296		45,502
General purpose industrial machinery	209,931	Tax Review Board	
Heating, air conditioning and refrigeration equipment	169,777	Furniture and fixtures	7,647
Medical and laboratory equipment	3,725	Office machines and equipment (over \$500)	7,864
Miscellaneous vehicles	24,576	Miscellaneous equipment	1,765
Office machinery and equipment \$150 and over per item	322,019		17,276
Other electrical equipment and appliances	129,021	Canadian Human Rights Commission	
Other equipment	318,763	Furniture and fixtures	8,761
Road motor vehicles	828,087	Office equipment over \$150	66,717
Safety and sanitation equipment	320,277		75,478
Service industry equipment	13,522	Commissioner for Federal Judicial Affairs	
Ships and boats and related equipment	3,269	ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM	
X-Ray and related equipment	113	Furniture and fixtures	27,696
	<u>3,110,193</u>	Office equipment	82,514
			110,210
NORTHERN AFFAIRS PROGRAM		ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM	
Communication and related equipment	238,923	Furniture and fixtures	5,602
Computers	6,262	Office equipment	18,756
Cooking equipment for food	475		24,358
Electric lighting distribution and control equipment	6,453		
Furniture and fixtures	78,355		
General purpose industrial machinery	6,869		
Heating, air conditioning and refrigeration equipment	8,220		
Medical and laboratory equipment	139,807		
Miscellaneous vehicles	18,750		
Office machines and equipment \$150 and over per item	71,581		
Other electrical equipment and appliances	5,899		
Other equipment	297,578		
Road motor vehicles	218,413		
Safety and sanitation equipment	55,005		
Service industry equipment	11,011		
Ships and boats and related equipment	15,415		
	<u>1,179,016</u>		
	<u>4,443,324</u>		

Construction and acquisition of machinery and equipment—Continued

	Amount		Amount
	\$		\$
JUSTICE—Concluded			
Supreme Court of Canada			
Furniture and fixtures.....	2,538	Safety and sanitary equipment	35,092
Other equipment	22,362	Service industry equipment	28,108
Office machines and equipment.....	40,984	Furniture, fixtures and office equipment	893,229
	65,884	Computers	60,197
	1,778,713	Ships and boats	37,321
		Road, motor vehicles and tractors	754,357
			3,635,519
LABOUR			
Department			
LABOUR PROGRAM			
Electrical equipment and appliances.....	15,110	HEALTH PROTECTION PROGRAM	
Furniture and fixtures.....	43,833	General purpose industrial machinery	20,917
Office machinery and equipment \$500 and over	62,751	Communication and related equipment	14,436
	121,694	Heating, air conditioning and refrigeration equipment	42,971
		Electric lighting, distribution and control equipment	16,697
		Other electric equipment and appliances	16,696
		Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories.....	1,957,263
		Furniture, fixtures and office equipment	281,510
		Computers	187,325
		Road motor vehicles	119,770
		Other equipment	494
			2,658,079
FITNESS AND AMATEUR SPORT PROGRAM			
Mailing equipment	1,184	INCOME SECURITY PROGRAM	
Office equipment	9,869	Furniture, fixtures and office equipment	211,390
Sport equipment	24,081	Computers	104,797
Storage equipment	6,055	Other equipment	1,275
	41,189		317,462
Canada Labour Relations Board			
Communication and related equipment	3,650	Medical Research Council	
Furniture and fixtures.....	1,577	Medical Research Council	5,117
Office equipment over \$150.....	13,800		6,833,644
	19,027		
	181,910		
NATIONAL DEFENCE			
Department			
DEFENCE SERVICES PROGRAM			
Communications and related equipment	46,311,791	NATIONAL REVENUE	
Radar navigational aids and aircraft navigation equipment.....	22,363,439	Customs and Excise	
Medical, dental and radiation detection equipment.....	11,235,330	Telecommunication equipment	6,263
Furniture including major appliances	8,584,707	Furnishings and fixtures.....	450,912
Office furniture and equipment	3,729,363	Laboratory and scientific equipment.....	304,080
Data processing equipment	18,901,301	Road motor vehicles	245,611
Machinery and equipment	24,311,982	Office machines, equipment and accessories over \$500 per item.....	1,203,328
Research and development of equipment	20,758,640	Acquisition of EDP equipment	134,394
Aircraft and ships	425,482,424	Miscellaneous equipment	246,056
Motorized vehicles	136,919,132		2,590,644
Weapons and ammunition for defence	131,666,371	Taxation	
Other equipment	3,353,926	Data processing equipment	823,798
	853,618,406	Office equipment.....	2,132,154
		Office furniture	2,384,902
		Transportation equipment	8,956
			5,349,810
			7,940,454
NATIONAL HEALTH AND WELFARE			
Department			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Communication and related equipment	3,225	PARLIAMENT	
Measuring, controlling, laboratory, medical and optical instruments	13,067	The Senate	
Furniture, fixtures and office equipment	73,675	Acquisition of office machinery and equipment over \$150.....	207,636
Road, motor vehicles.....	15,966	House of Commons	
Computers	18,548	Furniture and fixtures.....	1,327,605
	124,481	Office machines and equipment.....	625,503
		Communication equipment	14,082
		Transportation equipment	47,212
		Miscellaneous equipment	48,432
			2,062,834
HEALTH AND SOCIAL SERVICES PROGRAM			
Communication and related equipment	4,160	Library of Parliament	
Furniture, fixtures and office equipment	79,316	Furniture and furnishings.....	29,129
Computers	9,338	Office equipment and machines over \$150.....	67,822
Other equipment	172		96,951
	92,986		2,367,421
MEDICAL SERVICES PROGRAM			
General purpose industrial machinery	283,546	POST OFFICE	
Communication and related equipment	138,165	Department	
Heating, air conditioning and refrigeration equipment.....	87,923	Transportation equipment	3,717,338
Cooking equipment for food.....	79,854	Standard equipment	231,331
Electric lighting, distribution and control equipment	28,082		
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories.....	1,209,645		

Construction and acquisition of machinery and equipment—Continued

	Amount \$		Amount \$
POST OFFICE—Concluded		ACCOMMODATION PROGRAM	
Department—Concluded		Conveying, elevating and materials handling equipment	1,498,285
Mail box equipment	279,012	Construction and maintenance machinery and equipment	153,758
Mailing machinery equipment	2,851,396	Communication and related equipment	270,443
Office furniture and equipment	1,300,007	Heating, plumbing, air conditioning and refrigeration equip- ment	1,989,608
Coding and mechanization equipment	740,249	Cleaning equipment and appliances	154,117
	<u>9,119,333</u>	Electric lighting distribution and control equipment	720,425
		Other electrical equipment and appliances	2,004,178
PRIVY COUNCIL		Laboratory scientific drafting survey and testing equipment ...	174,739
Privy Council		Tools over \$500	40,905
Office equipment over \$500	424,615	Safety alarm and sprinkler system equipment	788,113
Furniture and fixtures	157,949	All cafeteria equipment	422,985
Transportation	21,669	Furniture and fixtures	1,530,943
Computers	304,155	Other equipment over \$500	1,131,582
	<u>908,388</u>	Office machines and equipment over \$500	139,859
		Safes shelving and other fittings for post offices	70,567
Canadian Intergovernmental Conference Secretariat		Computer hardware	275,174
Furniture and fixtures	142	Computer software	683,861
Office equipment	2,571	EDP—Key driven terminals	262,243
	<u>2,713</u>	Floating equipment	1,776
		Road motor vehicles and trailers	1,106,603
Chief Electoral Officer			<u>13,420,164</u>
Furniture and fixtures	280	MARINE PROGRAM	
Office machines and equipment \$500 or over	19,156	Conveying, elevating and materials handling equipment	15,901
Acquisition of motorized vehicles	10,225	Construction and maintenance machinery and equipment	1,888,893
Other equipment	78	Communication and related equipment	18
	<u>29,739</u>	Heating, plumbing, air conditioning and refrigeration equip- ment	2,649
Commissioner of Official Languages		Cleaning equipment and appliances	1,792
Furniture and fixtures	38,585	Other electrical equipment and appliances	17,299
Office machines and equipment	21,379	Laboratory scientific drafting survey and testing equipment ...	51,021
Other equipment	4,665	Tools over \$500	2,548
	<u>64,629</u>	Furniture and fixtures	565
Economic Council of Canada		Other equipment over \$500	271,493
Office furniture and equipment	57,690	Floating equipment	1,690,337
		Road motor vehicles and trailers	53,685
Public Service Staff Relations Board			<u>3,996,201</u>
Communication and related equipment	11,218	TRANSPORTATION AND OTHER ENGINEERING PRO- GRAM	
Furniture and fixtures	19,291	Construction and maintenance machinery and equipment	10,894
Office equipment over \$150	16,949	Other electrical equipment and appliances	8,525
	<u>47,458</u>	Laboratory scientific drafting survey and testing equipment ...	94,028
	<u>1,110,617</u>	Other equipment over \$500	1,978
		Road motor vehicles and trailers	106,122
PUBLIC WORKS			<u>221,547</u>
Department		LAND MANAGEMENT AND DEVELOPMENT PRO- GRAM	
ADMINISTRATION PROGRAM		Conveying, elevating and materials handling equipment	1,798
Communication and related equipment	7,650	Construction and maintenance machinery and equipment	6,850
Other electrical equipment and appliances	790	Heating, plumbing, air conditioning and refrigeration equip- ment	28
Laboratory scientific drafting survey and testing equipment ...	2,024	Safety alarm and sprinkler system equipment	3,300
Furniture and fixtures	36,994	Furniture and fixtures	6,459
Other equipment over \$500	19,472	Other equipment over \$500	32,052
Office machines and equipment over \$500	309,797	Office machines and equipment over \$500	3,362
Computer hardware	10,046	Computer hardware	2,282
Computer software	7,540	Road motor vehicles and trailers	26,365
EDP—Key driven terminals	9,944		<u>82,496</u>
Road motor vehicles and trailers	31,747		<u>20,388,951</u>
	<u>436,004</u>	REGIONAL ECONOMIC EXPANSION	
		Department	
PROFESSIONAL AND TECHNICAL SERVICES PRO- GRAM		Agriculture equipment	396,881
Communication and related equipment services	2,124	Office furnishing and furniture	210,315
Laboratory scientific drafting survey and testing equipment ...	23,730	Office equipment	283,649
Tools over \$500	6,461	Construction equipment	54,003
Furniture and fixtures	11,958	Scientific equipment	126,783
Other equipment over \$500	226,788	Transportation equipment	743,450
Office machines and equipment over \$500	72,330	Other equipment	357,857
Computer hardware	28,906		<u>2,172,938</u>
Computer software	10,060		
Floating equipment	480		
Road motor vehicles and trailers	104,922		
Construction services revolving fund	1,744,780 ⁽¹⁾		
	<u>2,232,539</u>		

Construction and acquisition of machinery and equipment—Continued

	Amount \$		Amount \$
SCIENCE AND TECHNOLOGY			
Ministry of State			
Office furniture and fixtures	6,146		
Office machines and equipment	75,701		
Other equipment	5,357		
Road motor vehicles	20,060		
	<u>107,264</u>		
National Research Council of Canada			
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM			
Advanced teleoperator system	8,199,228		
Communication equipment	98,273		
Computers and related equipment	3,533,887		
Furniture and office equipment	910,449		
Light, heat, power, water and other electrical equipment	264,363		
Scientific laboratory equipment	8,033,657		
Transportation equipment	293,167		
Workshop equipment	661,263		
Other types of equipment	337,896		
	<u>22,332,183</u>		
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM			
Computers and related equipment	5,350		
Furniture and office equipment	164,871		
Other types of equipment	18,868		
Communications equipment	1,184		
	<u>190,273</u>		
Natural Sciences and Engineering Research Council			
Furniture and fixtures	44,456		
Office machines and equipment over \$150	70,076		
Transportation	9,448		
	<u>123,980</u>		
Science Council of Canada			
Office furniture and fixtures	9,222		
Office machine and equipment over \$500	90,750		
Other equipment	206		
	<u>100,178</u>		
	<u>22,853,878</u>		
SECRETARY OF STATE			
Department			
ADMINISTRATION PROGRAM			
Furniture and fixtures	9,500		
Office equipment over \$500	134,013		
	<u>143,513</u>		
OFFICIAL LANGUAGES PROGRAM			
Furniture and fixtures	1,638		
Office equipment over \$500	2,714		
	<u>4,352</u>		
ARTS AND CULTURE PROGRAM			
Furniture and fixtures	575		
EDUCATION SUPPORT PROGRAM			
Furniture and fixtures	294		
Office equipment over \$500	12,977		
	<u>13,271</u>		
TRANSLATION PROGRAM			
Furniture and fixtures	8,113		
Office equipment over \$500	512,851		
	<u>520,964</u>		
CITIZENSHIP PROGRAM			
Furniture and fixtures	24,652		
Office equipment over \$500	166,071		
	<u>190,723</u>		
Public Service Commission			
Communication and related equipment		114,434	
Furniture and fixtures		94,467	
Office machinery and equipment		265,329	
Computers		695,779	
Other equipment		52,072	
		<u>1,222,081</u>	
		<u>2,095,479</u>	
SOCIAL DEVELOPMENT			
Ministry of State			
Communication and related equipment		3,204	
Furniture and fixtures		50,499	
Office equipment over \$150		97,442	
Other equipment		8,228	
		<u>159,373</u>	
SOLICITOR GENERAL			
Department			
ADMINISTRATION PROGRAM			
Communication and related equipment		110,603	
Furniture and fixtures		33,575	
Other equipment		9,721	
Office machinery and equipment \$500 and over		21,676	
		<u>175,575</u>	
Correctional Services			
General purpose industrial machinery		1,700,196	
Agricultural machinery		703,958	
Communication and related equipment		537,709	
Furniture and fixtures		685,262	
Office machines and equipment		735,309	
Road motor vehicles		993,752	
Miscellaneous equipment		2,538,052	
		<u>7,894,238</u>	
National Parole Board			
Office equipment over \$150		16,819	
Furniture and fixtures		19,943	
Photographic equipment		25	
Other		11,765	
		<u>48,552</u>	
Royal Canadian Mounted Police			
LAW ENFORCEMENT PROGRAM			
Aircraft		461,191	
Audio-visual aids		382,593	
Computer equipment		1,141,957	
Furniture and fixtures		771,324	
Investigational aids		1,235,250	
Laboratory equipment		856,702	
Office machines and equipment		1,088,597	
Security equipment		463,656	
Ships and boats		608,190	
Telecommunications equipment		6,650,259	
Vehicles		15,206,169	
Other equipment		729,888	
		<u>29,595,776</u>	
		<u>37,714,141</u>	
SUPPLY AND SERVICES			
SERVICES PROGRAM			
Warehouse equipment		6,800	
Furniture and fixtures		171,079	
Computers and related equipment		873,985	
Computer room furniture and fixtures		18,256	
Audio-visual equipment		116,389	
Other office equipment		326,065	
Other communications equipment		12,237	
All other equipment		147,184	
		<u>1,671,995</u>	

Construction and acquisition of machinery and equipment—Concluded

	Amount		Amount
	\$		\$
SUPPLY AND SERVICES—Concluded			
SUPPLY PROGRAM			
Industrial machinery and equipment	612,682	Security equipment	421,604
Furniture and fixtures	197,526	Transportation equipment	310,010
Furniture and fixtures for resale	5,112,744		6,447,876
Warehouse equipment	36,875	SURFACE TRANSPORTATION PROGRAM	
Office machinery and equipment	336,749	Test equipment	140,701
Audio-visual equipment	28,948	Other engineering, laboratory scientific and medical equip- ment	77,360
Tenant services	97,688	Office equipment over \$500	60,300
Computers and related equipment	636,126	Furniture and furnishings	17,519
Motor vehicles	82,020	Other equipment, machinery and furnishings	134,364
All other equipment	5,513	Acquisition of computers	99,377
	7,146,871	Acquisition of road motor vehicles	1,153,032
			1,682,653
Statistics Canada			
Conveying equipment	35,111	Canadian Transport Commission	
EDP equipment	1,523,092	Office furniture, fixtures and furnishings	45,940
Motor vehicles	45,951	Office machines and equipment (\$500 per item and over)	44,802
Filing equipment	80,099		90,742
Security equipment	108,395		104,015,850
Shelving	42,728	TREASURY BOARD	
Other equipment	588,635	Secretariat	
Dedicated funds	204,039	Central administration of the public service program office machines and equipment	1,159
Office machinery and equipment	734,964		
	3,363,014		
	12,181,880		
TRANSPORT			
Department			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Computers	925,943	VETERANS AFFAIRS	
Cafeteria equipment	103,912	Department	
Furniture and furnishings	251,179	VETERANS AFFAIRS PROGRAM	
Office equipment	487,411	Conveying, elevating and material handling	13,444
Other equipment	1,547,257	Service industry equipment	32,262
Scientific equipment	41,243	Communication and related equipment	1,236
Transportation equipment	11,130	Heating, plumbing, air conditioning and refrigeration	24,378
	3,368,075	X-Ray and related equipment	95,079
		Other electrical equipment and appliances	20,177
		Scientific	141,517
		Safety, alarm and sprinkling system	3,053
		Cafeteria equipment	228,265
		Furniture and fixtures	408,857
		Office equipment over \$500	230,932
		Road motor vehicles	95,267
		Other equipment	41,234
			1,335,701
MARINE TRANSPORTATION PROGRAM			
Aircraft equipment	307,914	WAR VETERANS ALLOWANCE BOARD PROGRAM	
Construction equipment	407,560	Furniture and fixtures	2,222
Furnishings	586,099	Office equipment over \$500	6,664
Maintenance equipment	974,592		8,886
Marine equipment	45,008,461	PENSIONS PROGRAM	
Scientific equipment	9,495,117	Furniture and fixtures	17,973
Transportation equipment	1,118,534	Office equipment over \$500	17,687
	57,898,277		35,660
AIR TRANSPORTATION PROGRAM			
Aircraft equipment	10,744,079	BUREAU OF PENSIONS ADVOCATES PROGRAM	
Airport heavy duty equipment	4,553,068	Furniture and fixtures	2,501
Communication equipment	1,266,094	Office equipment over \$500	6,660
Furnishings	2,624,569		9,161
Maintenance equipment	438,792		1,389,408
Navigational aids equipment	10,995,699		
Scientific equipment	1,824,655		
Security equipment	253,436		
Transportation equipment	1,827,835		
	34,528,227		
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND			
Airport heavy duty equipment	3,803,906	Grand total	1,197,819,034
Communication equipment	51,818		
Computers	142,595		
Furnishings	1,478,961		
Maintenance equipment	235,704		
Scientific equipment	3,278		

(1) Details of expenditure are not provided in this statement.

Payments of \$5,000 or over for land and buildings

Payee	Location	Authority	Amount
			\$
ENVIRONMENT			
ENVIRONMENTAL SERVICES PROGRAM			
<i>Nova Scotia—</i>			
<i>Corkum Family</i>			
Frank Corkum	Port Joli	Departmental	4,000
Terrance Corkum	Port Joli	Departmental	4,000
Dorothy Macdonald	Port Joli	Departmental	21,109
<i>Sherwood-Macdonald Estate</i>			
Estate of Rosa Macdonald	Port Joli	Departmental	1,070
Sherwood Macdonald Estate			4,085
<i>New Brunswick—</i>			
<i>R Leslie Jackson in Trust</i>			
R Leslie Jackson in Trust	Portobello	Departmental	20,130
ML and MH Jewitt	Portobello	Departmental	982
G Hoogendyk	Portobello	Departmental	20,000
Commissioners of the Log Lake Tract of Marshland and AR Landry	Portobello	Departmental	20,130
AR Landry and K Wells	Tintamarre	Departmental	5,350
AR Landry and S Estabrooks	Tintamarre	Departmental	871
			766
<i>Ontario—</i>			
Beaver Lumber	Pembroke	Departmental	6,546
PARKS CANADA PROGRAM			
<i>Newfoundland—</i>			
Newfoundland Exchequer	St John's	PC 1973-2363	162,989
<i>Prince Edward Island—</i>			
Province of Prince Edward Island	Prince Edward Island	Minister	116,000
<i>Nova Scotia—</i>			
Texaco Canada	Annapolis Royal	Deputy Minister	33,000
D Wayne Beaton (in trust)	Ingonish Beach	Deputy Minister	66,500
<i>Quebec—</i>			
Renald Plante and Raynaldo Longpre	Fort Chambly	TB 773758	18,000
Dame Ginette Menard	Fort Chambly	Deputy Minister	38,000
<i>Ontario—</i>			
Wilson, Dubuc, Ryan and Whillans in Trust	Long Island Lockstation	TB 775147	161,458
Arthur Shore and Lois Shore	Long Island Lockstation	TB 775147	4,167
Leikin and Kershahn in Trust	Township of Gloucester	Departmental	30,039
Township of St Edmonds	Tobermory	PC 1980-674	12,609
Kogas Limited	Hill Island	PC 1981-801	453,000
Estate of Grant Mitchell	Hill Island	PC 1981-802	105,000
Estate of Grant Mitchell and Kenneth Keyes	Hill Island	PC 1981-803	137,000
<i>Manitoba—</i>			
Province of Manitoba	Lower Fort Garry National Historic Park	TB 726661	9,054
<i>Northwest Territories—</i>			
WB and SD Baird	Wood Buffalo National Park	PC 1978-1749	24,827
EXTERNAL AFFAIRS			
<i>Ivory Coast—</i>			
Société Civile Ivoirienne Trade Center (SCITC)	Abidjan	TB 775626	1,445,795
		26-2-81	
<i>Japan—</i>			
Eastern Real Estate Company Limited	Tokyo	TB 762539	3,410,000
		29-3-79	
<i>Singapore—</i>			
Quadro Pte Ltd	Singapore	TB 771481	315,241
		19-6-80	
Lim Kee Sin	Singapore	TB 771481	284,333
		19-6-80	
Millionmount Investments Private Ltd	Singapore	TB 771481	363,090
		19-6-80	
<i>USA—</i>			
Coleman G Jacobson	Dallas	TB 773031	365,708
		18-9-80	
<i>Zimbabwe—</i>			
Mediprops (Private) Limited	Salisbury	TB 771172	276,000
		22-5-80	
William Christoffel Stanley Kotze	Salisbury	TB 771172	162,000
		22-5-80	
Ian Robert Stacey	Salisbury	TB 771172	83,000
		22-5-80	
Peter Leach	Salisbury	TB 771172	72,000
		22-5-80	
M B C A Nominees (PVT) Limited	Salisbury	TB 771172	95,500
		22-5-80	

Payments of \$5,000 or over for land and buildings—Continued

Payee	Location	Authority	Amount
			\$
EXTERNAL AFFAIRS—Concluded			
<i>Zimbabwe—Concluded</i>			
Gavin John Mandy	Salisbury	TB 771172..... 22-5-80	51,500
Andrew Luka Kristafor	Salisbury	TB 771172..... 22-5-80	57,000
Seneca (Private) Limited	Salisbury	TB 771172..... 22-5-80	61,000
FISHERIES AND OCEANS			
<i>Prince Edward Island—</i>			
P E I Land Development Corporation.....	Savage Harbour	Departmental	12,000
The Prince Edward Island Development Corporation..	Charlottetown	Departmental	11,600
Gerry & Marion Buote.....	Tignish	Departmental	13,000
<i>Nova Scotia—</i>			
St Mary's Bay Fisheries	Metaghan.....	Departmental	7,000
Joseph M Hagen	Sandy Cove	Departmental	12,000
<i>Ontario—</i>			
Douglas H Bovell, Agent of the Minister of Justice of Corcoran, Thompson, Bulmer & Loton in Trust	Thornbury	Justice	79,860
<i>New Brunswick—</i>			
Province of New Brunswick	Lameque	Departmental	12,000
Province of New Brunswick	Fredericton	Departmental	12,400
T S Ellis & Eilena Ellis	Salmon Beach	Departmental	6,095
<i>British Columbia—</i>			
George Robert Gray	Chilliwack	Departmental	37,123
Tahsif Co Ltd	Gold River	Departmental	5,070
Britco Structures Ltd	Dewdney	Departmental	23,904
J M Lamb	Queen Charlotte City.....	Departmental	28,946
McCurrie Construction Co Ltd	Port Alberni	Departmental	99,969
River's Lodge	Dawson's Landing.....	Departmental	49,693
Summit Manufactured Homes	Likely	Departmental	17,913
Bullhouse & Tupper	Chilliwack	Departmental	37,000
INDIAN AFFAIRS AND NORTHERN DEVELOP- MENT			
INDIAN AND INUIT AFFAIRS PROGRAM			
<i>Quebec—</i>			
Corporation Episcopale de Gaspé	Restigouche	Departmental	50,110
<i>Ontario—</i>			
Public Works Canada	Willowdale.....	PC 1978-1749	81,457
NATIONAL DEFENCE			
DEFENCE SERVICES PROGRAM			
<i>Newfoundland—</i>			
Donna Hynes	Emerald Vale	Departmental	1,944
Frances Kelly	Emerald Vale	Departmental	11,472
Public Works Department	Emerald Vale	Departmental	5,842
Margaret Reid	Emerald Vale	Departmental	6,806
<i>Ontario—</i>			
Forintek Canada Corporation	Rockcliffe	Government Contract Regulations	10,000
Kettle and Stony Point Indian Band	Ipperwash	PC 1981-499 26 Feb, 81	2,542,425
<i>British Columbia—</i>			
Cefar Holdings Ltd	Salmon Arm	TB 771679 3 Jul, 80	85,000
Ocean Construction Supplies Ltd	Victoria	TB 774060 20 Nov, 80	126,792
NATIONAL HEALTH AND WELFARE			
MEDICAL SERVICES PROGRAM			
<i>Ontario—</i>			
Hill Court Homes	Sioux Lookout.....	Departmental	57,000
NATIONAL REVENUE			
Customs and Excise			
<i>Saskatchewan—</i>			
Herman Brothers Ltd.	Regway	Departmental	48,375
<i>Yukon Territories—</i>			
Clark Trailer Sales	Beaver Creek	Departmental	30,655

Payments of \$5,000 or over for land and buildings—Continued

Payee	Location	Authority	Amount
			\$
PUBLIC WORKS			
ACCOMMODATION PROGRAM			
<i>Newfoundland—</i>			
Newfoundland and Labrador Housing Corporation and Ronald D Parsons	Deer Lake	Departmental	50,493
<i>Prince Edward Island—</i>			
Connick Gerald F	Charlottetown	TB 769183, 772499 & 773280	30,000
Credit Bureau of the Island Inc	Charlottetown	TB 769183, 772499 & 773280	8,746
Douglas DL	Charlottetown	TB 769183, 772499 & 773280	2,500
Gardham HP	Charlottetown	TB 769183, 772499 & 773280	2,350
Hookey David W in Trust	Charlottetown	TB 769183, 772499 & 773280	70,000
Regional Properties Inc Credit Foncier Franco—Canadian and Royal Bank of Canada	Charlottetown	TB 769183, 772499 & 773280	202,000
Ross AM	Charlottetown	TB 769183, 772499 & 773280	1,800
Star Taxi (1975) Inc	Charlottetown	TB 769183, 772499 & 773280	6,772
<i>New Brunswick—</i>			
Augustine H Kirilin & Vivian M Kirilin	Woodstock	TB 771982	920
Augustine H Kirilin & Vivian M Kirilin & Paul B Maddox	Woodstock	TB 771982	8,280
Landry, Lebreton & McIntyre in Trust	Shediac	TB 762648	46,500
<i>Quebec—</i>			
J Donckerwolke	Laval des Rapides	Departmental	70,581
Durand et Provencher	Ste-Anne des Plaines	Departmental	40,000
Gaz Métropolitain	Pierrefonds	TB77116	15,000
Rodolphe Rehel	Chandler	Departmental	30,000
SAK Drywall Ltée	Verchères	Departmental	318
Shell Construction Inc	Pierrefonds	TB77116683 772499 & 773280	95,000
<i>Ontario—</i>			
Corporation of the City of Mississauga	Malton	Departmental	38,750
ER Fisher	Ottawa	TB726400 May 16, 1974	271,256
McCarthy & McCarthy in Trust	Toronto	T-168-77 April 3, 1980	28,658
AT Lacavera, Agent of the Minister of Justice & The Corporation of the Town of Pelham	Fonthill	Justice #257906 & 507	60,000
John W Zinkann Agent of the Minister of Justice & Hammer Farm Supply Ltd	Wellesley	Justice #259134 & 507	33,000
Rideau Club	Ottawa	TB726400 May 16, 1974	910,000
<i>Western—</i>			
Heather Kirrie	Plumas Man	Department of Justice	5,995
Oberg Investment Ltd	Whitcourt Alta	Department of Justice	95,999
LAND MANAGEMENT AND DEVELOPMENT PROGRAM			
<i>Quebec—</i>			
P Belisle	Mirabel	PC 1974-20/205 Feb 12, 1974, TB 723702	6,000
The estate of Bruno Carriere	Mirabel	PC 1974-20/205	340
C Carrier and S Valois	Mirabel	PC 1974-20/205	1,000
Rene Lachance	Mirabel	PC 1974-20/205	65
M St Vincent in Trust	Mirabel	PC 1974-20/205	20,000
S Valois	Mirabel	PC 1974-20/205	261
M Vermette in Trust	Mirabel	PC 1974-20/205	15,573
<i>Ontario—</i>			
Corporation of City of Ottawa	Ottawa	PC 1979-7/1359, TB 764718	3,000,000
G W H Developments Ltd, Loblaw's Ltd	Toronto	T-5735-74 March 3, 1981	2,566,832
MARINE PROGRAM			
<i>Nova Scotia—</i>			
North Sydney Warehouse Limited	Sydney	TB 738668 Aug 2, 1975	45,000
SCIENCE AND TECHNOLOGY			
National Research Council of Canada			
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM			
<i>Nova Scotia—</i>			
Emmal Smith	Sandy Cove	Departmental	13,000
Servant, Dumbrack, McKenzie and MacDonald Ltd ..	Sandy Cove	Departmental	1,651

Payments of \$5,000 or over for land and buildings—Concluded

Payee	Location	Authority	Amount
			\$
SOLICITOR GENERAL			
Royal Canadian Mounted Police			
LAW ENFORCEMENT PROGRAM			
<i>Newfoundland—</i>			
Roland Gillingham and Claude Sheppard Jr	Carmanville	Ministerial	18,001
NFLD and Lab Housing Corp	Channel	Ministerial	15,051
Claude Sheppard (In Trust)	Labrador City	Ministerial	285,005
<i>Nova Scotia—</i>			
Municipality of St Mary's	Sherbrooke	Ministerial	7,518
Industrial Estates Ltd	Windsor	Ministerial	21,158
<i>New Brunswick—</i>			
Keywood Enterprises Ltd	Cardigan	Ministerial	7,500
<i>Quebec—</i>			
Roulottes Unik Inc.	St Jérôme	TB 774024, November 20, 1980	120,000
<i>Manitoba—</i>			
Michael Petryk	Cranberry Portage	Ministerial	70,499
B Gillespie	Grand Rapids	Ministerial	34,860
R M of Springfield	Oakbank	Ministerial	6,000
City of Thompson	Thompson	Ministerial	73,999
Stephen Lytwyn	Winnipegosis	Ministerial	43,258
<i>Saskatchewan—</i>			
Ken (Kin-Chi) Wong	Uranium City	Ministerial	12,650
Correctional Services			
<i>New Brunswick—</i>			
Blair and Apphia Cochrane	Dorchester	Departmental	9,000
Thomas Geo Carter	Dorchester	Departmental	63,000
Clarence and Joanne Schmidt	Dorchester	Departmental	9,387
Estate of Edward Turner	Dorchester	Departmental	22,572
<i>Ontario—</i>			
Treasurer of Ontario	Burwash	Departmental	10,000
TRANSPORT			
AIR TRANSPORTATION PROGRAM			
<i>Newfoundland—</i>			
Claude Sheppard Jr in Trust	St John's	RCMP	49,036
<i>Prince Edward Island—</i>			
Estate of Wendeline Morrissey	Charlottetown	TB-751295	8,000
Veterans Lands Administration	Charlottetown	TB-751295	13,950
Clifford Chappell Expropriation	Charlottetown	TB-751295	47,448
Merrill Godsoe	Charlottetown	TB-751295	5,431
Maurice Walsh	Charlottetown	TB-751295	55,650
<i>New Brunswick—</i>			
Grace and Shirley Pugsley	Moncton	Ministry of Transport	35,000
<i>Labrador—</i>			
Atlantic Surveys Ltd	Davis Inlet	Departmental	12,378
Richard Young and Associates Ltd	Postville	Departmental	5,522
<i>Quebec—</i>			
Cie Turbide et Jomphe Ltée	Îles de la Madeleine	Ministry of Transport	90,500
Joseph William Delaney	Îles de la Madeleine	Ministry of Transport	5,150
J Roland Routhier	Sept-Îles	Ministry of Transport	6,300
<i>Ontario—</i>			
The Corporation of the county of Essex	Windsor	Funding Certificate	952,700
Armand Legault	Timmins	Funding Certificate	14,000
The Regional Municipality of Peel	Toronto	Funding Certificate	65,000
TNT Canada Incorporated	Sarnia	Department of Justice Telex	161,255
Treasurer of Ontario	Sarnia	Department of Justice Letter	110,000
Treasurer of Ontario	Timmins	Funding Certificate	13,275
<i>British Columbia—</i>			
Russell and Dumoulin (in Trust) McDonald Farm	Vancouver Airport	PWC HQ	175,607
MARINE TRANSPORTATION PROGRAM			
<i>Quebec—</i>			
Bertrand Fortin and Jacques Perron	Paroisse St Marc, St-Amable	Departmental	9,500
Marjorie K Snell	Île Durand	Departmental	10,000
<i>Ontario—</i>			
Treasurer of the Province of Ontario	Windsor	Departmental	46,198

SECTION 35

1980-81 PUBLIC ACCOUNTS

Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments

CONTENTS

	<i>Page</i>
Payments of damage claims	35.2
Ex gratia payments	35.15
Federal court awards.....	35.21
Nugatory payments.....	35.23

Payments of damage claims

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
AGRICULTURE			COMMUNICATIONS		
ADMINISTRATION PROGRAM			COMMUNICATIONS PROGRAM		
Settlement as a result of motor vehicle accident involving vehicle A33 March 4, 1980 at Ottawa Ont—			Sundry claims, each under \$1,000 (3)		2,074
Royal Insurance Company	1	1,573	National Film Board		
RESEARCH PROGRAM			<i>Authority—Federal Court Award</i>		
<i>Authority—Justice Department Ruling</i>			Settlement for injuries owing to an accident at the Board's premises on May 6, 1977—		
Settlements as a result of a motor vehicle accident involving—			Ian Macneil		5,502
Vehicle C160 on July 15, 1980 at Saskatoon, Sask—			<i>Authority—Justice Department Ruling</i>		
Saskatchewan Government Insurance Office ...	5	1,740	Settlement arising from damages to a property located at Ile d'Orléans, Quebec, during the shooting of a film—		
Vehicle C93 on August 22, 1979 at Grenfell, Sask—			François Fortier		2,000
Federal Mutual Insurance Company	5	2,585	Sundry claims, each under \$1,000 (6)		2,239
Wallace and Carr Solicitors	5	6,180			9,741
Vehicle C217 on October 17, 1979 at Lethbridge, Alta—			National Museums of Canada		
Royal Insurance Company	5	2,333	Sundry claims, each under \$1,000 (6)		
Packard Medical Supply Ltd	5	251			1,365
Vehicle C238 on December 18, 1980 at Lethbridge, Alta—					13,180
Dyck Brothers Construction Limited	5	1,320	CONSUMER AND CORPORATE AFFAIRS		
Canadian Surety Company	5	192	<i>Authority—</i>		
Vehicle C245 on March 6, 1980 at Vancouver, BC—			Settlements arising from accident involving departmental vehicles—		
Richard A Moffat	5	2,500	York Town Auto Collision Ltd		1,884
Coastal Propane Limited	5	530	La Laurentienne Compagnie d'Assurance Générale		1,344
Insurance Corporation of BC	5	1,700	Sundry claims, each under \$1,000 (7)		2,614
Robert M Hildebrand	5	100			5,842
Vehicle C7 on February 27, 1980 at St John's, Nfld—			EMPLOYMENT AND IMMIGRATION		
Unifund Limited	5	1,344	ADMINISTRATION PROGRAM		
David Byrne	5	250	Sundry claim under \$1,000 (1)		
Sundry claims, each under \$1,000 (14)	5	4,750			5
		25,775	EMPLOYMENT AND INSURANCE PROGRAM		
FOOD PRODUCTION AND INSPECTION PROGRAM			Sundry claims, each under \$1,000 (17)		
<i>Authority—Justice Department Ruling</i>					10
Settlements as a result of motor vehicle accidents involving—			IMMIGRATION PROGRAM		
Vehicle X134-79 August 18, 1980 at Stirling, Alta—			<i>Authority—ADM</i>		
Grant Nelson	25	1,000	Vehicle accident on July 24, 1978 involving public employee J E Campbell in Ottawa. Liability accepted under Crown Liability Act		
Vehicle X559-5 December 21, 1979 at Barrie, Ont—					20
Royal Insurance Company	25	1,449	Immigration Interpreters—Court settlement of permanent status for immigration interpreters. Payments awarded as follows:		
Vehicle X390-8 October 2, 1980 at Saskatoon, Sask—			Legal costs	\$	5,500
Saskatchewan Government Insurance	25	1,145	O Burton		3,575
Vehicle X392-9 March 3, 1980 at Regina, Sask—			C Mavronocolas		3,575
Saskatchewan Government Insurance	25	1,215	T Pomes		3,522
Vehicle B378-2 December 14, 1979 at Kitchener, Ont—			M Varela		3,575
State Farm Mutual Insurance	25	1,078	C Ardilla		3,443
Vehicle X727-2 November 18, 1980 at Stettler, Alta—			N Fernandes		3,223
Western Union Insurance Company	25	1,281	C Varao		3,331
Vehicle 488-3 December 12, 1980 at Kamloops, BC—			M Meyer		3,466
S M Wheldon	25	2,464	R Spagadorou		3,466
Vehicle X740-1 February 24, 1978 at Mississauga, Ont—			R Sanchez		3,575
A M Zuker and E Dale	25	12,164	M Triantafyllopoulos		3,331
Settlement arising from damages for loss of cow due to testing for brucellosis June 15, 1980 at Misma, Man—					43,582
W A Lenton	25	1,000	Sundry claim under \$1,000 (1)		242
Vehicle X811-3 June 13, 1980 at St Hyacinthe, Que—					45,781
Wawanesa Mutual Insurance	25	1,150			48,094
Sundry claims, each under \$1,000 (39)	25	8,453	ENERGY, MINES AND RESOURCES		
		32,399	ADMINISTRATION PROGRAM		
		59,747	<i>Authority—Legal services</i>		
			Settlement as a result of a motor vehicle accident involving a Crown vehicle—		
			Co-operative Fire and Casualty Company	1	3,404
			Sundry claims, each under \$1,000 (2)		
					256
					3,660

Payments of damage claims—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
NATIONAL DEFENCE—Continued					
DEFENCE SERVICES PROGRAM—Continued					
<i>Authority—TB 694982 September 17, 1970—Concluded</i>					
E K Rae		\$			\$
Canadian Surety Co	1	3,011	John Gaffney		
Thérèse Leduc			G Gaffney		
Cimoné & Poupart	1	10,500	The Co-operators	1	3,153
Thérèse Leduc			Holiday Ford Sales		
Cimoné & Poupart	1	1,000	Victor Wilson		
Romeo Guerird			Economical Mutual Insurance Co	1	1,339
Commercial Union Assurance Co	1	2,291	Les Autobus Bélair Inc		
Edward C Hay			Robert Desjardins		
Commercial Union Assurance Co	1	1,317	Fireman's Fund du Canada Compagnie d'assurance	1	1,966
Marcel Cadieux			L Bergeron		
The Co-operators	1	1,514	N Desjardins		
Robert Dionne			Le Groupe Commerce Co d'assurances	1	2,581
The Co-operators	1	1,074	Habitations J Boulay Inc		
P K Deglau			Demers Théodore		
Pete Dockstader Ltd	1	1,028	Le Groupe Commerce Compagnie d'assurances	1	2,276
Margaret Quinn			Norma Madge		
General Accident Ins Co	1	3,753	Harry Southern		
R H Gibson			Hume, Martin & Timmins, in trust	1	15,460
Insurance Corporation of BC	1	1,560	Edward Meadley		
Ping Chung Law			Maureen Freeman		
Insurance Corporation of BC	1	1,779	Insurance Corporation of BC	1	5,852
Jean Halpin			Dueck Motors		
La Compagnie d'Assurances Provinces-Unies ..	1	2,400	Susan Steele		
Denis Dubois			Insurance Corp of BC	1	3,336
La Prudentielle Compagnie d'assurance Ltée ..	1	1,177	Larry Skolnick		
Marcelle Favreau-Marchand			Hymie Skolnick		
La Société d'assurance des Caisses Populaires	1	13,167	La Compagnie d'assurance Guardian du		
Ping Chung Law			Canada	1	1,372
McCandless, Palkowski & Burns, in trust	1	4,178	Gérard Raymond		
John Eichle			Eileen Raymond		
MacLean, Wiedemann, Rombough & Pitcher,	1	1,025	La sécurité Compagnie d'assurance	1	4,168
in trust			Robert G Mack		
Evelyn M Fillion			Gunner J Stone		
Manitoba Public Insurance Corp	1	1,982	Manitoba Public Insurance Corp	1	2,181
L A Sears			Graham Ford Sales Ltd		
Minister of Finance and Economics	1	2,376	Marvin Starr		
Harold Friesen			Royal Insurance Canada	1	3,428
Phoenix of Canada Group	1	6,062	<i>Authority—Federal Court Judgement A-598-79</i>		
Francois Berner			<i>September 28, 1979</i>		
La Prévoyance Co d'assurance	1	1,629	Settlement of a claim as a result of an accident		
Lilianne Gagnon			involving a departmental vehicle and a vehicle		
Les Prévoyants du Canada	1	3,097	owned and operated by—		
Guy Lemay			L A Sears		
La Prudentielle Co d'assurance Ltée	1	3,762	Blagdon, Linda Ann		
Stanley Vaughan			Statutory		
Reid, McNaughton, Martin, Zebek, Sachdeva,	1	3,300	L A Sears		
Liboiron, Pickering, in trust	1	3,300	Blagdon, Linda Ann, in trust ad litem of Derek		
Paul Drapeau			Wayne Blagdon		
Royal Insurance Co	1	1,138	Statutory		
Mrs C Luckman			<i>Authority—TB 769526, February 7, 1980</i>		
Russell & Davis, in trust	1	19,341	Settlement of a claim as a result of an accident		
Carolyn Montauti			involving a departmental vehicle owned and operated by—		
Sommers & Roth, in trust	1	13,567	Harold Friesen		
David Watson			MacDonell & Ormiston, in trust		
State Farm Insurance Co	1	1,079	1		
George Phillips			Morden & Helwig Ltd		
State Farm Mutual Automobile Insurance Co	1	6,505	1		
<i>Authority—TB 694982, September 17, 1970</i>			<i>Authority—TB 694982, September 17, 1970</i>		
Settlement of a claim as a result of an accident			Settlement of a claim as a result of an accident		
involving a departmental vehicle and a vehicle			involving a departmental vehicle and a vehicle		
owned by and operated by—			owned by Arthur Randle and carrying a passenger		
American Hoist of Canada Ltd			Marina Randle—		
Lawrence McIntosh			Phelan, O'Brien, Shannon & Lawer, in trust		
American Home Insurance Co			1		
1			2,132		
B Bendor-Samuel			<i>Authority—TB 694982, September 17, 1970</i>		
Joyce Bendor-Samuel			Settlement of a claim re Robert Hey as a result of		
Bendor-Samuel, Joyce			an accident involving a departmental vehicle—		
1			Davidson and Company, in trust		
3,302			1		
Sonia Chasse			Settlement of a claim re Walter Stevens as a result		
D Giroux			of an accident involving a departmental vehicle—		
Canadian Provident Insurance Co			Peterson, Ross Barristers & Solicitors		
1			1		
4,292			8,000		
Thrifty Rent a Car			<i>Authority—TB 770905, July 3, 1980</i>		
Eva Challenger			Payment to Jean-Jacques Gour in respect of personal		
Charles Merovitz & Potechin			injuries as a result of an accident—		
1			Berthiaume, Jean Avocat, in trust		
19,703			1		
			27,500		

Payments of damage claims—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
NATIONAL DEFENCE—Concluded					
DEFENCE SERVICES PROGRAM—Concluded					
<i>Authority—TB 769499, January 30, 1980</i>					
Settlement of a claim by Steven Goldfarb for property damage, personal injuries and loss of income as a result of an accident involving a departmental vehicle—			re: Gerald Barry		
Philips & Philips, in trust	1	125,000	Underwriters Adjustment Bureau Ltd.....	1	1,200
<i>Authority—TB 694982, September 17, 1970</i>			re: Beaver Engineering and S Ozaruk		
Settlement of a claim by Cadet B Hampson for injuries sustained while participating in an authorized rifle shoot at Municipal Police Range, Delta BC—			Underwriters Adjustment Bureau Ltd.....	1	1,093
Bradwood, Nuttall, MacKenzie, Brewer, Greyll & Co, in trust	1	6,667	re: Bosco Society and F Sapara		
Settlement of a claim re Raine Vainio for injuries sustained while visiting a Canadian Forces Mess in Sarnia, Ont—			Underwriters Adjustment Bureau Ltd.....	1	4,041
Brown, Roderick E.....	1	3,300	re: Raymond A Brown		
Settlement of a claim resulting from the overflight of a Canadian Forces aircraft in Salisbury, NB—			Underwriters Adjustment Bureau Ltd.....	1	1,756
Colpitts, L A & Sons.....	1	18,813	re: Katherine and Bonnie Bushey		
Settlement of a claim for costs incurred in the cancellation of enrolment—			Underwriters Adjustment Bureau Ltd.....	1	1,808
Dingle, R W.....	1	3,500	re: J H Duckworth		
Semi-annual payment representing 75% of payments made by Norway on behalf of Canada—			Underwriters Adjustment Bureau Ltd.....	1	1,175
Forsvarets regnskapsentral.....	1	2,438	re: George Ekblad		
Settlement of a claim re Rosa Cluett for injuries sustained on a Canadian Forces Base—			Underwriters Adjustment Bureau Ltd.....	1	1,326
Harris & Company, in trust	1	5,000	re: J M Forbes		
Settlement of a claim for damage to the property of Hydro-Quebec as a result of an explosion at Canadian Forces Base Valcartier—			Underwriters Adjustment Bureau Ltd.....	1	1,080
Hydro-Québec	1	1,112	re: Darryl & Carol Gorgichuk		
Settlement of a claim for costs incurred in the cancellation of enrolment—			Underwriters Adjustment Bureau Ltd.....	1	4,665
Kohlmeier, M V	1	3,770	re: Grantland Maxfield		
Settlement of a claim for damage to a bulk lease housing unit resulting from fire—			Underwriters Adjustment Bureau Ltd.....	1	4,197
Metropolitan Homes Ltd	1	1,585	re: Mark Hall		
Settlement of a claim for damage caused to property during military exercise—			Underwriters Adjustment Bureau Ltd	1	2,228
Papineau, G Ltée	1	1,564	re: Terry Nanakowski		
Settlement of a claim against the crown for registered lien as a result of the purchase of a vehicle from Utility Equipment Service Co Ltd—			Underwriters Adjustment Bureau Ltd.....	1	1,821
Pitblado & Hoskin	1	11,991	re: John Henderson		
In payment of balance of General Average claim arising from an incident aboard the MV Transamerica—			Underwriters Adjustment Bureau Ltd.....	1	1,547
Plon, Hans H	1	1,031	re: Richard G Kane		
Settlement of a claim due to a breach of contract involving Parkland Trailer Court—			Underwriters Adjustment Bureau Ltd.....	1	1,032
Sherwin, Barbara and Ruth	1	12,500	re: S Kisti and G R Burns		
Settlement of a claim re Marion Robinson resulting from injuries sustained in an accident involving a departmental vehicle—			Underwriters Adjustment Bureau Ltd.....	1	1,578
Stewart, MacKeen & Covert, in trust	1	15,859	re: Frederick Lee		
Settlement of a claim by Canadian Youth Hostels resulting from destruction by fire—			Underwriters Adjustment Bureau Ltd.....	1	3,241
Taché, Pharand & Associés, in trust	1	10,616	re: Patricia Little		
Settlement of a claim resulting from the overflight of a Canadian Forces aircraft in Salisbury, NB—			Underwriters Adjustment Bureau Ltd.....	1	7,033
Williams, D Bruce	1	5,609	re: Mr Maarhuis		
<i>Authority—PC 1970-10/907, May 19, 1970</i>			Underwriters Adjustment Bureau Ltd.....	1	1,316
Settlements of accidents involving departmental vehicles—			re: Bertrand Maltais and Roger Pedneault		
re: John Alcorn			Underwriters Adjustment Bureau Ltd.....	1	2,700
Underwriters Adjustment Bureau Ltd.....	1	2,054	re: D W Mawson		
re: C F Allen			Underwriters Adjustment Bureau Ltd.....	1	1,143
Underwriters Adjustment Bureau Ltd.....	1	3,941	re: R J Miller		
re: Bill Anastasion			Underwriters Adjustment Bureau Ltd.....	1	3,800
Underwriters Adjustment Bureau Ltd.....	1	1,000	re: Richmond Sales and Equipment Ltd		
re: Fred Armstrong			Underwriters Adjustment Bureau Ltd.....	1	1,575
Underwriters Adjustment Bureau Ltd.....	1	2,947	re: I R Roadhouse		
			Underwriters Adjustment Bureau Ltd.....	1	1,475
			re: W J Sedor		
			Underwriters Adjustment Bureau Ltd.....	1	1,771
			re: Thomas Thompson		
			Underwriters Adjustment Bureau Ltd.....	1	1,869
			re: G West, T G Mill and T McCallom		
			Underwriters Adjustment Bureau Ltd.....	1	4,252
			re: Westcan Bulk Transport		
			Underwriters Adjustment Bureau Ltd.....	1	1,400
			Settlements of a claim as a result of loss and destruction of fishing gear during manoeuvres of US Navy Helicopter—		
			re: Joseph Dempsey		
			Underwriters Adjustment Bureau Ltd.....	1	1,028
			re: David & Blair Sullivan		
			Underwriters Adjustment Bureau Ltd.....	1	2,210
			Settlement of a claim as a result of loss of his fishing gear involving a departmental Tug Boat—		
			re: N Meisner		
			Underwriters Adjustment Bureau Ltd.....	1	3,228
			Reimbursement of Canada's share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed 4 April, 1949 to:		
			Government of Holland 1 claim for \$510;		
			Government of Germany 5,201 claims for \$2,939,765; Government of Belgium 2 claims for \$2,765; Government of France 7 claims for \$17,526 and Government of United Kingdom 2 claims for \$43,851		3,004,418
			Sundry claims, each under \$1,000 (949)		214,268
					<u>3,952,711</u>

Payments of damage claims—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
NATIONAL HEALTH AND WELFARE					
ADMINISTRATION PROGRAM					
<i>Authority—Legal services</i>					
Settlement as a result of a motor vehicle accident involving Crown vehicle 2-150880 at Ottawa, Ont—Messrs Paris, Mercier, Sirois and Paris, in trust....	1	3,500	Damages caused while considering opening a post office in a home and returning home to original state—		
Sundry claim under \$1,000 (1).....		246	Mrs Dandurand Lareau	1	2,075
		3,746	Settlement as a result of an accident involving a motor vehicle and a postal vehicle at St-Hubert, P Q—		
MEDICAL SERVICES PROGRAM					
<i>Authority—Legal services</i>					
Settlement as a result of a motor vehicle accident involving Crown vehicle 3-157275 at Fort St John, BC—			Canadian General Insurance Co	1	1,886
Gary R Jackson	15	1,834	Settlement as a result of an accident involving a motor vehicle and a postal vehicle at Hull, P Q—		
Sundry claims, each under \$1,000 (19)		7,342	Prudential Insurance Co	1	1,164
		9,176	Settlement as a result of an accident involving a postal vehicle and a Hydro Quebec pole—		
HEALTH PROTECTION PROGRAM					
<i>Authority—Legal services</i>					
Sundry claim under \$1,000 (1).....		266	Hydro Quebec	1	1,864
		13,188	Settlement as a result of an accident involving a postal vehicle and a motor vehicle causing bodily damage—		
			Lojos Toth.....	1	10,780
NATIONAL REVENUE					
Customs and Excise					
<i>Authority—Departmental</i>					
Settlement as a result of an improper seizure and forfeiture of a trailer—			Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
Richard Leduc	1	1,750	Allstate Insurance Co	1	1,163
Settlement as a result of a motor vehicle accident involving a Crown vehicle at Saint John, N B—			Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
Co—operative Fire and Casualty Company	1	1,173	Cie d'ass L'Equitable.....	1	3,224
Settlement as a result of a motor vehicle accident involving a Crown vehicle at Regina, Sask—			Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
Saskatchewan Government Insurance	1	1,311	Prudential Insurance Co	1	1,280
<i>Authority—Justice Department Ruling</i>					
Settlement arising from the loss of certain cut gemstone diamonds while in custody of the Crown—			Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
Lees—Hamilton Limited	1	25,000	Allstate Insurance Co	1	1,866
Sundry claims, each under \$1,000 (60)	1	7,086	Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
		36,320	Cie d'ass Bélair.....	1	1,192
Taxation					
Sundry claims, each under \$1,000 (35)	5	1,375	Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
		37,695	Canadian General Insurance Co	1	2,350
			Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
POST OFFICE					
<i>Authority—Department of Justice</i>					
Settlement as a result of a motor vehicle accident at Halifax, NS—			Federal Insurance Co	1	1,208
R Munroe	1	1,015	Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
Settlement as a result of a motor vehicle accident at Moncton, NB—			Cie d'ass Universelle	1	2,889
Commercial Auto Body.....	1	2,751	Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
Settlement as a result of an accident involving a motor vehicle and Crown vehicle 163223 at Quebec, Que—			Royal Insurance.....	1	1,606
St Maurice Insurance Co	1	2,688	Settlement as a result of an accident involving a postal vehicle and a motor vehicle causing bodily damage—		
Settlement as a result of an accident involving a motor vehicle and Crown vehicle 114139 at Quebec, Que—			Nellie April.....	1	13,333
Les Prévoyants du Canada Cie D'ass.....	1	2,000	Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
Settlement as a result of an accident involving a motor vehicle and Crown vehicle 143762 at Quebec, Que—			Lukis Steward Sedwick Forbes Inc	1	1,285
Phoenix of Canada	1	1,643	Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
Settlement as a result of an accident involving a motor vehicle and Crown vehicle 143246 at Quebec, Que—			Texaco Canada Ltd	1	1,942
La Souveraine Cie d'ass	1	1,837	Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
Settlement as a result of cancellation of a contract—			Cie d'ass du Home Canadian	1	1,766
Lave Auto Wash	1	10,974	Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
			Prudential Insurance Co	1	1,255
			<i>Authority—Federal Court Award</i>		
			Settlement as a result of an accident involving a motorcycle and a postal vehicle—		
			Roger Stephen	1	17,500
			<i>Authority—PC 1980-6/3328-4, December 1980 TB 773435</i>		
			Settlement as a result of an accident involving a motorcycle and a postal vehicle in Laval PQ—		
			J F Deschamps		\$ 121,349
			Boisclair, Lamoureux Brigard	1	121,788

Payments of damage claims—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
			\$		
			\$		
POST OFFICE—Continued					
<i>Authority—PC 1980—7/3328-4, December 1980 TB 773436</i>					
Settlement as a result of an accident involving a motorcycle operated by J F Deschamps and a postal vehicle in Laval PQ—					
Sylvie Séguin		\$ 60,344			
P Tremblay		217	1		60,561
<i>Authority—Department of Justice</i>					
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Harry Tuchmayer—					
Zurich Insurance Co	1	1,046			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Barbara Zucherman—					
Rachlin, Wolfson & Malach, in trust	1	9,295			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Natalie Lawton—					
Heinz Fuhrman Auto Body	1	1,326			
Amount covering settlement of property damage claim to Toronto Transit Commission caused by Post Office Vehicle—					
Toronto Transit Commission	1	1,171			
Amount covering settlement of property damage claim caused by Post Office Vehicle operated by Floyd Costain—					
A V Couto, in trust	1	1,650			
Amount covering settlement of personal injury claims caused by Post Office Vehicle coming into collision with third party vehicle operated by Barbara Zuckerman—					
Rachlin, Wolfson & Malach, in trust	1	3,000			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Warren R Maguire—					
The Co-Operators	1	8,366			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with pole (property of Toronto Hydro-Electric System)—					
Toronto Hydro-Electric System	1	3,075			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with pole (property of Toronto Transit Commission)—					
Toronto Transit Commission	1	1,172			
Amount covering settlement of property damage claim caused by a Post Office Vehicle coming into collision with property of Mississauga Transit System—					
Mississauga Transit System	1	5,385			
Amount covering settlement of property damage claim caused by a Post Office Vehicle coming into collision with property of Mississauga Hydro-Electric Commission—					
Mississauga Hydro-Electric Commission	1	3,750			
Amount covering settlement of property damage and personal injury claims caused by Post Office Vehicle coming into collision with third party vehicle operated by Ben Rozender—					
Hugh Silverman, in trust	1	3,596			
Amount covering settlement of property damage claim caused by Post Office Vehicle fire—					
Treasurer of Ontario	1	1,269			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Ronald Lewis—					
David J Bradley, in trust	1	5,100			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Selim Shaktra—					
Spencer, Romberg, in trust	1	2,900			
Amount covering settlement of personal injury claim to pedestrian, Ben Reisman, caused by Post Office Vehicle—					
Bernard Solomon and Assoc, in trust	1	19,000			
Amount covering settlement of property damage claim caused by Post Office Vehicle operated by Carl Allen—					
MacMillian, Rooke, Avery & Forbes, in trust	1	1,025			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Catherine Rangers—					
Fireman's Fund Insurance Co	1	1,224			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Beauchamp—					
Eaton Bay Co	1	1,143			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Pauline MacKenzie—					
Simcoe and Erie General Ins	1	1,055			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by John E Cooper—					
Liberty Mutual	1	1,120			
Amount covering settlement of personal injury claim to pedestrian, F Battista, caused by Post Office Vehicle—					
Stabile Maniaci Dipoco & Angeletti	1	1,750			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with vehicle with was parked on Dowling Avenue—					
Allstate Insurance Co	1	1,205			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Mary Bawden—					
McLaughlin, Soward, Morden & Bales, in trust ..	1	1,500			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by William H Arthur—					
Treasurer of Ontario	1	1,129			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Jo-Anne Sine—					
Constitution Ins	1	1,082			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Christopher Wallace—					
Chube Ins	1	1,284			
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Armando Rocha—					
Raymond European Car Service Ltd	1	1,930			
Amount covering settlement of property damage and personal injury claims caused by Post Office Vehicle coming into collision with third party vehicle operated by Zul and Begum Janmohamed—					
Allan Friedland, in trust	1	7,310			

Payments of damage claims—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
POST OFFICE—Concluded					
<i>Authority—Department of Justice—Concluded</i>					
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Oscar Ruiz—			Collision involving Postal Vehicle Edmonton Alta—		
Zurich Insurance Co	1	1,175	L Litwiniuk	1	6,153
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by James Miller—			Collision involving Postal Vehicle Calgary Alta—		
Dominion of Canada General Insurance Co	1	1,911	Insurance Corp of BC	1	1,579
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Laurence Weber—			Collision involving Postal Vehicle Calgary Alta—		
General Accident Assurance Co	1	1,694	Mary Ann Thurber	1	7,500
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Eva H Chutecki—			Collision involving Postal Vehicle Coquitlam BC—		
Aetna Life & Casualty Co	1	2,616	Stan Torporowski	1	1,209
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with vehicle which was parked on Gateway East Parking Lot—			Collision involving Postal Vehicle Edmonton Alta—		
Guardian Insurance Co	1	1,954	Travellers of Canada	1	3,144
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Stanislaw Dolgow—			Collision involving Postal Vehicle Edmonton Alta—		
Rachlin, Wolfson & Malach, in trust	1	7,625	Allstate Insurance Co	1	1,304
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Realdo DiDonato (Dranco Holdings Ltd)—			Collision involving Postal Vehicle Edmonton Alta—		
Allstate Insurance Co	1	1,558	Canada West Insurance	1	2,404
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Chris Shaw—			Collision involving Postal Vehicle Calgary Alta—		
City Buick Pontiac Cadillac Ltd	1	4,201	Insurance Corp of BC	1	2,748
Amount covering settlement of property damage claim caused by Post Office Vehicle coming into collision with third party vehicle operated by Leslie Tomossy—			Collision involving Postal Vehicle Edmonton Alta—		
Lawson, McGrenere, in trust	1	9,250	Home Insurance Co	1	1,009
Settlement as a result of a motor vehicle accident involving a Crown vehicle at Kingston, Ont—			Collision involving Postal Vehicle Calgary Alta—		
Royal Insurance Company & Francis T Dee Jr	1	1,387	Maclin Ford	1	1,806
Settlement of claims as result of motor vehicle accidents involving Crown owned vehicles—			Collision involving Postal Vehicle Calgary Alta—		
Accident #London 381, August 1977			Dominion of Canada	1	2,246
Dyer Brown, in trust	1	23,000	Collision involving Postal Vehicle Delta BC—		
Accident #London 215, July 1979			T Somliak	1	5,321
Messr Hill and Assoc, in trust	1	7,775	Collision involving Postal Vehicle Vancouver BC—		
Accident #London 385			Insurance Corp of BC	1	1,292
Donald D Learby, in trust	1	6,287	Collision involving Postal Vehicle Vancouver BC—		
Accident #London 223			Todd McMartin Stewart	1	3,000
Commercial Union Assurance Co	1	3,574	Collision involving Postal Vehicle New Westminster BC—		
Accident #Hamilton 324			Bollman Roofing & Sheet Metal	1	1,145
White Swaye Mackesey & Smye	1	4,000	Collision involving Postal Vehicle Vancouver BC—		
Accident #Windsor 17, Nov 1979			Insurance Corp of BC	1	1,526
The Co-Operators Insurance	1	1,496	Collision involving Postal Vehicle Delta BC—		
Accident #London 234 Nov 1980			Insurance Corp of BC	1	5,751
Royal Insurance	1	1,950	Collision involving Postal Vehicle Vancouver BC—		
<i>Authority—Department of Justice</i>			Registrar Supreme Court of BC	1	38,500
Collision involving Postal Vehicle personal injury, Regina Sask—			Davis & Co, in trust	1	5,156
Armstrong Gretzfeld & Embury	1	4,500	Collision involving Postal Vehicle Vancouver BC—		
Collision involving Postal Vehicle, Calgary Alta—			Boucher & Co, in trust	1	8,611
Traveller's Insurance	1	1,842	Collision involving Postal Vehicle Vancouver BC—		
Collision involving Postal Vehicle Edmonton Alta—			Marinakis & Frank	1	25,649
Brian Hull	1	1,160	Collision involving Postal Vehicle Vancouver BC—		
			District Registrar, in trust	1	6,800
			Collision involving Postal Vehicle Kelowna BC—		
			Dave Hanbury	1	2,782
			Collision involving Postal Vehicle Vancouver BC—		
			Mary Diane Stephenson	1	2,500
			Collision involving Postal Vehicle Campbell River BC—		
			Insurance Corp of BC	1	1,491
			Collision involving Postal Vehicle Vancouver BC—		
			Insurance Corp of BC	1	2,111
			Sundry claims, each under \$1,000 (774)	1	230,561
					832,996
			PUBLIC WORKS		
			ADMINISTRATION PROGRAM		
			<i>Authority—Departmental</i>		
			Sundry claims, each under \$1,000 (5)		743
			PROFESSIONAL AND TECHNICAL SERVICES PROGRAM		
			<i>Authority—Departmental</i>		
			Sundry claim under \$1,000 (1)		484
			ACCOMMODATION PROGRAM		
			<i>Authority—Departmental</i>		
			Sundry claims, each under \$1,000 (68)		14,749

Payments of damage claims—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
PUBLIC WORKS—Concluded			REGIONAL ECONOMIC EXPANSION		
ACCOMMODATION PROGRAM—Concluded			<i>Authority—Department of Justice</i>		
<i>Authority—Justice Department Ruling</i>			Settlement as a result of motor vehicle accident between Crown vehicle and private vehicle in Winnipeg, Man—		
Settlement of an accident claim at the Cardston Post Office in favour of Patricial Beazer—			Engineering Services, Winnipeg	1	2,394
Messrs Matkin & Matkin	10	10,000	Sundry claims, each under \$1,000 (6)	1	2,253
<i>Authority—Justice Department Ruling</i>					<u>4,647</u>
Settlement of vehicle Accident in Yellowknife NWT—					
Asterios Milionis	10	1,934	SCIENCE AND TECHNOLOGY		
<i>Authority—Justice Department Ruling, April 3, 1981</i>			National Research Council of Canada		
Settlement of a claim for injuries suffered after falling at Post Office in Cabano, Que—			<i>Authority—Justice Department Ruling</i>		
Mme Rita Larochelle	10	5,000	Settlement as a result of motor vehicle accident involving NRC vehicle #83 driven by Joseph Sarrazin and a car driven by Dorothy Marshall at Ottawa, Ont—		
<i>Authority—Deputy Minister PWC, March 10, 1981</i>			Royal Insurance Canada	5	1,416
Settlement of claim for moral prejudices suffered by former PWC employee—			<i>Authority—Justice Department Ruling</i>		
M Philippe Vaillancourt	10	2,000	Settlement as a result of motor vehicle accident involving NRC vehicle driven by Jean Vallieres and a car driven by Charles E Hughes at Ottawa, Ont—		
<i>Authority—Justice Department Ruling</i>			Charles E Hughes	5	1,241
Settlement as a result of damages in the basement of a Crown-owned pool house Whitehorse, Yukon Territories, caused by an oil spill. Crown was negligent in the installation of the oil tank—			Sundry claims, each under \$1,000 (7)	5	2,237
R G Wilson	10	1,500			<u>4,894</u>
Settlement as a result of damages caused by PWC vehical, Abbotsford, B C—			SECRETARY OF STATE		
Insurance Corporation of B C	10	1,644	Public Service Commission		
V D Svikis	10	118	<i>Authority—Supreme Court of Canada</i>		
Settlement as a result of water damages to the property of Capital Travel Agency—			Settlement arising from legal costs incurred by the appellant during an appeal hearing—		
Payment made to Guardian Insurance Co	10	1,282	Donald E Perry	115	2,195
Capital Travel Agency	10	25	Settlement arising from legal costs incurred by the appellant during an appeal hearing—		
Settlement as a result of damages to the property of North Cooper Ltd due to fair wear and tear paid to—			Terrick Bullion	115	1,986
Gordon Simester	10	5,000	Sundry claims, each under \$1,000 (2)		625
Settlement as a result of a collision with an unmarked glass panel at the Post Office Woodbridge Ont—					<u>4,806</u>
C Dawson	10	8,000	SOLICITOR GENERAL		
Settlement as a result of a fall on an icy sidewalk leading from the Post Office Rockwood Ont—			Correctional Services		
Mrs J Hodge	10	1,676	<i>Authority—Legal services</i>		
<i>Authority—Deputy Minister's Approval</i>			Settlement of claim for services to an inmate at Archambault Institution December 23, 1977 to August 31, 1979—		
Settlement of a claim as a result of a vehicle falling into an unprotected excavation—			Dr Takjor Toudjian	5	5,235
B Noseworthy	10	2,085	Settlement for damages resulting from a motor vehicle accident Ste-Anne-des-Plaines, Que, April 22, 1980—		
<i>Authority—Justice Department Ruling</i>			Minister of Finance, Que	5	1,670
Settlement of a claim as a result of an accident at the Stellarton Post Office involving Theodora Wilhelmina Dort—			Prince George, B C, March 18, 1980—		
White, Stroud and MacDonald	10	1,242	Hope, Heinrick and Hansen, in trust	5	1,293
<i>Authority—Justice Department Ruling</i>			C A MacKenzie	5	9,290
Settlement of a claim resulting from a Vehicle Accident. PWC vehicle was in collision with a private vehicle involving John Carroll of Sydney, N S—			Sundry claims, each under \$1,000 (75)	5	8,432
Mr John Carroll	10	1,181	Sundry Ex Gratia claims, each under \$1,000 (65)	5	5,265
		57,436			<u>31,185</u>
MARINE PROGRAM			Royal Canadian Mounted Police		
<i>Authority—Departmental</i>			<i>Authority—TB 729748, August 8, 1974</i>		
Sundry claims, each under \$1,000			Settlement for damages resulting from a car accident—		
<i>Authority—Deputy Minister of Public Works Canada, July 16, 1980</i>			Orangeville, Ont, October 12, 1979		
Settlement of a claim resulting from a fall occasioned by a defective ladder at Isle Verte Wharf, Que—			Acadia Rent-A-Car Limited	20	3,800
M François Lévesque	20	19,000	Albion Township, Ont, December 7, 1979		
M François Lévesque and Lebel, Pelletier Rioux & Assoc	20	1,000	Acadian Rent-A-Car Limited	20	6,370
		20,000	Mississauga, Ont, September 30, 1980		
		78,663	Action Auto Service	\$ 1,226	
			Yellow Cab Company of Toronto Limited	520	20
			Toronto, Ont, November 26, 1979		
			Allstate Insurance Company	\$ 994	
			Jose M Teves	100	20
					1,094

Payments of damage claims—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
SOLICITOR GENERAL—Continued					
Royal Canadian Mounted Police—Continued					
<i>Authority—TB 729748, August 8, 1974—Continued</i>					
Squamish, BC, August 6, 1978			Ottawa, Ont, January 18, 1980		
Erick Anderson	20	2,000	Andrew Hamilton Adjusters, in trust	20	2,426
Hay River, NWT, January 31, 1980			Surrey, BC, September 29, 1974		
R D Argue Trucking Ltd	20	4,425	Harper Grey Easton & Company	20	56,139
Surrey, BC, September 29, 1974			Shell Lake, Sask, February 25, 1977		
BC Hospital Insurance Service	20	1,260	Messrs Harrandence, Longworth and Zatlyn	20	4,028
Surrey, BC, December 22, 1977			Surrey, BC, March 4, 1980		
BC Ministry of Health	20	23,739	Insurance Corporation of BC		
Gaspar, Alta, August 3, 1979			Milan Zivan	20	1,146
Bicknell Freighters Ltd	20	4,285	Chilliwack, BC, March 3, 1980		
Maple Ridge, BC, July 24, 1980			Insurance Corporation of BC		
British Columbia Hydro and Power Authority..	20	1,056	John E Birzneck	20	4,574
Smokey Lake, Alta, March 26, 1978			Vancouver, BC, April 1, 1980		
Broda, Cox, Trofimuk and Oake, Barristers			Insurance Corporation of BC	20	3,458
and Solicitors	20	13,282	Richmond, BC, May 5, 1980		
Surry, BC, November 25, 1979			Insurance Corporation of BC		
Brown Benson and Fiddes	20	3,787	Anna-Marie Ward	20	1,326
Toronto, Ont, January 22, 1980			Richmond, BC, June 4, 1980		
Canadian General Insurance Company	20	1,261	Insurance Corporation of BC		
Inuvik, NWT, November 2, 1979			Richmond Cabs Limited		
Joseph Carnogursky	20	1,359	Wendy Morlang	20	3,115
Surrey, BC, October 11, 1980			Richmond, BC, June 11, 1980		
Jerry Clark	20	1,200	Insurance Corporation of BC	20	1,507
Wetaskiwin, Alta, November 11, 1977			Colwood, BC, October 11, 1980		
Clerk of the Court, Province of Alta	20	1,200	Insurance Corporation of BC		
Ottawa, Ont, July 9, 1980			Shirley Tyson	20	1,149
The Cooperators Insurance	20	1,035	Port Coquitlam, BC, October 20, 1980		
Sudbury, Ont, December 22, 1978			Insurance Corporation of BC		
The Cooperators Insurance	20	1,348	Neil Chappell		
Montreal, Que, August 15, 1980			Thomas Chappell		
Commission de Transport de la Communauté			Ronald Huyton	20	3,070
Urbaine de Montréal	20	2,495	Surrey, BC, October 12, 1980		
Red Deer, Alta, March 6, 1980			Insurance Corporation of BC	20	3,503
Norman Crossman and Allstate Insurance			Surrey, BC, November 25, 1979		
Company	20	1,359	Insurance Corporation of BC		
Courtenay, BC, December 16, 1979			Nile Simmons	20	3,167
James E Dow	20	1,900	Vancouver, BC, February 5, 1980		
Prince Albert, Sask, December 12, 1979			Insurance Corporation of BC		
Neil and Marilyn Dunlop	20	3,131	Donald Wendland	20	1,955
Langley, BC, September 24, 1980			Burnaby, BC, July 12, 1979		
George John Englot	20	1,014	Insurance Corporation of BC	20	1,125
Telegraph Creek, BC, August 25, 1978			Courtenay, BC, October 18, 1979		
Patricia Feldman	20	1,240	K and G Heating Ltd	20	7,800
Medicine Hat, Alta, April 21, 1980			New Bradford, Ont, April 6, 1979		
Firemans Fund Insurance Company	20	1,464	John Kearns		
Vanier, Ont, February 7, 1980			Co-operators Insurance Com-		
Firemans Fund Insurance Com-			pany	20	6,364
pany			Vancouver, BC, November 15, 1973		
Rick More Ltd	20	1,856	Kincaid, Epstein and Company, in trust	20	4,399
Williams Lake, BC, November 29, 1980			Penticton, BC, February 10, 1977		
Jesse R Gentry	20	1,287	Kinsman and Company, in trust	20	29,333
Burnaby, BC, July 12, 1979			Surrey, BC, December 22, 1977		
Janmit Singh Gill	20	1,125	William J Kitchen, in trust	20	4,000
Coquitlam, BC, June 4, 1980			Charlesbourg, Que, September 29, 1980		
Jack Goldthorp	20	3,548	La Garantie—Compagnie d'Assurance de		
Bolton, Ont, May 14, 1980			l'Amérique du Nord	20	1,592
Gore Mutual Insurance Com-			Leduc, Alta, September 19, 1978		
pany			Lefsrud, Cunningham, Patrick and Roddick,		
David Allan Brook	20	1,947	Barristers and Solicitors	20	5,597
Maple Ridge, BC, January 18, 1981			Spruce Grove, Alta, January 18, 1977		
Bruce Andrew Gray	20	1,200	Lennie, DeBow and Martin, Barristers and		
Campbell River, BC, August 17, 1980			Solicitors	20	1,786
Messrs Grant, Saunderson, Keighley and			St Peters, NS, February 5, 1981		
Wickham, in trust	20	2,250	Creighton R Leonard	20	1,930
Edmonton, Alta, December 9, 1979			St John's, NFLD, September 14, 1980		
Grove Rentals and Leasing Ltd	20	1,448	Liberty Mutual Insurance Company	20	1,285
Ottawa, Ont, March 14, 1980			Montreal, Que, February 27, 1980		
Guarantee Company of North			Liberty Mutual Insurance Company	20	1,481
America			Kelowna, BC, August 3, 1979		
Morris Crites			Gloria Leoppy	20	3,250
Luigi Guido	20	1,303			
Edmonton, Alta, October 8, 1980					
Guardian Insurance Company of Canada	20	3,267			
Mission, BC, September 6, 1979					
Haber, Taylor and Tait, in trust	20	5,000			

Payments of damage claims—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
SOLICITOR GENERAL—Continued					
Royal Canadian Mounted Police—Continued					
<i>Authority—TB 729748, August 8, 1974—Continued</i>					
Winnipeg, Man, January 19, 1981			Mississauga, Ont, March 11, 1980		
Manitoba Public Insurance Corporation.....\$ 1,569			Sovereign General Insurance Company.....\$ 2,363		
Jose Demelo 50	20	1,619	Serge Brochu 281		
Winnipeg, Man, February 19, 1980			Insurance Corporation of Ireland 1,464		
Manitoba Public Insurance Corporation 20		1,790	Atlas Apex Roofing 297		
Winnipeg, Man, November 20, 1979			Allstate Insurance Company of Canada 127	20	4,532
Manitoba Public Insurance Corporation 20		1,211	Kilbride, Nfld, June 1, 1977		
Winnipeg, Man, October 19, 1979			Paul Stead..... 20		1,200
Manitoba Public Insurance Corporation.....\$ 2,092			Parrsboro, NS, September 22, 1979		
Robert J D McRoberts, in trust .. 400	20	2,492	Sun Alliance Insurance Company.....\$ 1,262		
Montreal, Que, February 29, 1980			Paul F Morris..... 250	20	1,512
Diane Manseau 20		4,300	Vancouver, BC, July 5, 1977		
St John's, Nfld, October 8, 1980			Third Party Liability Hospital Programs 20		2,676
Marsh and McLennan Limited 20		3,119	Campbell River, BC, March 26, 1979		
Ottawa, Ont, October 28, 1979			Thompson, Stewart and Murdock 20		1,500
McDonald, Hendin and Hendin, in trust..... 20		11,978	North Vancouver, BC, May 20, 1980		
Surrey, BC, December 22, 1977			Tilden Rent-A-Car 20		1,040
McQuarrie Hunter, in trust 20		187,307	King Township, Ont, February 7, 1980		
Maple Ridge, BC, November 3, 1978			Tilden Rent-A-Car 20		2,771
McQuarrie Hunter, in trust 20		12,664	Chicoutimi, Que, November 27, 1980		
Ottawa, Ont, September 19, 1980			The Travellers Indemnity Company 20		1,104
Gordon Milner 20		1,429	Ottawa, Ont, October 4, 1980		
Surrey, BC, April 3, 1980			Travellers of Canada 20		1,106
Ralph Morton..... 20		1,533	Ottawa, Ont, February 1, 1980		
Slave Lake, Alta, February 3, 1980			Travellers of Canada\$ 3,114		
Northern Alberta Railways Company..... 20		1,693	Jean-Marie Labrie..... 166	20	3,280
Toronto, Ont, June 18, 1980			St John's, Nfld, October 28, 1980		
Ontario Motorist Insurance Company.....\$ 991			Unifund Assurance Company..... 20		1,058
William Allison 100	20	1,091	Toronto, Ont, June 29, 1980		
Inuvik, NWT, March 14, 1980			United States Fidelity and Guaranty Company 20		1,096
Pacific Western Airlines 20		1,709	Maple Ridge, BC, September 29, 1979		
Banff, Alta, June 18, 1980			Vernon and Vernon, in trust 20		2,000
Paul Parent..... 20		1,536	Woodstock, NB, February 14, 1980		
Nanaimo, BC, February 1, 1979			Wawanesa Insurance Company 20		3,899
Alan N Patterson 20		5,600	Coleman, Alta, January 11, 1980		
Moose Jaw, Sask, February 2, 1981			Western Union Insurance Company.....\$ 1,433		
Patterson Motors 20		1,408	Ronald Collings 466	20	1,899
Montreal, Que, May 5, 1980			Burnaby, BC, March 5, 1980		
Peel Plaza Apartments Ltd..... 20		1,505	Westminster Chev Olds Limited 20		1,608
Timmins, Ont, December 13, 1976			Woodstock, NB, April 2, 1980		
Pope and Bracken, in trust 20		2,417	Colin Wheelan 20		1,197
Rimouski, Que, July 26, 1980			Pictou, NS, March 12, 1980		
Les Prévoyants du Canada 20		3,963	Daniel Wilkens..... 20		1,008
Ottawa, Ont, January 11, 1980			Surrey, BC, November 11, 1978		
The Prudential Assurance Company Limited\$ 902			Zlotnik, Dumoulin, Lowes and Bosovich, in trust 20		27,500
Hubert Sauve 250	20	1,152	Manitoba/Ontario Border, October 7, 1979		
Coquitlam, BC, June 14, 1976			Zurich Insurance Company\$ 1,159		
Rankin, Robertson, Giusti and Donald, Barristers and Solicitors..... 20		39,649	James and Ruby Cobbett 271	20	1,430
St John's, Nfld, November 14, 1980			Settlement for damages resulting from an accident to a boat—		
David Reid 20		1,000	Shuswap Lake, BC, May 7, 1980		
Red Deer, Alta, June 4, 1980			Tomlyn Marina Limited 20		1,885
Safeco Insurance Company..... 20		12,790	Settlement for damages resulting from issuing improper instructions to a suspect—		
Toronto, Ont, May 19, 1978			Red Deer, Alta, October 27, 1979		
Jay Hartley Safer..... 20		5,177	John Robinson 20		1,171
Cochin District, Sask, August 31, 1980			Settlement for damages resulting from misuse of voluntary penalty monies—		
Saskatchewan Government Insurance\$ 1,459			Florenceville, NB, February 11, 1981		
Pearl Fisher 394	20	1,853	Minister of Finance, Province of NB..... 20		7,150
Porcupine Plain, Sask, November 11, 1979			Settlements for damages resulting from erroneous arrest—		
Saskatchewan Government Insurance 20		1,020	Kamloops, BC, October 10, 1979		
Penticton, BC, November 28, 1980			Colleen Patricia Mackie 20		2,960
Don Schmaltz 20		2,045	Surrey, BC, December 25, 1977		
Shell Lake, Alta, February 25, 1977			Jestley Kristiuk, in trust 20		8,500
Siminot and Hansen 20		6,035			
Toronto, Ont, October 24, 1979					
Sneath, Wilkins and Associates, in trust 20		2,083			
Sudbury, Ont, February 6, 1979					
L H Sola, in trust 20		2,126			

Payments of damage claims—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
SOLICITOR GENERAL—Concluded					
Royal Canadian Mounted Police—Concluded					
<i>Authority—TB 729748, August 8, 1974—Concluded</i>					
Settlements for damages resulting from damage to property—					
Churchville, NS, September 25, 1980			<i>Authority—Department of Justice, October 17, 1980</i>		
Robert Eaton	20	2,866	Settlement of a vehicle accident—		
Regina, Sask, April 2, 1980			Dartmouth, NS, September 29, 1980		
Allen Rathgaber.....	20	2,460	Rejean Daneau	10	1,340
Settlements for damages resulting from an arrest—			Sundry claims, each under \$1,000 (17)	10	5,493
Duncan, BC, February 8, 1978					54,024
Registrar, Supreme Court of BC	20	4,000	AIR TRANSPORTATION PROGRAM		
Middle Sackville, NS, June 30, 1978			<i>Authority—Department of Justice</i>		
Kitz, Matheson, Green and MacIsaac, in trust..	20	1,009	Settlement as a result of a motor vehicle accident		
Campbellton, NB, December 18, 1977			involving a Crown vehicle on August 21, 1980—		
Alfred Levesque and Francois Doucet	20	7,810	<i>Authority file 16133</i>		
Nanaimo, BC, July 21, 1979			Allstate Insurance Co	\$	1,101
McBride, Ramsay and Company, in trust	20	10,500	Terry Williston		250
Surrey, BC, September 24, 1978			Simcoe and Erie General Insurance		
McCloy, MacKay and Rust, in trust	20	6,243	Co	1,248	55
Sidney, BC, April 1, 1979					2,599
Minister of Finance, Province of BC	20	14,000	<i>Authority—Department of Justice</i>		
The Pas, Man, December 10, 1979			Settlement as a result of a motor vehicle accident		
Taylor, Brazzell, McCaffrey, Barristers and			involving a Crown vehicle—		
Solicitors	20	2,796	<i>Authority file 12488</i>		
Mayo, YT, May 6, 1973			Martin, Easton Wallridge and		
Minister of Finance, Province of BC	20	11,842	Pooler	\$	150
Settlement for damages resulting from an erroneous			White's Motel Limited	2,250	55
search—					2,400
Burnaby, BC, February 2, 1979			<i>Authority—Department of Justice</i>		
Edwards, Edwards, Edwards and Maskall, in			Settlement as a result of a motor vehicle accident		
trust	20	1,500	involving Crown vehicle 52-7047 on September 11,		
Sundry claims, each under \$1,000 (506)		141,278	1979—		
		888,266	Northwestel	55	1,154
		919,451	<i>Authority—Department of Justice</i>		
			Settlement as a result of a motor vehicle accident		
			involving Crown vehicle MOT 60-7406 on January		
			17, 1981—		
			Yvon Bergeron	55	2,426
			<i>Authority—Department of Justice</i>		
			Settlement as a result of a motor vehicle accident		
			involving a Crown vehicle March 14, 1980—		
			File 1106-53-3014		
			Guardian Insurance	55	6,146
			<i>Authority—Department of Justice</i>		
			Settlement as a result of a motor vehicle accident		
			involving a Crown vehicle on March 14, 1980—		
			File 1106-53-3014		
			Daniel Goodmurphy	55	1,078
			<i>Authority—Department of Justice</i>		
			Settlement as a result of a motor vehicle accident		
			involving a Crown vehicle on November 12, 1980—		
			Carter K Lucyk	55	2,050
			<i>Authority—TB Minute 774495</i>		
			Settlement as a result of an accident of an MOT		
			Aircraft registration C-FCSW an aircraft owned by		
			Investor Survey Ltd and Selco Mining Corporation		
			at Lynn Lake, Man—		
			Lane, Breck, Barristers and Solicitors	55	510,620
			<i>Authority—Department of Justice</i>		
			Settlement arising from an injury sustained by Bar-		
			bara Williams in the Air Terminal Building at Fort		
			Nelson, BC on November 6, 1979—		
			Barbara Williams	55	2,500
			<i>Authority—TB Minute 729748</i>		
			Settlement as a result of a motor vehicle accident		
			involving a Crown vehicle—		
			Michael J Farrell	55	1,142
			<i>Authority—Department of Justice</i>		
			Settlement as a result of a motor vehicle accident		
			involving a Crown vehicle FDB 912—		
			Piazza Allard, Barrister and Solicitors	55	4,799

SUPPLY AND SERVICES

Statistics Canada

Damage to owners truck caused by employee closing entrance door—
 Payment to Vanleeuwen Boomkamp

35 106

TRANSPORT

DEPARTMENTAL ADMINISTRATION PROGRAM

Sundry claim under \$1,000 (1)

1 549

MARINE TRANSPORTATION PROGRAM

Authority—TB Minute 770964, May 1, 1980

Settlement as a result of a ship collision in Goderich Harbour, Ont on March 18, 1973—
 McTaggart Potts Stone Winters and Herridge.....

10 30,000

Authority—Federal Court Award T-3324-75, September 30, 1980

Settlement as a result of a ship grounding at Port Dalhousie, NB on September 29, 1974—
 Pauline Catherine McGlinchey-Fearon

10 10,000

Authority—Department of Justice, March 3, 1981

Settlement of a vehicle accident—
 St John's, Nfld, October 24, 1980
 The Co-operators and Wayne McLellan

10 4,303

Authority—Departmental, July 7, 1980

Settlement of a vehicle accident—
 St Lambert, Que, May 23, 1979
 Ministère des Transports—Quebec

10 1,489

Authority—Department of Justice, September 25, 1980

Settlement of a vehicle accident—
 Port Hastings, NS, August 26, 1980
 Philip Smith

10 1,399

Payments of damage claims—Concluded

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
TRANSPORT—Concluded					
AIR TRANSPORTATION PROGRAM—Concluded					
<i>Authority—Department of Justice</i>			<i>Authority—TB Minute 774164 dated January 15, 1981</i>		
Settlement as a result of a motor vehicle accident involving a Crown vehicle and injuries to Robert and Carol McNally—			Settlement of a claim arising from injuries sustained by a Bell Canada employee at Toronto International Airport—		
The Co-operators Insurance Services		\$ 3,348	Bell Canada	Statutory	31,000
Watson Hughes Fontana and Coulson		8,000	Sundry claims, each under \$1,000 (48)		14,277
	55	11,348			<u>596,810</u>
<i>Authority—Department of Justice</i>					
Settlement arising from an injury received by Ghislaine Martel on the 17 April, 1978 in the inside parking at Mirabel International Airport—					
Ghislaine Martel	Statutory	3,271			<u>651,383</u>

Ex gratia payments

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
AGRICULTURE			EMPLOYMENT AND IMMIGRATION		
ADMINISTRATION PROGRAM			ADMINISTRATION PROGRAM		
Sundry payment under \$100.....	1	47	Sundry payment under \$100 (1)	5	36
RESEARCH PROGRAM			EMPLOYMENT AND INSURANCE PROGRAM		
<i>Authority—PC 1980-1/1383, May 22, 1980, TB 770453</i>			<i>Authority—TB 773448, October 9, 1980</i>		
Portion of legal costs re proceedings against the City of Portage La Prairie which resulted in a reduction in the grant in lieu of taxes payable by the government—			Legal fees—To defend an employee	10	550
Christianson and Christianson, in trust	5	109	<i>Authority—TB 771655, June 26, 1980</i>		
Sundry payments, each under \$100(2)	5	61	To replace stolen petty cash	10	103
		170	<i>Authority—TB 768617, April 18, 1980</i>		
MARKETING PROGRAM			To compensate Christof Wild, in relation to his participation in a summer work program for German and Canadian students, for non-payment of one week's salary as well as unnecessary deductions from other salary payments		
Compensation for air ticket loss incurred due to deferment of vacation leave at the employer's request			10	403	
Wisking S R	15	219	<i>Authority—TB 768617, April 18, 1980</i>		
FOOD PRODUCTION AND INSPECTION PROGRAM			To compensate Ferdinand Ruehea in relation to his participation in a summer work program for German and Canadian students, for non-payment of one week's salary as well as unnecessary deductions from other salary payments		
Sundry payment under \$100 (1)	25	74	10	414	
CANADIAN GRAIN COMMISSION PROGRAM			Sundry payments, each under \$100 (3)		
<i>Authority—T B 772533, April 23, 1981</i>			10	201	
Compensation to former employee for payments he would have received from the Superannuation account caused by inexact information provided to the employee—			<i>Authority—TB 776408, March 26, 1981</i>		
Skwark M	35	1,055	Compensation for Settlement of monies due creditors of Canada Works Project number 1672 GE 7 Aménagement Communautaire, Notre-Dame-des-Érables and Rocheville, Inc		
		1,565	15		
			La Caisse Populaire de Paquetville		
			Ltee		
			Ltee		
			E D Ross		
			R Rodin		
			Haché et Frères		
			R Thériault		
			A Sivret		
			C Arseneault		
			J Landry		
					59,302
					60,973
COMMUNICATIONS			IMMIGRATION PROGRAM		
COMMUNICATIONS PROGRAM			<i>Authority—TB 770412, July 10, 1980</i>		
<i>Authority—TB 773212, October 9, 1980</i>			To reimburse W Bekunda for medical examination expenses from which diplomats are normally exempt when obtaining official visas to enter Canada		
Compensation for losses incurred as a result of cable television jurisdictional dispute between the Federal Government and the Government of the Province of Quebec—			20	165	
Cablevision Bas St-Laurent Ltée, Matane, Que	1	234,177	<i>Authority PC 1979-3/1548, May 17, 1979</i>		
National Film Board			<i>TB 762472</i>		
Compensation for damages to, loss and late return of rented props used in a film—			To compensate for travelling expenses incurred on a proposed visit to Canada by G Winters, having been refused entry at a entry point		
Mercury Antiquité Enrg	90	239	20	143	
Compensation for accidental destruction of a crystal vase, rented as props, during return from location of a film—			<i>Authority—Ministerial</i>		
Antiquité Pednault	90	338	To cover monies expended for unused accommodation rented for a refugee family between March 1 and May 31, 1981 to Le Comité du Parrainage, Paroisse St Thomas d'Aquin d'Ottawa		
Compensation for loss of rented props during the shooting of a film—			20	784	
Proparms Ltd	90	200	<i>Authority—Ministerial</i>		
Sundry payments, each under \$100 (3)	90	166	Replacement of eyeglasses for C N Taylor broken in struggle with illegal immigrant		
		943	20	134	
			<i>Authority—Governor General in Council File NHQ-HQ4-95521, July 17, 1980</i>		
National Museums of Canada			To compensate H S Sandhu for travelling expenses incurred on his sister's proposed visit to Canada, having been refused entry at entry point		
<i>Authority—TB 777274, May 21, 1981</i>			20	1,265	
Compensation for expenses re 1980 Summer Youth Employment Program—			Sundry payments, each under \$100 (2)		
University of Western Ontario, London, Ont	105	7,942		102	
Sundry payment under \$100 (1)		10		2,593	
		7,952	ANNUITIES PROGRAM		
		243,072	<i>Authority—TB 766105, June 26, 1980</i>		
CONSUMER AND CORPORATE AFFAIRS			To compensate William D MacClement an amount equivalent to the additional interest which would have accrued if his Government Annuity had matured on April 1, 1979		
Sundry payment under \$100 (1)		10	30	1,773	
				65,375	

Ex gratia payments—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
ENERGY, MINES AND RESOURCES					
Sundry payments, each under \$100 (2)		95			
ENVIRONMENT					
ENVIRONMENTAL SERVICES PROGRAM					
<i>Authority—PC 1980-1/2627, October 2, 1980</i>					
<i>TB 771178</i>					
Compensation for personal effects lost in the fire at the Bedford Institute of Oceanography at Dartmouth, NS, on April 5, 1979—					
Baxter M	5	433			
Dewiss S	5	495			
Doe K	5	370			
Parker R	5	260			
Samant Dr H	5	1,037			
Spencer C	5	550			
Wells Dr P	5	2,569			
Westlake Dr G	5	2,674			
<i>Authority—Departmental</i>					
Compensation for personal items lost when boat capsized—					
Greene A	5	176			
Compensation for loss of personal items due to theft at Kamloops, BC—					
Shannon J	5	262			
<i>Authority—Justice Department Ruling</i>					
Compensation for damages to fence as a result of a motor vehicle accident on October 23, 1979—					
McClure J	5	250			
Compensation for damages as a result of a motor vehicle accident on November 15, 1979—					
La Societe D'Assurance des Caisses Populaires ...	5	697			
Compensation for damages to a school bus as a result of a motor vehicle accident on March 13, 1980—					
McIntyre G	5	1,149			
Sundry payments, each under \$100 (2)		108			
		11,030			
PARKS CANADA PROGRAM					
<i>Authority—Departmental</i>					
Compensation for loss of personal effects while on voluntary high elevation rescue training in Kluane National Park, BC—					
Perrin R	20	458			
Sundry payments, each under \$100 (2)		115			
		573			
		11,603			
EXTERNAL AFFAIRS					
Compensation for damages to the Turkish Embassy in Ottawa during a demonstration on April 24, 1980—					
Government of Turkey	1	8,490			
Compensation for damages to the Polish Consulate General in Montreal during a demonstration on May 28, 1980—					
Government of the People's Republic of Poland	1	555			
Compensation for the replacement of personal property stolen when attacked while on temporary duty abroad—					
A E Blanchette	1	344			
Sundry payment under \$100 (1)		52			
		9,441			
FISHERIES AND OCEANS					
FISHERIES AND OCEANS PROGRAM					
<i>Authority—1974-4/1976, Section 4C, September 3, 1974</i>					
Compensation for loss of personal effects—					
Green R T	1	120			
Stuckless A	1	121			
Parmiter G	1	116			
			<i>Authority—Legal services</i>		
			Compensation for damages caused by vehicle accidents—		
			Commercial Union Assurance Co		
			1		
			1,312		
			Pitts Oliver		
			1		
			1,047		
			Canadian National		
			1		
			292		
			Moss Penny		
			1		
			557		
			Bowering Melba		
			1		
			100		
			Maritime Hospital Service Association		
			1		
			250		
			Tilden Rent-A-Car Service		
			1		
			570		
			R M Hungar		
			1		
			282		
			Compensation for loss of a Commercial gillnet on the F V 'Kanaka Bar' which was ripped by a Fisheries Patrol Vessel on the Fraser River—		
			Rothenberg M		
			1		
			113		
			Sundry payments, each under \$100 (17)		
			1		
			999		
			5,879		
			INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
			INDIAN AND INUIT AFFAIRS PROGRAM		
			<i>Authority—PC 1979-4/1358, May 2, 1979</i>		
			Compensation for loss of school bus contracts—		
			David Lachance, Victoire, Sask		
			5		
			3,500		
			Sundry payment under \$100 (1)		
			1		
			24		
			3,524		
			NORTHERN AFFAIRS PROGRAM		
			<i>Authority—PC 1974-4/1946, September 3, 1974</i>		
			Compensation for loss of personal effects—		
			Albert Heinz		
			20		
			131		
			<i>Authority—Departmental</i>		
			Compensation for loss of personal effects—		
			W Archie		
			20		
			231		
			R Heron		
			20		
			168		
			F Jerome		
			20		
			319		
			849		
			4,373		
			INDUSTRY, TRADE AND COMMERCE		
			Sundry payments, each under \$100 (3)		
			1		
			100		
			JUSTICE		
			Commissioner for Federal Judicial Affairs		
			ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM		
			<i>Authority—TB 775723, February 19, 1981</i>		
			Compensation made to settle claim in respect of a pension pursuant to the Judges' Act—		
			Landerville L		
			25		
			250,000		
			NATIONAL DEFENCE		
			DEFENCE SERVICES PROGRAM		
			<i>Authority—QR&O 210.05</i>		
			Compensation for loss of personal property as a result of flooding—		
			Aldoff, G R		
			1		
			584		
			Arnold, G A		
			1		
			311		
			Benoit, D G		
			1		
			187		
			Berkshire, R M		
			1		
			611		
			Bolduc, J G		
			1		
			274		
			Brake, F B		
			1		
			141		
			Brinton, G E		
			1		
			235		
			Clayton, E R		
			1		
			892		
			Cleveland, W G		
			1		
			545		
			Dalton, Joyce		
			1		
			154		
			Demings, A K		
			1		
			255		
			Dempey, J M		
			1		
			131		
			Descarie, M A		
			1		
			121		
			Downton, A R		
			1		
			334		
			Duplisea, D C		
			1		
			223		

Ex gratia payments—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
NATIONAL DEFENCE—Concluded					
DEFENCE SERVICES PROGRAM—Concluded					
<i>Authority—QR&O 210.05—Concluded</i>					
Flannery, J J.....	1	172	<i>Authority—PC 1980-15/2029, July 24, 1980</i>		
Fletcher, D L.....	1	911	Compensation to cover the difference between the amount of Federal Sales Tax assessed by Revenue Canada and the amount calculated by the company in respect of five contracts for the supply of furniture to the Department of National Defence—		
Gagne, P L.....	1	245	Valley City Manufacturing Co Ltd.....	1	21,479
Giguere, J G.....	1	789	Sundry payments, each under \$100 (33).....		1,568
Grant, L M.....	1	690			<u>58,014</u>
Holloway, C A.....	1	279	NATIONAL HEALTH AND WELFARE		
Ives, J S.....	1	605	MEDICAL SERVICES PROGRAM		
Koziel, J E.....	1	123	<i>Authority—PC 1981-9/54, January 8, 1981</i>		
Latham, F J.....	1	837	<i>TB 773789</i>		
Legassie, B G.....	1	143	Compensation for loss sustained by suspension of Old Age Security Pension—		
Leveille, J N.....	1	1,939	Covill E.....	15	803
McGann, A J.....	1	295	Sundry payment under \$100 (1).....		59
Maillet, G H.....	1	446			<u>862</u>
Marshall, T.....	1	300	HEALTH AND SOCIAL SERVICES PROGRAM		
Mokler, B R.....	1	324	Sundry payment under \$100 (1).....		20
Moorhouse, K T.....	1	450	INCOME SECURITY PROGRAM		
Morrison, K J.....	1	211	<i>Authority—PC 1974-5/1190, May 30, 1974</i>		
Musfelt, G E.....	1	2,724	<i>TB 727474</i>		
Northrup, S P.....	1	132	Compensation of monthly assistance to a distressed Canadian abroad until the time of her death. The annual aggregate amount of which shall not exceed 50% of the total annual cost of assistance provided by the Federal Republic of Germany and the municipality of Friedrichshafen which amount shall also not exceed the annual aggregate amount that would otherwise have been payable to Mrs Von Massenbach under the Old Age Security Act had she been a resident in Canada eligible for maximum benefits under the Act—		
Prokop, J.....	1	271	Von Massenbach, Mrs Annemarie.....	30	4,569
Roddick, D.....	1	386	<i>Authority—PC 1981-8/54, January 8, 1981</i>		
Smith, D J.....	1	142	<i>TB 772413</i>		
Therrien, J G.....	1	167	Compensation of an amount equal to the amount of the loss suffered by him as a result of having accepted fraudulently endorsed Old Age Security and Civil Service Superannuation cheques—		
Thivierge, J A.....	1	301	Foley G.....	30	1,605
Toll, E M.....	1	1,204			<u>6,174</u>
Tufford, S M.....	1	224			<u>7,056</u>
Tupy, M E.....	1	216	NATIONAL REVENUE		
Twomey, D M.....	1	1,474	Customs and Excise		
White, A A.....	1	700	<i>Authority—Departmental</i>		
<i>Authority—PC 1980-4/2593, September 25, 1980</i>					
Compensation representing the pay he would have received if his service in the Canadian Forces had been extended to include a five day period of hospitalization and a seven day period of sick leave that commenced prior to his ceasing to be a member of the Canadian Forces—			Compensation for duties and taxes paid on postal parcel not subsequently received by claimant—		
Berlinghof, K H.....	1	425	C L Schmidt Distributors Limited.....	1	372
<i>Authority—PC 1980-2/2627, October 2, 1980</i>					
Compensation representing the pay he would have received if his service in the Canadian Forces had been extended to include a twenty calendar day period of Special Leave on release—			Compensation for a quantity of personal clothing stolen from the Legal, Alberta Post Office, while in process as registered mail—		
Chabot, J F H L.....	1	920	Walter Lawrence Jerram.....	1	600
<i>Authority—PC 1964-20/435, March 20, 1964</i>					
Payment on Compassionate grounds of \$75 per month on account of permanent Quadriplegia resulting from a swimming accident while attending Summer camp at former RCAF Station Aylmer, Ontario—			Compensation for the cost of replacing the lenses of a pair of cycleglasses which were damaged during a personal search of a passenger—		
Delage, E.....	1	900	H Kalloch.....	1	115
<i>Authority—PC 1980-3/1447, May 29, 1980</i>					
Compensation representing one-half of the real estate and legal fees he incurred in the sale of his residence on his being posted from Calgary, Alta to Gagetown, NB—			Sundry payments, each under \$100 (3).....	1	118
Deleavey, Derle Albert.....	1	2,299			<u>1,205</u>
<i>Authority—PC 1980-2/1034, April 17, 1980</i>					
Compensation for damage to house and furniture—			Taxation		
Gruben, Charlie.....	1	6,000	Settlement to Sam Doherty Ltd for the inconvenience caused by the loss of his 1977 Income Tax return and misallocation of the taxpayer's payment for that year. Payment of the additional accountants' fees of \$100 and a portion of the mileage costs were authorized.....	5	170
<i>Authority—QR&O 210.05</i>					
Compensation for loss of personal property as a result of looting—					
Pollard, D E.....	1	422			
<i>Authority—PC 1980-2/1803, July 3, 1980</i>					
Compensation representing pay she would have earned had she not been improperly prevented from attending Reserve Entry Scheme officers training—					
Saunders, P J.....	1	2,303			

Ex gratia payments—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
NATIONAL REVENUE—Concluded					
Taxation—Concluded					
Settlement to Walter Schmidt for additional lawyers' fees and damages as a result of the issuance of an erroneous certificate of judgement	5	139	Compensation to a number of letter carriers who had clothing damaged during a flood at the Pointe-Gatineau Post Office— Pointe-Gatineau Post Office	1	1,000
Compensation for deductible portion of automobile insurance—			Reimbursement of hospital fees paid due to slow processing of Blue Cross deduction— Carl Balduc	1	229
André Gince	5	100	Compensation for damage to clothing by a leaking can of paint— L Gagne	1	102
Aimé Thibeault	5	100	Sundry payments, each under \$100 (47)	1	3,345
Edgar Taylor	5	100			
D Avery	5	100			
Budget-Rent-A-Car	5	100			
Sundry payments, each under \$100 (28)		566			
		1,375			
		2,580			214,538
PARLIAMENT					
House of Commons					
Compensation for loss of typewriter in office fire— Honourable Allan Lawrence	5	150	PRIVY COUNCIL		
Compensation to visitor at House of Commons who fell on escalator and claimed damage for torn clothing and nursing services— Mme Flore Thibert	5	464	PRIVY COUNCIL OFFICE PROGRAM		
Compensation for 2 receivers lost at a meeting International Simultaneous— Translation Service	5	397	<i>Authority—TB 773062, September 4, 1980 and Order in Council PC 1980-10/2475, September 12, 1980</i>		
Compensation for china breakage— Department of Justice	5	104	Payment of one year pension to the widow of the late Dr Gaspard Fauteux, former Lieutenant Governor of the Province of Quebec— Fauteux, G Mrs		
Sundry payments, each under \$100 (3)	5	204		1	7,132
		1,319	PUBLIC WORKS		
			ACCOMMODATION PROGRAM		
POST OFFICE					
<i>Authority—PC 1979-6/3213 TB 767425</i>					
Compensation for legal fees and disbursements for representing Bartholomew Green 1751 Association Inc— Kerekes and Collins, in trust	1	15,000	<i>Authority—PC 1980-9/2106, July 31, 1980</i>		
<i>Authority—PC 1974-4/1946</i>					
Compensation for damages to personal property during the CR Strike— René G Perrier	1	108	Compensation paid in lieu of taxes on property for complexe Guy Favreau, Montreal, Que— Ville de Montreal		
<i>Authority—PC 1981-8/468 TB 775404</i>					
Compensation for claim for superannuation and severance pay benefits for the period January 27, 1975 to March 31, 1979— Harry Bind	1	10,500		10	10,744
<i>Authority—PC 1980-8/3328</i>					
Compensation for legal representation at hearings re commission of enquiry post office security— Grant and Wake	1	1,070	<i>Authority—TB 769809</i>		
<i>Authority—PC 1980-6/3328 TB 773435</i>					
Settlement as a result of an accident involving a motorcycle and a postal vehicle in Laval, Que— J F Deschamps		\$ 121,349	Compensation for increased costs of Chomley Building during the period July 1, 1975 to January 31, 1980, and to amend lease for February 1, 1980 to November 30, 1980— Chomley Investments Ltd		
Boisclair Lamoureux Brigard	1	493		10	94,918
<i>Authority—PC 1980-7/3328 TB 773436</i>					
Settlement as a result of an accident involving a motorcycle operated by J F Deschamps and a postal vehicle in Laval, Que— Sylvie Séguin		\$ 60,344	<i>Authority—PC 1981-84, January 15, 1981</i>		
P Tremblay	1	217	Compensation for moving costs in connection with expropriation— MacDonald, Betty Mrs		
<i>Authority—R G M</i>					
Compensation for lost chain saw used for investigation purposes— Broadway Equipment Cornerbrook, Nfld	1	160		15	550
Compensation for damage to his vehicle as a result of vandalism in Hull, Que— M Pelletier	1	621	<i>Authority—Departmental</i>		
			Compensation for loss of glasses— Lalcun N		
				20	103
			MARINE PROGRAM		
			<i>Authority—TB 768641, January 30, 1981</i>		
			Compensation for supplementary costs incurred by design firm re construction of wharf in Matane, Que— Ménard Morsan & Thibault		
				25	50,753
			LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
			<i>Authority—PC 1974-20/205, February 12, 1974</i>		
			<i>TB 723702</i>		
			Compensation for expropriation of land at Mirabel, Que— Boulaine Roger		
				40	500
				40	8,228
				40	482
				40	1,467
				40	17,421
			<i>Authority—PC 1981 10/862, March 26, 1981</i>		
			<i>TB 773884</i>		
			Compensation paid to tenants of PWC properties for improvements to land in Mirabel, Que— Gratton André et Michel		
				40	7,275
				40	11,272
				40	74,294
			Sundry payments, each under \$100 (2)		
					75
					121,014
					278,082

Ex gratia payments—Continued

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
REGIONAL ECONOMIC EXPANSION					
Sundry payments, each under \$100 (2)	1	84	<i>Authority—PC 1980/1-1674, June 19, 1980</i>		
SCIENCE AND TECHNOLOGY			Compensation to children of deceased inmate, MacKenzie G L accident at Westmorland Institution, November 22, 1976— MacKenzie C A, in trust		
National Research Council of Canada			Sundry payment, each under \$100 (48)		
<i>Authority—PC 1980-9/1803, July 3, 1980</i>					
<i>TB 770594</i>					
Compensation for travel expenses to Zurich, Switzerland for Mrs Charles McDowell as a result of the illness of her husband while in travel status for the National Research Council of Canada— Mrs Charles McDowell			5	3,628	9,290
Sundry payments, each under \$100 (2)	5	92	5		1,955
		3,720			14,555
SECRETARY OF STATE			Royal Canadian Mounted Police		
Public Service Commission			<i>Authority—PC 1974-4/1946, September 3, 1974</i>		
Sundry payment under \$100 (1)		50	Compensation for damage to real property—		
SOLICITOR GENERAL			Administration Villeneuve Inc		
Correctional Services			The Athabasca Inn		
<i>Authority—PC 1974-4/1946, September 3, 1974</i>			Peter Beitschat		
Compensation for damages to rented car while on travel status, March 10, 1980— Hubert N			5	119	Ratko Bejatovic
Compensation for damages to personal clothing, Warkworth Institution, May 7, 1979— Maybee, K L			5	171	Benart Plumbing and Heating Ltd
Compensation for personal losses resulting from a hostage-taking incident, Drumheller Institution, May 17, 1980— Mundt E F			5	391	J L C Bernier
			5	266	J W Black
			5	240	T Boyle
			5	130	Century Plaza Travelodge
			5	211	C J Apartments
Compensation for damages to eyeglasses, Millhaven Institution, April 26, 1980— Gibson G			5	102	C J Apartments
Compensation for damages to eyeglasses, William Head Institution, July 22, 1980— Caplan R			5	113	Brian Wayne Collins
Compensation for damages to eyeglasses, Joyceville Institution, July 31, 1980— Roffey R			5	132	R Davies
Compensation for damages to eyeglasses, RRC Ontario, September 22, 1980— Webster H			5	192	Hervé Forget
Compensation for damages to eyeglasses, Collins Bay Institution, October 4, 1980— Rittwage G			5	137	Fox and Phillips Construction
			5	127	Marc Glazer
Compensation for personal losses resulting from a hostage-taking incident, Centre de Formation Fédérale, February 24, 1980— Cusson J			5	120	Martin Goodwin
Compensation for groceries and electrical appliances taken during hostage-taking incident, Centre de Formation Fédérale, February 24, 1980— Lefebvre M A			5	106	Highland Villa
Compensation for damages to cabinet shipped to Springhill Institution— Carleton University Library			5	365	Alex H Lang
<i>Authority—PC 1974-4/1946</i>					Robert Leickner
Compensation for the loss of inmate pay credits from January 17, 1975 to March 8, 1977— Denis A			5	388	Howard MacKinnon
					Alexander MacPhail
					Oliver Hotel
					Tom Outeridge
					Emile Poitras
					Frank Porznak
					David Routley
					Rym Investments Limited
					Sam Howes Ltd
					Ted Sisson
					Sopol Group
					Tapp Holdings Ltd
					Toronto Airport Hilton
					Townsite Maintenance Centre Ltd
					Ken Turner
					The Village Inn Motor Hotel
					West-East Realty Co Ltd
					Compensation for loss or damage to personal property—
					Kenneth S Bellows
					J N B Britt
					James A Butler
					R C Ferguson
					J A Garnett
					M J Kerelchuk
					Allan G LaPierre
					Benedetto Soave
					Roger M Somers
					Bruce N Stavenjord
					Compensation for damage to personal clothing—
					Garry J Hart
					R F MacAulay
					J A MacInnis
					Wendal K Milne
					J S Rainville
					J R N Vallée
					Compensation for damage to or loss of eyeglasses—
					Joseph P Robitaille
					Stuart F Schmidt
					J A Laurent St Pierre
					Compensation for damage to a vehicle—
					Al's Towing Ltd
					Gordon R Biesbrock
					Larry William Boyle

Ex gratia payments—Concluded

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
SOLICITOR GENERAL—Concluded			TRANSPORT		
Royal Canadian Mounted Police—Concluded			DEPARTMENTAL ADMINISTRATION PROGRAM		
<i>Authority—PC 1974-4/1946, September 3, 1974—</i>			<i>Authority—PC 1974-4/1946, September 3, 1974</i>		
Concluded			Payment for loss of personal property—		
Henry Church	20	680	Lavigueur S J	1	549
Brian Hamill	20	178	MARINE TRANSPORTATION PROGRAM		
Mike Lemay	20	125	<i>Authority—PC 1974-4/1946, September 3, 1974</i>		
David M McLay	20	248	Payment for loss of personal property—		
Allan F Potts	20	1,652	Geraldine Horne	10	719
Donald Ring	20	267	Larry L Douglas	10	448
Ralph Freeman Motors	20	115	Lunenburg Marine Museum Society	10	420
Compensation for damage to a windshield—			J R Balmer	10	274
Budget Rent-A-Car	20	188	Kevin Worthen	10	257
Dale Cox	20	103	Payment for fish net damage—		
Compensation for damage to household effects—			M Waska	10	237
Walter B Jopling	20	1,740	Gordon Hutt	10	203
Patrick J Kennedy	20	200	Payment for loss of personal effects—		
Donald C McPherson	20	860	Edgol R Chandler	10	399
David G Vanderlinde	20	1,154	Allen S MacDougall	10	137
Compensation for damage of crop—			Lance Kitchen	10	134
Wilf Brandt	20	100	Wayne G Duffy	10	102
Cliff Shirriff	20	125	<i>Authority—TB 574915, March 8, 1961</i>		
Compensation for damage to a boat—			Payment of \$25 per month to Maria Poole in		
Joe Admond	20	125	accordance with award by Merchant Seamen's		
Okanagan Lake Marina Ltd	20	166	Compensation Board. Her son, Ward D Poole, lost		
William Scheurkogel	20	164	his life when pilot boat No 1 was sunk as a result of		
Compensation for damage to an outboard motor—			a collision with the SS Fort Avalon—		
Peter H Church	20	130	Maria Poole	10	275
Compensation for damage to a snowmobile—			Sundry payments, each under \$100 (9)	10	471
Judy Foster	20	488	4,076		
Tungsten Recreation Centre	20	114	AIR TRANSPORTATION PROGRAM		
Compensation for damage to a guitar—			<i>Authority PC 1974-4/1946, September 3, 1974</i>		
James Proom	20	175	Compensation for damage to personal property		
Compensation for reimbursement of a stolen money			clothing while on duty—		
order—			Holata R	55	220
Dan H MacDougall	20	133	<i>Authority PC 1974-4/1946, September 3, 1974</i>		
Compensation for settlement of a claim against			Replacement of eye glasses broken in Air Terminal		
Canadian Human Rights Act—			Building Ottawa International Airport—		
Terry W Friesen	20	500	Mrs A Padolsky	55	102
Sundry payments, each under \$100 (226)		7,992	Compensation for loss of personal tools in a fire on		
		28,642	Spring Island, BC	55	3,239
		43,197	Sundry payments, each under \$100 (6)		
			3,801		
			8,426		
SUPPLY AND SERVICES			TREASURY BOARD		
SERVICES PROGRAM			CENTRAL ADMINISTRATION OF THE		
<i>Authority—PC 1981-8/54 January 8, 1981</i>			PUBLIC SERVICE PROGRAM		
<i>TB 772413</i>			<i>Authority—PC 1980-1895, July 10, 1980</i>		
Compensation of an amount equal to the amount			Payment made to E B Cox for gift presented to J J		
lost after acceptance of falsely endorsed old age			MacDonell		
pension and retirement pension cheques—			1		
Foley, Gilbert	1	4,980	650		
Statistics Canada			VETERANS AFFAIRS		
<i>Authority—TB 771636, August 27, 1980</i>			VETERANS AFFAIRS PROGRAM		
Real estate fees for the sale of his home—			Sundry payments, each under \$100 (3)		
Payment to Marcel Brochu	35	1,125	1		
Sundry payment under \$100 (1)	35	20	175		
		1,145			
		6,125			

Federal court awards—Concluded

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
NATIONAL REVENUE—Concluded					
Taxation—Concluded					
<i>Authority—Federal Court of Canada No T-327-78</i>					
Herbert J Harman	12	10,000	<i>Authority—Federal Court Award No T-1548-78, 1980-05-28</i>		
<i>Authority—Federal Court of Canada No T-1845-76</i>					
Newescu Association Davis & Company	12	1,511	Award in settlement of expropriation of land owned by Anna Dorosh, Mike Dorosh and Walter Dorosh— Reynolds, Mirth & Cote	15	66,700 95,358
<i>Authority—Federal Court of Appeal No A-729-79</i>					
Oxford Shopping Centres Ltd Wolff, Elgert, Budnitsky, Davies and Nichols, in trust	12	2,752	LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
<i>Authority—Federal Court of Canada No's T-2681-76, 2682-76, 2683-76 and 2684-76</i>					
Olympia & York Developments Ltd Davies, Ward & Beck	12	6,000	<i>Authority—Federal Court Award No T-3735-74, 1981-03-03</i>		
<i>Authority—Federal Court of Canada No T-983-79</i>					
Robbie Holdings Ltd Sokoloo, Klein & Company	12	1,821	Award in settlement of additional cost of land and leasehold interest, costs, expenses and losses, and interest charges re the expropriation of land for the Harbourfront Development Project Toronto Ont— GWH Developments Limited Loblaws Limited	Statutory	2,566,832 2,662,190
<i>Authority—Federal Court of Canada</i>					
Télesphore Demers Ogilvy, Renault	12	4,791	SECRETARY OF STATE		
<i>Authority—Federal Court of Canada No T-1886-78</i>					
Wolfgang Schubert	12	741	Public Service Commission		
<i>Authority—Federal Court of Canada No T-4118-79</i>					
Daniel L Marcus Gowlings & Henderson	12	489	<i>Authority—Federal Court Award No A-489-79</i>		
<i>Authority—Federal Court of Canada</i>					
Estate of John Cyril Hewitt	12	550	Award in settlement of legal costs incurred by the appellant during an appeal hearing— Bernice McCarthy		
<i>Authority—Federal Court of Canada No A-561-79</i>					
Tahsis Company Limited	12	857	115 575		
<i>Authority—Supreme Court of Ontario No 9774/80</i>					
Geoffrey W Y Chan	12	655	SUPPLY AND SERVICES		
		55,690	SERVICES PROGRAM		
			<i>Authority—Federal Court Award No T-3755-79, 1980-09-26</i>		
POST OFFICE					
<i>Authority—Federal Court Award No T-4106-78</i>					
Settlement as a result of an accident involving a motorcycle and a postal vehicle—					
Roger Stephen	1	17,500	Award in settlement of a claim representing both past and future economic loss of Mr S Thomas Fry North Vancouver, BC— S Thomas Fry		
PUBLIC WORKS					
ACCOMMODATION PROGRAM					
<i>Authority—Federal Court Award No T-168-77, 1977-04-03</i>					
Award in settlement of a judgement for costs and disbursements in the case concerning Leon Holdings (1967) Limited and the value of expropriated Land for proposed MAPP Site, Scarborough, Ont— McCarthy & McCarthy, in trust					
	Statutory	28,658	S Thomas Fry and MacKay, Rafael, La Van & Mackinlay		
			Statutory 84,300 1,790 86,090		
			TRANSPORT		
			MARINE TRANSPORTATION PROGRAM		
			<i>Authority—Federal Court Award No T-3324-75 September 30, 1980</i>		
			Pauline Catherine McGlinchey-Fearon		
	10	10,000			

Nugatory payments

Particulars and Payee	Vote	Amount	Particulars and Payee	Vote	Amount
		\$			\$
CONSUMER AND CORPORATE AFFAIRS			PUBLIC WORKS		
Sundry payment under \$100 (1)		24	ACCOMMODATION PROGRAM		
Restrictive Trade Practices Commission			<i>Authority—TB 773428, September 19, 1980</i>		
Sundry payment under \$100 (1)		75	Payment of additional costs incurred by the Children's Aid Society of Rainy River due to the inability of the Department of Public Works to honour their agreed occupancy of space in the Fort Frances Government of Canada Building—		
		99	Wolder & McLennan, in trust	10	3,000
EMPLOYMENT AND IMMIGRATION			<i>Authority—PC 1979-12/701, March 8, 1979</i>		
EMPLOYMENT AND INSURANCE PROGRAM			<i>TB 760552, March 12, 1979</i>		
Sundry payment under \$100 (1)	10	85	Payment of lease surrender for lease 067824, water and sewage building, Sussex, NB—		
IMMIGRATION PROGRAM			Town of Sussex.....	10	1,390
Sundry payments, each under \$100 (2)	20	20			4,390
		105	MARINE PROGRAM		
ENERGY, MINES AND RESOURCES			<i>Authority—TB 770422</i>		
Sundry payments, each under \$100 (4)		205	Payment of Interest on overdue progress claim #5, wharf reconstruction, Change Island, Nfld—		
ENVIRONMENT			Twillingate Construction Ltd	25	1,594
ENVIRONMENTAL SERVICES PROGRAM			LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
<i>Authority—Department of Justice Ruling</i>			Sundry payment under \$100 (1)	40	77
Payment of settlement for a motor vehicle accident on November 17, 1978, with G J Meek for which the Crown has assumed liability—					6,061
Greenberg J	5	3,147	TRANSPORT		
<i>Authority—Department of Justice Ruling</i>			DEPARTMENTAL ADMINISTRATION PROGRAM		
Payment for loss of outboard motor borrowed by a government employee and lost overboard at Buckhorn Lake—			<i>Authority—Departmental, May 21, 1980</i>		
Hosber E of Agincourt, Ont	5	682	Advance payment of course fee cancelled too late to be reimbursed	1	406
		3,829	MARINE TRANSPORTATION PROGRAM		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			Sundry payment under \$100 (1)	10	45
NORTHERN AFFAIRS PROGRAM			AIR TRANSPORTATION PROGRAM		
<i>Authority—Guide on Financial Administration, chapter 9.10.1</i>			Claim for loss of camera from Lost and Found Department PRA, memo November 26, 1980	55	363
Payment of interest on overdue telephone accounts—					814
Northwestel	25	785	VETERANS AFFAIRS		
NATIONAL HEALTH AND WELFARE			VETERANS AFFAIRS PROGRAM		
HEALTH AND SOCIAL SERVICES PROGRAM			<i>Authority—Department of Justice Ruling</i>		
Sundry payments, each under \$100 (2)		59	Payment of Damage Claim re Motor Vehicle Accident Edmonton, Alta—		
POST OFFICE			Ev Chevrier.....	1	140
<i>Authority—Human Rights Commission Legal Services—Canada Post</i>			Constitution Insurance Co of Canada	1	250
Compensation for having been improperly screened out of a letter carrier competition—					390
Charlebois, Monique	1	500	CONSTITUTION INSURANCE CO OF CANADA		
Trofimenkoff, Kenton	1	500	<i>Authority—Department of Justice Ruling</i>		
		1,000	Payment of Damage Claim re Motor Vehicle Accident Edmonton, Alta—		

SECTION 36

**1980-81
PUBLIC ACCOUNTS**

Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs by Province

CONTENTS

	<i>Page</i>
Miscellaneous payments by province.....	36.3
Federal-provincial shared-cost programs by province	36.8

MISCELLANEOUS PAYMENTS BY PROVINCE
FINANCE

Fiscal transfer payments to the provinces by activity

Provinces	Statutory subsidies	Fiscal equalization	1971 Undistributed income	Reciprocal taxation	Public utilities	Youth allowance recovery	Total
	\$	\$	\$	\$	\$	\$	\$
Newfoundland	9,707,683	387,293,000	353,940	9,823,188	11,979,794		419,157,605
Prince Edward Island	658,982	89,796,000	9,016	1,906,215	2,110,541		94,480,754
Nova Scotia	2,173,939	454,163,000	663,542	38,223,947			495,224,428
New Brunswick	1,774,111	332,845,000	1,351,462	9,760,177			345,730,750
Quebec	4,484,119	1,848,700,000	13,406,541	33,239,577	4,241,540	(163,399,710)	1,740,672,067
Ontario	5,504,278		18,483,036	52,307,309	52,439,950		128,734,573
Manitoba	2,175,504	403,990,000	1,793,146		7,550,621		415,509,271
Saskatchewan	2,137,375	73,354,000	978,931		268,622		76,738,928
Alberta	3,358,535		3,607,734		50,969,565		57,935,834
British Columbia	2,116,848		4,926,705		5,235,620		12,279,173
Northwest Territories					720,922		720,922
Yukon Territory					652,693		652,693
	34,091,374	3,590,141,000	45,574,053	145,260,413	136,169,868	(163,399,710)	3,787,836,998

LABOUR

Government employees compensation

Payments of compensation respecting government employees (Chap. 134, R.S., as amended), merchant seamen (Chap. 45, statutes of 1964-65) and employees of mines now operated by Cape Breton Development Corporation (CBDC) who contracted silicosis prior to acquisition by the Corporation

	\$
Net expenditures <i>re</i> employment injury claims for public service employees	13,225,500*
Federal Government's net share of administration expenses of provincial boards	3,956,613
Merchant seamen compensation	10,701
Total net expenditures	17,192,814

*Includes \$12,265 compensation to Quebec casual employees TB (1979-29) dated August 24, 1979.

Compensation and administration expenses

The claims of Federal employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Board from funds advanced by the Federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are processed and paid by the Workers' Compensation Board of Alberta. Details of transactions resulting in the above-mentioned expenditures follow:

Provinces	Compensation payments	Administration expenses	Total payments
	\$	\$	\$
Newfoundland	227,319	32,434	259,753
Prince Edward Island	114,715	15,953	130,668
Nova Scotia—Federal	961,553	140,115	1,101,668
Nova Scotia—CBDC	7,521,435	679,443	8,200,878
Nova Scotia—Old Silicosis	435,963		435,963
New Brunswick	430,371	66,000	496,371
Quebec	4,302,102	745,096	5,047,198
Ontario	5,256,560	1,361,968	6,618,528
Manitoba	284,597	70,060	354,657
Saskatchewan	1,344,028	237,102	1,581,130
Alberta	1,314,061	153,876	1,467,937
British Columbia	1,486,227	454,566	1,940,793
Payments respecting locally engaged employees outside Canada	1,849		1,849

Provinces	Compensation payments	Administration expenses	Total payments
	\$	\$	\$
Supplementary compensation to certain widows and dependent children of seamen	10,701		10,701
Compensation to Quebec casual employees T B (1979-29)	12,265		12,265
Reimbursement to WCB for overpayment	30,311		30,311
	23,734,057	3,956,613	27,690,670
<i>Less:</i> assessments and refunds			
Assessments received from Crown agencies	3,371,384		3,371,384
Administration expenses received from Crown agencies		749,812	749,812
Actual costs recovered from Crown agencies not subject to assessments	6,352,332		6,352,332
Miscellaneous receipts (1)	24,328		24,328
Total	9,748,044	749,812	10,497,856
Net expenditures	13,986,013	3,206,801	17,192,814
A. Other expenditures			
Retransmission (2)	131,385		131,385
Medical/legal & professional services	9,396		9,396
<i>Less:</i> other recoveries and revenue recovery from third party	(110,086)		(110,086)
	30,695		30,695

- B. (1) Comprises: (a) Recovery of compensation costs—From a third party (subrogation).
(b) Receipt of overpayment of compensable benefits.
(2) Excess monies paid to an employee where the amount recovered from a responsible third party exceeds compensation and expenses paid by the Crown.

NATIONAL HEALTH AND WELFARE

Payments under the Hospital Insurance and Diagnostic Services Act (in thousands of dollars)

Provinces and territories	Hospital insurance
Newfoundland	2,262
Prince Edward Island	(75)
Nova Scotia	(63)
New Brunswick	(501)
Ontario	(3,201)
Manitoba	1,183
Saskatchewan	2,570
Alberta	(53)
British Columbia	(948)
Total provinces	1,174
Northwest Territories	248
Yukon Territory	32
Total	1,454

The Hospital Insurance and Diagnostic Services Act was established in 1957 to enable the payment of contributions by Canada towards the cost of eligible hospital and diagnostic services incurred by the provinces. Agreements were made with all the provinces and territories, but under a federal-provincial agreement, the Province of Quebec subsequently opted out of the program in the fiscal year 1962-63.

On April 1, 1977, the method of determining and paying contributions in respect of the Hospital Insurance and Diagnostic Services Act was changed with the introduction of the Established Programs Financing arrangements included under Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. Federal contributions now take the form of a transfer of a predetermined number of tax points (and associated equalization) and, in addition, the payment of a predetermined base amount of cash escalated on the basis of growth of the GNP and population. Consequently, the payments (recoveries) made during the fiscal year 1980-81 under the Hospital Insurance and Diagnostic Services Act reflect only adjustments of costs incurred prior to April 1, 1977.

Payments under Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (in thousands of dollars)

Provinces and territories	Hospital insurance	Medical care	Extended health care services	Total 1980-81
Newfoundland	70,430	24,401	15,526	110,357
Prince Edward Island	14,997	5,194	3,336	23,527
Nova Scotia	104,849	36,324	22,857	164,030
New Brunswick	85,832	29,738	18,935	134,505
Quebec	492,469	170,823	168,143	831,435
Ontario	973,149	337,230	229,678	1,540,057
Manitoba	128,899	44,661	27,605	201,165
Saskatchewan	118,210	40,954	26,037	185,201
Alberta	200,723	69,562	55,865	326,150
British Columbia	283,559	98,230	70,699	452,488
Total provinces	2,473,117	857,117	638,681	3,968,915
Northwest Territories	5,047	1,749	1,160	7,956
Yukon Territory	2,151	741	579	3,471
Total	2,480,315	859,607	640,420	3,980,342

Effective April 1, 1977, the federal contributions in respect of provincial and territorial health care services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. These contributions take the form of transfer of a predetermined number of tax points (and associated equalization) which are estimated at \$3.0 billion in 1980-81, together with the payment of a predetermined base amount of cash escalated on the basis of growth of the GNP and population.

Payments under the Health Resources Fund Act (in thousands of dollars)

Provinces and territories	Approved projects	Payments	Balance to be paid
Newfoundland	30,132	30,132	
Prince Edward Island	1,805	1,805	
Nova Scotia	36,903	33,908	2,995
New Brunswick	13,174	13,174	
Quebec	103,388	100,574	2,814
Ontario	140,927	139,936	991
Manitoba	16,684	16,684	
Saskatchewan	20,113	20,113	
Alberta	29,242	29,242	
British Columbia	33,559	32,247	1,312
Total provinces	425,927	417,815	8,112
Northwest Territories	113	113	
Total	426,040	417,928	8,112

The Health Resources Fund Act was passed in 1966 to provide for the establishment of a Fund of up to 500 million dollars, to be used to contribute to provinces a portion of the cost of the planning, designing, acquiring, construction or renovating of a school, hospital or other institution to be used to improve the quantity, quality, education and utilization of personnel in the health professions and allied disciplines in order to meet the overall needs for trained people.

During 1978-79, the Act was amended to limit payments to projects authorized prior to November 4, 1978.

Payments under the Canada Assistance Plan (in thousands of dollars)

Provinces and territories	Year ended March 31		Increase or decrease (-)
	1981	1980	
Newfoundland	52,478	43,187	9,291
Prince Edward Island	12,470	10,268	2,202
Nova Scotia	60,485	53,669	6,816
New Brunswick	78,511	66,403	12,108
Quebec ⁽¹⁾	586,739	496,883	89,856
Ontario	533,533	472,570	60,963
Manitoba	69,281	60,181	9,100
Saskatchewan	72,175	60,060	12,115
Alberta	155,010	127,388	27,622
British Columbia	313,581	255,602	57,979
Total provinces	1,934,263	1,646,211	288,052
Northwest Territories	6,570	5,865	705
Yukon Territory	468	1,093	(625)
Total	1,941,301	1,653,169	288,132

The Canada Assistance Plan Act authorizes the Government to enter into agreements with provinces and territories for sharing the costs of social assistance provided to persons in need, and welfare services provided to persons in need or likely to be in need. The rate of the federal contribution is 50% of the eligible and shareable costs.

⁽¹⁾ The Province of Quebec has opted to receive special funding in lieu of cost sharing under the Canada Assistance Plan, in accordance with Part VII for special welfare programs of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. Under these provisions, the Province of Quebec is entitled to receive a combination of cash and tax abatement units equivalent to the transfer payments which would have been made had it opted to participate in the Canada Assistance Plan.

The amounts received by Quebec were:

(in thousands of dollars)	1980-81	1979-80
Cash payments	586,739	496,883
5 tax abatement units (estimated value)	264,555	243,105
	851,294	739,988

NATIONAL HEALTH AND WELFARE—Continued

Details of payments under the Family Allowances Act

(in thousands of dollars)

Provinces and territories	Year ended March 31, 1981			Year ended March 31, 1980		
	Number of families	Number of children	Payments	Number of families	Number of children	Payments
Newfoundland.....	97	208	56,644	96	212	52,728
Prince Edward Island.....	19	38	10,441	19	39	9,693
Nova Scotia.....	131	250	68,304	131	256	63,913
New Brunswick.....	112	219	59,642	111	224	55,735
Quebec.....	969	1,761	473,826	970	1,796	451,773
Ontario.....	1,281	2,362	644,797	1,286	2,407	600,883
Manitoba.....	150	296	80,782	151	302	75,651
Saskatchewan.....	144	294	79,765	143	297	73,674
Alberta.....	335	645	172,740	324	634	156,225
British Columbia.....	395	726	196,651	388	722	178,797
Total provinces.....	3,633	6,799	1,843,592	3,619	6,889	1,719,072
Northwest Territories.....	8	20	5,300	8	19	4,895
Yukon Territory.....	4	7	2,015	4	7	1,880
Total.....	3,645	6,826	1,850,907	3,631	6,915	1,725,847

Summary of payments under the Family Allowances Act

Year ended March 31	Number of recipients (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1977.....	3,562	7,244	1,980
1978.....	3,595	7,140	2,122
1979.....	3,611	7,011	2,093
1980.....	3,631	6,915	1,726
1981.....	3,645	6,826	1,851

Federal family allowances are paid in respect of children under the age of 18. Although payment is normally made to a parent, it may be made to any person who has assumed responsibility for the maintenance of the child. Special allowances are paid for children who are maintained by agencies or institutions. The legislation provides for annual escalation of the allowance in January of each year in accordance with increases in the consumer price index. The federal monthly rate of family allowances per child was \$21.80 in 1980 and \$23.96 in 1981. Special allowances were \$30.51 a month in 1980 and \$33.53 a month in 1981.

A provincial government may request the Federal Government to vary the family allowances rate payable in that province on the basis of the age of the children or the number of children in the family, or both, provided that the smallest monthly payment in that province is at least 60% of the federal rate and the average monthly amount paid for all children in that province is equal to the monthly federal rate. The provinces of Alberta and Quebec have exercised this option.

In March 1981, there were 3,645,009 families and agencies receiving an average of \$45.08 on behalf of 6,826,071 eligible children.

Child Tax Credit is an income tested benefit designed to assist low and middle income families with children. The basic amount of 1980 Child Tax Credit is \$238.00 and is reduced by 5% of family income above \$21,380. The first payments under the Child Tax Credit program provided by amendments to the Income Tax Act in December 1978 were made in 1979 on the basis of net family income in the 1978 taxation year. Payments applicable to taxation years 1978, 1979 and 1980 made from April 1, 1980 to March 31, 1981 amounted to \$286,226,959, \$637,520,084, and \$372,055,910 respectively, a total of \$1,295,802,953.

Summary of payments under the Old Age Security Act (in millions of dollars)

	Year ended March 31				
	1981	1980	1979	1978	1977
Old age security pension.....	5,322	4,679	4,131	3,668	3,319
Guaranteed income supplement.....	1,918	1,495	1,234	1,078	1,017
Spouse's allowance.....	178	146	126	115	101
	7,418	6,320	5,491	4,861	4,437

A full or partial basic old age security pension is payable at age 65 to everyone who has met certain residence requirements.

A guaranteed income supplement is an additional amount payable to pensioners who have no other income or only a limited amount. Entitlement is normally based on income in the preceding calendar year, computed in accordance with the Income Tax Act. Where a married couple is concerned, their combined income is taken into account. In 1980, the guaranteed income supplement was increased by \$35.00 per month per household. This increase guarantees pensioner couples an income which is greater than Statistics Canada's low-income level. The income guarantee for single pensioners remains below the Statistics Canada low-income level.

Spouse's allowance is payable to the spouse of a pensioner if the spouse is between 60 and 65 years of age and meets the residence requirements. Entitlement is based on the combined income of the couple in the same way as the guaranteed income supplement.

Effective from November 1979, the spouse's allowance may continue to be paid, following the death of the pensioner spouse, until the surviving spouse reaches age 65 or remarries, provided the allowance was payable for the month in which the pensioner died. Entitlement is based on the surviving spouse's income only. This applies to all eligible surviving spouses of pensioners who have died since the program began in October 1975.

All benefits under the Old Age Security program are subject to change in January, April, July and October of each year based on increases in the Consumer Price Index.

The benefits in effect as at April 1, 1981 were as follows:

	\$
Basic OAS pension.....	208.20
Maximum GIS—	
Single person.....	209.03
Married person—Spouse not a pensioner.....	209.03
Married couple—Both pensioners.....	161.16
Maximum monthly—	
Spouse's allowance.....	369.36

In March 1981, there were 2,302,841 old age security pensioners, of whom 1,245,188 or 54% were also receiving a supplement; the average supplement paid was \$142.23. In addition there were 85,179 spouses of pensioners in receipt of spouse's allowance. The average spouse's allowance was \$188.75.

NATIONAL HEALTH AND WELFARE—Concluded

Details of payments under the Old Age Security Act (in thousands of dollars)

Provinces and territories	Year ended March 31, 1981		Year ended March 31, 1980	
	Number of recipients	Payments	Number of recipients	Payments
Newfoundland	47	170,938	46	143,730
Prince Edward Island	15	53,726	15	46,015
Nova Scotia	96	320,250	94	271,375
New Brunswick	74	247,417	72	209,361
Quebec	586	1,927,193	568	1,625,606
Ontario	866	2,548,146	841	2,191,471
Manitoba	125	388,279	122	333,370
Saskatchewan	119	370,455	116	318,959
Alberta	162	502,280	158	429,944
British Columbia	295	879,799	283	743,082
Total provinces	2,385	7,408,483	2,315	6,312,913
Northwest Territories	1	4,929	1	4,254
Yukon Territory	1	2,371	1	2,062
International	1	2,022		368
Total	2,388	7,417,805	2,317	6,319,597

Details of New Horizons payments (in thousands of dollars)

Provinces and territories	Year ended March 31, 1981		Year ended March 31, 1980	
	Number of projects funded	Payments	Number of projects funded	Payments
Newfoundland	49	244	56	222
Prince Edward Island	22	77	18	75
Nova Scotia	81	481	80	421
New Brunswick	63	443	83	451
Quebec	562	3,028	540	2,851
Ontario	533	4,003	515	3,383
Manitoba	86	623	93	554
Saskatchewan	187	594	154	531
Alberta	143	867	142	709
British Columbia	202	1,396	211	1,254
Total provinces	1,928	11,756	1,892	10,451
Northwest Territories	9	27	3	11
Yukon Territory	1	5	1	4
Total	1,938	11,788	1,896	10,466

The New Horizons Program was established in 1972 to encourage and enable retired Canadians to become more actively involved in the life of their community. This objective is accomplished through the payment of contributions to groups of older people to provide them with an opportunity to share their interests, skills and talents in developing and carrying out projects of their own choosing to the benefit of the participants and others in their community.

REGIONAL ECONOMIC EXPANSION

Grants to assist various organizations associated with the promotion and development of regional economic expansion; contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: programs and projects under the Agricultural and Rural Development Act; the inventory and use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas; general development agreements; and other federal-provincial programs

	\$
Grants—	
Others	27,500
	27,500
Contributions—General development agreements:	
Newfoundland	38,409,525
Nova Scotia	43,695,576
New Brunswick	50,856,273
Quebec	94,352,276
Ontario	26,998,563
Manitoba	20,861,094
Saskatchewan	12,206,976
Alberta	7,633,342
British Columbia	30,108,130
Northwest Territories	191,769
Yukon Territory	1,563,883
	326,877,407
Incentives for the development of industrial employment opportunities in designated areas and regions of Canada deemed to require special measures to facilitate economic expansion and social adjustment:	
Industrial incentives:	
Newfoundland	4,379,525
Prince Edward Island	1,970,094
Nova Scotia	11,400,122
New Brunswick	10,336,262
Quebec	63,867,336
Ontario	5,207,370
Manitoba	9,665,491
Saskatchewan	6,430,074
Alberta	2,225,289
British Columbia	2,119,660
Northwest Territories	57,685
Yukon Territory	28,763
	117,687,671
Comprehensive rural area development programs:	
Prince Edward Island comprehensive development plan	30,331,877
	30,331,877

Agricultural and Rural Development Act	
Cost shared program:	
Newfoundland	35,043
Ontario	300
British Columbia	23,275
	58,618
Agricultural and Rural Development Act	
Special ARDA:	
Manitoba	2,025,242
Saskatchewan	4,266,395
British Columbia	4,558,846
Northwest Territories	2,153,626
Yukon	431,134
	13,435,243
PFRA capital projects:	
Manitoba	17,734,323
Saskatchewan	24,838,868
Alberta	4,863,846
	47,437,037
Program and projects contributing to the growth and development of the economy of the Atlantic region for which satisfactory financing arrangements are not otherwise available:	
Nova Scotia	75,155
	75,155
Student summer employment	133,699
Summer youth employment program	743,996
Atlantic provinces management training agreement	1,130,049
Native Council of Canada studies and consultation agreements ..	40,000
Atlantic provinces physical distribution advisory services	100,000
	2,147,744
Total—Vote 10	538,078,252

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCE

Summary of Federal-Provincial shared-cost programs by department
 Year ended March 31, 1981
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Adverse weather guaranteed loans defaults				
Aid to universities for expansion or enlargement to existing veterinary teaching facilities.....				
Contributions for rabies				5
Contributions to 4-H clubs	10 10 (1)	5 5 (1)	11 11 (1)	5 5 (1)
Crop damage migratory birds				
Crop insurance	8 8 52	911 682 3,982	157 151 1,031	225 53 520
Freight on livestock shipments to and from the Royal Winter Fair, Toronto		7 13 (1)	3 5 (1)	3 1 (1)
Storm damage assistance to the greenhouse growers				
Fodder transportation assistance.....				
Departmental total	18 18 52	923 700 3,982	171 167 1,031	233 59 525
EMPLOYMENT AND IMMIGRATION				
Agricultural manpower		126 115 792	121 103 814	67 81 538
Cooperative education	2 9 56	11 36	133 94 271	24 35 71
Manpower training research				
Departmental total	2 9 56	126 126 980	254 197 1,122	91 116 642
ENERGY, MINES AND RESOURCES				
Aeromagnetic survey	701 698 1,399			69
Canada-Saskatchewan heavy oil		30		
Conservation and renewable energy demonstration projects	700 169 963			444 17 475
Energy buses	1 45 54			19 77 130
Furnace efficiency and retrofit program		92 92		
Industrial energy conservation program.....		300 1,892	4,973	

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
	53					53			53
	107				17	124			124
			2,633			2,633			2,633
			246			246			246
1,065	3,094		2,879			7,038			7,038
2	66	2	1			71			71
1	53	2	1			57			57
123	869	17	18	1		1,033			1,033
9	62	23	25	28		181			181
24	62	23	21	27	13	201			201
(1)	(1)	(1)	(1)	(1)	(1)	(1)			(1)
		255	760	808		1,823			1,823
		190	434	507		1,131			1,131
		670	1,942	1,842		4,454			4,454
4,300	13,397	9,852	42,241	27,259	1,782	100,132			100,132
3,244	8,631	8,494	34,120	20,972	1,742	78,097			78,097
25,457	57,510	57,959	215,804	134,118	11,253	507,686			507,686
13		27	19	21		93			93
23		27	7	13	10	99			99
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	21					21			21
	19					19			19
	68					68			68
	153	1,364	911			2,428			2,428
	153	1,364	911			2,428			2,428
4,324	13,699	11,523	46,590	28,116	1,785	107,382			107,382
3,292	8,818	8,736	34,829	21,519	1,765	79,903			79,903
26,645	61,801	60,010	221,554	135,961	11,270	522,831			522,831
1,028	1,146	426	352	500	493	4,259			4,259
1,069	1,001	404	347	472	471	4,063			4,063
4,858	8,712	2,565	2,134	3,464	2,391	26,268			26,268
	37					196			196
	1,187		4		43	1,383			1,383
	1,679		17		161	2,291			2,291
630	590	98	142	80		1,762			1,762
1,028	1,183	426	352	500	493	4,455			4,455
1,069	2,188	404	351	472	514	5,446			5,446
5,488	10,981	2,663	2,293	3,544	2,552	30,321			30,321
						701			701
300						998			998
3,893	863	673	479	164	848	8,418	4,961		13,379
			418			418			418
			3,210			3,210			3,210
			4,805			4,805			4,805
	1,421	88	472		490	3,615	156	117	3,888
	14				727	927			927
9	1,440	88	521		1,217	4,730	156	117	5,003
26	19	13	29	31	18	156			156
79	76		36		62	375			375
141	130	13	68	31	103	670			670
						92			92
						92			92
						300			300
						6,865			6,865

Summary of Federal-Provincial shared-cost programs by department—Continued
Year ended March 31, 1981
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ENERGY, MINES AND RESOURCES—Concluded				
Manitoba non renewable mineral resource evaluation				
Newfoundland mineral development program	1,468			
	1,632			
	5,488			
Nova Scotia coal resource evaluation project			78	
			212	
Nova Scotia Tidal Power			13	
			13	
Renewable energy development program		600		
		4,480		
Atomic Energy Control Board				
Departmental total	2,870		13	463
	2,544	992	78	94
	7,904	6,494	5,215	674
ENVIRONMENT				
ARK project		174		
		348		
Basse Côte Nord agreement				
Canada-Ontario Great Lakes water quality agreement				
Canada-Saskatchewan Subsidiary Agreement on the Qu'Appelle Valley ⁽²⁾				
Crop depredation agreement				
Delta project Manitoba				
Downtown riverbank acquisition—ARC agreement				
Executive interchange agreement				
Flood risk mapping agreement			134	191
			122	132
			261	656
Forest engineering research institute of Canada				
Fraser River estuary				
Fraser River flood control agreement				
French River project				
James Bay agreement				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
		43				43			43
		755				755			755
						1,468			1,468
						1,632			1,632
						5,488			5,488
						78			78
						212			212
						13			13
						13			13
						600			600
						4,480			4,480
	1,455		276			1,731			1,731
	1,363		564			1,927			1,927
	4,358		2,206			6,564			6,564
26	2,895	101	1,195	31	508	8,102	156	117	8,375
379	1,453	43	3,810		789	10,182			10,182
4,043	6,791	1,529	8,079	195	2,168	43,092	5,117	117	48,326
						174			174
						348			348
305						305			305
305						305			305
855						855			855
	1,176					1,176			1,176
	1,066					1,066			1,066
	3,033					3,033			3,033
			47 ⁽³⁾			47			47
			275 ⁽³⁾			275			275
		156	240	304		700			700
		136	177	166		479			479
		1,401	2,824	3,701		7,926			7,926
		15				15			15
		865				865			865
		133				133			133
		84				84			84
		472				472			472
							4		4
							16		16
							20		20
619	638	235	213			2,030			2,030
717	119	84	162			1,336			1,336
2,133	1,477	465	549			5,541			5,541
1,000						1,000			1,000
1,000						1,000			1,000
5,374						5,374		169	5,543
					83	83			83
					23	23			23
					136	136			136
					4,353	4,353			4,353
					3,899	3,899			3,899
					41,322	41,322			41,322
	22					22			22
	22					22			22
35						35			35
18						18			18
66						66			66

Summary of Federal-Provincial shared-cost programs by department—Continued
Year ended March 31, 1981
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ENVIRONMENT—Concluded				
MacKenzie River Basin				
Maintenance of Fort St James National Historic Park				
Montreal area flooding				
Okanagan Basin implementation agreement				
PEI National Park—Purchase of land		116		
Prairie provinces water board		116		
Qu'Appelle Valley agreement				
Shubenacadie agreement			10	
Southwestern Ontario dyking			516	
Sturgeon Bank agreement				
Yukon River ARC				
Departmental total		116	134	191
		174	132	132
		464	777	656
FISHERIES AND OCEANS				
Carnation Creek project				
Construction of foot bridge at Greens Pond	54			
Industrial development	54			
Maritime resource management	5,973	716	2,904	2,060
Middle distance scottish seine pair bottom trawl experiments of Eastern Newfoundland and Labrador			9	
			9	
Prawn survey and shrimp exploration	413			
	413			
Departmental total	54		9	
	413			
	6,440	716	2,913	2,060
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Community development on and off reserves	4,195			
	4,500			
	33,347			

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
			13	56	35	104			104
			12	50	31	93			93
			34	144	89	267			267
					219	219			219
					2,169	2,169			2,169
1,004						1,004			1,004
940						940			940
6,340						6,340			6,340
					573	573			573
					467	467			467
					2,048	2,048			2,048
						116			116
						116			116
		75	75	75		225			225
		83	83	83		249			249
		306	306	306		918			918
			605			605			605
			961 ⁽³⁾			961 ⁽³⁾			961 ⁽³⁾
			4,905 ⁽³⁾			4,905 ⁽³⁾			4,905 ⁽³⁾
						10			10
						516			516
	32					32			32
	7,639					7,639			7,639
					102	102			102
					175	175			175
					777	777			777
							30		30
							30		30
2,963	1,814	599	1,193	435	5,146	12,591	4		12,595
2,980	1,239	402	1,395	299	4,814	11,567	46		11,613
14,768	12,171	3,509	8,893	4,151	46,541	91,930	219		92,149
					53	53			53
					53	53			53
						54			54
						54			54
	50					50			50
915	79					79			79
	461	14			482	13,525			13,525
						9			9
						9			9
						413			413
						413			413
					312	312			312
					467	467			467
					1,043	1,043			1,043
	50				365	469			469
	79				467	968			968
915	461	14			1,578	15,097			15,097
						4,195			4,195
						4,500			4,500
						33,347			33,347

Summary of Federal-Provincial shared-cost programs by department—Continued
Year ended March 31, 1981
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded				
Cree—Kativik school board (James Bay agreement)				
Economic development wildlife agreement				
Forest fire protection				
Fort George relocation				
Indian policing agreement	12	10	51	
	15	11	64	
	31 ⁽³⁾	94 ⁽³⁾	115 ⁽³⁾	
James Bay agreement				
Joint school—Indian and Inuit affairs				
Natural resources agreement				
Roads on and to reserves				
Social service—Child care agreement				
Social services				
Tripartite Indian services				
Departmental total	4,207	10	51	
	4,515	11	64	
	33,378	94	115	
INDUSTRY, TRADE AND COMMERCE				
Metric	45	18		51
	89	61		146
Tourism	66	66	2,836	68
	24	28	40	31
	190	169	2,998	164
Departmental total	66	66	2,836	68
	69	46	40	82
	279	230	2,998	310
JUSTICE				
Justice program	460	78	848	634
	425	85	787	582
	1,981	563	4,234	3,334
Departmental total	460	78	848	634
	425	85	787	582
	1,981	563	4,234	3,334
NATIONAL DEFENCE				
Defence services	29	29	82	
	58	28	77	67
	1,249	445	2,832	1,687
Departmental total	29	29	82	
	58	28	77	67
	1,249	445	2,832	1,687

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
17,446						17,446			17,446
12,191						12,191			12,191
38,673						38,673			38,673
		150				150			150
		258				258			258
		1,404				1,404			1,404
		34				34			34
		34				34			34
1,213						1,213			1,213
3,787						3,787			3,787
10,000						10,000			10,000
150		178	309	294	333	1,337		80	1,417
	1,545	163	349	327	327	2,801		96	2,897
2,062	5,741	683 ⁽³⁾	1,876 ⁽³⁾	1,678 ⁽³⁾	1,369 ⁽³⁾	13,649 ⁽³⁾		280 ⁽³⁾	13,929 ⁽³⁾
1,380						1,380			1,380
1,380						1,380			1,380
12,971						12,971			12,971
		4,216				4,216			4,216
		2,242				2,242			2,242
		8,859				8,859			8,859
	200					200			200
	200					200			200
	2,447					2,447			2,447
		485				485			485
		895				895			895
		3,590				3,590			3,590
	4,543	301				4,844		10	4,854
	4,102	300				4,402		10	4,412
	12,299 ⁽³⁾	4,255				16,554		190	16,744
	10,375					10,375			10,375
	9,870 ⁽³⁾					9,870			9,870
	77,851					77,851			77,851
	577					577			577
	235 ⁽³⁾					235			235
	1,248					1,248			1,248
20,189	15,695	5,330	309	294	333	46,418		90	46,508
17,358	15,952	3,892	349	327	327	42,795		106	42,901
63,706	99,586	18,825	1,876	1,678	1,369	220,627		470	221,097
89			21	82	77	383	15	15	413
240			101	293	277	1,207	42	43	1,292
153	4,550	74	65	117	2,385	10,380	13	25	10,418
121	143	23	17	103	96	626	31	11	668
879	5,154	1,954	183	539	2,905	15,135	79	104	15,318
153	4,550	74	65	117	2,385	10,380	13	25	10,418
210	143	23	38	185	173	1,009	46	26	1,081
1,119	5,154	1,954	284	832	3,182	16,342	121	147	16,610
7,012	9,628	1,317	1,307	2,639	3,381	27,304	425	102	27,831
6,421	8,847	1,177	1,210	2,474	3,009	25,017	295	100	25,412
33,012	48,079	6,544	5,847	12,173	16,436	132,203	1,515	317	134,035
7,012	9,628	1,317	1,307	2,639	3,381	27,304	425	102	27,831
6,421	8,847	1,177	1,210	2,474	3,009	25,017	295	100	25,412
33,012	48,079	6,544	5,847	12,173	16,436	132,203	1,515	317	134,035
478	638	95	90	166	207	1,814	21	22	1,857
445	591	90	84	152	191	1,783	23	21	1,827
16,521	21,492	3,095	2,652	6,283	7,366	63,622	280	99	64,001
478	638	95	90	166	207	1,814	21	22	1,857
445	591	90	84	152	191	1,783	23	21	1,827
16,521	21,492	3,095	2,652	6,283	7,366	63,622	280	99	64,001

Summary of Federal-Provincial shared-cost programs by department—Continued
Year ended March 31, 1981
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
NATIONAL HEALTH AND WELFARE				
Blind persons allowance.....		10	147	
	71	21	192	
	5,418	1,006	9,424	7,690
Canada assistance plan	52,478	12,470	60,485	78,511
	43,187	10,268	53,669	66,403
	443,071	91,699	453,026	527,644
Disabled persons allowance			12	1
	1	1	24	2
	6,466	3,039	15,416	16,025
Health Resources Fund Act		1,641	6,529	924
			2,444	
	30,132	1,805	33,908	13,174
Hospital Insurance and Diagnostic Services Act.....	2,262	(75)	(63)	(501)
	4,974	309	2,135	2,514
	415,054	79,321	628,019	508,740
Nursing home care ⁽⁵⁾				
Old age assistance.....	(19)			
	(10)			
	23,632	3,850	25,001	27,382
Services to young offenders				539
				480
				2,609
Unemployment assistance				
	46,093	3,190	14,884	12,211
Vocational rehabilitation of disabled persons	697	134	1,836	1,446
	455	138	1,963	1,660
	3,212	987	10,915	7,525
Departmental total	55,418	14,180	68,946	80,920
	48,678	10,737	60,427	71,059
	973,078	184,897	1,190,593	1,123,000
PUBLIC WORKS				
Public Works program				
Canada Mortgage and Housing Corporation	8,760	1,276	14,963	5,391
Departmental total	8,760	1,276	14,963	5,391
REGIONAL ECONOMIC EXPANSION				
Regional Economic Expansion program ⁽⁸⁾	39,093	30,332	43,696	50,856
	68,190	27,013	38,899	52,558
	417,682	250,915	329,881	384,311
Departmental total	39,093	30,332	43,696	50,856
	68,190	27,013	38,899	52,558
	417,682	250,915	329,881	384,311
SCIENCE AND TECHNOLOGY				
National Research Council of Canada				
	(3)			(3)
Departmental total	(3)			(3)
SECRETARY OF STATE				
Official languages in education provincial and territorial	1,432	663	2,453	12,825
	1,375	625	2,352	12,279
	8,935	4,650	19,828	102,749
Post-secondary education payments—72 ⁽⁹⁾	(1,089)	(290)	1,300	(1,311)
	400			
	50,754	12,140	167,582	66,750

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
	(13)	6	2	15		167			167
	2	11	4	51		352			352
17,864	13,599	3,997	3,261	4,955	5,733	72,947	391	51	73,389
586,739	533,533	69,281	72,175	155,010	313,581	1,934,263	6,570	468	1,941,301
496,883	472,570	60,181	60,060	127,388	255,602	1,646,211	5,865	1,093	1,653,169
1,532,474	4,039,570	569,500	545,524	1,046,633	1,884,111	11,133,252	41,522	8,868	11,183,642
	3	12	1	55		84			84
	4	16	3	277		328			328
70,025	60,626	8,457	6,023	14,305	15,356	215,738	197	26	215,961
2,743	862	966	4	358	3,294	17,321			17,321
1,502	1,985	800	769			7,500			7,500
100,574	139,936	16,684	20,113	29,242	32,247	417,815	113		417,928
(4)	(3,201)	1,183	2,570	(53)	(948)	1,174	248	32	1,454
	33,386	4,439	2,635	8,101	12,472	70,965	351	47	71,363
394,850	6,331,140	834,685	770,938	1,387,050	1,698,243	13,048,040	27,686	12,688	13,088,414
		225		15		240			240
	122,448	37,225		22,770		182,443			182,443
	(36)					(55)			(55)
	(40)			(2)		(52)			(52)
132,409	103,498	25,199	24,165	29,664	36,535	431,335			431,335
38,078	15,966					54,583			54,583
38,078	15,786					16,266		277	16,543
	109,911					150,598		1,382	151,980
				1		1			1
231,690	198,422	42,163	36,703	61,190	140,779	787,325	3,639	676	791,640
(6)	13,946	2,955	3,401	5,314	1,092	30,821	852		31,673
	16,969	2,837	1,987	5,228	5,100	36,337		179	36,516
	108,592	19,830	20,143	35,317	11,096	217,617	1,005	884	219,506
627,560	561,060	74,628	78,153	160,715	317,019	2,038,599	7,670	500	2,046,769
498,385	540,662	68,284	65,458	141,044	273,174	1,777,908	6,216	1,596	1,785,720
2,517,964	11,227,742	1,557,740	1,426,870	2,631,126	3,824,100	26,657,110	74,553	24,575	26,756,238
	249 ⁽⁷⁾					249			249
	499 ⁽⁷⁾					499			499
	2,599 ⁽⁷⁾					2,599			2,599
	24,168	4,643	50,648	6,880	8,749	125,478	7,552	71	133,101
	24,417	4,643	50,648	6,880	8,749	125,727	7,552	71	133,350
	499					499			499
	2,599					2,599			2,599
94,352	26,999	21,373	13,097	7,633	30,176	357,607	673	1,706	359,986 ⁽⁸⁾
118,820	18,127	15,151	19,941	7,560	21,991	388,250	1,202	516 ⁽³⁾	389,968 ⁽⁸⁾
843,444	171,343	173,457	117,901	73,384	101,748	2,864,066	2,367	2,222	2,868,655 ⁽⁸⁾
94,352	26,999	21,373	13,097	7,633	30,176	357,607	673	1,706	359,986
118,820	18,127	15,151	19,941	7,560	21,991	388,250	1,202	516	389,968
843,444	171,343	173,457	117,901	73,384	101,748	2,864,066	2,367	2,222	2,868,655
	(3)	(3)	(3)	(3)	(3)	(3)			(3)
	(3)	(3)	(3)	(3)	(3)	(3)			(3)
93,259	47,867	4,012	1,348	3,724	4,776	172,359	106	103	172,568
98,698	47,359	3,725	1,297	3,508	3,979	175,197	66	114	175,377
815,964	377,395	28,815	11,291	24,440	28,648	1,422,715	480	680	1,423,875
15,000	(12,158)	(277)	(4)	(18,922)	7,800	(24,951)			(24,951)
1,759,412	1,326,396	180,065	146,103	389,802	186,040	4,285,044			4,285,044

Summary of Federal-Provincial shared-cost programs by department—Concluded
Year ended March 31, 1981
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
SECRETARY OF STATE—Concluded				
Post-secondary education payments—77 ⁽¹⁰⁾	46,191	9,830	68,795	56,300
	41,244	8,972	61,075	51,202
	148,790	31,262	223,989	181,979
Citizenship language instruction for immigrants		1		
	2	2	1	
			75	2
Citizenship language texts for immigrants.....				
			5	
Departmental total	46,534	10,204	72,548	67,814
	43,019	9,598	63,428	63,481
	208,481	48,054	411,479	351,480
TRANSPORT				
Transport program	3,628 ⁽¹³⁾⁽¹⁴⁾	1,346 ⁽¹³⁾⁽¹⁴⁾	1,518 ⁽¹³⁾	9,664 ⁽¹³⁾⁽¹⁴⁾
	16,354	2,924	15,114	9,061
	29,787	7,139	32,061	24,334
Departmental total	3,628	1,346	1,518	9,664
	16,354	2,924	15,114	9,061
	29,787	7,139	32,061	24,334
GRAND TOTAL	161,139	58,686	206,060	216,325
	184,292	52,434	179,419	197,291
	1,680,367	504,973	1,985,251	1,893,013

Year ended March 31, 1981
Year ended March 31, 1980
From inception (including 1980)

Notes.

- (1) Information not available.
- (2) This program was previously reported in the 1976-77 and 1977-78 Public Accounts for the Department of Indian Affairs and Northern Development under the program "Qu'appelle Corridor Recreation and Tourism Planning".
- (3) Amends reporting in the previous year's Public Accounts.
- (4) No payment is shown to Quebec since the compensation to that province was made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act, 1964-65. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment was equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol II) for details.
- (5) Effective April 1, 1977, the nursing home care benefits agreement ended and federal contributions in respect of this program are now included under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977.
- (6) No contribution has been made to Quebec as that province has not signed an agreement under the Vocational Rehabilitation of Disabled Persons Act.
- (7) Maintenance cost of perley bridge. Agreement that Federal Government pay 75% and Ontario Government pay 25%.
Maintenance Cost of MacDonald Cartier Bridge. Agreement that Federal Government pay 33 1/2%, Ontario Government 33 1/2% and Quebec Government pay 33 1/2%.
- (8) Includes programs in respect to comprehensive rural development plans, Agricultural and Rural Development Act (ARDA), special areas and special highways agreements, general development agreements, atlantic provinces management training agreement and the atlantic provinces physical distribution advisory services.
Does not include an amount of \$582 for 1981, \$1235⁽³⁾ for 1980 and \$32,006⁽³⁾ since inception, not allocated by provinces.
- (9) A total amount of \$73,700,000 will be recovered in fiscal year 1981-82.
- (10) A total amount of \$94,566,000 will be recovered in fiscal year 1981-82.
- (11) To provide funds to the Department of Regional Economic Expansion to cover Transport Canada's share of Government contribution to the Province of Saskatchewan, to assist in extending highways in the northern areas.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
324,995	639,175	84,595	77,552	131,867	185,900	1,625,200	3,318	1,411	1,629,929
320,148	577,250	75,612	70,170	115,225	168,603	1,489,501	2,951	1,216	1,493,668
1,192,399	2,127,851	276,737	251,673	441,149	593,970	5,469,799	11,225	4,668	5,485,692
958	1,790	184	97	590		3,620			3,620
296	1,362	346	22	691	806	3,525			3,525
3,634	12,971	781	205	2,372	3,415	23,459			23,459
65	61	21	10			157			157
50	75	9	3	137		274			274
409	1,018	57	39	272	36	1,836			1,836
419,277	676,735	88,535	79,003	117,259	198,476	1,776,385	3,424	1,514	1,781,323
434,192	626,046	88,692	71,492	119,561	174,888	1,694,397	3,017	1,330	1,698,744
3,771,818	3,845,631	486,455	409,311	858,035	812,109	11,202,853	11,705	5,348	11,219,906
		(11)(12)	7,500(11)(12)	(11)(12)	(11)	23,656			23,656
		8,184	7,040	1,475		60,152			60,152
		76,655	63,009	55,832	12,499	301,316			301,316
		8,184	7,040	1,475		60,152			60,152
		76,655	63,009	55,832	12,499	301,316			301,316
1,177,362	1,339,363	208,644	279,502	324,785	569,023	4,540,889	19,934	4,151	4,564,974
1,083,551	1,224,644	195,078	205,997	295,068	482,102	4,099,876	10,799	3,741	4,114,416
7,299,443	15,513,831	2,392,450	2,268,569	3,783,194	4,842,918	42,164,009	95,658	33,514	42,293,181

	\$	\$	\$
British Columbia			12,499
Alberta			12,500
Saskatchewan	7,500	2,500	22,433
Manitoba		6,158	16,471
	<u>7,500</u>	<u>8,658</u>	<u>63,903</u>

	\$	\$	\$
New Brunswick	9,663	8,365	23,328
Newfoundland	3,628	15,984	29,417
Nova Scotia	1,519	15,114	32,061
Prince Edward Island	1,346	2,924	6,940
	<u>16,156</u>	<u>42,387</u>	<u>91,746</u>

(12) Contributions, in accordance with terms and conditions prescribed by the Governor-in-Council, to the provinces of Alberta, Saskatchewan and Manitoba to assist in upgrading the primary highway networks.

	\$	\$
Alberta	1,475	43,332
Saskatchewan	4,540	40,576
Manitoba	2,026	60,184
	<u>8,041</u>	<u>144,092</u>

(14) Contributions, in accordance with federal-provincial agreements approved by Treasury Board, to the provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in capital improvements to the intercity bus systems.

	\$	\$
New Brunswick	696	1,006
Newfoundland	370	370
Prince Edward Island		199
	<u>1,066</u>	<u>1,575</u>

(13) Contributions, in accordance with terms and conditions prescribed by the Governor-in-Council, to the provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in strengthening and improving the primary highway networks.

SECTION 37

1980-81 PUBLIC ACCOUNTS

Grants and Contributions

(total expenditure by recipient or class of recipients
with individual
payments of \$25,000 or over)

CONTENTS

	<i>Page</i>
Agriculture.....	37.2
Communications	37.4
Consumer and Corporate Affairs	37.7
Economic Development	37.7
Employment and Immigration	37.7
Energy, Mines and Resources	37.21
Environment.....	37.23
External Affairs.....	37.24
Finance	37.28
Fisheries and Oceans.....	37.29
Indian Affairs and Northern Development.....	37.30
Industry, Trade and Commerce.....	37.43
Justice.....	37.47
Labour	37.48
National Defence.....	37.50
National Health and Welfare	37.50
National Revenue	37.54
Parliament	37.54
Post Office	37.54
Privy Council	37.54
Public Works	37.54
Regional Economic Expansion.....	37.55
Science and Technology	37.61
Secretary of State	37.68
Solicitor General	37.72
Supply and Services	37.72
Transport	37.73
Treasury Board	37.76
Veterans Affairs	37.76

AGRICULTURE \$511,995,284**Department \$494,922,546****ADMINISTRATION PROGRAM \$692,038**

Contribution to the Commonwealth Agricultural Bureau \$576,920

Contribution to the Canada Safety Council in support of National Farm Safety Week \$4,000

Contribution to the Summer Youth Employment Program \$111,118

RESEARCH PROGRAM \$4,832,052

Grants in aid of Agricultural Research in universities and other scientific organizations in Canada \$1,326,000—University of: Alberta Edmonton Alta \$30,540, British Columbia Vancouver BC \$158,135, Guelph Guelph Ont \$319,040, Laval Quebec Que \$123,800, Manitoba Winnipeg Man \$219,080, McGill Montreal Que \$145,200, Montreal Montreal Que \$28,000, Quebec Quebec Que \$31,000, Saskatchewan Saskatoon Sask \$127,555, Sherbrooke Sherbrooke Que \$29,000.

Canada's fee for membership in the International Commission on Irrigation and Drainage \$2,975

Canada's fee for membership in the International Society for Horticultural Science \$1,365

Contribution to the Canadian Agricultural Research Council \$46,643

Contribution to the Province of Newfoundland for the construction of an extension to St John's West Research Station \$1,505,132

Contribution to the Organization for Economic Co-operation and Development \$22,025

Contribution to the Kentville Sewage Facility \$187,200

Summer Youth Employment Program \$1,740,712—B Anderson Grande Prairie Alta \$33,935, L Andrew Lake Errock BC \$27,392, L E Cornford Ottawa Ont \$28,909, H A Côté Limoilou Que \$27,044, C Coutya Vancouver BC \$27,298, M Jacobson Princeton BC \$27,799, J Lebel St Felicien Que \$49,319, F Lemay L'Islet Que \$27,057, C Meunier St Jean Que \$28,160, D J Nicholson Fredericton NB \$33,378, B Nissila Clearbrook BC \$38,167, D Noel Ste Foy Que \$27,802, B Perry Beaverlodge Alta \$34,684, R Sayer Ottawa Ont \$27,615, R Schep Agassiz BC \$26,241, S Sweeney Agassiz BC \$27,806, G Wiens Hot Spring BC \$29,314.

MARKETING PROGRAM \$364,620,234

Grants to assist in the marketing of agricultural products \$17,520

Canadian Horticultural Council \$8,400

Royal Agricultural Winter Fair, Toronto \$100,000

Canadian Western Agribition, Regina \$50,000

Le Salon international de L'agriculture et de L'alimentation \$50,000

Canada's fee for membership in the International Dairy Federation \$12,000

Payments in the current and subsequent fiscal years for small farm development-adjustment in accordance with terms and conditions approved by the Governor in Council \$9,519

Estimated amount to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1981 \$335,724,890

Estimated amount to recoup the Agricultural Products Board to cover the net operating losses recorded as at March 31 1981 \$1,226,793

Contribution to weanling pig producers of \$1.00 per piglet sold during the period April 1 1979 to March 31 1980 \$4,357,535

Contribution to producers or processors of two-thirds of the out of province transportation costs of 1980 apples for the manufacture of apple juice \$273,341—M W Graves & Co Limited \$147,098, A Lassonde & Fils Inc \$74,241.

Contribution to a Canadian company to enable them to purchase the processing plant of Maplewood Poultry Processors at Clearbrook BC and to purchase the hatchery of J J Hambley Haicherie (BC) Ltd at Abbotsford BC in order to maintain Canadian ownership in the BC turkey processing industry \$3,750,000—Lilydale Co-op (BC) \$3,750,000.

Freight on livestock shipments to and from the Royal Agricultural Winter Fair Toronto \$92,531—Province of Manitoba \$26,906.

Feed Freight Assistance Adjustment Fund—Contributions to producers, producer groups, agricultural industry groups, research institutes, universities and provinces in accordance with federal provincial agreements with the Provinces of Quebec, Ontario and British Columbia to develop and implement programs to encourage and improve feed production marketing handling storage and use of both feed grains and forage \$10,330,000—B C Egg Marketing Board Abbotsford BC \$30,941, BC Federation of Agriculture Victoria BC \$63,179, BC Ministry of Agriculture Victoria BC \$34,319, East Chilliwach Cooperative Chilliwach BC \$48,477, Ministère de l'agriculture des pêcheries et de l'alimentation Québec \$9,006,696, University of British Columbia Vancouver BC \$103,875.

Payments to Producer Organizations of amounts equal to: i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops and ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture pursuant to the Advance Payments for Crops Act \$3,875,888—Alberta Potato Commission Lethbridge Alta \$62,781, BC Coast vegetable Coop Association Richmond BC \$29,127, BC Tree Fruits Ltd Kelowna BC \$561,859, Blue Water Storage Clarksburg Ont \$30,654, Coopérative des Pommiculteurs Farnham Qué \$27,000, CSP Foods Corporation Saskatoon Sask \$194,847, Fédération des Producteurs de pommes du Québec Montréal Qué \$106,612, Fédération des Producteurs de Pomme de Terre Montréal Qué \$139,139, Fédération des Producteurs de Cultures des Commerciales Montréal Qué \$974,965, Fédération des Producteurs de Sucre et de Sirop D'Érable du Qué \$33,076, Norfolk Fruit Growers Association Simcoe Ont \$52,365, NS Fruit Growers Association Kentville NS \$45,138, New Brunswick Potato Agency Florenceville NB \$204,858, Ontario Soybean Growers Marketing Board Chatham Ont \$824,284, PEI Potato Marketing Board Charlottetown PEI \$168,053.

Producer groups towards the cost of construction of regular cold storages, frostfree, controlled-atmosphere, jacketed or other specialized potato, fruit, or vegetable storage, in accordance with terms and conditions prescribed by the Governor in Council \$2,712,599—Algoma Farms Ltd Newcastle Ont \$50,990, Baxter Turnip Storage Ltd Mitchell Ont \$52,000, Blue Water Storage Ltd Thornbury Ont \$156,668, Carron Farms Ltd Bradford Ont \$110,447, Central Potato Storage Co Florenceville NB \$120,732, Compagnie Agricole et Maraîchère de Sherrington Sherrington Que \$43,567, Coopérative des Pommiculteurs du Qué Farnham Que \$161,283, Covered Bridge Farms Ltd Hartland NB \$37,442, Glavin Produce Ltd Lucan Ltd Ont \$51,286, Herweyer's Gardens Russel Ont \$25,738, Innisfil Cold Storage Kettleby Ont \$94,021, Island Vegetable Cooperative Assoc Nanaimo BC \$26,092, L F Oakes & Sons Ltd Bath NB \$30,000, Lake Area Cooperative

AGRICULTURE—Continued

Growers Assoc Penticton BC \$500,000, La Patate Lac St Jean Péribonka Que \$177,755, Les Jardiniers du Rang 3 Inc St Clothilde Qué \$27,333, Martin & Frères Eng St Léonard Qué \$32,992, Norfolk Fruit Growers Assoc Simcoe Ont \$212,099, O'Leary Farmers Co-op Assoc Ltd O'Leary PEI \$55,665, Produce Processors Ltd Trenton Ont \$196,211, SCA du Sud de Montréal Sherrington Que \$43,109, Southdale Storage Ltd London Ont \$117,449, Swans Fleet Farms Ltd Bruxelles Man \$54,764, Thames Valley Producers & Supply Ltd Mitchell Ont \$37,733, Thedford Produce Co Ltd Thedford Ont \$127,447, Williamsgrove Orchards Ltd Newcastle Ont \$60,268,99661, Canada Ltée Farnham Que \$80,520.

Class "A" and Class "B" Fairs, Winter and Spring Fairs and Special Fairs \$1,952,223—Atlantic Winter Fair Windsor NS \$26,855, Calgary Exhibition and Stampede Ltd Calgary Alta \$49,386, Canadian National Exhibition Association Toronto Ont \$42,248, Central Canada Exhibition Ottawa Ont \$30,631, Edmonton Exhibition Association Ltd Edmonton Alta \$48,302, Exposition Agricole Inter-Régionale de Trois-Rivières Trois-Rivières Qué \$29,276, Exposition de Sherbrooke Sherbrooke Que \$25,686, Exposition Provinciale de Québec Québec Qué \$48,778, Le Salon international de L'agriculture et de L'alimentation Montréal Qué \$45,875, Maritime Winter Fair Moncton NB \$29,137, Pacific National Exhibition Vancouver BC \$38,921, Royal Agricultural Winter Fair Toronto Ont \$51,289, Société d'agriculture du district de St Hyacinthe St Hyacinthe Que \$29,908, Western Fair Association London Ont \$31,850.

Summer Youth Employment Program \$76,995

FOOD PRODUCTION AND INSPECTION PROGRAM
\$124,509,790

Canadian Council on 4-H Clubs \$36,000

Canadian National Livestock Records \$50,000

Federated Women's Institutes of Canada \$10,000

Canadian Plowing Council \$10,000

Summer Youth Employment Program \$60,688

Canada's fee for membership in the Office international des épizooties \$28,546

Contribution to the Canadian Veterinary Medical Association \$3,754

Payments in accordance with agreements entered into with the Provinces of Ontario, Quebec and Saskatchewan towards the costs of construction of additions or enlargements to veterinary science teaching facilities at the Universities of Guelph, Montréal at St Hyacinthe, and Saskatchewan at Saskatoon Province of Saskatchewan \$2,633,000

Contributions to the provinces under the Crop Insurance Act \$100,132,249—Provinces of: PEI \$910,819; NS \$156,930; NB \$224,588; Que \$4,300,011; Ont \$13,397,648; Man \$9,852,353; Sask \$42,241,280; Alta \$27,259,039; BC \$1,782,023.

Contributions to producer and industry groups universities and provincial agencies for the purpose of stimulating developing and adapting new agricultural crops and varieties for commercial production \$732,423—Alberta Corn Committee Lethbridge Alta \$29,028, Canola Council of Canada, Winnipeg Man \$226,902, Canadian Horticultural Council Ottawa Ont \$41,249, Pallisser Wheat Growers Association Regina Sask \$61,734, Richardson Seed Company Limited Burnaby BC \$26,504 and University of Manitoba Winnipeg \$146,694.

4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs \$181,235—Provinces of Alta \$24,880 and Ont \$62,380.

Contribution to the Canadian Shorthorn Association for participating in the 1980 World Shorthorn Congress \$25,000

Liabilities under the Farm Improvement Loans Act \$625,973

Canadian Grains Council \$54,000

Compensation to producers for crop losses caused by migratory waterfowl \$1,822,520—Provinces of: Man \$255,000; Sask \$760,351; Alta \$807,169.

Contributions to Ontario greenhouse operators to cover interest costs incurred on monies borrowed as a result of damage caused by adverse weather conditions during the winter of 1978 \$21,188

Payments to Saskatchewan livestock producers of one-half of the federal-provincial transportation assistance for fodder, due to drought \$911,394—Province of Sask \$325,638.

Payments to Manitoba livestock producers and rail transportation companies of one-half of the federal-provincial transportation assistance for fodder, due to drought \$1,364,382—Province of Manitoba \$816,164.

Payments to Ontario livestock producers of fifty percent of the costs of the transportation of hay as a result of drought conditions \$152,905

Emergency Herd Maintenance Assistance Program in Northwestern Ontario \$747,441

Payments of financial assistance to beef, dairy and sheep producers in drought areas of British Columbia, Alberta, Saskatchewan, Manitoba and Northwestern Ontario \$3,705,449

Contributions to Canfarm Co-operative Services Limited in support of its program to provide accounting and farm management services to individual farmers \$1,200,000

Contribution to Canfarm Co-operative Services Ltd to provide Operating Resources to March 31, 1981 \$1,300,000

Contribution to Canfarm Co-operative Services Ltd to repay the Government Guaranteed Loan to the Canadian Co-operative Credit Society \$3,492,764

Compensation for animals slaughtered in accordance with the terms of the Animal disease and Protection Act \$5,125,505—Marc Arsenault Carleton Bonaventure Que \$27,440, Alain Audet Compton Que \$35,341, Bernard Audet Compton Que \$160,775, Rheal J Breaux & Farm Credit Corporation, St Paul NB \$27,117, Donald Brouillette Valcourt Shefford Que \$30,182, Camelot Farm-Marion Jost & Royal Bank of Canada Elmira Arthur Ont \$67,835, Denis Champagne St Thomas Joliette Que \$40,856, Jean Bernard Charron St Pie Bagot Que \$26,255, Burton L Doll-off Ayer's Cliff Que \$35,742, Robert Dutremble Ste Victoire Richelieu Que \$25,863, Ferme Bermaska St Pie Bagot Que \$333,442, Marie-Jeanne Foucault St Hermas Que \$42,150, Geekie Farms Strathclair Manitoba \$83,645, Hector Grimard Dedden Sask \$25,992, Wilder E Hatch Stanstead Que \$25,350, Homecrest Farm (K T MacPherson) Brandon Man \$187,276, Frank Hudon McAuley Man \$53,317, Aimé and Arthur Hudon (Hudon Farms) McAuley Manitoba \$53,909, Ken Jacobson Pierson Man \$26,540, Jean Paul L'Abbé Coaticook Que \$89,274, Conrad Lanctot Coaticook Que \$32,687, Leon Lapointe Compton Que \$62,055, Roméo Lapointe Compton Que \$48,791, Marcel Latreille St Hermas Que \$27,197, Guy Lauzon et Caisse Populaire de Fugereville Fugereville Que \$37,980, Francis R Lewis McAuley Man \$87,739, John Macialek Brandon Man \$34,155, David McMann Chauvin Alta \$32,953, Myrcel Michalshyn Oakburn Man \$87,654, Lyle Mooney Donnelly Alta \$25,768, Roger Ouimet Franklin Centre Que \$78,506, Frederic Patenaude St Angele de Monnoir Que \$53,654, Claude Peiry Valcourt Shefford Quebec \$101,470, Marguerite Raby Thurso Papineau Que \$38,490, Guy Rensonnet Upton Bagot Que \$68,993, Conrad Roy

AGRICULTURE—Concluded

Moffet Que \$32,359, Dana L Salmon Sunderland Ont \$31,649, Gordon Schweitzer Ltd West Montrose Ont \$546,160, Sering Inc Richelieu Que \$43,771, Marcel Sevigny Martinville Que \$49,041, Robert Sharp Ribstone Alta \$54,771, John Spierings Woodstock Ont \$28,000, Gordon Stammen St Rose Man \$32,136, John A Thornton Gorrie Ont \$27,053, John Weglowski Compton Que \$64,154, Herbert D Welden Grenville Argenteuil Que \$25,598, Wm H Critchlow Melita Man \$249,540.

Contributions to the Province in Accordance with Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the Provinces to owners of animals that have died as a result of rabies \$71,470—Province of Ontario \$66,356.

Compensation at rates determined in the manner provided by Section 12 of the Animal Diseases and Protection Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act and Regulations made thereunder \$11,904

CANADIAN GRAIN COMMISSION PROGRAM \$268,432

Grants to municipalities in accordance with the Municipal Grants Act \$144,995—Cities of: Moose Jaw Moose Jaw Sask \$127,450; Prince Rupert Prince Rupert BC \$17,545.

Canada's fee for membership in the International Association for Cereal Chemistry \$3,687

Contribution to Pioneer Grain Company \$64,750

Contribution to Northern Sales \$55,000

Canadian Livestock Feed Board \$17,072,738

Freight Assistance on feed grain; including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council \$15,429,694—Alberta Wheat Pool Vancouver BC \$196,458, Association Coopérative de Normandie Normandin Que \$70,110, Bazinet & Fils Inc St Hugues Que \$32,362, Marcel Bérard Limitée Yamachiche Que \$29,308, Borden Mercantile Company Victoria BC \$91,666, Bernard Breton St Narcisse Neubois Que \$29,043, Napoléon Breton Limitée St-Bernard de Dorchester Que \$113,298, J N Brochu Inc St-Isidore Que \$150,631, Buckerfield's Limited Armstrong BC \$105,861; Duncan BC \$219,149; Vancouver BC \$527,446, Burgess Feeds Limited Agassiz BC \$156,025, Canada Packers Limited Bridgewater NS \$77,001; Calgary Alta \$6,899; Edmonton Alta \$18,417; Kensington PEI \$138,164; Montréal Que \$44,161; Port Williams NS \$268,262; St Romuald Que \$44,567; Summerside PEI \$174,876; Sussex NB \$541,184; Truro NS \$216,190, Centre Agricole du Nord Inc Notre Dame du Nord Que \$51,209, Chaîne Coopérative du Saguenay Que \$132,521, Clark's Chick Hatchery Limited Burt's Corner NB \$95,814, Clearbrook Grain & Milling Company Limited Clearbrook BC \$241,451, Comptoir des Cultivateurs Inc Mont Laurier Que \$48,017, Consumers Co-op Association Pitt Meadows BC \$51,015, Co-op Atlantic Fredericton NB \$102,856; Moncton NB \$894,143; New Minas NS \$378,667; Truro NS \$288,499, Coopérative Fédérée de Québec Montréal Que \$1,070,408, Coopérative de Services Agricole D'Abitibi Ouest Lasarre Que \$129,584, Alfred Couture Limitée St Anselme Que \$30,795, East Chilliwack Fruit Growers Co-op Association Chilliwack BC \$1,265,462, Econ Consulting Ltd Winnipeg Man \$158,594, W A Flemming Limited Truro NS \$182,648, Fortress Formula Feed Company Limited Willowdale Ont \$669,997, Benoit Giard Inc L'Isletville Que \$28,947, Antoine Guertin Limitée St Pie Que \$48,449, Jean Marc Henri Inc St Roch de l'Achigan Que \$38,727, Hillcrest Farms Limited St John's Nfld \$375,452, J O Levesque Limitée Bedford Que \$28,094, Magasin des Cultivateurs Victoriaville Que \$26,395, Maple Leaf Mills Limited Calgary Alta \$22,038; Cavan Ont \$120,593; Joliette Que \$7,765; Montréal Qué \$20,625; Prescott

Ont \$8,947; Ste Foy Que \$50,559; Toronto Ont \$3,202, F Ménard Inc L Ange Gardien Que \$59,883, Meunerie Cacouna Inc Cacouna Que \$35,463, Meunerie Coopérative Agricole St Charles St Charles Que \$58,721, Meunerie Charlevoix Enr St Urbain Que \$37,343, Meunerie J B Dionne & Fils Limitée Mont Joli Que \$36,455, Meunerie Bernard Landry St Noel Que \$27,730, M & H Feeds Inc Surrey BC \$93,283, Moulin Agricole Kénogami Kénogami Que \$57,617, Moulées Laurentien Ltée St Jérôme Que \$27,982, Nanaimo Farmers Co-op Association Nanaimo BC \$128,101, Nutribec Limitée Duberger Que \$90,333, Otter District Farmers Institute Aldergrove BC \$154,195, René Poirier Limitée St Félix de Valois Que \$32,193, Prince Edward Island Elevator Corporation Kensington PEI \$138,164, Purity Feed Company Limited Kamloops BC \$43,445, Ralston Purina of Canada Limited Apohaqui NB \$14,631; Kentville NS \$197,529; Montréal Que \$124,515; St Romuald Qué \$199,819; Truro NS \$300,407; Whitby Ontario \$7,927, Paul Richard Malartic Que \$39,382, Ritchie Smith Limited Abbotsford BC \$469,064, Antonin St Pierre Inc Normandin Que \$41,067, Smith Brokerage Limited Saint John NB \$376,633, Société Coopérative Agricole Charlevoix La Malbaie Que \$70,352, Société Coopérative Agricole St Jérôme (Lac St-Jean) St Jérôme Qué \$49,710, Société Coopérative Agricole Régionale de Ste Rosalie Que \$29,040, Sure Crop Feeds Ltd Grindrod BC \$236,426, Surrey Co-op Association Abbotsford BC \$588,426, Top Shelf Feeds Inc Duncan BC \$186,291, United Co Operative of Ontario Earleton Ont \$13,769; Guelph Ont \$24,228; Mississauga Ont \$17,635, United Feeds Limited Midnapore Alta \$30,283, United Grain Growers Limited Calgary Alta \$81,769, United Feeds Limited Okotoks Alta \$33,345, Wall & Redekop Feeds Limited Abbotsford BC \$172,591, Western Farms Feeds Limited Corner Brook Nfld \$93,601.

Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills \$430,625—J N Brochu Inc St-Isidore Que \$28,363, E W Caron Ltée Montréal Que \$32,603, Maurice Lamoureux Ltée St-Isidore Ont \$25,912, Ritchie Smith Feeds Inc Abbotsford BC \$26,147.

Contributions to operators for the construction of new inland elevator facilities in feed grain deficient areas of Eastern Canada and British Columbia \$1,060,612—Collwest Grain Products Ltd Collingwood Ont \$360,000, Gagnon & Boucher Ltée Québec Que \$200,000, MacEwen Grains Maxville Ont \$157,000, Pontypool Grain Ltd Pontypool Ont \$225,000, Powassan Farm Supplies Powassan Ont \$118,612.

Contributions to elevator operators for expansion of feed grain storage capacity at existing inland elevators in feed grain deficient areas of Eastern Canada and British Columbia \$151,807—Barkey Grain & Feed Oakwood Ont \$121,807, Momac Grain Elevators Ltd Nepean Ont \$30,000.

COMMUNICATIONS \$123,206,742

Department \$30,917,184

COMMUNICATIONS PROGRAM \$13,068,263

Management of the Radio Frequency Spectrum \$15,000—Canadian Radio Technical Planning Board Ottawa Ont \$15,000.

National Telecommunications Development \$114,139—Bell Canada Ottawa Ont \$41,449, Canadian Law Information Council Ottawa Ont \$50,000, Canadian Broadcasting League Ottawa Ont \$22,690.

Northern Communications Assistance Program \$128,900—Bell Canada Ottawa Ont \$128,900.

COMMUNICATIONS—Continued

International Participation \$1,752,775—International Telecommunications Union Geneva Switzerland \$1,678,775, International Institute of Communication Geneva Switzerland \$39,000, International Telegraph and Telephone Consultative Committee Montreal Que \$35,000.

Space Applications \$10,819,827—European Space Agency Paris France \$1,589,294, Telesat Canada Ottawa Ont \$9,230,533.

Job Creation Program \$212,622—Communications Development Toronto Ont \$43,840, Northern Communication Development Project Thompson Man \$39,066.

Telecommunications Research \$25,000

ARTS AND CULTURE PROGRAM \$17,848,921

Grant to the Fathers of Confederation Building Trust \$1,427,392—Fathers Confederation Building Trust Charlottetown PEI \$1,427,392.

Grants for Arts and Cultural Service Organizations and Activities—Research and Support \$808,000—Academy of CDN Cinema Toronto Ont \$32,500, CDN Conference of the Arts Toronto Ont \$466,000, CDN Crafts Council Ottawa Ont \$77,000, Festival Films du Monde Montréal Qué \$50,000, Festivals of Festivals Toronto Ont \$50,000, International Animation Film Festival Ottawa Ont \$52,000.

Grants to Institutions and Public Authorities in Canada in Accordance with Section 29 of the Cultural Property Export and Import Act \$800,000—Beaverbrook Art Gallery Fredericton NB \$68,047, Glenbow-Alberta Institute Calgary Alta \$53,098, Musée Beaux-Arts de Mtl Montréal Qué \$35,000, Musée régional de Rimouski Rimouski Qué \$43,590, National Museum of Man Ottawa Ont \$142,527, Public Archives of Canada Ottawa Ont \$307,461, Vancouver Centennial Museum Vancouver BC \$82,080.

Grant to the National Theatre School \$425,000—École National Théâtre Canada Montréal Qué \$425,000.

Grant to Massey Hall \$3,000,000—Massey Hall Toronto Ont \$3,000,000.

Grant to Canadian Non-Profit Cultural Organizations and Institutions for Deficit Reduction, Management Development and for Special Cultural Activities of National Significance \$2,958,324—Canadian Association of Prof Dance Organ Toronto Ont \$71,500, Canadian Conference of the Arts Toronto Ont \$102,895, Concours de Musique du Canada Inc. Montréal Qué \$216,135, Shaw Festival Theatre Foundation Niagara on the Lake Ont \$211,967, Toronto Theatre Festival Toronto Ont \$200,000, Vancouver Heritage Festival Society Vancouver BC \$30,500, Victoria Symphony Society Victoria BC \$117,375, Winnipeg Symphony Orchestra Winnipeg Man \$242,815.

Contributions for the Construction, Expansion or Improvement of Performing Arts Facilities in Canada \$430,000—Centre Cult Populaire Le Patriote Inc Montréal Qué \$70,000, Kitchener Waterloo Symphony Orchestra Assoc Waterloo Ont \$360,000.

Contributions for Decormag \$150,000—Publications Decormag Inc Montréal Qué \$150,000.

Contributions for Quebec Institut Cinema \$50,000—Institut Québécois Cinéma Montréal Qué \$50,000.

Contributions for Association Export Canadian Books \$12,922

Contributions for Book Publishing Development—Sales Mark Inc \$3,740,440—Clarke Irwin & Co Ltd Toronto Ont \$69,413, Corp Editions Fides Montréal Qué \$142,183, Douglas & McIntyre Ltd North Vancouver BC \$130,189, Editions Heritage Inc St Lambert Qué \$195,513, Editions Hurtubise HMH Ltée Lasalle Qué

\$28,829, Editions Internationales Ala Stanké Ltée Montréal Qué \$130,309, Editions Lemec Inc Montréal Qué \$139,153, Editions Libre Expression Ltée Montréal Qué \$78,167, Editions Paulines Sherbrooke Qué \$32,431, Editions Presse Montréal Qué \$67,908, Editions Qué-Amérique Montréal Qué \$38,533, Fforbe Publications Ltd Vancouver BC \$26,468, Fitzhenry & Whiteside Ltd Don Mills Ont \$36,517, Gage Publishing Ltd Agincourt Ont \$53,425, General Publishing Co Ltd Don Mills Ont \$408,747, Hancock House Publishing Ltd North Vancouver BC \$40,440, Hurtig Publishers Ltd Edmonton Alta \$169,555, International Self-Counsel Press Ltd N Vancouver BC \$69,936, James Lorimer & Co Ltd Toronto Ont \$32,800, Librairie Beauchemin Ltée Montréal Qué \$68,649, McClelland & Stewart Ltd Toronto Ont \$496,656, McGill-Queen's University Press Montreal Que \$43,662, Optimum Publishing International Montreal Que \$109,793, Presses L'Université de Mtl Montréal Qué \$32,822, Presses L'Université Laval Québec Qué \$45,758, Sogides Limitée Montréal Qué \$306,536, Tundra Books/Livres Tundra Inc Montreal Que \$40,729, University of BC Press Vancouver BC \$59,389, University of Toronto Press Toronto Ont \$156,191, Western Producer Prairie Books Saskatoon Sask \$54,551, Whitecap Books Ltd Vancouver BC \$40,365.

Contributions for Book Publishing Development—Analysis \$320,082—Book Periodical Development Council Toronto Ont \$132,165, Ferwood Books Toronto Ont \$28,817, Société Develop Livre Périodique Montréal Qué \$87,693.

Contributions for Book Publishing Development—Implementation \$273,238—Clarke Irwin & Co Ltd Toronto Ont \$50,000, Deneau & Greenberg Publishers Ltd Ottawa Ont \$30,240, Douglas & McIntyre Ltd North Vancouver BC \$26,556, Editions France-Amérique Montréal Qué \$49,800, Lester and Orpen Ltd Toronto Ont \$49,200.

Contributions for Book Publishing Development For Rights Mark \$136,279

Contributions for Book Publishing Development—Proj Dev Assist \$94,379—Assoc CDN Publishers Toronto Ont \$69,147.

Contributions for Book Publishing Development—Research & Doc \$103,981—Assoc CDN Publishers Toronto Ont \$33,173, Société Develop Livre Périodique Montréal Qué \$57,308.

Contributions for Book Publishing Development—CDN Text & Rel Mat \$2,003,884—Book Soc of Canada Ltd Agincourt Ont \$35,194, Clarke Irwin & Co Ltd Toronto Ont \$44,784, Editions F M St Vincent-De-Paul Qué \$25,678, Editions Hurtubise HMH Ltée Lasalle Qué \$56,927, Editions Projets Inc Montréal Qué \$76,431, Editions Renouveau Pédagogique Inc Montréal Qué \$75,287, Edu-Media Holdings Ltd Kitchener Ont \$36,846, Fitzhenry & Whiteside Ltd Don Mills \$55,641, Geatan Morin & Associés Ltée Chicoutimi Qué \$35,233, Gage Publishing Ltd Agincourt Ont \$419,398, Guerin Editeur Ltée Montréal Qué \$258,422, Librairie Beauchemin Ltée Montréal \$88,699, Lidec Inc Outremont Qué \$121,277, McClelland & Stewart Ltd Toronto Ont \$55,886, Nelson Canada Ltd Don Mills Ont \$393,790, Samuel-Stevens Publishers Ltd Toronto Ont \$28,242, Young Naturalist Foundation Toronto Ont \$53,504.

Contributions for CDN Film Institute \$75,000—CDN Film Institute Ottawa Ont \$75,000.

Contributions for Academy CDN Cinema \$20,000

Contributions for Canadian Independant Record Production \$20,000

Contributions to the Vancouver Art Gallery \$1,000,000—Vancouver Art Gallery Vancouver BC \$1,000,000.

Canada Council \$44,647,000

Payments to the Canada Council \$44,647,000

COMMUNICATIONS—Continued**Canadian Radio-television and Telecommunications Commission \$35,292**

Contributions towards research under Section 18 of the Broadcasting Act \$35,292—The Innis Communication Corporation Ottawa Ont \$25,000.

National Film Board \$272,257

Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Governors \$8,580

Contributions to film libraries for film distribution services in accordance with agreements \$14,280

Payments to Quebec in respect of reciprocal taxation agreement \$249,397

National Library \$20,631

Transfer payments to International Organizations and Foreign countries \$20,631

National Museums of Canada \$9,332,334

Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities \$8,530,500—Agnes Etherington Arts Centre Kingston Ont \$34,000, Annapolis Valley Historical Society \$202,500, Art Gallery of Greater Victoria Victoria B C \$85,000, Art Gallery of Ontario Toronto Ont \$200,000, Art Gallery Mt St Vincent University Halifax N S \$38,000, British Columbia Provincial Museum Victoria B C \$285,608, Canadian Museums Association Ottawa Ont \$270,000, Confederation Centre Art Gallery & Museum Charlottetown P E I \$56,000, Direction générale des Musées Que \$100,000, Edmonton Art Gallery Edmonton Alta \$247,000, Galerie d'art du centre culturel Sherbrooke Que \$27,270, Glenbow Alberta Institute Calgary Alta \$135,000, Kingston Marine Museum Kingston Ont \$350,000, Le centre culturel de Shawinigan Que \$124,800, McCord Museum Montreal Que \$150,000, Manitoba Museum of Man & Nature Winnipeg Man \$405,250, Maritime Museums of the Atlantic Halifax N S \$620,500, Musée Acadien Moncton N B \$45,000, Musée d'art contemporain Montréal Que \$110,000, Musée des beaux-arts Montréal Que \$269,000, Musée des Sept-Îles Que \$25,200, Musée du Québec Qué \$66,000, Musée historique de l'Électricité Longueuil Qué \$32,400, Musée Maritime Bernier L'Islet-Sur-Mer Qué \$25,000, Musée régional du Madawaska Edmundston N B \$37,500, Museum of Indian Archaeology London Ont \$90,000, New Brunswick Museum St Johns N B \$204,700, Newfoundland Museum St John's Nfld \$187,700, Norman Mackenzie Art Gallery Regina Sask \$90,000, Nova Scotia Museum Halifax N S \$381,750, Ontario Museums Association Toronto Ont \$35,000, Ontario Science Centre Toronto Ont \$205,600, P E I Heritage Foundation Charlottetown P E I \$29,740, Provincial Museum of Alberta Edmonton Alta \$175,000, Queen's University Kingston Ont \$34,000, Royal Ontario Museum Toronto Ont \$154,150, Saskatchewan Museums Association Regina Sask \$25,000, Saskatoon Gallery & Conservatory Corporation Saskatoon Sask \$115,300, Toronto Historical Board Toronto Ont \$30,000, Université de Moncton, Moncton NB \$30,000, University of B C—Museum of Anthropology Vancouver B C \$200,000, Vancouver Art Gallery Vancouver B C \$180,000, Vancouver Museums & Planetarium Assoc Vancouver B C \$121,741, Western Development Museum Saskatoon Sask \$181,207, Winnipeg Art Gallery Winnipeg Man \$180,000.

Contributions toward Summer Job Corps, Summer Student Employment and Activities Program \$801,834—J Champagne Montreal Que \$25,333, J M Fecteau Québec Qué \$32,653, D McCarthy

London Ont \$42,058, S McCarthy Ottawa Ont \$29,606, C Pilon Montreal Que \$42,532.

Social Sciences and Humanities Research Council \$37,982,044

Research Training and Support for Scholars \$14,423,283

Research Grants to promote advanced research \$8,154,069—D A Andrews Ottawa Ont \$61,270, E J Beech Downsview Ont \$38,702, J Benoit Montreal Que \$61,538, A Blais Montreal Que \$33,994, K Bloom Halifax NS \$41,205, C L Boiles Montreal Que \$62,506, M Breecher Montreal Que \$58,147, R Breton Toronto Ont \$33,070, J D Claxton Vancouver BC \$26,441, M P Connelly Toronto Ont \$57,943, C M Corter Toronto Ont \$26,799, K Craig Vancouver BC \$32,179, P M Daly Montreal Que \$47,019, A G Darroch Downsview Ont \$73,817, J G Debanne Ottawa Ont \$25,000, A P Dechy Montreal Que \$38,958, A Dugas Montreal Que \$31,050, D J Elkins Vancouver BC \$25,562, B H Erickson and T A Nosanchuk Ottawa Ont \$40,075, J P Farrell Toronto Ont \$40,904, W D Finlayson London Ont \$76,147, J M Fossfy Montreal Que \$41,951, U Franklin Toronto Ont \$29,927, N H Frye Ottawa Ont \$25,000, H Gagne Quebec Que \$30,000, T Gouin-Decarie Montreal Que \$49,573, A K Grayson Toronto Ont \$34,930, R J Gregg Vancouver BC \$53,972, J E Grusec Toronto Ont \$26,920, A Havrie Montreal Que \$38,891, W M Hayes Toronto Ont \$26,500, J E Helliwell Vancouver BC \$40,518, J S Holladay Toronto Ont \$60,594, A M Home Quebec Que \$26,750, D E Hunt Toronto Ont \$30,068, W M Hurley Toronto Ont \$57,261, D N Jackson London Ont \$48,658, S Kaliski Kingston Ont \$44,279, D H Knight Waterloo Ont \$51,435, R Lacroix Montreal Que \$66,603, C Laforte Quebec Que \$30,256, C Laforte Quebec Que \$34,243, P M Lagier Montreal Que \$34,410, W E Lambert Montreal Que \$44,722, M LeClerc Montreal Que \$43,800, V Lemieux Quebec Que \$30,965, D Lubell Edmonton Alta \$53,500, G V Malicky Edmonton Alta \$38,452, P Martin Windsor Ont \$26,514, M L McCorkle Vancouver BC \$54,568, A McKay Hamilton Ont \$34,506, I A Mel'Cuk Montreal Que \$59,383, A Mills Toronto Ont \$99,909, D L Mills Calgary Alta \$26,013, J D Nance Vancouver BC \$73,035, J M Officer Waterloo Ont \$44,665, D M Pendergast Toronto Ont \$73,026, G L Piggett Montreal Que \$41,587, I Pringle Ottawa Ont \$52,075, T Rakowska-Harmstone Ottawa Ont \$54,445, J S Raymond Calgary Alta \$48,951, P F Realy Peterborough Ont \$33,880, D B Redford Toronto Ont \$87,562, H S Ross Waterloo Ont \$30,748, B Roy Montreal Que \$36,406, B G Rule Edmonton Alta \$32,646, E A Safarian Toronto Ont \$44,001, D Saint-Jacques Quebec Que \$58,433, M Scarmadalia Downsview Ont \$45,063, P Schledermann Calgary Alta \$33,087, R P Schlegel Waterloo Ont \$39,625, E G Schwimmer Quebec Que \$67,067, P Senay Trois-Rivières Que \$50,000, J W Shaw Toronto Ont \$44,507, A C Smith Ottawa Ont \$25,950, J T Stevenson Toronto Ont \$47,385, P L Stock Toronto Ont \$47,810, B W Tomlin Ottawa Ont \$52,729, J Topic Peterborough Ont \$28,540, J A Tuck St John's Nfld \$59,077, H J Warkentyne Victoria BC \$40,000, D A Wehrung Vancouver BC \$39,350, C M Wells Ottawa Ont \$49,991.

Concerted Research \$5,628,984—B Baker Toronto Ont \$100,032, B Blishen Downsview Ont \$570,532, A Blum Downsview Ont \$242,796, A Cameron Toronto Ont \$154,202, H Charbonneau Montreal Que \$292,336, W Dean Toronto Ont \$509,934, G Divay Montreal Que \$250,000, E Gold Halifax NS \$276,865, F Halpenny Toronto Ont \$856,615, H Hicks Halifax NS \$68,301, D Jackel Edmonton Alta \$52,986, A Johnston Toronto Ont \$158,858, M Juneau Quebec Que \$308,346, R Levesque Montreal Que \$30,093, M Matte Montreal Que \$184,501, K Matthews St John's Nfld \$134,906, P Plumet Montreal Que \$201,371, R A Rempel Hamilton Ont \$353,645, J Robson Toronto Ont \$99,774, E P Sanders Hamilton Ont \$151,959, R Schoeffel Toronto Ont \$88,467, A D Scott Victoria BC \$170,052, G A B Watson Toronto Ont \$200,000, W Young Vancouver BC \$153,188.

COMMUNICATIONS—*Concluded*

General Research \$2,685,373—Universities: Edmonton Alta \$95,464, British Columbia Vancouver BC \$157,468, Brock St Catherines Ont \$29,061, Calgary Calgary Alta \$64,851, Carleton Ottawa Ont \$292,336, Concordia Montreal Que \$55,846, Dalhousie Halifax NS \$43,761, Guelph Guelph Ont \$41,978, Laurentian Sudbury Ont \$40,097, Laval Quebec Que \$95,113, Manitoba Winnipeg Man \$68,464, McGill Montreal Que \$74,846, McMaster Hamilton Ont \$50,818, Memorial St John Nfld \$53,607, Moncton Moncton NB \$32,669, Montreal Montreal Que \$102,169, New Brunswick Fredericton NB \$47,752, Ontario Institute for Studies in Education Ottawa Ont \$30,967, Ottawa Ottawa Ont \$71,118, Quebec à Chicoutimi Que \$28,202, Quebec à Montreal Montreal Que \$59,667, Quebec à Trois-Rivières Trois-Rivières Que \$29,820, Queen's Kingston Ont \$60,462, Regina Regina Sask \$33,402, Saskatchewan Saskatoon Sask \$49,762, Sherbrooke Sherbrooke Que \$35,936, Simon Fraser Burnaby BC \$51,907, Toronto Toronto Ont \$139,470, Trent Peterborough Ont \$27,502, Waterloo Waterloo Ont \$54,693, Western Ontario London Ont \$82,822, Wilfrid Laurier Waterloo Ont \$28,454, Windsor Windsor Ont \$48,609, Winnipeg Winnipeg Man \$28,206, York Downsview Ont \$95,726.

Communications in Research and Scholarships \$4,469,042—Canadian Federation for the Humanities Ottawa Ont \$1,039,805, Canadian Historical Review Toronto Ont \$26,841, Canadian Journal of Economics Kingston Ont \$25,950, Canadian Journal of Education Victoria BC \$27,243, Canadian Journal of Political Science Ottawa Ont \$35,744, Canadian Literature Victoria BC \$28,525, Canadian Political Science Association Montreal Que \$26,000, Canadian Public Administration Toronto Ont \$31,772, Canadian Public Policy Guelph Ont \$32,365, Pacific Affairs Victoria BC \$26,850, RACAR Canadian Art Review Ottawa Ont \$25,366, Relations industrielles Quebec Que \$31,689, Social Science Federation of Canada Ottawa Ont \$1,171,263, The Royal Society of Canada Ottawa Ont \$32,000.

Research on Subject of National Interest \$1,880,134—H W Arthur Downsview Ont \$79,550, F Auger Montreal Que \$57,942, University of British Columbia Vancouver BC \$40,000, N L Chappel Winnipeg Man \$45,688, M B E Clarkson Ottawa Ont \$31,000, I Connidis London Ont \$62,678, Dalhousie University Halifax NS \$40,000, R Davidson Ottawa Ont \$50,000, R H Farguhar Saskatoon Sask \$34,950, M Koerner Ottawa Ont \$81,500, Université Laval Quebec Que \$40,000, University of Manitoba Winnipeg Man \$30,000, University of McGill Montreal Que \$30,000, McMaster University Hamilton Ont \$38,525, Université de Montreal Montreal Que \$40,000, C Panaccio Trois-Rivières Que \$25,000, C H Peterson Montreal Que \$29,991, M Porter Ottawa Ont \$29,120, Queen's University Kingston Ont \$34,500, D Radcliffe London Ontario \$29,000, University of Regina Regina Sask \$40,000, University of Saskatchewan Saskatoon Sask \$25,000, M M Schnore London Ont \$34,117, University of St Francis Xavier Antigonish NS \$25,000, University of St Michael's College Toronto Ont \$40,000, University of Toronto Press Toronto Ont \$40,000, University of Western Ontario London Ont \$106,981, S F Wise Ottawa Ont \$25,900, L A Wood Guelph Ont \$26,286.

International Scholarships Exchange \$621,141

Special Grants and Studies \$120,018

CONSUMER AND CORPORATE AFFAIRS \$895,849

Department \$895,849

Contributions to various consumer organizations \$895,849—Automobile Protection Association Montreal Quebec \$26,734, Consumers' Association of Canada Magazine and Testing Program Ottawa Ont \$218,700, Consumer's Association of Canada Public Issues and Policy Program Ottawa Ont \$47,500, Consumers'

Association of Canada Regulated Industries Program Ottawa Ont \$149,907, Public Interest Advocacy Centre Ottawa Ont \$150,316.

ECONOMIC DEVELOPMENT \$150,000

Ministry of State \$150,000

Policy Formulation, Program Review and Evaluation \$150,000—The Niagara Institute on the Lake Ontario \$150,000.

EMPLOYMENT AND IMMIGRATION

\$2,984,995,631

Canada Employment and Immigration Commission \$2,984,905,631

EMPLOYMENT AND INSURANCE PROGRAM \$2,949,706,064

Payments of Training Allowance under Sections 7, 8, and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act \$96,561,976

Payments to employers under agreements entered into by the Canada Employment and Immigration Commission with employers, groups or associations of such employers, and provinces under Section 6 of the Adult Occupational Training Act \$107,246,866:

Newfoundland Region—

Abitibi Price Inc Stephenville \$201,952, Bonavista Cold Storage Co Bonavista \$30,638, C N Marine Incorporated Moncton NB \$33,580, Fishery Products St John's \$98,833, General Hospital Corp St John's \$41,347, P Janes & Sons Hants Harbour \$48,888, Sealand Helicopter Ltd St John's \$34,777, Terra Nova Fisheries Ltd Clarenville \$38,261, Wm J Burton (Nfld) Ltd Plum Point \$25,377;

Nova Scotia Region—

Atlantic Bridge Co Lunenburg \$58,653, Canso Seafoods Ltd Canso \$28,215, Cape Breton Development Corporation Sydney \$591,968, Dafron Industries Bridgewater \$25,093, Design Products Ltd Dartmouth \$40,563, Enheat Inc Sackville NB \$189,075, Ferguson Industries Ltd Pictou \$42,793, Fred Smithers Concrete Contracting Ltd Dartmouth \$27,161, Grimes Sprinkler Canada Ltd Halifax \$27,155, Halifax Board of Trade Halifax \$222,970, Halifax Industries Ltd Halifax \$288,940, Hawker Siddeley Trenton Works Trenton \$29,911, Hermes Electronics Ltd Dartmouth \$29,148, Home Hardware Debert \$46,069, IMP Aviation Group Services Ltd Dartmouth \$25,828, Michelin Tire Canada Ltd New Glasgow \$416,376, Scotia Crewing and Supply Services Halifax \$35,490, Stanfields Limited Truro \$40,457, Sydney Engineering and Dry Dock Sydney \$36,073, Sydney Steel Corporation Sydney \$26,439, Willett Foods Ltd Lakeside \$41,414, Winlie Containers Canada Ltd \$33,265;

New Brunswick Region—

Arvin Special Machinery Chatham \$59,912, Atlantic Wholesalers Sackville \$26,002, Channel Fabrics Canada Ltd Caraquet \$73,479, CN Railways Moncton \$26,830, Connors Bros Blacks Harbour \$58,564, Day & Ross Hartland \$25,306, Fraser Inc Edmundston \$36,534, Heath Steel Mines Newcastle \$67,904, J D Irving Saint John \$158,615, Kent Line Saint John \$109,963, Moncton Hospital Moncton \$35,096, NB Electric Power Commission Fredericton \$140,399, New Brunswick Department of Justice Fredericton \$26,100, New Brunswick Department of Social Services Fredericton \$26,400, Saint John Marine Consultants Saint John \$59,378, Saint John Regional Hospital Saint John \$28,576, Saint John Shipbuilding and Dry Dock Saint John \$112,978, St Joseph's Hospital Saint John \$77,481, Summer Tire Ltd Moncton \$27,512, Texas Steel St Stephens \$82,354;

EMPLOYMENT AND IMMIGRATION—Continued**Prince Edward Island Region—**

Bennen Industries Charlottetown \$38,161, Canada 102892 Ltd Charlottetown \$25,684, CN Marine Borden \$35,744, Prece-Tech Charlottetown \$34,555, Salem Offshore Drilling Charlottetown \$26,488, Tannereye Ltd Charlottetown \$28,669;

Quebec Region—

Abbott Laboratories Ltd Montréal, \$32,539, Allis-Chalmers Canada Inc Lachine \$27,661, Assurance-Vie Desjardins Lévis \$57,054, Asten Hill Valleyfield \$32,123, Ateliers d'ingénierie Dominion Lachine \$44,222, Aviatech Inc Lachine \$52,511, Aviation Electric Ltd St-Laurent \$61,639, Bombardier Ltée—division transport en commun La Pocatière \$41,930, Brown Boveri Canada Ltée Lachine \$277,873, Burel trav ind Forest Québec \$145,113, C A E Electronics Ltd St-Laurent \$134,172, Canadair Ltée St-Laurent \$411,739, Caprice Canada Ltée Louiseville \$37,790, Centre National d'exporte-pièces Chomedey Laval, \$25,662, Cie minière Qué Cartier Port-Cartier \$35,668, Cie minière Lamaque Ltée Val-d'Or \$33,078, Cie Price Ltée (cartonnerie) Jonquière \$191,779, CNCP Télécommunications Montréal \$35,293, Co. Internationale de papier Gatineau \$135,471, Cogéra Inc Télé Médic Québec Inc Ste-Foy \$44,778, Confédération des CPED Montréal \$78,378, Conseil de Bande Weymontachie Weymontachie Via San Maur \$29,853, Conseil des Ports Nationaux Montréal \$91,706, Consolidated Bathurst Chicoutimi \$101,965, Continental Can of Canada St-Laurent \$51,591, Coop Agricole Bas-St-Laurent Rivière Trois-Pistoles \$27,084, Cooprix Orsainville \$29,779, Corpo Admiral du Can Ltée Montmagny \$25,786, Créations Daisy Fresh Inc Quebec \$50,607, Créations Sherbourg Sherbrooke \$26,884, DBM Reflex Enterprises Inc St-Laurent \$35,553, Deschênes & Fils (1969) Inc Montréal \$33,661, Domglass Inc Montréal \$47,939, Dominion Bridge-Sulzar Inc Lachine \$61,223, Dominion Textile Ltée Montréal \$190,911, E B S Marine Inc Jonquière \$40,303, Electromec Inc Chicoutimi \$25,165, Epoc Montréal Montréal \$546,971, Evaluation technique Inc Jonquière \$48,163, Fédération Montréal et ouest du Québec Montréal \$40,872, Fédération du Québec des C P D Lévis \$36,625, Fonderie Magotteaux C D A S C C Magog \$59,846, Forex Inc Val-d'Or \$53,346, Forges H P C Ltée Cap-de-la-Madeleine \$70,133, Formules d'affaires Moore Cowansville \$35,050, Gagnon et Frères Meubles Chicoutimi \$44,486, Gaz Métropolitain Inc Montréal \$117,401, Granite St-Gérard Inc St-Gérard \$25,763, Héli Voyageur Ltée Val-d'Or \$27,865, Hercules Canada Ltée Varrennes \$67,577, Hydro-Québec Montréal \$52,464, Johns Manville Inc Brossard \$39,349, J H Normick Inc La Sarre \$40,829, Karhu Titan Canada Ltée Cowansville \$32,079, Les Ailes du Nord Ltée Sept-Îles \$29,532, Les Chantiers Davie Ltée Lauzon \$139,734, Les Industries Provinciales Ltée St-Damien \$31,792, Les Mines Seleine Inc Grosse-île \$80,482, Les Usines Coteau du Pont du C O Coteau du Lac \$172,779, Line Canada Machine Outil Ltée Granby \$33,963, Ludger Harvey et Fils Ltée Jonquière \$33,325, Madeli-pêche Inc Havre-Aubert Cap-Aux-Meules \$90,964, Malette Waferboard St-Georges de Champlain \$45,447, Marine Industries Ltée Tracy \$63,177, Mines Noranda Ltée Murdochville \$117,725, Moderne Machine Industries Ltée Melbourne \$29,257, Montréal Aéroport Hilton Dorval \$27,428, M T I Equipement bureau Montréal \$25,639, National Sea Products Cap-Aux-Meules \$42,093, Nordair Ltée Dorval \$51,848, Papier Journal Domtar Dolbeau \$33,131, Pratt Whitney Aircraft Longueuil \$427,352, Prévost Car Inc Ste-Claire \$65,366, Produits Alcan Canada Ltée Granby \$37,167, Produits Forestiers Comtois Comtois \$64,880, Produits Forestiers Saguenay Ltée Sacré-Cœur \$102,440, Qit Fer et Titane Inc Havre St-Pierre \$500,060, Rolland Inc St-Jérôme \$42,875, Sidbec Dosco Contrecoeur \$46,297, Sidbec Normines Port-Cartier \$25,991, Sometal Atlantic Ltée Matagami \$66,309, Supermarché Dominion Montréal \$28,994, Tourbières Lambert Inc Rivière Ouelle \$29,371, Union Régionale des Caisses Populaires Ouest Québécois \$25,737, Union Régionale de Québec des C P D Québec \$74,034, Unifor Inc Bergeronnes \$33,910, Viarail Canada Inc Montréal \$75,637;

Ontario Region—

Abitibi Price Inc Toronto \$74,960, Abitibi Price Inc Kapuskasing \$26,990, Acres Consulting Services Niagara Falls \$31,672, Allorge Ltd Brampton \$81,532, Algoma Ore Sault Ste Marie \$79,241, Algoma Steel Sault Ste Marie \$243,316, Algoma Central Railway Sault Ste Marie \$38,896, Allied Chemicals Windsor \$29,890, American Can of Canada Thunder Bay \$60,279, S A Armstrong Toronto \$40,874, Atlas Steels Welland \$33,015, Austin Airways Timmins \$44,172, BVA Manufacturers Scarborough \$32,635, Beavers Dental Products Cornwall \$25,641, Binder Tool and Mold Windsor \$39,466, Burke and Wallace Ltd Mississauga \$42,831, CAE Montupet Diecast Ltd St Catharines \$60,146, CIL Brantford \$46,692, CP Rail Toronto \$42,348, Cadeis International Ltd Ottawa \$30,928, Caldwell Consumer Products Prescott \$52,784, Canada Packers Toronto \$42,698, Canada's Wonderland Toronto \$70,794, Canadian Pacific Ltd Toronto \$133,172, Canadian Shipyards and Engineering Ltd Collingwood \$34,883, Canadian Tire Toronto \$28,674, Combustion Engineering Cornwall \$29,661, Credit Union of Central Ont Toronto \$48,348, Cooper Energy Services Ltd Stratford \$29,768, Custom Sawmills Kapuskasing \$28,779, De Havilland Aircraft of Canada Toronto \$414,268, Dome Mines Ltd Timmins \$42,322, Domglass Inc Brantford \$62,059, Dominion Textiles Ltd Cornwall \$30,911, Domtar Inc Toronto \$39,781, Drummond Business Forms Brampton \$27,435, Dupont of Canada Sarnia \$121,783, Duad Computer Systems Toronto \$25,087, Du Breuil Brothers Ltd Sault Ste Marie \$41,423, Electrohome Ltd Toronto \$33,084, Eplet Dairies Co Ltd Brampton \$26,224, Essex Mfg Windsor \$54,179, Esso Chemicals Canada Sarnia \$65,028, Fabricated Steel Products Ltd Windsor \$45,454, Firestone Canada Inc Toronto \$44,674, Gaco-Sternson Ltd Brantford \$39,969, Great Lakes Forest Products Thunder Bay \$56,448, Greater Canada Colour Printing Fort Erie \$40,893, Greening Donald Co Ltd Toronto \$29,702, Heritage Stove Co Ltd Collingwood \$27,729, Hifield Corporation of Canada London \$25,293, Honeywell Ltd Scarborough \$30,304, Husky Injection Systems Brampton \$39,614, Imperial Oil Ltd Sarnia \$34,052, In as Much Society of Ontario Inc Thunder Bay \$128,748, International Harvester Hamilton \$26,004, Ireco Industry Brantford \$30,527, International Tool Windsor \$28,887, John T Hepburn Ltd Etobicoke \$27,207, K-Vek Ltd Cambridge \$26,773, Kakabeka Timber Co Ltd Thunder Bay \$27,816, Kimberly Clark of Canada Thunder Bay \$43,863, Lakehead Flying School Ltd Thunder Bay \$45,933, Libbey St Clair Inc Wallaceburg \$57,934, Linamar Machine Guelph \$43,988, Litton Systems Etobicoke \$169,732, Loblaw Ltd Toronto \$25,577, Lockwood Mfg Brantford \$41,462, Maple Leaf Monarch Co Windsor \$77,609, Mobil Chemical Canada Ltd Belleville \$32,382, N T N Bearing Mfg Mississauga \$51,673, Northern Armature Works Toronto \$36,197, Ottawa Fibre Industry Ltd Ottawa \$26,054, Ouyang Boat Works Ltd Oshawa \$41,725, Peace Bridge Brokerage Ltd Toronto \$36,337, Petrosar Ltd Sarnia \$116,653, Polysar Ltd Sarnia \$217,872, Pirelli Cables Inc Guelph \$37,393, Port Weller Dry Docks St Catharines \$179,406, Prima Chrome Furniture Mfg Toronto \$36,247, R B W Inc Owen Sound \$26,727, Reichhold Chemicals Ltd Thunder Bay \$30,718, Rio Algom Ltd Elliot Lake \$32,166, Rite Chrome Furniture Mfg Co Ltd Toronto \$27,533, Riverside Yarns Ltd Cornwall \$28,753, Robson-Lang Leathers Toronto \$27,363, Sales Data Systems Ltd Toronto \$25,258, Saskatchewan Wheat Thunder Bay \$151,260, Seeburn Metal Products Orillia \$45,064, Selco Mining Corporation Ltd Kenora \$26,225, Six Nations Band Council Brantford \$37,693, SKO Manufacturing Co Ltd Windsor \$30,086, Spruce Falls Power and Paper Co Ltd Kapuskasing \$29,153, Standard Auto Glass Toronto \$30,924, St Catharines Screw Machine Ltd St Catharines \$43,564, Steel Co of Canada Ltd Brantford \$115,085, Steinbergs Ltd Toronto \$50,583, Strudex Fibres Ltd Kitchener \$27,358, Texasgulf Canada Ltd Timmins \$53,025, Textron Canada Ltd Goderich \$51,569, Union Carbide Canada Ltd Sarnia \$96,068, Union Carbide Canada Ltd Toronto \$235,883, United Cooperatives of Ont Toronto \$32,125, United Grain Growers Thunder Bay \$31,074, Varta Batteries Ltd St Thomas \$55,216, Wabasso Ltd Welland \$134,022, Warren K Cook Toronto \$52,118, Westinghouse Canada Ltd Toronto \$83,072, Wilco Canada Inc London \$92,960,

EMPLOYMENT AND IMMIGRATION—Continued

Windsor Packaging Co Ltd Windsor \$26,961, Wm E Coultts Co Ltd Scarborough \$34,146, Zymatize Co London \$50,815;

Manitoba Region—

Bristol Aerospace Winnipeg \$58,537, Brokenhead Indian Band Scanterbury \$45,539, Canada Packers Winnipeg \$80,232, Churchill Band Tadoule Lake \$25,200, Fort Alexander Band Pine Falls \$37,667, God's Lake Narrows Band God's Lake Narrows \$25,328, Hudson Bay Mining and Smelting Company Ltd. Flin Flon \$328,476, Inventronics Ltd Brandon \$27,358, La Centrale des Caisses Populaires Ltee Winnipeg \$30,406, Lake Manitoba Indian Band Vogar \$25,716, Little Grand Rapids Band Little Grand Rapids \$30,941, Little Saskatchewan Band Gypsumville \$25,181, Manitoba Hydro Winnipeg \$25,936, Mathias Colomb Band Pukatowagon \$25,200, Metals Industries Ltd Brandon \$60,506, Moose Lake Band Moose Lake \$31,584, Nelson House Band Nelson House \$66,098, Norway House Indian Band Norway House \$25,200, Pine Creek Band Camperville \$27,482, Powell Equipment Ltd Winnipeg \$42,980, Province of Manitoba Winnipeg \$246,455, Red Sucker Lake Indian Band Red Sucker Lake \$25,286, Sandy Bay Band Marius \$42,564, Selkirk Training Plant Selkirk \$39,254, Sherritt Gordon Mines Ltd Lynn Lake \$190,804, Shopost Ironworks Ltd Winnipeg \$35,675, St Theresa Indian Band St Theresa Point \$27,416, Standard Aero Ltd Winnipeg \$701,109, Tan Jay International Ltd Winnipeg \$51,132, Valley River Band Shortdale \$25,466, Versatile Manufacturing Ltd Winnipeg \$44,161, Waterhen Bank Skownan \$32,597, Youth Business Learning & Development Centre Inc Winnipeg \$165,560;

Saskatchewan Region—

Amsnis Regina \$72,000, Amok Cliff Mining Saskatoon \$34,094, Beardsy's & Okemasis Band Duck Lake \$50,000, Churchill River Local Housing Corp Buffalo Narrows \$42,662, Dept of Continuing Education Regina \$103,546, Gabriel Dumont Institute of Native Studies & Applied Research Regina \$25,921, Headstart Employment Corp Regina \$89,461, IMC Esterhazy \$43,226, Interprovincial Steel & Pipe Corp. Ltd Regina \$31,678, Kramer Tractor Ltd Regina \$64,515, Larr Management Regina \$27,846, Little Pine Band Paynton \$27,612, Mosquito Band Cando \$25,202, Power Farm Sales (1976) Ltd Saskatoon \$33,015, Federation of Sask Indians \$119,315, Standing Buffalo Reserve Fort Qu'Appelle \$56,886, Tobin Tractor Ltd Region \$33,837, Warcon Construction Ltd Airdrie Alta \$30,484, Westank Willock Regina \$30,251;

Alberta/NWT Region—

Alberta Forge Products Edmonton Alta \$37,763, Baffin Building Systems Frobisher Bay NWT \$62,042, Beaver Lake Indian Bank Lac La Biche Alta \$54,396, Canadian Artic Co-op Yellowknife N W T \$96,254, Canadian Marine Drilling Inuvik N W T \$37,421, Canwest Calgary Alta \$39,931, Caslan Waskayigun Assoc Caslan Alta \$40,510, C L J Assoc Building Contractors St Paul Alta \$41,564, CON Operations Yellowknife N W T \$80,903, Dome Petroleum Calgary Alta \$43,426, Dome Petroleum Tuktoyatuk N W T \$25,534, Douglas Inc Redcliff Alta \$34,401, Drumheller Co-op Drumheller Alta \$58,440, E O Parry Industries Drumheller Alta \$78,928, Esso Resources Canada Ltd Edmonton Alta \$34,443, Fluor Canada Ltd Calgary Alta \$34,136, Frog Lake Tribal Admin Frog Lake Alta \$91,528, George & Nick's Machine Works Calgary Alta \$31,734, Grande Prairie District Co-op Grande Prairie Alta \$28,130, Gulf Canada Calgary Alta \$26,347, Kehewin Tribal Admin Bonnyville Alta \$25,084, Kikino Waskiyigun Assoc Kikino Alta \$65,138, Little Red River Band Fox Lake Alta \$32,881, Luscar Sterco (1977) Ltd Edson Alta \$40,692, McIntyre Mines Grande Cache Alta \$268,388, Noble Cultivators Nobleford Alta \$40,367, North Canadian Forest Ind Grande Prairie Alta \$31,531, Pine Point Mines N W T \$26,456, Porta Test Systems Ltd Edmonton Alta \$32,373, Proctor and Gamble Cellulose Grande Prairie Alta \$82,721, Pro Pack Systems Ltd Airdrie Alta \$48,834, R Angus Calgary Alta \$53,012, R Angus Edmonton

Alta \$88,354, Saddle Lake Tribal Association Saddle Lake Alta \$62,382, Shirley Air Service Edmonton Alta \$31,754, Suncour Inc Resources Group Ft McMurray Alta \$37,888, Suncour Resources Division Ft McMurray Alta \$46,539, Sunland Industries Ltd Edmonton Alta \$40,649, Wildwood of Canada Slave Lake Alta \$59,074, Western Truck Body Mfg Two Hills Alta \$61,005, Whitefish Lake Band Goodfish Lake Alta \$39,605;

British Columbia/Yukon Territory Region—

Alcan Smelters and Chemicals Ltd Kitimat BC \$78,394, Bond Brothers Sawmills Vanderhoof BC \$37,176, British Columbia Ferry Corporation Sidney BC \$32,866, British Columbia Forest Products Vancouver BC \$56,528, British Columbia Railway West Vancouver BC \$54,648, Burrard Yarrow Corporation North Vancouver BC \$45,678, Canadian Cellulose Company Limited Castlegar BC \$86,362, Cassiar Resources Ltd Cassiar BC \$39,507, Cominco Ltd Trail BC \$214,389, T Eaton and Company Vancouver BC \$50,454, Eurocan Pulp and Paper Kitimat BC \$45,331, Evans Products Company Limited Kamloops BC \$36,246, Finlay Forest Industries MacKenzie BC \$26,605, Finning Tractor and Equipment Company Limited Vancouver BC \$208,233, Grouse Mountain Resorts Ltd North Vancouver BC \$25,277, H A Simmons Int Ltd Vancouver BC \$32,300, Hudson Bay Company Vancouver BC \$54,587, Intercontinental Packers Vancouver BC \$40,438, Interior Forest Labour Relations Kelowna BC \$96,594, Kaiser Resources Sparwood BC \$108,490, Kal Tire Prince George BC \$25,366, MacMillan Bloedel Vancouver BC \$447,434, Martin Stucco inc Chilliwack BC \$25,945, Mount Currie Indian Band Mount Currie BC \$60,703, Noranda Mines Granisle BC \$54,575, Northern Mountain Helicopters Inc Prince George BC \$34,475 Northwrest Whitehorse YT \$66,757, Northwood Pulp and Timber Prince George BC \$65,185, Overwaitea Foods Langley BC \$76,122, Pauquachin Band Council Brentwood Bay BC \$48,668, Penelakut Band Council Chemannus BC \$36,434, Pimlico Holdings Ltd Vancouver BC \$26,723, Prince George Pulp & Paper Prince George BC \$47,480, Quesnel Indian Band Quesnel BC \$30,783, Raven Galleries Victoria BC \$28,752, Rayonier Canada Ltd Vancouver BC \$30,078, Tahsis Company Limited Vancouver BC \$83,468, Transnorth Turbo Air Ltd Whitehorse YT \$95,567, Tsartlip Band Council Brentwood Bay BC \$36,020, Tsawout Band Council Saanichton BC \$52,865, Vancouver Island Helicopters Sydney BC \$30,360, Weldwood of Canada Ltd Vancouver BC \$32,895, W R Communications Ltd Vancouver BC \$34,202, Western Forest Products Ltd Vancouver BC \$55,390, Weyerhaeuser Canada Ltd Kamloops BC \$26,702.

Payments to individuals under the Manpower Mobility Regulations, Section 6, Trainee Travel \$7,071,149

Payments to organizations or individuals in support of activities complementary to Labour Market Policy \$58,862,731:

Newfoundland Region—

Chimney Bay Manufacturing Roddington \$31,140, Dildo Fur Farms Whiteway Trinity Bay \$252,344, Gander Bay Woodcrafts Clarkes Head \$52,644, Green Bay Marketing Springdale \$152,373, Island Furniture St John's \$246,137, Labrador Inuit Association Happy Valley Labrador \$52,352, Melville Forest Products Happy Valley Labrador \$112,535, Michikamaw Fisheries Goose Bay Labrador \$127,465, Mount Cashel Trades Training Project St John's \$95,767, Newfoundland Vegetable Marketing Association St John's \$142,699, Northwest River Indian Citizens Group Northwest River Labrador \$213,919, Port Aux Basques Carpenter and Appliance Repair Port aux Basques \$42,191, Sea Forest Product Flowers Cove \$61,038, St John's Goodwill Centre St John's \$177,467, The John Howard Society St John's \$64,026;

Nova Scotia Region—

Able Courier Service Ltd Halifax \$163,853, Coalition for Development Halifax \$122,136, Community Involvement for The Disabled

EMPLOYMENT AND IMMIGRATION—Continued

Society Sydney \$54,096, Dr Piano Rebuilders Ltd Halifax \$40,090, Furmar Group Limited Sydney \$76,491, Guysco Enterprises Limited Canso \$202,126, Indian Brook Band Council Shubenacadie \$30,560, Metis Peoples Association of NS St Peters \$106,784, Millbrook Band Council Truro \$36,593, New Leaf Bookstore Ltd Port Hawkesbury \$68,127, RAMPCO Ltd Scotsburn \$200,772, Scotia Business Centre Ltd Bridgewater \$65,190, Sunnyville Woodcrafters Cooperative Ltd Guysborough \$160,347;

New Brunswick Region—

Big Cove Band Council Big Cove \$194,948, Charis Inc of Saint John Saint John \$77,582, Chief and Council of Kingsclear Indian Band Fredericton \$82,113, Chief and Council of Oromocto Indian Band Oromocto \$25,678, Hectores Bamiers Clair Fontaine St Louis de Kent \$252,206, Kent Meat Products Ltd Ste-Marie de Kent \$194,495, L'Association des Handicapés du Madawaska Inc Edmundston \$217,656, La Cooperative Agricole de Kent Nord Ltée Saint-Louis de Kent \$172,451, Le Comité de Surveillance d'Aménagement Agricole Hault Sheila \$245,080, New Lease Inc of Saint John Saint John \$155,700, Schoodic Industries Inc St Stephen \$101,801 Women in Transition House Inc Fredericton \$40,604;

Prince Edward Island Region—

Acadian Enterprises Ltd Wellington \$89,877, Byrnes Road Farmers Co-operative Morell \$48,544, Charlottetown Adult Centre Inc Charlottetown \$130,033, Eastern Kings Forestry Souris \$229,645, North Shore Fisherman's Marine St Peters \$213,705, Seaflower Enterprises Inc Montague \$144,031, West Prince Forestry Steering Committee O'Leary \$232,245;

Quebec Region—

A C B O Inc Berthierville \$260,000, Administration Régionale de Kativik Fort-Chimo \$88,000, Agripment Inc Ste-Julie \$347,000, Alliance Laurentienne des Métis et indiens sans statut Mistassini \$27,497, Alliance Laurentienne des Métis et indiens sans statut local 23 Inc Fort Coulonges \$85,000, Alliance Laurentienne des Métis et indiens sans statut local 20 Rouyn \$29,918, Alliance Laurentienne des Métis et indiens sans statut Inc Oka \$96,000, Alliance Laurentienne des Métis et indiens sans statut Inc Val D'Or \$41,000, Association Coopérative de Culture Maraîchère Packington \$155,000, Association des Eleveurs de chèvres de l'Abitibi-Témiscamingue Rouyn \$40,000, Association des Handicapés du Secteur Joli-Mont Inc Rawdon \$25,000, Atelier de Réparation de Hull Hull \$92,000, Bureau Consultation Jeunesse Inc "Elan Laval" Laval \$259,000, Centre d'Adoption Le Raccord St-Gabriel de Brandon \$190,000, Cyriouque Awashish Conseil de bande d'Obedjiwan Obedjiwan \$27,764, Centre de Création Céramique des Iles de la Madeleine "Atelier du Manoir" Iles de la Madeleine \$250,344, Centre de Promotion Communautaire "Explo Port Cartier" Port Cartier \$69,000, Centre de Promotion Communautaire "Culture Abrisées Port Cartier" Port Cartier \$50,000, Comité de Relance Economique de Notre-Dame du Rosaire Notre-Dame du Rosaire \$30,000, Centre de relèvement et d'information sociale "Recherche pour la transformation de rebuts" Victoriaville \$60,000, Centre de transition Le Sextan Inc "Le Sextant" Ville d'Anjou \$193,784, Centre d'information et de références pour femmes de Montréal Inc "Publications C I R F" Montréal \$60,648, Centre Etape Inc Noella Porter St-Vallier \$235,000, Centre de commerce de Grandes-Piles "Rempile" Grandes-Piles \$40,000, Circuits Imprimés Alphatech Inc "Atelier de fabrication de circuits Imprimés" Grand-Mère \$233,000, Compost Fertox Inc "Fertox" Lachute \$141,955, Conseil Attikamek de Weymontachie "Comptoir Atowkinatok" Compté Laviolette \$25,000, Conseil Montagnais du Lac St-Jean "Exploration Piekouagami" Compté Roberval \$85,000, Conseil de bande de les Escoumins "Un abat c'est une réussite" Les Escoumins \$25,840, Conseil de la bande de Maria "Micmac of Maria Hadicraft Project" Compté Bonaventure \$89,000, Conseil de Bande de Naskapie "Société Naskapie de Transport" Schefferville \$40,000, Conseil de

Bande de Waswanapi "Waswanapi Vaurian Development" Compté Abitibi \$30,000, Conserverie Polyvalent Riv Portneuf Roger Varin Compté Saguenay \$105,000, Conseil des Montagnais du Lac St-Jean "Continuité du Mur de Soutainement" Compté Roberval \$47,315, Conseil Economique d'Alma "Produits de céramique" Alma \$39,535, Conseil Economique d'Alma et du Lac St-Jean "Transformation Amazonite" Alma, \$68,080, Coopérative d'aménagement des ressources du Transcontinental "Transformation des produits de l'éérable" Pohenegamook \$55,000, Coopérative des éleveurs de visons de Port Cartier Port Cartier \$170,000, Coopérative de travailleurs agro-forstier de St-Alexis des Monts "Pincebec" St-Alexis des Monts \$40,000, Coopérative de Bovins de Boucherie des Appalaches "Les Entreprises de production Bovine" Lac Etchemin \$41,450, Coopérative du Développement populaire du Témiscamingue "Tannerie du castor" Compté Témiscamingue \$48,000, Corporation des artisans Indiens du Quebec "Opération redressement de l'artisanat Indien du Quebec" Village Huron \$60,000, Desidratec St-Chrysotôme \$339,918, Electaupro Inc Bernard Boucher Ville St-Laurent \$220,000, Embouteillage Sag-Lac Inc Jean Boulanger Jonquière \$219,189, Exploraction Haute-Gatineau Bernard Larose Compté Gatineau \$155,000, Fermes Restigouche Inc Roland Belzile Compté Bonaventure \$66,000, Formosud Inc "Formosud" Longueuil \$232,000, Gilles Vachon & Michel Desrochers "Plan de Relance" Longueuil \$65,000, Habitation Populaire de St-Sauveur Inc "Atelier Communautaire" Quebec \$25,000, Impricom "Impricom" Montreal \$33,000, Jean-Noël Balthazard et Jean-Marie Senamaud "Article de Cuir" Acton Vale \$50,000, Jean-Guy White-duck Band Council of River Desert Maniwaki \$30,000, Laboratoire Etude Economique Régionale "Projet Olivier" Chicoutimi \$34,235, L'Erablière de la Grande Coulée Inc "Erablière" Compté Rimouski \$49,500, Les Ballots Excelbois Inc Ste-Aurélie \$238,000, Les Bâtiments B U T Ltée Lafontaine \$230,000, Les Bergeries de la Neigette Inc Compté Rimouski \$50,200, Les Feuilles Mégiscane Jacques Michaud Senneterre \$50,000, Les Habitations Pan-Am Ltée "Maison Chaubois" St-Jérôme \$310,000, Les Visons Gaspésiens Inc "Aménagement d'une cuisine communautaire pour l'élevage du vison" New-Richmond \$220,376, Lucassie Usuardjuk (Inuits Community of Inujivik) Inujivik \$35,000, Mistassini Lake Outfitting Asso "Mistassini Lake Outfitting Camps" Chibougamau \$160,000, Moïse Bacon Conseil de Bande de Betsiamites Betsiamites \$53,715, Native Friendship Centre of Montreal Inc "Inuch" Montreal \$42,700, Nicole Gravel & Gilles Boiron Ex-détenus Sherbrooke Sherbrooke \$98,997, Pello Inc "Pello Inc" Alma \$107,861, Projet d'intégration des femmes de l'Outaouais "Projet d'intégration des femmes de l'Outaouais" Hull \$37,000, Polyjeux Inc "Polyjeux Inc" Mascouche \$178,869, Povungnituk Community Council "Pitsituuk" Povungnituk \$99,000, Richard White pour le Conseil de bande de Caughnawaga Caughnawaga \$208,000, Roland Nadeau "Centre de Formation 18-25" Jonquière \$65,000, Secteur Dolbeau-Mistassini "Comité de Parrainage" Dolbeau \$38,000, Service 15-20 Inc "Service 15-20" Verdun \$230,000, "Service de formation pré-emploi" Montreal \$185,000, Société Co-op d'Actions et d'Initiatives Municipales "Usines de composantes de bois Notre-Dame de Pontmain" Notre Dame de Pontmain \$35,000, Société Co-op Agricole de Charlevoix "Elevage de visons à Baie St-Paul" La Malbaie \$213,620, Société de développement agro-alimentaire de la Mauricie "Implantation d'un complexe de serres" Shawinigan \$40,000, Société d'Expansion Economique de Chicoutimi Inc "Service de Hottes" Chicoutimi \$42,200, Société d'Exploitation des Ressources des Basques "Jardins Basques" Compté Rimouski \$25,000, Société d'exploitation des Ressources de la Vallée Inc "Travailleur Sylvicole" Lac-au-Saumon \$87,000, Société d'Exploitation des Ressources de la Vallée "Production de Bœuf de Boucherie" Lac-au-Saumon \$274,617, Société de recherches scientifiques de Norbi "Les Serres Guyenne" Guyenne \$195,000, S O R I F Inc "S O R I F" Montreal \$311,890, Station de formation à l'emploi de Québec Inc "Station de formation à l'emploi de Québec Inc" Charlesbourg \$280,100, Station de formation en mécanique de Montréal Inc "Sur quatre roues" Laval \$152,000, Syndicat de Gestion Agricole de la Vallée "Banque de travailleurs agricoles" Amqui \$40,000, Travaction Inc "Fleurs de bois" Drummondville \$113,291, Travaction Inc "Atelier de Reliure" Drummondville \$145,217, Via Travail Inc "Via Travail" Laval \$209,000, Vincent

EMPLOYMENT AND IMMIGRATION—Continued

Ottawa (pour le Conseil Atikamik de Manouan) "Exploration Manouan au Bois" St-Michel des Saints \$40,000;

Ontario Region—

Agraqua Product Little Current \$269,948, Algoma Goat Products Bruce Mimes \$115,555, Alternating Housing Kenora \$41,475, Angling Lake Band Angling Lake \$74,991, Aroland Comm Store Aroland \$59,999, Art & Craft Anishan West Bay \$37,839, Attawapiskat Log Attawapiskat \$36,530, Bear Island Lake Lemagami \$88,551, Bearskin band Bearskin Lake \$37,298, Beausoleil Transitio, Cedar Point \$95,362, Big Grassy Indian Morson \$68,575, Big Trout Lake Big Trout Lake \$135,913, Bonnechere Algonquin Eganville \$106,267, Burleigh Falls Burleigh Falls \$75,657, Burwash Native Sudbury \$78,051, Centre for Adv Toronto \$55,454, Chippewas of Rama Rama \$109,589, Chippewas of Thames Muncy \$68,334, Comfort Clothing Kingston \$74,489, Community Maintenance Crystal Beach \$90,023, Constance Lake Calstock \$107,635, C O P E Rainy River Fort Frances \$188,375, C O P E Windsor Windsor \$224,175, Cornwall Leap Cornwall \$152,206, Couchicking Campsite Fort Frances \$49,217, Crowe Valley Woodworking Marmora \$239,569, Crystal Springs Rockwood \$257,731, Deer Lake Deer Lake \$44,210, Decom Bay of Quinte Deseronto \$68,180, Durmack Oshawa \$213,529, Farm Readiness Prog Wearton \$52,867, Florida Kitchen Toronto \$46,015, Forestry Access Road Naughton \$38,446, Fort Albany Band Fort Albany \$59,467, Fort Hope Const Fort Hope \$159,105, Fort Hope Develop Fort Hope \$79,099, Fort Severn Band Fort Severn \$50,133, Fort William Indian Fort William \$55,088, Foursquare Industry Timmins \$138,800, Four Winds Rabbity Iron Bridge \$59,369, Garden River Band Garden River \$57,416, Georgina Island Keene \$165,275, Gibsen Band Project Bala \$148,039, Grassy Narrows Housing Grassy Narrows \$43,129, Green Growth Horticultural Hamilton \$127,171, Gull Bay Housing Gull Bay \$70,313, Hiawatha Short Term Keen \$108,372, Islington Band House White Dog \$33,397, Kashechewan Project Kashechewan \$54,445, Kayahna Women Big Trout Lake \$107,650, Kettle Point Housing Forest \$45,335, Kingfisher Lake Band Kingfisher Lake \$125,372, La Boucherie Ottawa \$63,104, La Lacroix Fort Frances \$105,798, London District Econ Dev Lambert \$85,796, Long Dog Lake Big Trout Lake \$74,821, Manitou Comm Emo \$46,018, Merrickville Woodworks Merrickville \$181,191, Mississauga Sawmill Mississauga \$163,653, Moms Downsvew \$171,562, Muncey of the Thames Muncey \$80,915, Moose Band Housing Mactier \$73,027, Moose Deer Point Mactier \$159,417, Moravian of Thames Thamesville \$71,029, Muskrat Dam Fur Farm Muskrat Dam \$29,282, Native People of Thunder Bay Thunder Bay \$153,097, Native Women Kenora \$102,151, Native Women Working London \$34,684, New Decade Prescott \$64,025, Niagara Native P D St Catharines \$71,161, Northern Womens Business Training Thunder Bay \$79,535, North Caribou Weagamou Lake \$58,853, Northwest Bay Com Devlin \$56,574, Notinn Communication Pickangikum \$32,986, Oneida Feasibility Southwold \$33,317, Oshh Weegaamen Wallaceburg \$82,367, Operation Catch Up Richmon Hill \$39,449, Ornamental Rock Kirkland Lake \$182,306, Osnaburgh Leap New Isnaburg Lake \$81,446, Ottawa Women's Fin Ottawa \$127,894, Parry Island Band Parry Sound \$65,456, Pays Plat Manufacturing Pays Plat \$124,800, People Working & Learning Kitchener \$230,678, Pic Heron Subdivision Heron Bay \$77,867, Pic Mobert Construction Mobert \$94,700, Pride Multicap Found London \$185,765, Quilters Common Inc Toronto \$171,854, The Recycle Store Ottawa \$56,362, Rock Bay Community Mac Diarmud \$80,783, Sarnia Transitional Sarnia \$77,588, Saugen Farm Project Southampton \$52,876, Sault Enterprising Sault St Marie \$79,595, Seine River Band Mine Centre \$53,410, Shawanaga Indian Band Noble \$28,139, Sheshegwaning Indian Sheshegwaning \$33,766, Shoal Lake Band Kejick \$55,393, Six Nations Research Oshweken \$38,105, Six Nations Transitional Oshweken \$128,228, Small Articles of Wood Kapuskasing \$231,838, Source Industries Cornwall \$89,256, Spanish River Band Massey \$96,928, T I X E Pneway See Englehart \$34,500, Tweedside Industries Ltd Tweedside \$170,061, Wa Wa Ta Communications Sioux Lookout \$67,012, Wanepiekud Corp Toronto \$67,184, Waste Materials Reclamation Hamilton

\$122,534, Weatherproof Ottawa \$35,510, Webeque Indian Band Webeque \$122,044, Weenusk River Housing Winisk \$47,795, West Bay Apartment West Bay \$84,658, West Bay Indian Band West Bay \$41,231, Weneebay Kook Moosenee \$148,535, Whitefish River Housing Birch Island \$42,991, Wikemikong Nursing Home Wikemikong \$122,988, Windigo Lake Transportation Round Lake \$178,060, Working Still Centre Toronto \$176,518, Wunniman Lake Wunniman Lake \$58,735, Youth Ventures Toronto \$168,425;

Manitoba Region—

Arctic Trading Company Churchill \$89,641, Assiniboine Mushrooms Inc Winnipeg \$60,400, Banbury Cross Toys Winnipeg \$125,385, Barrows Transitional Project Barrows \$118,079, Big Eddy Building Construction The Pas \$53,090, Bison Auto Wrekers Winnipeg \$184,600, Brochet Reserve At-Tos-Ke-Win Lynn Lake \$65,495, Bungees Winnipeg \$188,846, Business Development Red Sucker Lake Indian Band Winnipeg \$29,473, Business of Living Winnipeg \$229,600, Camp Neecheewam Winnipeg \$27,522, Central City Communications Winnipeg \$158,444, Communit Recreation Building Seymourville \$107,391, Concept Special Business Advisors Incorporated Winnipeg \$115,861, Cranberry Portage Manitoba Metis Federation Local Project Cranberry Portage \$26,664, Crane River Sewing Factory Crane River \$69,508, Creative Playroom Workshop Amaranth \$130,150, Dakota Manufacturing Portage la Prairie \$169,100, Dauphin Metis Newspaper Dauphin \$49,716, Dakota Plans Workshop Edwin \$34,984, Deco Plast Winnipeg \$122,428, Embla Ltd Winnipeg \$53,984, Fisher River Forest Products Fisher River \$95,598, Fisher River Sewing Factory Koostatak \$46,090, Fleece Line Ventures Brandon \$53,182, Frontier College Toronto Ont \$121,369, Gods Narrows Womens Club Gods Lake Narrows \$58,490, Indian Springs Products Limited Somerset \$226,015, Tape Fresh Fish Products Winnipeg \$128,187, Long Plains Band Development Edwin \$29,427, Metis Credit Union of Manitoba Winnipeg \$110,809, Mountain Log Builders Incorporated Roblin \$111,270, Mystic-Wak-Eye-Kun Winnipeg \$42,934, Nay-Ah-Quong Garment Factory Rossburn \$55,515, North End Food Co-op Winnipeg \$75,375, Norway House Fish Packing Facilities Winnipeg \$145,104, Norway House Logging and Milling Norway House \$102,702, North Winds Art Company Winnipeg \$41,970, Oak Lake Band Farms Pipestone \$43,627, Oak Lake Sioux Farms Inc Pipestone \$63,935, Opasquia Manufacturing The Pas \$28,330, Oxford House Woodworking & Planning Project Winnipeg \$116,905, Pequis Garment Plant Fisher Branch \$56,845, Pemmican Publications Winnipeg \$82,730, Pikwitonei Lumbering Thompson \$140,433, Portage La Prairie Farm Labour Project Portage La Prairie \$162,225, Project Adventure Winnipeg \$177,805, Red Sucker Lake Saw Mill Winnipeg \$82,730, Riel Enterprises Winnipeg \$184,996, Ross Lake Bakery Flin Flon \$99,383, Rosseau River Economic Growth Project Emerson \$42,370, Rosseau River Economic Growth Project Dominion City \$36,634, Sandy Bay Commercial Site Amaranth \$356,210, Sagkeeng Furniture & Millwork Inc Pine Falls \$161,325, Shoal River Sawmill Pelican Rapids \$30,825, Social Skills Orientation Course Winnipeg \$178,775, Training Resources for Youth Winnipeg \$250,169, Typewest Incorporated Winnipeg \$185,304, Umperville Community Hall The Pas \$77,165, Unique Telephone Services Incorporated Winnipeg \$36,486, Valleyview Sheep Farm Brandon \$280,890, Wa-Sky-Guns Project Thompson \$40,495, Waterhen Logging and Sawmill Operation Dauphin \$44,539, Weenusk Wood Products Limited Winnipeg \$92,680, Wild Drums Enterprise Scantobery \$27,742, X-Kalay Foundation (Manitoba) Ltd Winnipeg \$99,662;

Saskatchewan Region—

Amachewespiwawin Co-operative Construction Stanley Mission \$41,470, Amnsis Resource Centre Training Programs Regina \$53,317, Amok Module Building Project Isle a la Crosse \$123,822, Amok Module Training Project Isle a la Crosse \$74,946, Archerwill Cabinets Archerwill \$26,026, Band Store Pierceland \$46,577, Battlefords Bag Manufacturing North Battleford \$345,781, Bay Upholstery & Repair Hudson Bay \$36,191, Bertwell Community Service Hudson Bay

EMPLOYMENT AND IMMIGRATION—Continued

\$27,208, Bits & Pieces Second Hand Store Saskatoon \$145,898, Buffalo Narrows Arena Buffalo Narrows \$167,788, Business Administrations Training La Ronge \$99,713, Cabin Construction Wollaston \$71,674, Canoe Lake Sawmill Canoe Narrows \$210,510, Chamakese Report Shellbrook \$137,748, Chelan Centre Chelan \$51,904, Church building Buffalo Narrows \$59,293, Cochlin Industries Cochlin \$95,500, Deschambault Lake Multi-Purpose Wreck Facility Deschambault Lake \$198,280, Deschambault Lake Sawmill Deschambault Lake \$97,176, Dillon Wood Products Dillon \$202,050, Duck Lake Nature Trail Duck Lake \$41,017, East Central Community Project Reserve \$49,104, East Central Community Support Reserve \$101,634, Employment Orientation Regina \$216,248, Family Service Project Prince Albert \$61,769, Fishing Trapping Improvements Cumberland House \$57,138, Green Lake Amnsis Training & Dev Green Lake \$36,130, HEC-TEP Prince Albert \$190,687, Hired Hands for Rent Yorkton \$126,483, Ka Pa Chee Fort Qu'Appelle \$26,881, Pa Chee Certificate Social Work Fort Qu'Appelle \$56,047, Kahk Tack Broadview \$162,510, La Ronge Teacher Training Program La Ronge \$83,498, Local #62 Office Building Buffalo Narrows \$67,518, Log Housing Waterhen Lake \$129,401, Makwa Lake Tourist Facility Loon Lake \$72,963, Michele Village Hall La Ronge \$34,889, Ministikwan Construction Loon Lake \$65,275, Mitawasis Arena Leask \$97,743, Montreal Lake Teacher Training Montreal Lake \$39,035, Multi-Purpose Centre Meadow Lake \$172,891, Muskoday Builders Birch Hills \$28,358, NAC Fieldworkers Program Fort Qu'Appelle \$28,764, NMC-CDO Training La Ronge \$91,814, NW 11 Community Support Isle a la Crosse \$74,298, Native Alcohol Counselling Yorkton \$93,600, Native Recreation Needs Regina \$53,955, North East Community Support Cumberland House \$226,828, Northwest Alcohol & Drug Abuse Centre Isle a la Crosse \$114,624, PAR Industrial Manufacturing Prince Albert \$150,440, PAR Potting Soil Prince Albert \$91,053, Patuanak Arena Patuanak \$193,290, Peakwood Products Yorkton \$89,443, Pelican Narrows Arena Pelican Narrows \$198,280, Peter Ballantyne Teacher Training Program Pelican Narrows \$75,692, Pine Industries Limited Prince Albert \$72,100, Pinehouse Multi-Use Centre Pinehouse \$140,844, Pontiac Plastics Limited Reserve \$56,822, Poorman Sewing Co-op Quinton \$34,495, Porcupine Opportunities Porcupine Plain \$81,939, Project 25 North Battleford \$79,376, RE Services Red Earth \$139,546, Ranch Improvements Rieschand \$55,790, Red Earth Housing Program Red Earth \$36,966, Reserve Log Housing Hudson Bay \$79,555, Reserve prep Project La Loche \$47,084, SORTI Prince Albert \$160,668, Sandy Bay Arena Sandy Bay \$32,393, Sandy Bay Housing & General Construction Sandy Bay \$157,318, Saskatchewan Indian Business & Resources Manager Training Program Saskatoon \$59,839, Saskpac Native Industries Limited Meadow Lake \$49,016, Sinco Business Operation Saskatoon \$228,382, Southeast AMNSIS Tutoring Fort Qu'Appelle \$51,983, Southeast Area Leap Construction Fort Qu'Appelle \$154,739, Southend Construction Program Southen Reindeer Lake \$35,108, Sports & Recreation Opportunity Program Prince Albert \$34,767, Stony Rapids Curling Rink La Ronge \$78,555, Sweetgrass Communiplex Gallivan \$129,349, Sweet grass Cow-Calf Operation Gallivan \$199,970, Training & Employment Development Chitek Lake \$54,076, Trappers Training Program Prince Albert \$127,883, Turnor Lake Arena Turnor Lake \$104,886, Valley Housing Service Fort Qu'Appelle \$94,148, VOICES Regina \$125,761, Wahpeton Construction Prince Albert \$32,341, Warehouse Workshop Prince Albert \$36,781, Wood Harvest Company Development Pinehouse \$48,272, Yorktown Housing Yorktown \$123,602, Youth's Garage Regina \$71,682;

Alberta/NWT Region—

Alberta Seventh Step Society Calgary Alta \$58,176, Baker Lake ladies Society Rankin Inlet NWT \$39,652, Cold Lake Tribal Dev Grande Centre Alta \$180,271, Community Dev Trg Package Dene Nation Fr Good Hope NWT \$105,917, Delta Native Fisherman Association Ft Chipewyan Alta \$25,260, Distinctive Empl Counselling Services Edmonton Alta \$75,461, Eliz Waskayigun Grande Centre Alta \$143,979, Ft Providence Fibre Glass Ft Providence NWT \$33,938, Ft

Resolution Deninoo Log Buildings Ft Resolution NWT \$96,163, Ft Simpson Dene Log Building Ft Simpson NWT \$87,968, Ft Smith Housing Ft Smith NWT \$112,791, Fox Creek Dev Assoc Hinton Alta \$42,050, Frog Lake Tribal Admin Frog Lake Alta \$181,063, Goodfish Lake Sewing & Garments St Paul Alta \$129,320, Grande Cache Native Sponsor Group Grande Cache Alta \$38,223, Harmonbee & Assoc Human Relations Grande Centre Alta \$110,300, Iqutag Group Frobisher Bay NWT \$30,000, Innisfail & Area Soc for Children Innisfail Alta \$52,698, Jack Bredin Comm Inst Edmonton Alta \$226,838, K R D A Coppermine Coppermine NWT \$212,377, Kehe-win Tribal Admin Bonnyville Alta \$115,613, Kooneak Miksuviik Artic Bay Ladies Gr Artic Bay NWT \$54,954, Mountainview Assoc/Mentally Handic Olds Alta \$28,600, Native Women Employ Trng Edmonton Alta \$171,243, Nechi Inst of Alcohol & Drug Educ Edmonton Alta \$104,107, Pangnirtung Misovik Pangnirtung NWT \$59,276, Paul Band Duffield Alta \$25,174, Peekun Nee Garments Brocket Alta \$185,000, Rae Dechin K'On Society Rae NWT \$85,333, Rade Edzo Dene Band Dev Corp Rae NWT \$100,984, Rae Edzo Heritage Rae Edzo NWT \$65,849, Redcrow Development Standoff Alta \$35,814, Slave River Sawmill Ft Resolution NWT \$37,981, Southern Alcare Soc & Ind Lethbridge Alta \$27,704, St Basils Educ Experimental Edmonton Alta \$55,874, Sto-y Tribal Admin Morley Alta \$47,564, Taloyoak Crafts Association Spence Bay N W T \$66,819, Toonoonik Sanoonik Co-op Pond Inlet NWT \$30,365, Wetaskiwin & Dist Assoc for Mentally Retard Wetaskiwin NWT \$70,358, Wilderness Rehab Program Yellowknife NWT \$79,434;

British Columbia/Yukon Territory Region—

Ahouasht Indian Band Council Ahouasht BC \$35,337, Anaham Agricultural Improvement Soc Alexis Creek BC \$106,148, Arbutus Work Incentive Soc Vancouver BC \$140,615, AWARE New Westminster BC \$41,378, BC Indian Rodeo Assoc Kamloops BC \$30,903, Bella Coola Indian Band Bella Coola BC \$371,226, Bridge The Gap Society Burns Lake BC \$190,165, Burns Lake Community Development Assoc Burns Lake BC \$32,721, Canyon City Band Council Terrace BC \$107,444, Chawathil Farm Cooperative Hope BC \$221,401, Cheam Enterprises Limited Rosedale BC \$57,581, Clam Bay Shellfish Company Chemainus BC \$178,381, Community Action Group For The Physically Disabled Kamloops BC \$82,075, Cooks Ferry Indian Band Merritt BC \$81,457, Council For Yukon Indians Whitehorse Yukon \$135,535, Cowichan Indian Band Duncan BC \$177,732, Cranbrook Energy Research Soc Cranbrook BC \$215,641, Creative Wood Yarns Inc Victoria BC \$88,234, Ctumellow Consumer Cooperative Assn Alkali Lake BC \$126,780, Delta Youth Diversion and Crime Prevention Society Delta BC \$168,007, Denethar Enterprises Limited Fort Nelson BC \$55,968, Discovery Cleaners Limited Campbell River BC \$50,895, Elizabeth Fry Society Of British Columbia Vancouver BC \$163,983, Fountain-Pavilion Arts Crafts Action Group Cache Creek BC \$93,682, Gitksan-Carrier Tribal Council Hazelton BC \$35,732, Indian Arts And Crafts Cooperative Limited Whitehorse Yukon \$98,009, Interior Intensive Forest Services Limited Kamloops BC \$249,290, John Howard Society Vernon and Victoria BC \$121,551, Kamloops Trade Training Soc Kamloops BC \$274,330, Kelowna Ad Hoc Community Group Kelowna BC \$30,000, Kincolith Band Council Kincolith BC \$44,048, Kitimaat Village Council Kitimaat Village BC \$25,254, Kitasoo Indian Band Klemtu BC \$46,644, Kohinoor Polycraft Inc Grand Forks BC \$231,161, Kyuquot Indian Band Kyuquot BC \$41,528, Lake Windemere Lions Club Invermere BC \$58,308, Lower Kutenai Indian Band Creston BC \$127,815, Lower Similkameen Indian Bank Keremeos BC \$35,062, Masset Band Council Masset BC \$182,073, Matsqui-Abbotsford Community Services Abbotsford BC \$190,053, Mayo Indian Band Mayo Yukon \$113,653, Native Courtworkers And Counselling Assoc of British Columbia Vancouver BC \$122,455, Nechako Assoc For The Handicapped Vanderhoof BC \$90,089, Northern Isle Carving Enterprises Limited Campbell River BC \$258,550, North Shore Assoc For The Mentally Handicapped North Vancouver BC \$113,204, Northwind Clothing Limited MacKenzie BC \$188,984, Oweekeno Village Council Oweekeno BC \$83,928, Prince George Community Resource Soc

EMPLOYMENT AND IMMIGRATION—Continued

Prince George BC \$185,132, Port Simpson Band Council Port Simpson BC \$60,245, Quan A Tst Native Communications Soc Nanaimo BC \$67,093, Rose Garden Tenants Coop Soc Vancouver BC \$181,716, Ross River Indian Band Ross River Yukon \$40,996, Salish Weavers Society Chilliwack BC \$42,041, School District 57 Prince George BC \$25,988, Skeena Terrace Tenants Assoc Vancouver BC \$85,108, Skidegate Band Council Queen Charlotte City BC \$70,930, Shinah Indian Band Chilliwack BC \$93,422, Sliamon Indian Band Powell River BC \$181,488, Sto Lo Housing Society Agassiz BC \$184,957, Stoney Creek Band Vanderhoof BC \$41,438, Stuart Trembleur Band Fort St James BC \$56,996, Terrace & District Community Services Society Terrace BC \$242,190, Terrace Womens Resource Centre Society Terrace BC \$63,803, Tsulquate Indian Band Council Port Hardy BC \$190,096, Vancouver Indian Centre Vancouver BC \$52,556, Vancouver Temporary Employment Cooperative Vancouver BC \$80,808, Westminster Rehabilitation Soc New Westminster BC \$192,394, John White Woodshop Co Limited Nanaimo BC \$141,437, Albert H Wilson Vancouver BC \$30,795, Wrinch Memorial Hospital Haxelton BC \$109,051, Youth Enrichment Society Prince Rupert BC \$25,747, Yukon Indian Arts And Crafts Society Whitehorse Yukon \$40,285, Yukon Rehabilitation Centre Society Whitehorse Yukon \$49,244.

Payments to Municipal and other public bodies community organizations private groups corporations partnerships and individuals in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purpose of providing employment to unemployed workers and contributing to the betterment of the community \$164,785,507:

Newfoundland Region—

Admirals Cove Wharf Reconstruction Admirals Cove \$53,465, Aircraft Docking Facilities Improvements Happy Valley Labrador \$28,865, Allen's Cove Mooring-Boating Facilities Phase III Corner Brook \$32,829, Arena Interior Improvements St Barbe \$28,422, Athletic Association Building Extension Bay Bulls \$36,760, Avalon Consolidated School Board St John's \$30,058, Avondale Cribwork Access Road Project Avondale \$27,000, Batt-St Josephs Softball Association St Josephs \$38,223, Basement Construction Baie Verte \$31,536, Beachside Waste Disposal Little Bay \$41,516, Beaconsfield Sports Complex St John's \$48,873, Belleoram Firchall Belleoram \$38,039, Bellevue Water Line Bellevue \$46,532, Bishops Falls Lions Club Gander \$106,976, Boat Basin Whiteway \$35,810, Boat Building Shed Extension L'anse Au Clair Labrador \$29,880, Bonne Bay Museum Bonne Bay \$71,120, Breakwater and Wharf Chance Cove Chance Cove \$86,885, Breakwater Extension Hawks Bay \$32,675, Breakwater-Mooring Facility Main Brook \$63,001, Bryants Cove Wharf Extension Bryants Cove \$39,991, Buchans Lions Club Rest Park Buchans \$27,508, Burnt Point Fishing Facility Burnt Point \$38,985, Calvert Fishermen's Committee Calvert \$87,157, Camp Hartery Boy Scout Development Committee Corner Brook \$26,345, Canadian National Institute for the Blind St John's \$30,103, Cannings Cove Harbour Development Cannings Cove \$48,028, Caplin Cove Wharf Extension Hillview \$39,948, Carmanville Wharf and Breastwork Extension Carmanville \$39,782, Cavendish Harbour Development Cavendish \$26,523, Central Development Association Cow Head \$30,217, Clarenville Area Recreation Association Clarenville \$26,836, Come By Chance Wharf Improvements Come By Chance \$71,910, Community Development and Improvement Project Lawn \$45,000, Community Development Gander \$65,975, Community Dump Fencing St Marys \$27,000, Community Employment Strategy Association Port au Port \$158,928, Community of Glenburnie Birchy Head \$33,853, Community Hall Extension Deer Lake \$59,314, Community Health Centre Gander \$40,619, Community Holding Stage and Repair Shed Gull Island \$27,000, Community Improvements Point au Bay \$45,000, Community Pasture Assistance Pouch Cove \$26,220, Community Recreation Committee Grand Falls \$30,000, Community Recreation Facilities Upgrading Marystown \$33,852, Community Road and Drainage Program Renews \$49,147, Community Stage and

Slipway Cupids \$32,976, Community Stage Committee Mings Bight \$38,256, Completion of Farmers Marketing Facility Hare Bay \$34,447, Completion of Recreation Projects Bishops Falls \$45,601, Conception Bay South Sports Facilities Projects Manuels \$29,355, Construction of a Community Centre Calinet \$77,643, Construction of Medical Facility White Bay \$53,133, Crabbs River Infrastructure St Fintans \$39,534, Cripple Cove Wharf and Slipway St Shotts \$42,204, Conversion of Part of Council Building to Fire Hall Adams Cove \$33,679, Cupids Fisheries Committee Cupids \$29,970, Development Association of Badgers Quay Badgers Quay \$30,351, Development Association of Cartwright Cartwright Labrador \$38,251, Development Association of Hare Bay Hare Bay \$32,054, Development Association of Jersey Side Jersey Side \$37,299, Development Association of St Fintans St Fintans \$82,705, Development Association of St Georges St Georges \$58,137, Dildo Wharf Dildo \$46,170, Dover Slipway and Plant Extension Hare Bay \$45,000, Downtown Boys and Girls Club St John's \$36,347, Dump Upgrading Corner Brook \$28,164, Eastport Town Council Building and Improvement Eastport \$44,936, English Harbour East Slipway English Harbour \$36,000, Environmental Improvements Grand Falls \$70,326, Expansion and Renovation of Fire Hall Whitbourne \$33,225, Expansion of Fishing Facilities Codroy \$86,288, Expansion of Fishing Facilities Main Brook \$45,721, Extension and Improvements to Fishing Facilities Deadmans Bay \$43,179, Extension and Repairs to Fishing Wharf Ferryland \$70,314, Extension of Water Lines St Lawrence \$36,135, Extension to Holyrood Water Lines Holyrood \$25,189, Extension to Water and Sewer Hearts Desire \$30,205, Extension to Wharf and Community Stage at Hare Bay Hare Bay \$66,523, Facilities Games Plan 1982 Labrador City Labrador \$51,701, Final Phase St Georges Harbour Improvement Program St Georges \$28,547, Fishermen's Committee of Codroy Codroy \$36,327, Fishermen's Committee Grand Le Pierre Grand Le Pierre \$44,373, Fishermen's Committee of Petty Harbour Petty Harbour \$151,912, Fishermen's Committee of Sandy Cove Sandy Cove \$25,669, Fishermen's Committee of St Marys St Marys \$30,121, Fishermen's Committee of Upper Island Cove Upper Island Cove \$58,517, Fishermen's Wharf Committee St Marys \$27,420, Fishermen's Wharf and Retaining Cribwork Lamaline \$53,177, Fishermen's Wharf Stephenville \$55,929, Fire Hall Brigus \$37,435, Fogo Fish Facilities Improvements Seldom Fogo Island \$53,352, Fogo Island Co-op Seldom Fogo Island \$24,596, Freshwater Community Wharf Freshwater \$28,300, Gambo Indian Bay Development Association Hare Bay \$49,540, Gear Storage Shed Lourdes \$26,842, Grand Lake Recreation Facility Goose Bay Labrador \$28,284, Green Bay Economic Development Association Springdale \$25,788, Green House Shoal Cove East \$37,796, Green Island Brook Fishermen's Wharf Green Island Brook \$37,139, Greenspond Health Clinic Greenspond \$27,625, Guardrail and Cribbing for Hazardous Areas South River \$41,523, Harbour Improvement Committee Lethbridge \$47,895, Harbour Main Regional Pasture Harbour Main \$38,800, Harcourt Sandy Beach Park Harcourt \$28,859, H C Grant Heritage Centre Springdale \$36,113, Herring Neck Water and Sewer Disposal Committee Herring Neck \$64,268, Hockey Association of St Barbe Black Duck Cove \$31,181, Holy Cross Association St John's \$45,876, Hopedale Fishermen's Wharf Hopedale \$28,358, Horwood Wharf and Net Storage Shed Horwood \$29,031, House Holders Association St John's \$36,039, Humber Valley Rod and Gun Club Pasadena \$36,600, Improvements and Expansion of Recreation Facilities Witless Bay \$33,448, Improvement Committee Corner Brook \$27,269, Improvement Committee of Harbour Main Harbour Main \$30,871, Improvements to Municipal Drainage System Freshwater \$36,330, Installation of Slipway Branch St Marys Bay \$90,374, Insulation and Energy Information Branch St Marys Bay \$35,328, Joe Batts Arm Fish Facilities Joe Batts Arm \$52,819, Keels Slipway Keels \$29,324, Kitchens Wharf Repairs Kitchens \$31,500, Knights Cove Wharf Repairs Knights Cove \$31,031, Little Bay Wharf Committee Little Bay \$25,459, Local Improvement Committee Witless Bay \$47,890, Local Improvement District Twillingate \$68,408, Longliner Port Development Phase I Cow Head \$27,581, Marble Mountain Expansion Program Corner Brook \$48,399, Marine Wharf Colinet St Marys Bay \$58,849, Marysdale Wharf Program Brigus \$101,021, Marys Harbour Local School Committee Marys Harbour \$45,978,

EMPLOYMENT AND IMMIGRATION—Continued

Marystown Recreational Committee Marystown \$31,836, Max Simms Memorial Lions Camp Bishops Falls \$43,057, Melrose Fishermen's Committee Melrose \$30,141, Men's Community Club Harbour Grace \$49,159, Middle Arm Fishermen's Shed Middle Arm \$61,213, Millertown Community Council Millertown \$32,513, Mooring Site Parsons Pond \$40,185, Mount Arlington Heights Breakwater Long Harbour \$80,306, Mount Carmel Wharf Repairs Mount Carmel \$58,470, Multi-Purpose Fishermen's Shed Lords Cove \$54,356, Multi-Purpose Municipal Improvements Dark Cove \$40,500, Municipal Development Englee \$36,135, Municipal Dump and Playground Fleur de Lys \$28,255, Municipal Waste Disposal Site Ramea \$30,975, Municipal Building Repairs and Extension Lamaline \$25,649, Musgravetown Wharf Repairs Musgravetown \$37,945, Nain Day Care Centre Happy Valley Labrador \$29,177, Normans Cove Water Supply Extension Normans Cove \$40,128, Norris Point Fisheries Improvement Project Norris Point \$45,000, Northern Community Stage and Hall Repairs Newtown \$32,535, Offender Services St John's \$32,250, Office and Equipment Storage Space Birchy Head \$40,957, Operational Vegetable Storage Lethbridge \$31,500, Our Lady of Fatima Church Building Committee Clarenville \$49,493, Outdoor Rink Completion Badgers Quay \$35,622, Paradise Charlottetown Winter Trail Cartwright Labrador \$38,745, Permanent Corp for Diabetic Children St John's \$26,668, Pinsents Arm Fish Committee Pinsents Arm \$25,507, Placentia Area Development Association Freshwater \$33,663, Placentia Area Recreation Project Dunville \$60,469, Planning for the Future Conne River \$26,270, Plate Cove East Development Committee Plate Cove East \$39,764, Plum Point Development Committee Plum Point \$25,094, Plum Point Fishermen's Wharf Plum Point \$36,393, Point Crewe Community Pasture Development Point May \$27,000, Port Saunders Fishermen's Committee Port Saunders \$34,163, Provincial Boy Scout Camp St John's \$43,839, Purcells Harbour Development Committee Purcells Harbour \$32,204, Quiet Haven Mount Carmel \$31,393, Random Area Fire Hall Little Hearts East \$40,817, Random Island Breastwork Random Island \$25,089, Recreation Centre Green Harbour \$41,365, Recreation Complex Dunville \$140,532, Recreation Facilities and Water Supply Norris Arm \$36,476, Reinstallation of Water Mains Bell Island \$31,948, Renovate and Extend Memorial Hall Elliston \$40,626, Renovations and Repairs to Community Centre Labrador \$40,626, Renovations for Museum Port aux Basques \$46,991, Renovations of Community Centre Jacksons Arm \$50,645, Renovations of Community Hall Hopeall \$35,260, Repairs and Extension of Parking Lots Bay Roberts \$36,080, Repairs and Renovations to Church Property Grand Bank \$27,000, Repair Decking Around Stage Lumsden \$27,000, Repairs to Fish Landing Wharf Salvage Cove \$47,372, Repairs to Fishing Facilities Point Lanse \$50,500, Repairs to Wharf Cape Freels \$56,670, Retaining Wall St Fintans \$26,001, Rivers and Beach Retaining Wall Trout River \$44,748, River Diversion Project St Shotts \$44,988, Rocky Harbour Community Pasture Rocky Harbour \$50,723, Rural Development Committee of Long Harbour Long Harbour \$42,813, Rural District of Benoit's Cove Benoit's Cove \$33,900, Rural District of Hearts Delight Hearts Delight \$48,384, Rural District of Normans Cove Normans Cove \$88,764, Salmon Cove Fishermen's Wharf Road Salmon Cove \$37,718, Seaside Fire Hall Old Shop Trinity Bay \$38,150, Sewer and Drainage Program Botwood \$29,298, Sewer Line Fox Harbour \$62,137, Sewer Outfall Extension Marystown \$40,344, Shea Heights Lions Club St John's \$49,882, Ship Cove Longliner Tieup Ship Cove \$55,584, Shoal Harbour Recreation Commission Shoal Harbour \$30,000, Silverdale Water Committee Silverhead \$56,887, Slaughters Pond Recreation Project Calvert \$39,693, Slipway and Parking Facilities York Harbour \$25,657, Slipway and Wharf Gander \$72,637, Slipway Construction Pinsents Arm \$41,159, Slipway Reconstruction Gander \$40,335, Slipway Reconstruction L'Anse Au Clair Labrador \$42,204, Slipway Twillingate North \$31,005, Small Boat Marina Lewisporte \$28,250, Small Boat Slipway Main Brook \$34,855, Small Boat Slipway Little Harbour East \$28,784, Small Boat Wharf Construction Hearts Content \$32,069, Small Crafts Harbour Petty Harbour \$51,354, South Brook Playground South Brook \$25,801, South East Bight Road Rushoon \$37,984, Stephenville Curb and Gutter Stephenville \$54,593, St Bernards Wharf Reconstruction St Bernards \$59,594, St Brides Marginal

Wharf St Brides \$69,824, St John's Boys and Girls Club St John's \$53,709, St John's YM-YWCA St John's \$51,498, St Marys Bay North Salmon Project St John's \$49,084, St Marys Community Centre St Marys \$43,699, St Marys Marginal Wharf St Marys \$51,736, Sunnyside Wharf Extension Sunnyside \$46,303, Terrys Pond Harbour Main \$48,052, The John Howard Society St John's \$53,709, The Lake Group Limited St John's \$44,284, The Town of Stephenville Stephenville \$56,820, Tilting Fish Plant Extension Seldom Fogo Island \$37,310, Towards a Better Community Bell Island \$33,739, Town Improvements St Albans \$57,471, Town of Harbour Breton Harbour Breton \$40,729, Town of Holyrood Holyrood \$43,542, Town of Port Union Port Union \$35,484, Town of St Georges St Georges \$35,834, Town of St Georges Improvements St Georges \$28,173, Town of Stephenville Crossing Stephenville Crossing \$72,342, Town of Windsor Windsor \$43,086, Transition House of Battered Women St John's \$79,823, Traytown Community Centre Traytown \$27,000, Trinity South Division Campsite Hearts Content \$43,757, Upgrading Community Stage Little St Lawrence \$34,208, Upgrading of Community Stage Croque \$31,086, Upgrading Robinsons Community Pasture St Fintans \$35,613, Victoria Cove Wharf Slipway and Boat Launch Victoria Cove \$28,976, Wabana Town Council Bell Island \$91,354, Wareham Community Stage Wareham \$46,497, Water and Sewer Disposal Committee Tizzards Harbour \$68,477, Water and Sewer Installation Committee Buchans Junction \$92,771, Water Distribution System Botwood \$48,503, Water Extension Project Gray River \$30,408, Waterfront and Retaining Wall Hants Harbour \$52,017, Water Line for Washing Fish St Vincents \$38,687, Water Project Phase III St Anthony \$26,618, Western Bay South Wharf Improvement Western Bay \$53,225, Western Memorial Hospital Corner Brook \$31,713, Wharf and Community Stage St Lenoire \$42,815, Wharf Committee York Harbour \$38,868, Wharf Construction Bell Island \$36,297, Wharf Construction Moretons Harbour \$28,210, Wharf Construction New Pelican \$45,743, Wharf Extension and Breakwater Colliers \$56,787, Wharf Extension and Storage Shed Summerford \$25,068, Wharf Extension and Twine Shed Cape Broyle \$45,996, Wharf Extension Dunville \$44,728, Wharf for Fishing and Recreational Use Summerside \$43,041, Wharf Extension Hillview \$49,704, Wharf Extension for Longliners Hearts Delight \$51,515, Wharf Reconstruction Cape Broyle \$57,080, Winterton Fish Landing Facilities Winterton \$34,981, Winter Trail Improvements Labrador \$37,784, Victoria Cove Wharf Slipway and Boat Launch Victoria Cove \$28,976;

Nova Scotia Region—

Aberdeen Hospital New Glasgow \$32,261, Acadia University Wolfville \$32,092, Afton Band Council per J Prosper and P Perro Afton \$44,678, Amherst Day Care Centre Amherst \$28,365, Annapolis County Exhibition Lawrencetown \$29,847, Arichat Recreation Commission Arichat \$41,970, Atlantic Child Guidance Centre Halifax \$25,777, Bay St Lawrence Fishermen's Committee per M Burton and H Burton Bay St Lawrence \$25,421, Belliveau Cove Waterfront Improvement Committee Belliveau Cove \$27,050, Boisdale Community Development Association Per J Webb and L MacDonald Christmas Island \$46,554, Brookfield & Area Recreation Commission Brookfield \$32,844, Canadian Association for the Mentally Retarded Liverpool \$31,951, Canadian Association for the Mentally Retarded Wolfville \$28,471, Canadian Mental Health Association Sydney \$28,414, Canadian National Institute for the Blind Truro \$28,222, Canso & Area Arena Commission per B McKinnon & B Long Canso \$101,198, Cape Breton County Recreation Commission Sydney \$25,467, Cape Breton Family Young Men's Christian Association Sydney \$40,438, Cheticamp Fishermen's Co-op Society Ltd Cheticamp \$66,899, Citizens Service League Glace Bay \$66,050, City of Sydney Parks & Recreation Department Sydney \$36,115, Colchester Youngs Men's Christian Association Truro \$36,002, Conquerall Bridge Anglican Church Bridgewater \$26,760, Cumberland District Planning Commission Amherst \$50,400, Digby Country Exhibition Society Bear River \$27,038, Digby County Inshore Fishermen's Association Sandy Cove \$30,961, District 6 Volunteer Fire Department

EMPLOYMENT AND IMMIGRATION—Continued

Goshen \$25,354, Donkin Volunteer Fire Department per L Barro & J Wadden Donkin \$54,063, Eskasoni Band Council per A Rowe & A Julian Eskasoni \$122,063, EXPIC Housing Society New Glasgow \$70,656, Federation Community Housing Groups per R Parker & A Theriault Stellarton \$31,227, Florence Recreation & Development Committee per T Nugent & W Stubbert Florence \$25,736, Florence Volunteer Fire Department Florence \$29,208, Freeport Village Commission Freeport \$29,908, Gaelic College of Celtic Folk Arts & Highland Home Crafts Baddeck \$42,340, Gibson Woods Community Club Centerville \$27,952, Glace Bay Community Improvement Association Glace Bay \$50,226, Glace Bay Kinsmen Club Glace Bay \$43,201, Grand Etang Fishermen's Co-op Society Ltd Cheticamp \$32,688, Immaculate Conception Church Ainslie \$30,682, Ingonish Fishermen's Association per J Dowling & G Warren Ingonish \$29,764, Inverness Fishermen's Association per J McIsaac & H McArthur Inverness \$26,676, Kings Historical Society Kentville \$49,748, Kings Regional Health & Rehab Centre Waterville \$42,872, Kings Regional Vocational School & Kings County Amalgamated School Board Kentville \$30,591, Kinsmen Club of North Sydney North Sydney \$75,368, Lake Ainslie Historical Society Whycomomagh \$29,689, L'Ardoise Credit Union Ltd L'Ardoise \$30,560, Lawrence-town & District Improvements Community Lawrencetown \$46,073, Loch Lomond Heritage Association East Bay \$27,064, Membertou Band Council per A Christmas & D Christmas Sydney \$59,553, Meteghan Volunteer Fire Department Meteghan, \$43,075, Mic Mac Arts & Craft Society of Nova Scotia Truro \$82,892, Millbrook Band Council per S Johnson & C Gloade Truro \$43,052, Mira Pasture Co-op Ltd Sydney \$68,981, Municipal School Board Cumberland County Amherst \$37,247, Municipality County of Annapolis Ryan \$37,298, Municipality County of Halifax Armadale \$51,280, Municipality County of Richmond Arichat \$26,970, Municipality District of Digby Digby \$31,842, Municipality of Colchester Truro \$29,651, Murphy's Pond Fishermen's Association per P Boulton & E Spears Port Hood \$26,676, Neil's Harbour New Haven Development Commission per W Budge & L Lamay New Haven \$29,588, New Glasgow Board of School Commissioners New Glasgow \$68,787, New Waterford Army Navy & Airforce Unit 217 New Waterford \$34,080, New Waterford School Board New Waterford \$32,611, North Inverness Recreation Centre Association Cheticamp \$26,435, North Shore Fishermens Co-op Ltd Englishtown \$26,629, North Sydney Playground & Recreation Commission North Sydney \$43,230, Nova Scotia Fruit Growers Association Port Williams \$26,957, Nova Scotia Provincial Exhibition Truro \$32,228, Nova Scotia Remote Sensing Centre per J Wightman and H Singhray Lawrencetown \$36,786, Nova Scotia Society for Autistic Children Sydney \$29,629, Pictou County Deanery per Rev P McDonald & J Gillis New Glasgow \$26,138, Pictou County District Planning Commission New Glasgow \$26,885, Pleasant Bay Community Club Pleasant Bay \$28,280, Port Hawkesbury Lions Club Port Hawkesbury \$37,597, Pugwash Housing Association Pugwash \$38,200, Richmond Arena Association Louisdale \$45,269, Richmond County Industrial Commission Arichat \$72,711, River Bourgeois Historical Society. River Bourgeois \$38,686, Royal Canadian Legion Branch 40 Glace Bay \$26,316, Royal Canadian Legion Branch 123 Whycomomagh \$51,612, Scotchtown Volunteer Fire Department Scotchtown \$29,277, Shelburne Recreation Commission & Shelburne County Arena Association Shelburne \$34,848, Shipyard Recreational Society Sydney \$25,082, Shubenacadie Band Council per R Maloney & D Knockwood MicMac \$102,661, South Shore Exhibition Association Bridgewater \$30,742, St Joseph's Parish Council per J Graham and TG Gouthro Reserve Mines \$28,641, St Joseph's Parish per R Neville & H MacDonnell Port Hawkesbury \$58,063, Sydney City Hospital Sydney \$36,683, Sydney Mines & District Community Centre Sydney Mines \$26,942, Sydney Parks & Recreation Dept Sydney \$42,599, Town of Amherst Amherst \$74,718, Town of Bridgetown Bridgetown \$45,121, Town of Dominion Dominion \$30,550, Town of Kentville Kentville \$148,872, Town of Louisbourg Louisbourg \$25,855, Town of New Waterford New Waterford \$53,495, Town of North Sydney North Sydney \$102,103, Town of Pictou Pictou \$51,549, Town of Port Hawkesbury, Port Hawkesbury \$36,616, Town of Springhill Springhill \$66,548, Town of Sydney Mines Sydney Mines

\$150,920 Town of Westville Westville \$28,463, Truro Boys & Girls Club Truro \$25,695, Union of Nova Scotia Indians Shubenacadie \$27,371, Université Ste Anne Church Point \$53,886, Wagmatcook Band Council per B Pierro & D McDonald Baddeck \$53,128, Whycomomagh Band Council per R Googoo & J Janega Whycomomagh \$72,408, Windsor Agricultural Society Windsor \$27,760, Windsor Day Care Centre Society Windsor \$30,945, Windsor Plains Recreation and Social Development Committee Falmouth \$39,080, Yarmouth Columbus Club Yarmouth \$52,450, Yarmouth County Agricultural Society Yarmouth \$28,215, Yarmouth Regional Hospital Yarmouth \$50,983, Yarmouth Young Men's Christian Association Yarmouth \$25,943, Worker's Compensation Board of Nova Scotia Halifax \$144,010;

New Brunswick Region—

Aggrandissement du Quai Pêcheur Pigeon Hill \$39,376, Anciens & Amis L'Academie Tracadie \$36,264, Assoc Anciens St Louis Maillet Edmundston \$26,873, Assoc Loisir de Maltempec Inc Maltempec \$79,851, Assoc des Loisirs de Paquetville \$88,368, Assoc des Organisations Benevole Drummond \$70,928, Baie Ste Anne Gun Club Baie Ste Anne \$25,151, Bass River Country Fair Inc Bass River \$34,787, Bethel United Church Nash Creek \$26,631, Big Cove Band Council Big Cove \$113,320, Board of School Trustees District 36 Newcastle \$34,062, Brigade des Pompiers de St Paul de Kent St Paul de Kent \$64,857, Burnt Church Indian Band Lagaceville \$134,789, Canadian National Institute for the Blind Fredericton \$112,332, Carleton Co Historical Society Inc Woodstock \$40,627, Centracare Saint John Inc Saint John \$35,252, Central Woodmen's Museum Inc Boiestown \$141,279, Centre Communautaire de St Paul de Kent St Paul de Kent \$32,792, Centre de Loisirs St Arthur \$44,915, Centre Récréatif de La Paroissiale Val D'Amour \$72,324, Chaleur Sailing Assoc Inc Bathurst \$26,006, Chambre de Commerce Boutouche \$77,754, Chambre de Commerce St Raphael Sur Mer \$29,905, Chambre de Commerce de Collett Rogersville \$36,546, Charlo Recreation Council Charlo \$34,523, Chatham Head Tigers Baseball Chatham Head \$37,138, Chatham Recreation and Parks Commission Chatham \$25,003, Chevaliers de Colomb Boutouche \$32,108, Chevaliers de Colomb Campbellton \$29,291, City of Bathurst Bathurst \$140,563, City of Campbellton Campbellton \$110,238, City of Edmundston Edmundston \$98,022, City of Moncton Moncton \$35,484, Club Lions de St Antoine Inc St Antoine de Kent \$37,611, Comité Conjoint St Jean Baptiste St John Baptiste \$36,068, Comité Paroissial de Miscou Miscou Centre \$52,680, Comité Paroissial Notre Dame Bathurst \$39,002, Community Arts Centre Middle Sackville \$33,520, Conseil Paroissial Notre Dame \$72,482, Conseil Récréatif de Boutouche Boutouche \$25,176, Conseil Récréatif de Cocagne Cocagne \$161,657, Conseil Récréatif de Nigadoo Inc Nigadoo \$29,255, Conseil Scolaire #7 Tracadie \$56,583, District Scolaire #13 Shediac \$35,141, Don Bosco Community Centre Dalhousie \$79,857, East Botsford Fisherman Bayfield \$25,088, Eel Ground Band Council Newcastle \$55,715, Fan Recreation Inc St Stephen \$51,277, Harcourt Fire Committee Harcourt \$35,000, Hestia House Inc Saint John \$30,700, Holy Rosary St Vincent Parish Sackville \$26,198, Hoover Animal Shelter Moncton \$36,950, International Year of Disabled Persons Fredericton \$36,052, Institut Feminin Rogersville \$25,485, Joseph P Richard Moncton \$30,437, Kent Co Community Pasture Richibucto \$32,114, Kinsmen Club of Moncton Ltd Moncton \$28,805, La Commission Industrielle de Kent Inc Boutouche \$28,459, L'Association des Pêcheurs Miscou \$53,242, L'Association des Pêcheurs de Pigeonhill Pigeonhill \$30,803, L'Exposition Region du Madawaska St Basile \$38,422, L'Intervention des Alcooliques Val Comeau \$25,706, L'Union des Pêcheurs des Maritimes Le Goulet \$114,243, L'Union des Pêcheurs des Maritimes Harshman \$37,228, L'Union des Pêcheurs des Maritimes Petit Cap \$50,373, La Chambre de Commerce D'Inkerman Inkerman \$29,381, La Municipalité de Kedgwick Kedgwick \$48,199, Le Centre de Développement de St Ignace St Ignace \$34,329, Le Club Acadien de Richibucto Richibucto \$45,009, Le Comité De L'Arena Baie Ste Anne \$37,194, Le Conseil Paroissial Scoudouc \$32,315, Le Foyer Beau

EMPLOYMENT AND IMMIGRATION—Continued

Soleil Inc Ste Marie de Kent \$85,082, Leonard Beaudin Petit Shippagan \$28,097, Les Amis du Cocon Inc Edmundston \$75,734, Les Justiciers Shippagan \$25,327, Les Producteurs D'Arbres Claire Fontaine \$31,497, Lorne Roman Catholic Church Lorne \$32,867, Millbank All Saints Church Douglastown \$69,287, Miramichi Golf Club Newcastle \$46,897, Miramichi Hospital Newcastle \$95,590, Moncton Hospital Moncton \$36,150, Moncton Kinsman Health Clinic Moncton \$57,492, Municipalité de Bertrand Bertrand \$52,789, Municipality of Richibucto Richibucto \$34,113, Municipalité de Rivière Verte Rivière Verte \$56,441, Municipalité de Saint André St André de Madawaska \$28,203, Municipalité de Ste Anne de Madawaska Ste Anne de Madawaska \$28,692, North Tetagouche Ratepayers Bathurst \$38,969, Narcisse Muise Brantville \$51,210, Nepisiquit Centennial Library Bathurst \$30,447, Nordin Recreation Council Newcastle \$25,524, Ovide Legere Rivière du Portage \$28,563, Paroisse de Brantville \$48,163, Paroisse Notre Dame de Fatima Saint Aurthur \$43,366, Paroisse Notre Dame de Lourdes Memramcook Est \$30,455, Paroisse Saint Isidore St Isidore \$46,368, Plaster Rock Recreation Commission Plaster Rock \$25,687, Port de Plaisance Bas Caraquet Bas Caraquet \$115,926, Portage Rivière Tracadie Beach Rivière du Portage \$76,628, Producteurs Arbres de Noël Kouchibouquac \$48,764, Recreation and Parks Commission Chatham \$65,711, Red Bank Indian Band Red Bank \$95,463, Regroupement Pêcheurs Pt Verte Pointe Verte \$42,929, Regroupement Pêcheurs Petit Rocher Petit Rocher \$29,792, Renous Recreation Council Inc Renous \$55,884, Republic Snowmobile Assoc Inc Edmundston \$32,639, Residence Saint Anselme Inc Dieppe \$36,093, Restigouche Country Club Campbellton \$121,777, Rexton Lions Club Rexton \$31,161, Rexton Senior Citizens Housing Rexton \$34,756, Richibucto Fisherman's Bait Committee Richibucto \$29,599, Riverview Kinsmen Club Incorporated Riverview \$27,580, Rotary Club Newcastle \$44,171, Rough Waters Recreation Centre Bathurst \$33,638, Royal Canadian Legion #17 Dalhousie \$36,744, Royal Canadian Legion Branch #78 Boiestown \$31,061, Service Local St Arthur \$28,361, Société D'Agriculture #150 St Antoine \$26,318, Société Historique de Kent Inc Saint Antoine \$83,771, Société Historique de Mer Rouge Robichaud \$32,322, Société Historique Madawaska Edmundston \$66,786, St Ann's Recreation Council Inc Bathurst \$57,343, Ste Anne Fishermen's Bait Shed Ste Anne \$29,040, Sunny Corner Local Service District Newcastle \$78,518, The Miramichi Agricultural Exhibition Assoc Ltd Chatham \$30,448, The Royal Canadian Legion Dorchester \$42,742, Tobique Band Council Perth Andover \$201,146, Town of Dalhousie Dalhousie \$104,141, Town of Dieppe Dieppe \$37,946, Town of Shediac Shediac \$79,337, Town of St Stephen St Stephen \$40,121, Trustees Knox United Church Loggieville \$43,279, Union des Pêcheurs Maritimes Cap Pele \$39,580, Union des Pêcheurs Le Goulet \$87,929, Union des Pêcheurs Tracadie \$29,905, United Pentecostal Church Doaktown \$69,391, University of New Brunswick Fredericton \$48,733, Venerante Robichaud Lower Neguac \$25,765, Village de Beresford Beresford \$44,904, Village de Cap Pele Inc Cap Pele \$29,513, Village de Grande Anse Grande Anse \$79,728, Village de Lameque \$132,798, Village de Nigadoo Nigadoo \$29,700, Village du Petit Rocher \$54,777, Village de Pointe Verte Pointe Verte \$90,176, Village de Saint Antoine Saint Antoine \$31,849, Village de Saint Basile Saint Basile \$94,867, Village de Saint François St François \$76,988, Village de Saint Hilaire St Hilaire \$59,362, Village de Saint Joseph Saint Joseph \$33,344, Village de Saint Louis de Kent Saint Louis de Kent \$54,124, Village de Saint Quentin Saint Quentin \$142,390, Village de Sheila Sheila \$83,078, Village St Jacques St Jacques \$48,720, Village of Charlo Charlo \$41,205, Village of Eel River Crossing Eel River Crossing \$61,080, Village of Loggieville Loggieville \$53,162, Village of McAdam McAdam \$25,413, Village of Port Elgin Port Elgin \$49,777, Village of Rexton Rexton \$62,311, Village of Rogersville Rogersville \$59,479, Ville de Caraquet Caraquet \$163,252, Ville de Shippagan Shippagan \$77,774, Ville de St Leonard St Leonard \$30,898, Ville de Tracadie Tracadie \$109,221;

Prince Edward Island Region—

Belfast Community Development Project Belfast \$27,011, Eastern Kings Consolidated Consultation Committee Souris \$35,532, Eastern

Kings Education Association Morell \$43,030, Egmont Bay and Mt Carmel Exhibition Egmont Bay and Mt Carmel \$28,972, Enersave 1981 Georgetown \$28,345, Evangeline Recreation Committee Wellington \$80,619, Higgins Wharf Expansion Tyne Valley \$31,283, Kensington Area Recreation Complex Redevelopment Kensington \$31,637, Miminegash Port Committee Miminegash \$32,997, Northport Beautification Northport \$25,441, O'Leary Rink O'Leary \$35,063, PEI Council of the Arts Charlottetown \$30,167, Project Help a Child '79 Mount Stewart \$29,452, Resources Improvement Project Ellerslie \$34,551, Royal Canadian Legion #17 Wellington \$39,108, Senior Citizens Housing Miscouche \$31,050, Souris Handicraft and Museum Centre Souris \$37,918, Southern Kings Community Development Montague \$82,611, Southern Kings Home Repair Project Montague \$50,998, The Law Society of PEI Charlottetown \$26,774, Tignish Bait Sheds Phase IV Tignish \$37,688, Town of Alberton Alberton \$33,492, Tyne Valley Community Hall and Adventure Playground Tyne Valley \$29,656, Village of Crapaud Crapaud \$28,147, Village of St Louis St Louis \$25,432, West Prince Housing O'Leary \$35,591, West Prince Housing O'Leary \$60,71, Workmen's Compensation Board Charlottetown \$136,389;

Quebec Region—

Association apiculteurs reg agricole St-Louis de France \$29,910, Association canad ataxie Friedeich St-Léonard \$30,339, Association canadienne paraplégiques Montréal \$25,673, Association chasse et pêche et de conservation de Desbiens Inc Desbiens \$25,939, Association chasse et pêche Forestville Forestville \$83,286, Association chasse pêche Lavigne Inc Joliette \$31,332, Association chasse pêche Les Loups Inc Montréal \$28,792, Association chasse pêche Mymphis Inc Drummondville \$30,678, Association chasse et pêche Sept-Iles Sept-Iles \$29,151, Association comm Temiscaming Inc Temiscaming \$36,156, Association coopérative de culture maraichère du transcontinental Packington \$29,290, Association défense intérêts handicapé Mont Laurier Mont Laurier \$29,602, Association des biologistes du Québec Chicoutimi \$25,860, Association des pêcheurs côtiers de St-Joachim de Tourelle Inc St-Joachim de Tourelle \$32,435, Association des pêcheurs de Mont Louis Mont Louis \$53,890, Association des pêcheurs Tête-à-la-Baleine Tête-à-la-Baleine \$39,360, Association des pêcheurs de Thon de la Gaspésie Inc Paul Daniel \$47,641, Association forestière Mauricienne Inc. Cap-de-la-Madeleine \$105,106, Association handicapés diocèse St-Jérôme St-Jérôme \$72,960, Association handicapés Joli Mont St-Théodore Chertsey \$36,647, Association handicapés physiques Joliette \$52,372, Association handicapés physiques Inc. St-André Avellan \$27,088, Association Horticulteurs Côte-Nord Forestville \$34,868, Association parents et handicapés Boucherville \$28,206, Association pêcheurs homard côtiers Grande-Rivière \$30,903, Association reg loisirs sports handicapé Ville de la Bate \$77,839, Association sportive Gros-Morne Enr Gros-Morne \$28,382, Association sportive nouvelle Ltée Cte Bonaventure \$36,476, Association touristique de Charlevoix Inc Ville La Malbaie \$28,382, Association touristique Estrie Sherbrooke \$25,267, Association touristique reg Monganie Port-Cartier \$29,064, Ateliers polyvalents Rivière Portneuf Rivière Portneuf \$78,835, Auberge de la Minganie Inc. Havre St-Pierre \$25,096, Audy Real Pascalis \$64,662, Base plein air communautaire Port-Cartier \$50,339, Base plein air lac Mourier Malartic \$27,673, Bendwell et Associés Ltée Trois-Rivières \$25,448, Blanc Sablon Fishermen's Association Blanc Sablon \$29,896, Brillant cave Fishermen's association Gaspé \$46,376, Caisse d'entraide économique de Jonquière Jonquière \$29,743, Caisse populaire Ticouape St-Méthode Ticouape, \$35,195, Carrefour du Partage Valleyfield \$34,298, Carrefour entraide bénévolat Sorel \$34,377, Centraide Mauricie Shawinigan \$56,069, Centre adaptation 'Le Raccord' St-Gabriel-de-Brandon \$31,043, Centre animation sociale familial Sept-Iles \$32,083, Centre Culturel Lac Masson Ste-Marguerite Masson \$63,117, Centre d'art de Preville St-Lambert \$25,120, Centre de recherche en information Sept-Iles \$26,949, Centre Étude épilepsie

EMPLOYMENT AND IMMIGRATION—Continued

Montréal \$28,032, Centre Hospitalier Douglas Verdun \$26,074, Centre Hospitalier Jonquière Jonquière \$25,272, Centre Hospitalier Robert Giff Beauport \$36,846, Centre International Multiculturel Sherbrooke \$40,404, Centre local serv comm Senneterre Abitibi-Est \$34,943, Centre National Exposition Jonquière \$28,361, Centre-Nature St-Basile de Portneuf Inc St-Basile de Portneuf \$33,184, Centre Plein Air Familial Gaspé Gaspé \$25,998, Centre Plein Air Handicapés Rouyn \$78,715 Centre Plein Air Pabok Inc Chandler \$29,196, Centre Plein Air St-Edgar Cte St-Edgar \$31,044, Centre recherche information Sept-Iles Duplessis \$26,949, Centre Social de la ville de La Malbaie Inc La Malbaie \$27,092, Centre transition Rivière du Loup Rivière du Loup \$33,920, Cercle des Fermières de Petite-Vallée Inc Petite-Vallée \$32,850, Cercle des Fermières de Rivière-à-Claude Inc Rivière-à-Claude \$27,961, Chambre Commerce Causapsal \$28,197, Chambre Commerce Annonciation L'Annonciation \$50,632, Chambre de Commerce de Carleton Carleton \$30,407, Chambre de Commerce de Donnacona Cap Santé Donnacona \$27,815, Chambre Commerce de Labelle Labelle \$37,474, Chambre Commerce Port-Daniel Port-Daniel \$25,154, Chambre Commerce Shawinigan Shawinigan Sud \$31,435, Chambre Commerce Ste-Agathe des Monts Ste-Agathe des Monts \$31,227, Chambre Commerce St-Jean-Matha St-Jean de Matha \$27,161, Chambre Commerce St-Prospert St-Prospert Beauce Sud \$30,097, Chambre Commerce Ville-Marie Ville-Marie \$41,480, Chevaliers Colomb Dolbeau \$118,612, Chevaliers de Colomb Amqui Co Matapedia \$32,420, Chevaliers Colomb Cons 2800 Dolbeau \$27,604, Chevaliers Colomb conseil Cap-Chat 3755, Cap-Chat \$29,264, Chevaliers de Colomb Conseil 1209 Grand'Mère Grand'Mère \$27,118, Chief Alphonse Metallic (The Restigouche Band Council) Restigouche \$81,733, Chief Bernard Jerone (The Council of the Micmacs of Maria) Bonaventure \$94,182, Cité Cap-de-la-Madeleine Cap-de-la-Madeleine \$40,695, Cité de Joliette Joliette \$46,433, Cité de Rouyn Rouyn \$90,655, Cité Noranda Noranda \$91,572, Cité Shawinigan Shawinigan \$46,469, Cité St-Jérôme St-Jérôme \$25,513, Clair Matin Inc. St-Agathe des Monts \$30,594, Club Âge D'or St-Elie de Caxton \$25,666, Club Camping Opemiska Inc. Chalais \$39,924, Club Carcajou Inc. Alma \$70,506, Club Coopératif de consommation Les Escoumains Les Escoumains \$26,550, Club de course Mont-Joli—Price Price \$30,407, Club de Golf Lac St-Jean Inc Alma \$40,522, Club de Motoneige du Témiscamingue Notre-Dame du Nord \$32,156, Club de Motoneige régional St-Gabriel Brandon-Lanaudière (S G B L) Inc St-Gabriel-de-Brandon \$27,337, Club Gymnasco Enr Alma \$25,186, Club Kiwanis de Rouyn Rouyn \$54,106, Club Kiwanis Noranda Inc. Rouyn \$29,976, Club Kiwanis Val D'Or Inc Val d'Or \$39,130, Club Lions Baie St-Paul Inc Baie St-Paul \$27,432, Club Lions Clermont-la-Malbaie-Pointe-au-Pic (Murray Bay) Inc La Malbaie \$27,092, Club Lions D'Amos Amos \$25,140, Club Lions Jonquière Inc Jonquière \$30,722, Club Lion Matagami Matagami \$43,885, Club Moto-Neige la Licorne Abitibi-Ouest \$31,168, Club Nautique Forestville Inc Forestville \$29,094, Club Nautique de Roberval Inc Roberval \$213,243, Club Nautique St-Félicien Inc St-Félicien \$130,839, Club Richelieu l'Annonciation L'Annonciation \$27,000, Club Richelieu Roberval Roberval \$67,608, Club Rotary Val D'Or Inc Val D'Or \$26,150, Club Ski de Fond Evain Inc Evain Cte Témiscamingue \$36,209, Club social récréatif et touristique de Tadoussac Tadoussac \$29,551, Club Sportif Arêtés St-Alphonse Repentigny \$25,936, Collège Frontière Montréal \$33,774, Comité Citoyens Grande Vallée Grande Vallée Gaspé \$108,653, Comité de citoyens de Ste-Thérèse de Gaspé Ste-Thérèse de Gaspé \$25,184, Comité Intermun Enfouissement Hauterive \$37,516, Comité de Loisirs de l'Annonciation L'Annonciation \$31,949, Comité de promotion des ressources naturelles de St-Elzéar Inc St-Elzéar \$77,387, Comité des Pêcheurs de Bradore Bradore Bay \$29,405, Comité loisirs intermunicipal Hébertville Lac St-Jean \$39,636, Comité Loisirs St-Hubert St-Hubert \$26,887, Comité organisateur des jeux du centre à Victoriaville Inc Victoriaville \$31,445, Comité paroissial de Sagard Sagard \$33,722, Comité sauvegarde bâtiment historique Paspébiac \$26,195, Commissariat Industriel Roberval Roberval, \$44,630, Commission des Loisirs de La Sarre Inc La Sarre \$26,851, Communauté économique régional Chibougamau \$29,392, Conseil comté Chicoutimi St-Fulgence Chicoutimi \$66,280, Conseil Comté

Matapedia Amqui \$50,214, Conseil Cte Champlain Batiscan \$46,629, Conseil Cte Deux-Montagnes St-Joseph du Lac \$65,629, Conseil Cte Lac St-Jean Est Hébertville \$66,488, Conseil Cte Lac St-Jean Ouest Normandin \$39,536, Conseil Economique Alma Alma \$51,720, Conseil Intermun Loisirs L'Ascension Lac St-Jean \$39,828, Conseil Intermun Loisirs Temiscouata Notre-Dame du Lac \$50,181, Conseil Intermun Temiscouata Notre-Dame du Lac \$31,580, Conseil intermunicipal des loisirs de Boisbouscache St-Jean-de-Dieu \$28,926, Conseil Loisirs la Mauricie Trois-Rivières \$57,182, Conseil Reg Culture Alma \$34,400, Conseil Reg Develop Laurentide Saint-Jérôme \$28,879, Conseil Reg Loisirs Saguenay \$31,346, Coop Artisans de la Mer Les Escoumins \$37,649, Coop Reg Consommateurs Saguen Chicoutimi \$30,499, Coop de développement agro-forestier du Témiscouata Auclair \$25,459, Corp Atelier du Fil au Bois Joliette \$26,709, Corp Centre D'Art Baie St-Paul Baie St-Paul Cte Charlemagne \$27,347, Corp Collège Ste-Anne Pocatière La Pocatière \$38,567, Corp Comte D'Abitibi Amos \$165,402, Corp Cte Temiscamingue Ville-Marie \$71,831, Corp Develop Ressources Kamouraska Cte Kamouraska \$25,272, Corp du Comté de Richmond Greenlay \$56,258, Corp du Comté de Saguenay Les Escoumins \$64,072, Corp du Parc des Loisirs et des sports de plein-air du Mont-Vidéo Inc. Barraute \$44,109, Corp du Village De Rawdon Rawdon \$31,139, Corp du village Val-Barrette Val-Barrette \$29,236, Corp Loisirs de Percé Inc Percé \$60,125, Corp Mun Havre aux Maisons \$38,912, Corp Mun Canton Turgeon Ste-Véronique \$31,251, Corp Mun Cap A L'Aigle Cap A L'Aigle Charlevoix \$36,593, Corp Mun Caplan Cte Bonaventure \$33,086, Corp Mun Cte Terrebonne St-Jérôme \$98,005, Corp Mun D'Hébertville Hébertville \$42,957, Corp Mun De Bonaventure \$82,401, Corp Mun de Fatima Fatima \$31,996, Corp Mun De Maria Maria \$86,577, Corp de St-Paul du Nord St-Paul du Nord \$33,722, Corp Mun Delisle Delisle \$32,192, Corp Mun Hébertville Station Hébertville Station \$53,058, Corp Mun Ile Havre Aubert Iles de la Madeleine \$90,501, Corp Mun La Macaza La Macaza \$28,544, Corp Mun Lac-A-La-Croix Lac-A-La-Croix \$34,130, Corp Mun Mont Saint-Pierre Mont St-Pierre Gaspé \$89,300, Corp Mun Notre-Dame du Nord Notre-Dame du Nord \$25,253, Corp Mun Palmarolle Palmarolle \$34,944, Corp Mun Paroisse de St-Lin Ville Des Laurentides \$26,971, Corp Mun Paroisse Ragueneau Ragueneau \$30,349, Corp Mun Paroisse St-Michel St-Michel des Saints \$67,609, Corp Mun Paroisse Ste-Anne-Des-Monts St-Anne-Des-Monts \$27,772, Corp Mun Rivière a Claude Rivière a Claude \$26,744, Corp Mun Rivière Malbaie Rivière Malbaie \$26,266, Corp Mun Saguy Lac Saguy \$30,269, Corp Mun St-Ambroise-De-Kildare St-Ambroise-De-Kildare \$26,982, Corp Mun St-Casimir Village St-Casimir \$27,104, Corp Mun St-Eugene Cte Roberval \$25,056, Corp Mun St-François Xavier Cte Rivière-Du-Loup \$30,057, Corp Mun St-Georges de Champlain St-Georges de Champlain \$25,984, Corp Mun St-René De Matane St-René-De-Matane \$31,754, Corp Mun St-Simeon St-Simeon Cte Bonaventure \$25,034, Corp Mun St-Stanislas St-Stanislas Champlain \$26,039, Corp Mun St-Théophile Lac a La Tortue \$25,674, Corp Mun St-Zenon St-Zenon \$29,757, Corp Mun Ste-Madeleine Rivière Cte Gaspé \$27,024, Corp Mun Village Barraute Barraute \$30,953, Corp Mun Village Cap-Aux-Meules Cap-Aux-Meules \$63,411, Corp Mun Village Crabtree Crabtree \$35,148, Corp Mun Village Ferme Neuve Ferme Neuve \$67,688, Corp Mun Village St-Ambroise St-Ambroise \$42,677, Corp Mun Village Val-David Val-David \$30,919, Corp Mun Ville Chalais Chalais \$52,663, Corp Mun Ville de Gaspé Gaspé \$82,150, Corp Mun Ville de Terrebonne Terrebonne \$31,106, Corp Observatoire Temiscouata St-Louis du Ha Ha \$35,951, Corp Ste-Lucie des Laurentides Ste-Lucie des Laurentides \$35,621, Corp Village L'Annonciation L'Annonciation \$38,849, Corp Village Paroisse Ste-Thecle Ste-Thecle \$31,963, Corp Village Sécurité Routière Chicoutimi-Nord \$27,081, Corp Ville St-Gabriel Ville St-Gabriel \$63,779, Corp-Municipale St-Edmond St-Edmond \$28,581, Développement touristique et de loisir St-Joachim de Tourelle \$26,758, Ecole de Voile Cap-de-la-Madeleine Trois-Rivières Ouest \$43,097, Ecole Musique Charlevoix Inc Baie St-Paul Cte Charlevoix \$26,230, Entraide Inadaptés Pascaltache La Pocatière Kamouraska \$28,965, Entreprises Agric et Forest L'Euchorie Gaspé \$32,455, Fabrique de la Paroisse de Notre-Dame de Fatima Iles-de-la-Madeleine, \$39,471,

EMPLOYMENT AND IMMIGRATION—Continued

Fabrique de Natashquan Natashquan \$34,007, Fabrique Ste-Clotilde Montréal \$34,601, Federation Conservation Faune Rimouski \$39,302, Fédération de Chasse & Pêche du Lac Maison de Pierre Inc L'Ascension \$71,096, Fédération de l'UPA du Bas St-Laurent Rimouski \$53,957, Festival de Dolbeau Inc Dolbeau \$240,214, Festival de la Patate de St-Ambroise Inc St-Ambroise \$32,871, Festival du Bleuét 1972 Inc Mistassini \$73,071, Foyer Thérèse-Martin Kamouraska \$40,151, Garderie des Bons Amis Lachute \$26,669, Gasphan Inc Gaspé \$41,100, Gonfle ton rire Rouyn \$32,445, Groupement Agro-Forestier Cte Bonaventure \$31,947, J L Electron Ltée Rimouski \$39,716, Jeune Chambre de St-Prime Inc St-Prime \$28,061, Jeune Chambre Rivière du Loup Rivière du Loup \$34,759, Jeune Chambre St-Félicien Inc St-Félicien \$37,920, Joe Norton Assistant Grand Chief For the Mohawk Council of Kahnawake Caughnawage \$32,401, Kégaska Sports and Recreation Centre Kégaska \$31,514, L'Association de paralysie cérébrale du Québec Inc Chicoutimi \$41,186, L'Association des pêcheurs côtiers de la Baie-des-Chaleurs St-Godefroi \$33,722, L'Association des pêcheurs côtiers de la Péninsule Inc. Grande-Rivière \$118,524, L'Association des pêcheurs côtiers de Pabos Mills et Newport Inc Newport \$64,863, L'Association des pêcheurs du homard et saumon du comté Bonaventure et Gaspé est Inc. Grande-Rivière \$27,048, L'Association sportive de St-Paul des Capucins Enr Les Capucins \$33,502, La Caisse Populaire Desjardins de Petite-Rivière St-François Petite-Rivière St-François \$33,722, La Caisse Populaire Desjardins de Notre-Dame des Eboulements Les Eboulements \$33,722, La Caisse Populaire de St-François-Xavier de la Grande-Vallée Grande-Vallée, \$26,719, La Chambre de commerce de l'Anse au Griffon Anse au Griffon \$37,115, La Chambre de Commerce de Saint-Agathe-des-Monts Sainte-Agathe-des-Monts \$34,112, La Chambre de Commerce de Havre St-Pierre Havre St-Pierre \$36,993, La Chambre de Commerce Sénior de St-Raymond Rivière à Pierre \$30,903, La Chambre de Commerce de Montebello Montebello \$25,127, La Contre-Basse Inc. Matane \$25,499, La fabrique de la paroisse de St-Godefroi St-Godefroi \$29,176, La Fabrique de la paroisse de St-Siméon St-Siméon \$29,686, La Jeune Chambre de l'Anse St-Jean Inc Anse St-Jean \$25,727, L'Oeuvre des loisirs de St-Firmin de Baie St-Firmin de Baie \$32,732, L'Oeuvre des terrains de jeux de St-Jérôme Metabetchouan \$60,844, L'Ordre Loyal des Moose (Local 405 Sept-Iles) Sept-Iles \$27,240, La société de bienfaisance des aveugles du Saguenay du Lac St-Jean et de l'Abitibi est et ouest Inc Alma \$32,201, La société de gestion des rivières York et Darmouth Inc Gaspé \$27,092, La société des jeux d'hiver du Canada 1983 Saguenay Lac St-Jean Inc Chicoutimi \$30,028, La Société généalogique du Saguenay Inc. Chicoutimi \$45,420, La traversée internationale du Lac St-Jean Inc Roberval \$34,797, La Villa Familiale des Lacs MacLaren et Pratte Inc Shawinigan-Nord \$34,300, Langlais Edsel Fontenelle \$29,615, L'Année-ville Carole Grand-Marie \$56,900, Le carnaval-souvenir de Chicoutimi Inc Chicoutimi \$31,875, Le Centre des Loisirs de Fatima Inc Iles-de-la-Madeleine \$28,349, Le Centre de plein air Pabok Inc Chandler \$33,625, Le club nautique de Peribonka Peribonka \$44,559, Le club optimiste d'Amos Inc Amos \$26,015, Le comité de citoyens de Rivière Eternité Inc Rivière Eternité \$34,112, Le conseil des Montagnais du Lac St-Jean Pointe-Bleue \$27,092, Les Chevaliers de Colomb du conseil du Lac Bouchette numéro 7267 Bouchette \$33,722, Les entreprises agricoles et forestières de Percé Inc Cap d'Espoir \$26,558, Les Loisirs de Cap-à-L'Aigle Inc. Cap-à-L'Aigle \$25,606, Les Loisirs de Rivière-au-Tonnerre Inc. Rivière-au-Tonnerre \$36,601, Les Maisons d'hébergement de Jonquièrre Inc Jonquièrre \$41,154, Ligue Action communautaire Laval \$35,000, Loisirs Sheldrake Inc Sheldrake \$28,092, Loisir de Batiscan Batiscan \$26,460, Loisirs Rivière-Du-Loup Inc. Rivière-Du-Loup \$33,760, Loisirs St-Hilarion Inc. St-Hilarion \$39,100, Loisirs 80 Inc Montréal \$28,447, Maisons Pop Ste-Brigitte Cadillac Cadillac \$38,918, Marina de Sorel Inc Sorel \$27,270, Marina de la Baie-des-Chaleurs Inc Bonaventure \$26,903, Messieurs Roger Guillemette et Raymond Lafrenière (Société St-Vincent-de-Paul) Shawinigan \$30,632, mon chemin c'est Les Portage (René Guillemette) La Romaine \$25,859, Mouvement Action-chômage de Charlevoix Inc Notre-Dame-des-Monts \$27,092, Monastère Notre-Dame Mistassini Mistassini \$63,436, Mun Canton Bourget St-Charles Borromée \$26,628, Mun de Baie Johan Beetz Sept-Iles \$28,622, Mun de L'Ascension L'Ascension Labelle \$47,390, Mun de Mont-Tremblant Mont-Tremblant \$26,880, Mun de Péribonka Péribonka \$30,224, Mun Lac des Iles Lac des Iles \$26,425, Mun Lac Nominique Lac Nominique \$39,310, Mun Paroisse St-Jovite St-Jovite \$27,450, Mun Paroisse St-Paulin St-Paulin \$39,807, Mun Petit-Saguenay Petit-Saguenay Chicoutimi \$28,611, Mun Shawville Shawville, \$25,000, Mun St-Bruno St-Bruno \$35,431, Mun St-Fulgence St-Fulgence \$45,283, Mun St-Prime St-Prime \$37,315, Mun Ste-Marcelline Kildare Ste-Marcelline \$27,097, Mun Sullivan Sullivan \$47,341, Mun Village Marsoui Marsoui \$36,208, Mun Village Sayabec Sayabec \$37,502, Mun Village St-André Est St-André Est \$42,530, Mun Village St-Jovite St-Jovite \$28,170, Mun Village St-Sauveur des Monts St-Sauveur des Monts, \$35,657, Mun village Val-Brillant Val-Brillant Cte Matane \$28,271, Municipalité de la Baie James Matagami \$67,413, Municipalité de St-Faustin St-Faustin \$26,014 Musée Reg Mines Arts Malartic Malartic \$29,304, Negro Comm Center Inc Montréal \$25,272, O T J de Ste-Félicité Inc Ste-Félicité \$30,480, Office Mun Habitation Hauterive Hauterive \$29,858, Ouimet Monique Lac Des Ecorces \$26,622, Paiements à la Commission des Accidents du Travail Québec \$1,070,828, Partage Humanitaire Inc Apel Chomedey Laval \$26,772, Pavillon du Parc Inc. Hull \$27,120, Pavillon Grand Eplan Mont-Rolland \$67,927, Pavillon Parc Incorporé Hull \$33,920, Point St-Charles Boy's Girl's Montréal \$27,017, Poissonnerie Les Méchins Inc Les Méchins \$27,737, Productions L'Etoile Filante Rimouski \$36,514, Promotion Industrielle Inc St-Félicien \$32,294, PRSB Chateauguay Valley Chateauguay \$39,767, Quatorze Milles de Paspebiac Paspebiac Cte Bonaventure \$26,891, Radio Comm FM Haute-Gatineau Maniwaki \$27,848, Regroupement Organismes Comm Rimouski \$30,744, Rheault Joseph Comité de Recla Port-Cartier \$83,976, River Desert Indian Band Maniwaki \$28,984, Service Aqueduc Commun St-Paul N St-Paul du Nord \$67,518, Service de la Récréation Ste-Agathe-Des-Monts \$27,968, Service des Loisirs-Chandler Chandler \$33,126, Service des Loisirs de Ferme-Neuve Inc Ferme-Neuve \$25,546, Services des Loisirs de St-Alexis-des-Monts Inc St-Alexis-des-Monts \$47,158, Service Loisir Ville de Sept-Iles Sept-Iles \$38,632, Services Loisirs Ville Blainville Blainville \$30,473, Services Maritimes Piekouagami Alma \$53,353, Sisal Soc Initiative Inc Cte Charlevoix \$35,658, Soc Agriculture Division B New Richmond \$30,758, Soc Aménage Port-Cartier Inc Port-Cartier \$49,000, Soc Aménagement Ressources Rimouski \$33,798, Soc Canadienne Solerose Plaque Pointe-Aux-Trembles \$31,869, Soc d'aménagement des ressources de la Rivière Métais Inc Mont-Joli \$25,736, Soc d'Histoire de la Rivière du Nord Inc. Saint-Jérôme \$33,696, Soc de bienfaisance des aveugles du Saguenay du Lac St-Jean et de l'Abitibi est et ouest Alma \$30,159, Soc de gestion du territoire Saguenéen St-Fulgence \$25,727, Soc Develop Economique Rive N Terrebonne \$32,072, Soc Expansion Economique Saguenay Chicoutimi \$31,164, Soc Exploitation Ressources St-Mathieu \$70,137, Soc Exploitation Ressources Lac au Saumon \$74,339, Soc Historique Alma Inc Alma \$33,498, Soc Historique Côte-Nord Baie-Comeau \$65,917, Soc St-Jean Baptiste Ste-Geneviève Batiscan \$26,119, Soc Triple A Inc Montréal \$68,024, Soc Zoologique de St-Donat Inc St-Donat de Montcalm \$25,479, Station Val d'Irène Inc St-Irène, \$27,699, Syndicat Coop D'Aqueduc St-Paul du Nord \$47,175, Syndicat National du bois ouvre Inc Cap-Chat \$25,184, Syndicat Producteurs Bleuets Cte Roberval \$69,747, Télécable vidéotron Ltée St-Lambert \$37,500, Télévision communautaire Rivière-du-Loup \$26,195, Traversée internationale Roberval \$43,598, Unité Domremy Shawinigan Inc. Shawinigan \$26,274, Unité Domremy Val D'Or Inc Val D'Or \$26,782, Ville d'Alma Alma \$28,454, Ville d'Amos Amos \$57,900, Ville d'Amqui Amqui \$47,888, Ville de Baie St-Paul Baie St-Paul \$44,155, Ville de Cap-Chat Cap-Chat \$72,072, Ville de Chandler Chandler \$66,349, Ville de Charlemagne Charlemagne \$25,036, Ville de Chibougamau Chibougamau \$47,168, Ville de Gardeur Ville de le Gardeur \$31,200, Ville de Grande-Rivière Grande-Rivière Gaspé \$109,312, Ville de Jonquièrre Jonquièrre \$40,791, Ville de L'Assomption L'Assomption \$44,665, Ville de Malartic Malartic \$40,745, Ville de Mascouche Mascouche \$50,143, Ville de Matane Matane \$25,160, Ville De Pohenegamook Pohenegamook \$28,512, Ville de Senneterre Senneterre \$42,972, Ville de St-Félicien St-Félicien \$26,731, Ville de

EMPLOYMENT AND IMMIGRATION—Continued

St-Georges St-Georges \$29,352, Ville de Val D'Or Val D'Or \$58,219, Ville des Trois-Pistoles Trois-Pistoles \$25,690, Ville Grand'Mère Services Loisirs Grand'Mère \$63,805, Ville La Tuque La Tuque \$58,007, Ville Lachenaie Lachenaie \$44,285, Ville-Marie Ville-Marie \$36,061, Ville Mistassini Corp Mun Mistassini \$37,084, Ville Mont-Laurier Mont-Laurier \$31,731, Ville New Richmond New Richmond \$76,149, Ville St-Eustache St-Eustache \$27,570, Ville Trois-Rivières Service Arpentage Trois-Rivières \$28,637, Ville Trois-Rivières Trois-Rivières \$26,573, Ville Trois-Rivières Ouest Trois-Rivières-Ouest \$35,336, ZEC Matimek Sept-Iles \$56,100;

Ontario Region—

Chemical and Biological Monitoring Sept 16 Request Sudbury \$31,909, Cobourg Harbour Dev Cobourg \$25,284, Conservation Areas Enhancement Program Central Lake Ontario Durham Region \$25,529, Children's Aid Society Toronto \$27,549, Citizen's Task Force Windsor \$26,184, Community Outreach Toronto \$26,789, Comprehensive Grass Sudbury \$139,848, Comprehensive Grassing and Site Sudbury \$224,602, Corp Town of Walden Walden \$39,461, ERCA Essex \$32,254, Eastview Neighbourhood Toronto \$34,123, Emergency Employment Chatham \$26,440, Emergency Response Windsor \$73,270, Jewish Community Centre Windsor \$88,345, Kirkland Lake Economic Kirkland Lake \$45,000, Modislas Unidas Co Toronto \$25,616, Moose Band Renovation Moose Factory \$29,484, New Frontiers Downsview \$30,230, Park Development and Planning Milton/Campbellville \$26,339, Park Revitalization Town of Ajax Ajax \$26,488, Pinecrest Queensway Ottawa \$30,107, Porcupine and District Timmins 37,127, Project Identification Windsor \$68,846, Project Reach Niagara Falls \$25,535, Repair Homes Employ Windsor \$25,701, Sabaskong Comm Economic Sabaskong Indian Reserves \$26,113, Salvation Army Toronto \$43,266, Six Nations Textiles Oshweken \$46,225, St Catharines YMCA St Catharines \$55,550, Student Exchange Ottawa \$32,754, Summer KAP Toronto \$30,394, The Young Company Toronto \$29,441, Towards 2000 Toronto \$25,584, Windsor Works Phase 2 Windsor \$164,252, York Home Repair Toronto \$32,196;

Manitoba Region—

Dauphin River Band Dauphin \$27,123, Fort Garry School Division No 5 Winnipeg \$33,457, Indian Business Development Group Winnipeg \$44,982, Manitoba Theatre Workshop Winnipeg \$31,499, Native Employment and Training Lynn Lake \$30,410, Norway House Recreation Committee Norway House \$39,787, Pequis Indian Band Hodgson \$25,789, Pequis Law Mills Development Hodgson \$29,294, Poplar River Band Poplar River \$27,014, Shamattawa Band of Indians Shamattawa \$34,193, South Indian Lake Community Council South Indian Lake \$26,122, Superior Bus Manufacturing Winnipeg \$28,184, The Pas Reserve The Pas \$33,863, University of Manitoba Winnipeg \$70,028;

Saskatchewan Region—

AMNSIS Recreation Project Big River \$26,547, Beauval Improvement Program Beauval \$29,274, Beauval Multi-Purpose Arena Beauval \$37,762, Construction of New Rink Greelman \$32,212, Humpty-Dumpty Daycare Prince Albert \$30,822, Little Pine Renovation and Restoration Project Paynton \$33,746, Local 11 Metis Development Program Saskatoon \$37,233, Nikaneet Housing Improvement Maple Creek \$25,228, Operation Amisk Ile-la-Crosse \$27,692, Recreation Facilities Improvement Project Green Lake \$27,692, Workers Compensation Board \$44,341;

Alberta/NWT Region—

Alberta Seventh Step Society Calgary Alta \$34,343, Alexander Band Enterprises Morinville Alta \$35,665, Alexis Indian Band Glenevis Alta \$25,042, Arctec Canada Ltd Calgary Alta \$27,016, Athabasca Chipewyan Band Ft Chipewyan Alta \$29,102, Athabasca Cree Indian Band

Ft Chipewyan Atla \$35,845, Bissel Centre Edmonton Alta \$29,100, Calgary YMCA (South Branch) Calgary Alta \$25,253, Canadian Inst for the Blind Calgary Alta \$26,572, Dechinta 4 Ft Simpson NWT \$28,237, Dene Tha Band Chateh Alta \$30,084, Dene Winter Works Hay River NWT \$38,247, Detah Dene Project Yellowknife NWT \$27,632, Ft Good Hope Office Project Ft Good Hope NWT \$35,676, Four Band Admin Hobbema Alta \$30,456, Frog Lake Band Council Frog Lake, Alta \$39,643, Peigan Band Housing Authority Brocket Alta \$25,083, Saddle Lake Tribal Admin Saddle Lake Alta \$41,129, Wabasca Livestock Assoc Wabasca Alta \$25,763, Waskayigun Assoc Sputinow Alta \$28,913, Whitefish Lake Band Goodfish Lake Alta \$41,129;

British Columbia/Yukon Territory Region—

CNIB (Vancouver) Vancouver BC \$87,708, Carcross Indian Band Carcross YT \$26,287, Carmacks Indian Band Carcross YT \$28,716, City of Vancouver (Eng Dept) Vancouver BC \$93,515, College of New Caledonia Prince George BC \$30,364, Corporation of the City of White Rock White Rock BC \$33,610, Corporation of District of Delta Delta BC \$60,731, Corporation of Township of Richmond Richmond BC \$64,638, Corporation of the Village of Alert Bay Alert Bay BC \$25,479, Cowichan Indian Band Duncan BC \$36,882, Faro Recreation Association Faro YT \$28,568, Fort Ware Indian Band Fort Ware BC \$43,851, Kelowna and District Boys and Girls Club Kelowna BC \$28,037, Kitimat Village Council Kitimat BC \$33,819, Kitkatla Band Council Kitkatla BC \$32,668, Lake Babine Band Burns Lake BC \$28,901, Malaspina College Nanaimo BC \$34,391, Mayo Indian Band YT \$25,305, Nimpkish Indian Band Council Nimpkish BC \$28,945, Okeefe Ranch Historic Society Vernon BC \$40,568, Penticton Rec Community Penticton BC \$26,257, Regional District of Okanagan-Similkameen Penticton BC \$40,255, Rossland Heritage Society Rossland BC \$45,453, School District No 40 (New Westminster) New Westminster BC \$31,499, Simon Fraser University Vancouver BC \$40,276, Spectrum Dance Co Victoria BC \$26,452, St Andrews Protestant Congregation Masset BC \$29,532, Strathcona Community Centre Association Vancouver BC \$26,926, Tahlan Band Council Telegraph Creek BC \$27,575, Ts'Zil Board of Education Mt Currie BC \$25,392, Union of Spiritual Communities Grand Forks BC \$32,731, University of BC Vancouver BC \$79,980, Vancouver Richmond Association for Mentally Retarded Vancouver BC \$30,678, YMCA of Greater Vancouver Vancouver BC \$28,007, Yukon Native Brotherhood Whitehorse YT \$33,525.

Payments in accordance with regulations approved by the Governor in Council to provinces employers and workers in respect of Labour Mobility and Assessment Incentives \$2,811,412

Payments in accordance with regulations approved by the Governor in Council to or in respect of persons who are moved from one place in Canada to another in connection with the Manpower Mobility Program \$4,917,399

Payments to organizations or individuals in support of activities complementary to the Labour Market Policy \$12,565,733:

Newfoundland Region—

Bay D'Espoir Development Association St Alban's \$25,815, Burgeo and Southwest Burgeo \$30,793, Southern Labrador Development Association Forteau Labrador \$28,984;

Nova Scotia Region—

Canadian National Institute for the Blind Halifax \$27,648, Metro Mental Health Planning Board Halifax \$31,370, Minister of Finance Province of Nova Scotia Halifax \$132,908, Native Council of Nova Scotia Truro \$74,238, Union of Nova Scotia Indians Shubenacadie \$65,650, Valley Outreach Project Advisory Committee Centreville \$25,000;

EMPLOYMENT AND IMMIGRATION—Continued**New Brunswick Region—**

CNIB Maritime Division Fredericton \$38,521, Canadian Paraplegic Association New Brunswick Division Fredericton \$30,928;

Prince Edward Island Region—

Women's Employment Development Committee Charlottetown \$86,820;

Quebec Region—

Action Emploi Minganie et Basse Côte Nord Havre St-Pierre \$95,395, Association Canadienne des Paraplégiques du Québec Montréal \$43,224, Carrefour Communautaire le Moutier Longueuil \$67,339, Carrefour la Relance Inc Montréal \$82,455, Centre de main d'Oeuvre Opex Sherbrooke \$165,990, Centre d'Orientation Juif Montréal \$36,192, Centre Eureka Pont Viau \$82,373, Expri Travail Hull \$144,008, Extension Service Réalisations Trinité des Monts \$29,494, Goût de Vivre Drummondville \$55,083, Horizon Travail St Hyacinthe \$29,017, Inter Prif Cté Témiscouata \$75,719, Kativik Outreach Kujjuaq \$49,014, L'Arrimage Rivière-des-Prairies \$127,348, La Société d'Aménagement Intégré des Ressources de l'Est du Québec Rimouski \$56,971, Les Maronniers Montréal \$93,249, L'Étape Montréal \$120,829, Placement Service for the Crees Val d'Or \$141,814, SANQI Montréal \$121,056, Service d'Emploi Attikamek Montagnais Village Huron \$117,146, Service d'Intégration Inc Québec \$293,898, Trans-Action Cté Témiscouata \$66,970;

Ontario Region—

Cambridge Vocational Cambridge \$41,064, Citizen Action Hamilton \$149,720, CNIB Toronto \$91,720, Employment Project Kitchener \$27,154, Glengary Human RC Cornwall \$46,360, Golden Opportunity Barrie \$29,302, Handicapped Placing Hamilton \$51,594, Immigrant Working Jobs Toronto \$45,817, Inmate Employment Kingston \$42,198, Job Placement Opportunities Toronto \$201,684, Job Placement Toronto \$61,142, Job Search Toronto \$46,532, Keeping in Touch Haliburton \$44,539, Le Coin du Travailleur Ottawa \$48,065, Line 1,000 Ottawa \$78,869, March of Dimes Toronto \$40,347, Over Fifty Five Toronto \$53,016, Second Chance Guelph \$36,004, Special Needs Employment Ag Sarnia \$66,556, Times Change North York \$74,120, Windsor West Hospital Windsor \$55,960, Woman Power Employment London \$96,303, Women's Career Council Ottawa \$61,259, World One In Seven Kingston \$30,603;

Manitoba Region—

Anoo-Kee-Day-Wah-A-Chum-Ta Brandon \$65,265, Employment Assistance Program Winnipeg \$36,049, E Quality Employment Winnipeg \$37,055, Flin Flon The Pas Outreach The Pas \$58,592, Manitoba League of The Physically Handicapped Winnipeg \$60,400, Northern Metis Development Corporation Thompson \$146,339, Parkland Pathfinders Dauphin \$79,828, Selkirk Outreach Project Selkirk \$128,842, The Pas Outreach The Pas \$127,591, Winnipeg Native Pathfinders Winnipeg \$143,793, Womens Employment Counselling Service Winnipeg \$110,911, Womens Employment Rural Centre Beausejour \$27,782, Youth Employment Service Winnipeg \$68,899;

Saskatchewan Region—

CNIB Outreach Regina \$54,766, Native Employment Centre Regina \$105,914, Native Outreach Employment Centre Prince Albert \$49,363, Northern Municipal Council LaRonge \$49,290, Nor-Sask Native Outreach LaRonge \$275,149, Outreach Employment Services Regina \$118,249, Parkland Educational Employment Co-ordinating Committee Yorkton \$41,899, Prairie Employment Program North Battleford \$71,186, Saskatoon Native Outreach Board Saskatoon \$115,664, Working for Women Saskatoon \$90,502;

Alberta/Northwest Territories Region—

Athabasca Tribal Council Ft McMurray \$67,896, Blood Tribe Stand-off Alta \$31,613, Creative Employment Assost Calgary Alta \$50,079, Distinctive Employ Counselling Edmonton Alta \$194,049, Native Outreach Assoc Edmonton Alta \$461,897, Tribal Chiefs Assoc St Paul Alta \$106,243, Hamlet of Tuktoyaktuk Tuktoyatuk NWT \$29,340, Pond Inlet Outreach Project Pond Inlet NWT \$25,080;

British Columbia/Yukon Territory Region—

Ability Personnel (Fifty Plus Exp) Victoria BC \$28,171, AWARE New Westminster BC \$152,397, BC Corrections Association Vancouver BC \$34,654, BC Native Women's Society Kamloops BC \$62,846, Burns Lake Community Development Association Burns Lake BC \$41,124, Canadian National Institute for the Blind Vancouver BC \$120,572, Experience Unlimited Vancouver BC \$66,978, Fort St John Lifeline Society Fort St John BC \$42,043, Gitskan Carrier Tribal Council Hazelton BC \$50,595, Golden Community Resources Golden BC \$35,085, John Howard Society Victoria BC \$62,289, Klondike Outreach Project Dawson City YT \$31,418, Kootenay Indian Band Cranbrook BC \$42,406, Kwaquilth Employment Eighties Outreach Port McNeill BC \$32,448, Langley Community Services Langley BC \$33,869, Lillooet District Indian Council Lillooet BC \$27,037, Nakusp Outreach Nakusp BC \$40,945, Native Employment & Educational Development Vancouver BC \$64,979, Outreach 69 Parksville BC \$69,052, Polaris Outreach Vancouver BC \$88,366, Richmond Youth Service Agency Richmond BC \$34,529, Shakwak Outreach Project Haines Junction YT \$25,409, Shuswap Outreach Society Salmon Arm BC \$64,028, Skidegate Band Council Queen Charlotte City BC \$53,905, Strathcona Manpower Outreach Vancouver \$95,937, The Alternatives Society Vancouver BC \$30,214, Western Community Outreach Victoria BC \$63,093.

Payments to provinces transportation companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval by the Governor in Council and with corporations or individuals acting as Managers of Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements \$4,258,912:

Nova Scotia Region—

Douglas Curtis Pictou \$49,318, Paul Loomer Kentville \$49,436;

New Brunswick Region—

Grand Falls Canada Farm Labour Pool Grand Falls \$49,782;

Prince Edward Island Region—

Charlottetown Canada Farm Labour Pool Charlottetown \$62,000, Prince County Canada Farm Labour Pool O'Leary \$60,000;

Quebec Region—

Corporations des SMAC de l'UPA Montréal \$607,123, Ministère de l'Agriculture du Québec et Service de la Main-d'œuvre Agricole Ste Foy \$420,627;

Ontario Region—

East Central CFLP Port Perry \$58,746, Eastern Countries St Eugene \$50,528, Elgin County CFLP St Thomas \$110,661, Essex County Leamington \$83,501, FL&G CFLP Athens \$70,894, Grey Bruce CFLP Walkerton \$108,000, Haldimand & Area Cayaga \$43,563, Kent & Area CFLP Chatham \$104,000, Niagara Region Niagara Falls \$50,600, Northumberland CFLP Cobourg \$98,200, Ottawa Valley CFLP Ottawa \$62,960, Quinte County Belleville \$41,500, Simcoe

EMPLOYMENT AND IMMIGRATION—Concluded

Area CFLP Delhi \$91,436, Stormont Dundas CFLP Chesterville \$55,331, Tri County CFLP Tillsonburg \$114,583;

Manitoba Region—

Canada Farm Labour Pool Brandon \$63,500, Canada Farm Labour Pool Dauphin \$63,500, Canada Farm Labour Pool Portage la Prairie \$82,000, Canada Farm Labour Pool Selkirk \$57,000, Canada Farm Labour Pool Steinbach \$46,500, Canada Farm Labour Pool Winkler \$67,500, Government of Manitoba Winnipeg \$45,820;

Saskatchewan Region—

CFLP Moose Jaw \$62,441, CFLP North Battleford \$53,912, CFLP Prince Albert \$62,947, CFLP Saskatoon \$61,184, CFLP Weyburn \$52,477, CFLP Yorkton \$46,250;

Alberta/NWT Region—

CFLP Brooks Alta \$40,301, CFLP Calgary Calgary Alta \$58,400, CFLP Camrose Camrose Alta \$37,955, CFLP Drumheller Drumheller Alta \$41,138, CFLP Edmonton Edmonton Alta \$58,664, CFLP Grand Prairie Grande Prairie Alta \$41,280, CFLP Lethbridge Lethbridge Alta \$79,325, CFLP Red Deer Red Deer Alta \$56,000, CFLP Vegreville Vegreville Alta \$42,250, CFLP Wetaskiwin Wetaskiwin Alta \$44,625;

British Columbia/Yukon Territory Region—

Mr Garth Bean Abbotsford BC \$127,000, Mr Arthur Cayford Armstrong BC \$46,000, Mr David Scotthorne Duncan BC \$53,500, Mr Gary Benson Kelowna BC \$91,000, Mr Douglas Grant Penticton BC \$92,000, Mr Arthur Garcia Victoria BC \$78,500.

National Headquarters—

Grant to Frontier College of Canada \$125,000—Frontier College of Canada Toronto Ont \$125,000.

Grants to Voluntary Organizations \$364,963—West Island City Advocacy Montreal Que \$25,000, Ontario Task Force on Native People in the Urban Setting Toronto Ont \$84,430, CNIB Toronto Ont \$110,000.

Government's contribution to the Unemployment Insurance Account \$2,416,477,513

Government's Contribution in respect of Fishermen's Benefits \$73,656,903

IMMIGRATION PROGRAM \$35,199,567

Adjustment Assistance \$32,866,261

Immigrant Settlement and Adaptation \$2,033,306:

Quebec Region—

Bureau de la communauté Chrétienne des Haïtiennes de Montréal Montréal \$39,500, Carrefour Le Moutier Longueuil \$35,750, Fraternité multiculturelle de Québec Inc Québec \$30,102, Le Centre Social d'aide aux immigrants Montréal \$64,125, Service à la famille chinoise du grand Montréal Montréal \$31,000;

Ontario Region—

Black Resource and Information Service Toronto \$29,110, Catholic Immigration Ottawa \$27,081, Centre for Spanish Speaking People Toronto \$42,702, Chinese Interpreter and Information Centre Toronto \$39,888, COSTI Toronto \$45,987, Indian Immigration Aid Toronto \$36,455, Jewish Immigrant Aid Services of Canada Toronto \$30,000,

Multicultural Council of Windsor and Essex Counties Windsor \$33,470, Ottawa Carleton Immigrant Services Ottawa \$81,413, Ottawa Chinese Community Centre Ottawa \$26,302, Portugese Free Interpreters Toronto \$33,330, Toronto Chinese Community Services Association Toronto \$39,009, Vietnamese Association Toronto Toronto \$61,490, Woodgreen Community Centre Chinese Outreach Toronto \$29,286, Working Women Community Centre Toronto \$36,480;

Manitoba Region—

Citizenship Council of Manitoba Winnipeg \$75,170;

Saskatchewan Region—

Regina Open Door Society Regina \$32,514;

Alberta Region—

Edmonton Catholic Immigrant Social Services Edmonton \$67,713, Edmonton Immigrant Services Association Edmonton \$41,850;

British Columbia/Yukon Territory Region—

Immigrant Services Society Vancouver BC \$155,320, Immigration and Multicultural Service Society Prince George BC \$28,000, MOSAIC Vancouver BC \$44,311, United Chinese Community Enrichment Services Society Vancouver BC \$72,632, Inter Cultural Association of Greater Victoria Victoria BC \$30,500, Surrey-Delta Immigrant Services Society Surrey BC \$26,540.

Indo-Chinese Settlement Grants \$300,000—Operation Lifeline, Toronto Ont \$49,950, Service D'Interprètes auprès des réfugiés Indochinois \$39,152.

Status of Women—Office of the Co-ordinator \$90,000

Grants to National Women's Organizations \$90,000

**ENERGY, MINES AND RESOURCES
\$4,144,028,412****Department \$4,144,028,412**

ENERGY PROGRAM \$4,140,249,929

University of Calgary for the Energy Resources Institute \$125,000

Solar Energy Society of Canada \$10,000

Brace Research Institute of McGill University \$5,000

Biomass Energy Institute Inc \$5,000

Hydro-Quebec Research Institute to aid in electrical energy research \$325,000

Alberta for energy research and development projects in accordance with terms and conditions approved by the Governor in Council \$24,000,000

In aid of energy resources research \$422,000—Universities: Carleton Ottawa Ont \$25,028, École des Hautes Études Commerciales Montreal Que \$26,800, McMaster Hamilton Ont \$52,999, Alberta Edmonton Alta \$32,000, British Columbia Vancouver BC \$45,380, Calgary Calgary Alta \$38,000, Ottawa Ottawa Ont \$29,500, Toronto Toronto Ont \$33,338.

In support of renewable energy and energy conservation demonstration projects \$1,069,647—Newfoundland and Labrador Hydro St John's Nfld \$708,048, Nova Scotia Power Corporation \$361,599.

ENERGY, MINES AND RESOURCES—Continued

- In support of federal-provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation \$3,888,249*—Government of Newfoundland and Labrador St John's Nfld \$699,598, Government of Northwest Territories Yellowknife NWT \$155,985, Province of British Columbia Victoria BC \$489,940, Province of Manitoba Winnipeg Man \$88,458, Province of New Brunswick Fredericton NB \$443,884, Province of Ontario Toronto Ont \$1,421,521, Province of Saskatchewan Regina Sask \$472,110, Yukon Government Whitehorse Yukon \$116,752.
- In support of forest industry firms to stimulate the use of biomass residue as fuel in place of conventional fuels \$11,606,219*—BC Clean Wood Preservers Ltd Surrey BC \$104,693, Canadian International Paper Co Montreal Que \$960,881, Canadian Cellulose Co Ltd Vancouver BC \$1,508,550, Cattermale Timber Ltd \$168,736, Clear Lake Sawmills Ltd Vancouver BC \$85,780, Consolidated Bathurst Inc Montreal Que \$567,235, Domtar Inc Mississauga Ont \$157,252, F F Saavy Inc Rivière-du-Loup Que \$1,501,081, Fraser Inc Edmunston NB \$225,543, Gorman Bros Lumber and Box Ltd Westbank BC \$133,627, Irving Pulp and Paper Ltd St John NB \$86,388, Kruger Inc Montreal Que \$275,220, Les Bois Franc Royal Hardwood Ltée St Mathieu Beloeil Que \$72,738, Levesque Plywood Hearst Ont \$69,750, MacMillan Bloedel Ltd Vancouver BC \$1,043,400, Manitoba Forestry Resources Ltd Winnipeg Man \$25,701, Mill and Timber Products Ltd Surrey BC \$100,723, Netherland Overseas Mills Ltd Vancouver BC \$434,880, Northwood Pulp and Timber Ltd Prince George BC \$471,344, Parquet Metropolitan Ltée Montreal Que \$54,900, Procter and Gamble Inc Grande Prairie Alta \$146,450, Prince George Pulp and Paper Ltd Prince George BC \$103,163, Saskatchewan Forest Products Corp Prince Albert Sask \$222,418, Scott Maritimes Ltd New Glasgow NS \$284,506, Stott Timber Corporation Sydney NS \$152,640, St Regis (Alberta) Ltd Hinton Alta \$202,870, Tembec Inc Montreal Que \$2,296,613, William Milne and Sons Ltd Temogami Ont \$63,279.
- In support of renewable energy and energy conservation demonstration projects \$772,130*—St Lawrence Cement Mississauga Ont \$772,130.
- In support of Student Summer and Youth Employment \$14,127*
- Federal share of the Canadian Electrical Association research and development program \$1,341,000*—Canadian Electrical Association Montreal Que \$1,341,000.
- Joint Canada-Saskatchewan program for the development of heavy oil recovery technology \$417,455*
- In support of renewable energy and energy conservation demonstration projects \$69,126*—Saskatchewan Power Corporation Regina Sask \$69,126.
- IEA Services Ltd of Great Britain in support of Canada's share of the cost of research to be conducted pursuant to the Coal Research Implementing Agreement of the International Energy Agency \$156,247*
- Contribution to Tidal Power Corporation for a demonstration project for low-head hydroelectric installation \$12,500,000*—Nova Scotia Tidal Power Corporation Halifax NS \$12,500,000.
- Noranda Mines in support of a program of research and development of the production of hydrogen from water \$27,000*
- Concordia University in support of an international conference on energy and settlement entitled "Beyond Oil" \$9,997*
- Institute of Public Administration of Canada in support of an international symposium on "Energy Policy and Federalism in North America" \$10,000*
- In support of the Canada West Foundation \$10,000*
- Payment to New Brunswick Power Commission re: Colson Cove Plant \$2,949,792*
- Payment to University of Western Ontario to support the 1980 International Symposium of Solar Energy Utilization \$2,500*
- Canada's share of the expenses of the International Executive Council, World Energy Conference \$16,873*
- Membership in the World Petroleum Congress Canadian Association \$1,000*
- Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line system \$8,239,582*
- Interprovincial Pipe Line Limited in respect of crude oil shipped through the Sarnia Montreal extension \$5,463,652*
- Oil Import compensation \$3,161,707,159*—Aluminum Co of Canada Ltd Montreal Que \$4,167,369, British Petroleum Canada Ltd Montreal Que \$75,144, 866, British Columbia Forest Products Ltd Vancouver BC \$884,615, Cabot Carbon of Canada Ltd Sarnia Ont \$8,115,695, Canada Wide Mines Ltd Calgary Alta \$768,554, Chevron Canada Ltd Vancouver BC \$9,149,978, Columbian Chemicals Canada Ltd Burlington Ont \$1,639,224, Compagnie Internationale de Papier Montréal Que \$4,270,746, Gulf Canada Products Company Toronto Ont \$348,180,832, Imperial Oil Limited Toronto Ont \$731,681,434, Irving Oil Ltd Saint John NB \$800,765,665, McAsphalt Industries Ltd West Hill BC \$3,379,723, MacMillan Bloedel Ltd Vancouver BC \$11,059,864, Metropolitan Petroleum Co Inc Montreal Que \$5,109,275, New Brunswick Electric Power Commission Fredericton NB \$32,516,803, Newfoundland and Labrador Hydro St John's Nfld \$39,518,968, Olco Oil Cornwall Ont \$4,917,877, Petrofina Canada Montreal Que \$72,875,441, Petro-Canada Exploration Inc Calgary Alta \$7,428,810, Shell Canada Ltd Toronto Ont \$297,318,715, Spur Oil Limited Montreal Que \$10,706,716, Sunoco Inc Toronto Ont \$46,144,377, Texaco Canada Inc Don Mills Ont \$324,129,543, Ultramar Canada Limited Don Mills Ont \$320,120,774, Western Forest Products Vancouver BC \$1,711,541.
- Compensation payable to first users of designated classes of high cost domestic petroleum to bring the price obtained for such petroleum to international crude price levels (Petroleum Administration Act, Part IV) \$905,086,174*—British Petroleum Canada Ltd Montreal Que \$109,075,739, Chevron Canada Ltd Vancouver BC \$51,684,237, Eldorado Nuclear Ltd Ottawa Ont \$1,423,594, Gulf Canada Products Co Toronto Ont \$146,236,539, Imperial Oil Ltd Toronto Ont \$145,017,095, Petro-Canada Exploration Inc Calgary Alta \$10,327, Petrofina Canada Montreal Que \$74,587,252, Shell Canada Ltd Toronto Ont \$171,287,317, Suncor Inc Edmonton Alta \$30,400,916, Sunoco Inc Toronto Ont \$120,805,398, Texaco Canada Inc Don Mills Ont \$51,932,244, Ultramar Canada Ltd Don Mills Ont \$2,624,605.
- MINERALS PROGRAM \$2,370,000**
- In aid of mineral resources research \$241,000*—Universities: Queen's Kingston Ont \$31,500, Toronto Toronto Ont \$29,000, Waterloo Waterloo Ont \$45,400, McGill Montreal Que \$28,240.
- Canadian National Committee of the World Mining Congress \$2,000*
- Canadian Advisory Committee on Rock Mechanics \$3,000*
- Canadian Mineral Processors \$1,000*
- Elliott Lake Centre for the development of the Elliott Lake Institute for Radiation Safety \$500,000*
- Queen's University for the Centre for Resource Studies \$50,000*

ENERGY, MINES AND RESOURCES—Concluded

Province of Newfoundland in respect of the Mineral Development Agreement with the province in accordance with terms and conditions approved by the Governor in Council \$1,468,000

Centre for Resource Studies to support a workshop on the Data Base for accident Research in the Mining Industry \$30,000—Queen's University Kingston Ont \$30,000.

Queen's University to conduct studies in resource policy analysis \$75,000

EARTH SCIENCE SERVICES PROGRAM \$1,408,483

Canadian Institute of Surveying for the publication of the proceedings of the Second International Symposium on the redefinition of North American Vertical Geodetic Networks \$11,000

Canadian Institute of Surveying \$30,000

Grants to assist in defraying the costs of scientific conferences in the geological sciences \$18,000

Canadian Geoscience Council \$5,000

Canadian Committee of the International Geological Correlation Program \$12,000

Canadian Society for Remote Sensing \$10,000

In aid of earth sciences research \$584,984—Universities: Dalhousie Halifax NS \$71,150, École Polytechnique Montréal Qué \$25,700, McGill Montreal Que \$38,484, McMaster Hamilton Ont \$32,750, Memorial of Newfoundland St John's Nfld \$28,000, Alberta Edmonton Alta \$40,700, British Columbia Vancouver BC \$27,400, Laval Quebec Que \$27,000, New Brunswick Fredericton NB \$35,900, Toronto Toronto Ont \$44,750, Waterloo Waterloo Ont \$25,650.

Membership International Union of Geological Sciences \$6,000

International Union of Geological Sciences \$15,000

In support of Student Summer and Youth Employment \$30,967

International Seismological Fund \$17,000

Membership Pan-American Institute of Geography and History \$35,915

Contribution to the European Space Agency for Canada's participation in the Preparatory European Remote Sensing Satellite Program \$632,617

ENVIRONMENT \$20,834,114**ADMINISTRATION PROGRAM \$219,468**

Grant to the Canadian Association of Geographers \$6,500

Grant to the International Geographical Union \$1,239

Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one third of its operating budget \$120,529

Contribution to the Summer Youth Employment Program \$91,200

ENVIRONMENTAL SERVICES PROGRAM \$20,112,442

Grant to the Federation of Associations on the Canadian Environment \$5,000

Grant in aid of Meteorological Research \$326,796

Grant to the Canadian Meteorological and Oceanographic Society \$16,000

Grants in aid of Water Resources Research \$250,000—Universities of: British Columbia Vancouver BC \$25,000; McMaster Hamilton Ont \$28,000; Quebec Quebec Que \$31,800; Waterloo Waterloo Ont \$27,600.

Grant to the Canadian Committee of the International Association of Water Pollution Research \$2,000

Grant to the Canadian Wildlife Federation \$10,000

Grant to the Canadian Nature Federation \$10,000

Grant to the Creston Valley Wildlife Management \$55,000

Grant to the Canadian Wildlife Service Scholarships \$10,000

Grant to the Federal Provincial Committee on Humane Trapping \$120,000

Grant to the Canadian Forestry Association \$50,000

Grant to the Commonwealth Forestry Institute \$8,000

Grant to the Festival of Forestry \$5,000

Grants to Universities for Specific Forestry Research Projects \$291,990—Universities of: Alberta Edmonton Alta \$48,665; British Columbia Vancouver BC \$48,665; Laval Ste-Foy Que \$48,665; Lakehead Thunder Bay Ont \$48,665; New Brunswick Fredericton NB \$48,665 and Toronto Toronto Ont \$48,665.

Grant to Le Festival du Travailleur Forestier \$1,100

Membership fee—World Meteorological Organization \$562,795

Contribution to the Province of British Columbia Fraser River Flood Control \$4,352,494

Contribution to the Province of British Columbia Okanagan River Basin \$573,140

Contribution to the Province of Saskatchewan Qu'Appelle Valley \$605,166

Contribution to the Province of Quebec Montreal Area Flood Control \$1,003,512

Contribution to the Provinces for Waterfowl Crop Depredation \$700,000—Provinces of: Alberta Edmonton Alta \$304,160; Manitoba Winnipeg Manitoba \$156,288 and Saskatchewan Regina Sask \$239,552.

Contribution to the Province of British Columbia under the Sturgeon Bank Agreement \$102,419

Contribution to the Province of Quebec Basse Côte Nord Ecological Studies \$67,783

Contribution to the Province of Manitoba Flood Damage Red River \$1,531,839

Contributions to the Provinces towards other Federal-Provincial Water Resources Projects \$146,675—Provinces of: British Columbia Victoria BC \$82,892 and New Brunswick Fredericton NB \$63,395.

Contribution for Flood Risk Mapping \$1,977,601—Provinces of: Manitoba Winnipeg Man \$235,112; New Brunswick Fredericton NB \$134,000; Nova Scotia Halifax NS \$127,933 and Saskatchewan Regina Sask \$423,788.

Contribution to the Province of Quebec Hydrometric Agreement \$833,492

Canada Ontario Agreement—Great Lakes Water Quality Agreement \$1,176,423

Contribution to the University of Guelph for the Symposium on James Bay \$4,000

ENVIRONMENT—Concluded

Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species \$17,040

Contribution to the Province of Quebec James Bay Agreement \$35,000

Forest Engineering Research Institute of Canada \$1,000,000

Forest Engineering Research Institute of Canada for Research and Demonstration Activities on Biomass Harvesting \$320,000

Contribution to FORINTEK Canada Corporation \$2,300,000

Contribution to the National Swedish Board for Energy Source development \$25,000

Contribution to the Summer Youth Employment Program \$1,617,177—E Degroot Sault Ste Marie Ont \$29,288, L Gauthier St Isidore de Dorchester Que \$35,944, C Howard Fredericton NB \$28,435, S Jonah Fredericton NB \$26,179, J Lapp Pembroke Ont \$25,324, H Lord Truro NS \$25,776, L Mitchell Fredericton NB \$30,690, A Moffet Quebec Que \$33,555, C Morton Sault Ste Marie Ont \$25,746, A Parissenti Sault Ste Marie Ont \$26,383, D Plexman Sault Ste Marie Ont \$32,977 and R Snow Oromocto NB \$35,944.

PARKS CANADA PROGRAM \$502,204

National and Provincial Parks Association of Canada \$15,000

Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the conference \$11,800

International Union for Conservation of Nature and Natural Resources \$53,134

Canadian Contribution to World Heritage Fund \$50,261

International Centre for the Study of the Preservation and the Restoration of Cultural Property \$52,009

Co-operating Associations \$250,000

Aurora and District Historical Society \$5,000

Petrolia Discovery Project Committee \$35,000

International Peace Garden \$30,000

EXTERNAL AFFAIRS \$757,826,865**Department \$89,569,028****CANADIAN INTERESTS ABROAD PROGRAM \$89,558,730**

Association des universités partiellement ou entièrement de langue française \$125,000

Association for Canadian studies in the United States \$11,900

Atlantic Association of Young Political Leaders \$300

Atlantic Council of Canada \$7,500

Canadian-German Society of Hanover \$31,510

Canadian Institute of International Affairs \$50,000

Centre québécois de relations internationales de l'Université Laval \$35,000

Conseil international de la langue française \$30,000

Council of Ministers of Education of Canada \$60,000

Friends of the British Columbia Provincial Museum \$50,000

Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and

conditions approved by the Governor in Council \$1,550,000—Corporation of the City of Ottawa Ont \$1,096,603, Corporation of the City of Toronto Ont \$64,198, Village of Rockcliffe Park Ont \$350,846.

International Baccalaureat Office \$5,000

International Commission on Radiological Protection \$5,000

International Peace Academy \$100

Maison des étudiants canadiens à Paris \$100,000

Orchestre mondial des jeunesses musicales \$50,000

Parliamentary Centre for Foreign Affairs and Foreign Trade \$25,000

Paul Martin Fund for a chair of international affairs at the University of Windsor \$75,000

Payments under the Diplomatic Service (Special) Superannuation Act \$48,000

United Nations Association in Canada \$55,000

United Nations Trust Fund for South Africa \$20,000

Agency for Cultural and Technical Co-operation in Francophone Countries \$5,114,817

British Association of Canadian Studies \$5,000

Canadian Council on International Law \$2,000

Canadian Group of the Trilateral Commission \$10,000

Canadian Representative on the United Nations Human Rights Committee \$1,600

Centre for Canadian Studies at John Hopkins University \$42,000

Club des relations internationales \$3,000

Commonwealth Air Transport Council \$57,570

Commonwealth Foundation \$675,264

Commonwealth Secretariat \$1,616,043

Commonwealth Secretariat—Ugandan Elections \$200,000

Commonwealth Youth Program \$500,000

Conference on Security and Co-operation in Europe \$325,286

Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe \$108,509

Conseil africain et malgache de l'enseignement supérieur \$22,712

Customs Co-operation Council \$331,443

Defence support assistance to Non-NATO countries \$439,309—Government of Canada—Department of National Defence Ottawa Ont \$439,309.

Financial Assistance in the Field of Disarmament and Arms Control \$59,819

Food and Agriculture Organization \$6,475,788

French Association of Canadian Studies \$5,000

General Agreement on Tariff and Trade \$1,128,563

Hebrew University of Jerusalem \$50,000

Independent Commission on Disarmament and International Security \$160,000

Inter-American Institute of Agricultural Sciences \$1,140,725

Intergovernmental Committee for European Migration \$10,000

Intergovernmental Maritime Consultative Organization \$135,736

EXTERNAL AFFAIRS—Continued

International Atomic Energy Agency \$3,359,858
International Civil Aviation Organization \$801,941
International Civil Aviation Organization—Reimbursement for compensation paid its Canadian employees for provincial income tax for prior taxation years \$155,104
International Energy Agency \$674,465
International Institute of Administrative Sciences \$12,365
International Labour Organization \$3,778,774
International Perspectives \$10,600
McMaster University \$9,000
National Arts Centre \$124,000
North Atlantic Treaty Organization—Cost of Civil Administration \$4,283,275
North Atlantic Treaty Organization—Science Program \$993,313
Northwestern University \$5,000
Nuclear Energy Agency of the OECD \$262,443
Organization for Economic Co-operation and Development \$4,805,310
Organization for Economic Co-operation and Development (Centre for Education, Research and Innovation) \$119,993
Pan American Health Organization \$2,863,404
Participation in activities of the International French-speaking community \$188,491—Richelieu International Ottawa Ont \$45,640.
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park \$377,728
Permanent Court of Arbitration \$8,326
Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes \$60,000—Organization for Economic Cooperation and Development \$39,523.
Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française \$35,826
Shastri Indo-Canadian Institute \$80,000
Tudor Singers of Montreal \$43,871
United Nations Biological Weapons Treaty Review Conference \$12,482
United Nations Committee on the Elimination of all Forms of Racial Discrimination \$5,102
United Nations Educational, Scientific and Cultural Organization \$7,724,628
United Nations Interim Force in Lebanon \$4,857,209
United Nations Non-Proliferation Treaty Review Conference \$39,800
United Nations Organization \$22,451,839
United Nations Organization—Canada's assessed share of the expenses of the United Nations Emergency Force in the Middle East \$1,047,452
United Nations Voluntary Fund for the Environment \$829,360
World Health Organization \$8,325,889
World Intellectual Property Organization \$222,388

Yale University \$35,000

WORLD EXHIBITIONS PROGRAM \$10,298

Canada's fees for membership in the International Bureau of Exhibitions \$10,298

Canadian International Development Agency \$626,257,837

Development assistance to developing countries and their agencies, institutions in such countries and to, or on behalf of, persons in, or from such countries and for special administrative expenses directly related thereto \$258,028,136—Aerotechnic Gourdeau Montreal Que \$32,259, Afghanistan \$1,090,568, Angola \$25,844, Antigua \$4,056,697, Asia Regional \$2,930,314, Algeria/Tunisia \$49,003, Audit Service Bureau Gov't of Canada Ottawa Ont \$1,226,859, Y Bajard Associates Ltd Vancouver B C \$40,170, Bangladesh \$35,074,141, Barbados \$502,930, Belize \$479,570, Benin \$4,707,490, Roger Benjamin Gatineau Que \$39,348, Bolivia \$969,971, Yves Boulanger Richmond Que \$48,788, Botswana \$2,920,159, Brazil \$1,408,566, Burma \$2,144,243, Burundi \$100,569, Caicos Islands \$25,399, Cameroun \$1,362,680, Carnegie Inc Baie D'Urfe Que \$77,387, Cape Verde Islands \$37,472, Cayman Islands \$25,399, Central African Republic \$49,396, Chile \$29,842, Joseph O S Clarke Vancouver B C \$33,526, Co-Genar Ltd St-Foy Que \$42,991, Colombia \$1,872,419, Commonwealth Caribbean Regional \$759,185, Comoros Islands \$26,606, Congo-Brazzaville \$74,568, Costa Rica \$134,848, Department of Supply & Services Hull Que \$3,712,923, Department of Veterans Affairs St John's Nfld \$116,571, Djibouti \$25,177, Dominica \$420,312, Dominican Republic \$127,037, Yvon Dupuis Consultants Inc Montreal Que \$25,000, East African Community \$333,099, Ecuador \$105,149, Egypt \$250,790, El Salvador \$570,541, Ethiopia \$1,244,038, Gabon \$263,368, Gala HRC Ltd Montreal Que \$48,092, Gambia \$43,819, Gauthier Pagnotta Inc Laval Que \$33,466, Ghana \$6,010,118, Gov't of Canada Natural Sciences and Engineering Research Council Ottawa Ont \$108,429, Gov't of Canada Department of Supply & Services Ottawa Ont \$937,513, Grenada \$68,521, Guatemala \$885,932, Guinea \$46,939, Guinea Bissau \$50,438, Guyana \$775,840, Haiti \$7,374,657, Honduras \$2,071,366, India \$866,746, Indonesia \$4,022,759, Ivory Coast \$1,340,694, Jamaica \$614,672, Johnson Lowe and Associates Ltd Winnipeg Man \$35,300, J P Jolly and Associates Ltd Ottawa Ont \$25,568, Jordan \$25,590, Kenya \$10,222,413, George C Lachance Ottawa Ont \$25,000, Lajoie Seguin Consultants Inc St-Foy Que \$43,351, Dale Lapierre and Associates Inc Montreal Que \$41,817, Latin America Regional \$715,107, Lebanon \$60,517, Leeward and Windward Islands \$2,029,331, Le Groupe ECI Inc Montreal Que \$38,035, Lesotho \$3,841,962, Madagascar \$420,149, Malawi \$6,496,123, Malaysia \$458,717, Mali \$16,908,192, Mauritius \$84,545, Leon Marshall Ottawa Ont \$30,935, Mauritania \$309,403, Norman McNeil Consultants Inc Candiac Que \$29,258, Mobius Software Ltd Ottawa Ont \$30,406, Montserrat \$298,603, Morocco \$1,800,969, Mozambique \$31,288, Nepal \$5,029,920, New Forms of Co-Operation (Regional) \$42,390, New Guinea \$249,687, Nicaragua \$204,358, Niger \$3,783,985, Nigeria \$791,918, Vidar J Nordin Toronto Ont \$37,434, Walter W Packman and Associates Ltd Ottawa Ont \$43,041, Pakistan \$3,426,970, Panama \$39,915, Peru \$2,690,635, Philippines \$236,142, Orphila F Plouffe Montreal Que \$25,000, Rhodesia \$3,108,506, R C Richard Montreal Que \$37,054, Rwanda \$4,973,690, Sahel \$19,640,574, Scaap Regional \$402,045, Senegal \$8,699,363, Seychelles Islands \$43,709, Sierra Leone \$389,083, Somalia \$25,629, South Africa \$25,845, South Pacific \$354,721, Special Group Programs \$684,478, Sri Lanka \$2,477,986, St Kitts \$1,094,948, St Lucia \$508,318, St Vincent \$461,416, Sudan \$195,063, Swaziland \$1,133,170, Tanzania \$26,236,887, Teshmont Consultants Inc Winnipeg Man \$25,000, Thailand \$252,192, Trinidad and Tobago \$43,495, Tunisia

EXTERNAL AFFAIRS—Continued

\$739,630, Uganda \$976,477, University Botswana Lesotho Swaziland \$772,105, University of West Indies \$511,026, Upper Volta \$9,130,608, Various Francophone \$2,249,818, Virgin Islands \$49,986, R L Walker and Partners Ltd Ottawa Ont \$28,186, Norman Willoughby Management Ltd Ottawa Ont \$25,000, North Yemen \$25,467, Zaire \$6,971,352, Zambia \$5,188,654, Raymond Zins Ottawa Ont \$49,000.

Commonwealth Fund for Technical Co-Operation \$10,000,000

International Centre of Tropical Agriculture \$1,150,000

International Institute of Tropical Agriculture \$1,300,000

International Maize and Wheat Improvement Centre \$1,300,000

International Rice Research Institute \$1,300,000

United Nations Children's Fund \$9,000,000

United Nations Development Program \$41,000,000

United Nations Fund for Population Activities \$7,000,000

United Nations High Commissioner for Refugees \$2,250,000

United Nations Relief and Works Agency for Palestine Refugees in the Near East \$2,200,000

Development Assistance to International Development Institutions for Operations and general programs and specific programs and projects \$9,476,827—Agence de Coopération Culturelle et Technique \$800,000, CGIAR Second Review \$70,000, Commonwealth Secretariat for the Commonwealth Zimbabwe Scholarship Programme \$200,000, Emballage et Déménagement International \$47,005, Fonds International de Coopération Universitaire \$450,000, International Atomic Energy Agency \$398,614, International Board of Plant Genetic Resources \$150,000, IBRD/WHO/Onchocerciasis Control Programme \$800,000, IBRD/WHO/Tropical Diseases Research Fund \$700,000, International Centre for Agricultural Research in Dry Areas \$350,000, International Committee of the Red Cross \$375,000, International Council for Research in Agro-Forestry \$140,000, International Crops Research Institute for Semi-Arid Tropics \$950,000, International Institute for Educational Planning \$150,000, International Laboratory for Research on Animal Diseases \$600,000, International Potato Centre \$650,000, International Trade Centre \$600,000, Secretariat Technique Permanent \$270,000, United Nations \$200,000, United Nations Development Program Junior Professional Officers \$250,000, United Nations Educations and Training Programme for Southern Africa \$300,000, United Nations Funds for Namibia \$175,000, United Nations Fund for Training and Research \$25,000, United Nations High Commissioner for Refugees \$375,000, West Africa Rice Development Association \$350,000.

United Nations Children's Fund for Humanitarian Relief in Favour of Kampuchean People \$3,750,000

United Nations High Commissioner for Refugees as Humanitarian assistance for Refugees in Somalia \$1,400,000

United Nations High Commissioner for Refugees as Relief to the Afghan Refugees In Pakistan \$2,750,000

World Food Program \$10,000,000

Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to International Development Institutions \$169,499,671—Algeria \$2,530,386, Bangladesh \$42,517,215, Belize \$99,225, Bhutan \$25,774, Bolivia \$601,158, Brazil \$2,468,824, Canadian Lutheran World Relief \$123,330, China \$5,440,915, Collaboration Sante International \$51,799, Colombia \$1,815,823, Compassion of Canada \$91,881, Congo \$70,756, Costa Rica \$66,194, Cuba \$3,016,500, Cyprus

\$1,413,819, Djibouti \$304,044, Dominican Republic \$2,451,001, Dominion Food for the Hungry \$123,330, Ecuador \$68,873, Egypt \$2,904,494, El Salvador \$131,690, Ethiopia \$19,114,381, Guatemala \$117,828, Guinea \$235,193, Haiti \$964,402, Honduras \$165,259, India \$12,491,087, Indonesia \$200,393, Jordan \$116,296, Kenya \$164,374, Korea \$3,970,338, Lebanon \$201,939, Lesotho \$633,970, Liberia \$96,863, Madagascar \$118,833, Malawi \$43,145, Mali \$3,396,247, Mauritania \$1,268,050, Mennonite Central Committee \$180,586, Mexico \$675,827, Morocco \$5,117,920, Mozambique \$2,597,550, Nepal \$1,299,590, Nicaragua \$3,985,845, Pakistan \$5,328,614, Panama \$27,384, Paraguay \$69,479, Peru \$214,840, Rwanda \$1,295,922, Salvation Army \$131,963, Senegal \$9,003,341, Somalia \$2,844,642, Sri Lanka \$164,796, St Lucia \$119,936, Sudan \$1,478,165, Swaziland \$94,931, Syria \$4,027,027, Tanzania \$2,974,607, Terre des Hommes Canada \$187,554, Tunisia \$2,187,271, Unitarian Service Committee of Canada \$599,877, United Nations Relief Works Agency \$3,503,053, World Food Program \$2,961,850, World Vision of Canada \$500,103, Yemen \$2,313,452, Zaire \$2,487,390, Zimbabwe \$2,441,316.

Development assistance to International Non-Governmental Organizations in support of programs and projects \$4,801,880—International Council for Adult Education Toronto Ont \$110,000, International Planned Parenthood Federation London England \$3,641,880, League of Red Cross Societies Toronto Ont \$500,000, Pan-African Institute for Development Geneva Switzerland \$375,000, Society for International Development Rome Italy \$175,000.

Grants to Canadian Non-Governmental Organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries \$224,475—Commonwealth Secretariat Programme for applied studies in government London England \$208,100.

Emergency assistance to countries, their agencies and persons in such countries and to international institutions for the alleviation of natural and man-made calamities \$4,991,150—Canadian Red Cross Society Toronto Ont \$3,090,000, International Committee of The Red Cross Toronto Ont \$1,000,000, League of Red Cross Societies Toronto Ont \$250,000, Pan-American Health Organization Washington D C USA \$101,150, United Nations Children's Fund New York USA \$500,000, U N I C E F New York USA \$50,000.

CIDA Scholarships to Canadians for Studies Related to International Development Assistance \$350,000

Commonwealth Scholarships and Fellowships \$2,494,231

Scholarships to Zimbabwe Students \$34,306

Contributions to international development institutions in support of specific development assistance programs and projects and for special administration expenses directly related thereto \$343,145—African Development Bank \$132,145, Caribbean Development Bank \$178,000, Organization for Economic Co-Operation and Development Barsoni \$33,000.

Mennonite Central Committee Food Bank \$1,500,000

Canada World Youth \$4,800,000

Canadian Executive Service Overseas \$1,800,000

Canadian University Service Overseas \$11,494,282

Contributions to Canadian Non-Governmental Organizations in support of development assistance programs and projects \$44,691,243—Action Matadi-Luozi Inc Alma Que \$30,546, Addiction Research Foundation Toronto Ont \$2,070,814, African Inland Mission Toronto Ont \$120,250, African Medical and

EXTERNAL AFFAIRS—Continued

Research Foundation Westhill Ont \$45,000, African Wildlife Husbandry Development Association Vancouver B C \$95,000, Alberta Council for International Co-Operation Edmonton Alta \$49,785, Anglican Church of Canada Toronto Ont \$602,790, Assistance Medical International Montreal Que \$343,000, Association of Canadian Community Colleges Toronto Ont \$307,470, Association pour le développement participe Chambly Que \$30,281, Association Québécoise pour l'avancement des Nations-Unies Gatineau Que \$119,481, Association Québécoise des Organismes de Co-operation Internationale Montréal Quebec \$44,000, Association des Scientifiques ingénieurs et technologistes du Canada Ottawa Ont \$53,987, Association of Universities and Colleges of Canada Ottawa Ont \$193,742, Associations des Villes-Jumelées Granby Que \$95,090, Baptist Federation of Canada Toronto Ont \$262,330, Boy Scouts of Canada Ottawa Ont \$97,768, Brandon University Brandon Man \$50,000, British Columbia Save The Children Fund Vancouver BC \$150,000, Canadian Association of African Studies Ottawa Ont \$43,653, Canadian Baptist Overseas Mission Board Toronto Ont \$49,500, Canadian Bureau for International Education Ottawa Ont \$197,600, Canadian Catholic Organization for Development of Peace Montreal Que \$4,525,864, Canadian Comprehensive Auditing Foundation Ottawa Ont \$39,318, Canadian Council of Churches Toronto Ont \$761,560, Canadian Council for International Co-operation Ottawa Ont \$519,066, Canadian Crossroads International (CCI) London Ont \$550,000, Canadian Home Economics Association Ottawa Ont \$44,700, Canadian Hunger Foundation Ottawa Ont \$687,408, Canadian Labour Congress Ottawa Ont \$244,740, Canadian Lung Association Ottawa Ont \$39,500, Canadian Lutheran World Relief Winnipeg Man \$1,500,008, Canadian Nurses Association Ottawa Ont \$137,047, Canadian ORT Montreal Que \$524,017, Canadian Red Cross Society Toronto Ont \$220,464, Canadian Save The Children's Fund Toronto Ont \$789,571, Canadian Teacher's Federation Ottawa Ont \$189,986, Cardinal Leger et ses Oeuvres Montreal Que \$64,600, Care Canada Ottawa Ont \$2,447,600, Carleton University Ottawa Ont \$77,500, Centre d'étude et de Co-operation Internationale Montreal Que \$483,307, Centre d'étude en Economic Co-opérative Sherbrooke Que \$135,961, Canadian U N I C E F Committee Toronto Ont \$2,738,490, Christian Children's Fund of Canada Toronto Ont \$53,205, Christian Reformed World Relief Committee Burlington Ont \$215,440, Club 2/3 Incorporated Montreal Que \$90,590, Coaly International Institute Antigonish N S \$580,000, Collaboration Sante International Que \$64,286, Commonwealth Veterinary Interchange Fund Guelph Ont \$47,000, Compassion of Canada London Ont \$107,500, Conseil de Co-operation du Quebec Que \$543,953, Canadian University Services Overseas Ottawa Ont \$514,000, Dalhousie University Halifax N S \$132,000, Dominion Food for the Hungry New Westminster B C \$203,182, Entraide Missionnaire Inc Montreal Que \$65,000, Emmanuel Relief and Rehabilitation International Stouffville Ont \$223,510, Federation Caisse Populaire Desjardins Montreal Que \$1,554,080, Federated Women's Institute of Canada Ottawa Ont \$25,477, Fellowship Baptiste Churches Toronto Ont \$29,170, First Global Conference on the Future Secretariat Toronto Ont \$31,000, Fondation Crudam Rosémère Que \$27,000, Foster Parents Plan of Canada Toronto Ont \$1,980,295, Frontiers Fondation Incorporated Toronto Ont \$105,850, Gurkka Welfare Trust Toronto Ont \$240,000, Help The Aged of Canada Toronto Ont \$152,955, Holy Ghosts Fathers Ottawa Ont \$40,000, Horizons of Friendship Cobourg Ont \$421,523, Hunter Group Oakville Ont \$29,000, Interchurch Fund International Development Toronto Ont \$1,303,685, International Child Care Rexdale Ont \$94,000, Inter Pares Ottawa Ont \$327,576, Institut Canadien pour l'Education des Adultes Montreal Que \$53,650, Institute for the Study and Application of Integrated Development Toronto Ont \$137,700, Institut Fame Pereo Montreal Que \$327,576, Jeunesse Canada Monde Montreal Que \$31,400, Laval University Quebec Que \$333,686, Leprosy Mission of Canada Toronto Ont \$172,431,

Manitoba University Winnipeg Man \$30,646, Match International Centre Ottawa Ont \$216,033, McGill University Montreal Que \$40,954, Memorial University of Newfoundland St John Nfld \$97,000, Mennonite Brethren Mission and Services Winnipeg Man \$114,700, Mennonite Central Committee Winnipeg Man \$1,469,227, Mennonite Economic Development Associates of Canada Winnipeg Man \$34,900, Moravian Church in Canada Edmonton Alta \$58,920, Mouvement D'Intervention Mondiale Roxboro Que \$33,120, National Spiritual Assembly Bahais of Canada Thornhill Ont \$28,700, North South Institute Ottawa Ont \$81,000, Ontario Association of Animal Breeders Guelph Ont \$25,950, Operation Eyesight Universal Calgary Alta \$484,340, Organization Co-operation in Overseas Development Winnipeg Man \$530,000, Overseas Book Centre Ottawa Ont \$679,939, Oxfam Canada Ottawa Ont \$367,676, Oxfam Quebec Montreal Que \$162,724, Pentecostal Assemblies of Canada Toronto Ont \$29,000, Plan Nagua Charlesbourg Que \$66,195, Planned Parenthood Federation of Canada Ottawa Ont \$78,913, Plenty Canada Lanark Ont \$61,650, Presbyterian Church of Canada Toronto Ont \$156,805, Rotary Club of Guelph Ont \$326,891, Salvation Army Toronto Ont \$510,812, Save A Family Plan London Ont \$97,185, Saskatchewan Council for International Co-Operation Regina Sask \$67,000, Secours Aux Lépreux Montreal Que \$70,746, Seventh Day Adventist Church in Canada Calgary Alta \$97,285, Silent Voice of Canada Incorporated Toronto Ont \$45,000, Simon Fraser University Burnaby B C \$31,000, Sopar-Limbour Touraine Que \$101,184, Sudan Interior Mission Guelph Ont \$325,000, Tibetan Refugee Aid Society Vancouver B C \$200,000, Trent University Peterborough Ont \$40,338, United Church of Canada Toronto Ont \$728,461, Unitarian Service Committee Ottawa Ont \$422,080, University of British Columbia Vancouver B C \$81,054, University of Guelph Guelph Ont \$209,132, University of Montreal Montreal Que \$60,752, University of Ottawa Ottawa Ont \$53,000, University of Sudbury Sudbury Ont \$49,000, University of Toronto Toronto Ont \$46,000, World Literacy of Canada Toronto Ont \$74,340, World University Service of Canada Ottawa Ont \$1,806,250, World Vision of Canada Mississauga Ont \$1,048,834, Wycliffe Bible Translators of Canada Calgary Ont \$164,071, York University Toronto Ont \$71,000, Young Men's Christian Association Ottawa Ont \$653,823, Young Women's Christian Association Ottawa Ont \$189,502.

Contributions to International Non-Governmental Organizations in support of development assistance programs and projects \$3,948,120—African Adult Education Association Nairobi Kenya \$143,900, Asian Institute for Rural Development Bangalore India \$255,513, The Associated Country Women of the World London England \$33,000, Association of Geoscientists for International Development Bangkok Thailand \$150,000, Association pour le Développement Naturel d'une Architecture et d'un Urbanisme Africains Geneva Switzerland \$220,000, Commonwealth Human Ecology Council London England \$75,600, Ecumenical Development Cooperative Society UA Amersfoort The Netherlands \$32,500, Environment Liaison Centre Nairobi Kenya \$93,400, Euro Action ACCORD London England \$116,150, Foundation for International Training Don Mills Ont \$460,000, INADES Formation Abidjan Ivory Coast \$61,000, Inter-American Legal Services Association Washington DC USA \$32,620, Inter-American Organization for Higher Education Quebec Que \$55,000, International Association of Students in Economics and Management Brussels Belgium \$57,788, International Council for Adult Education Toronto Ont \$147,930, International Council of Voluntary Agencies Geneva Switzerland \$72,600, International Defence and Aid Fund for Southern Africa London England \$72,378, International Federation of Library Associations the Hague Netherlands \$25,000, International Institute for Environment and Development London England \$36,000, International Ocean Institute Halifax Nova Scotia \$78,000,

EXTERNAL AFFAIRS—Concluded

International Press Institute London England \$95,000, International Savings Banks Institute Geneva Switzerland \$171,250, International Union for Conservation of Nature and Natural Resources Gland Switzerland \$25,000, International Women's Tribune Centre New York USA \$40,000, Service Civil International Kent England \$25,500, Transnational Network on Appropriate Technologies Rangeley USA \$34,015, World Alliance of Young Men's Christian Associations Geneva Switzerland \$70,750, World Association of Girl Guides and Girl Scouts London England \$90,000, World Council of Indigenous Peoples Lethbridge Alta \$164,600, World Organization of the Scout Movement Geneva Switzerland \$272,350, World University Service Geneva Switzerland \$157,023, World Young Women's Christian Associations Geneva Switzerland \$210,000.

Contributions to Canadian Non-Governmental Organizations and community groups in support of development education programs and projects \$3,438,286—Alberta Council for International Co-Operation Edmonton Alta \$165,364, Anglican Church of Canada Toronto Ont \$55,000, Association québécoise des organismes de coopération internationale Montréal Qué \$35,000, Canadian Catholic Organization For Development and Peace Montreal Que \$430,000, Canadian Council of Churches Toronto Ont \$27,000, Canadian Home Economics Association Ottawa Ont \$36,200, Canadian Labour Congress Ottawa Ont \$49,158, Canadian Lutheran World Relief Winnipeg Man \$38,150, Canadian Red Cross Society Toronto Ont \$72,634, Canadian University Service Overseas Ottawa Ont \$97,112, Carrefour de Solidarité International Sherbrooke Qué \$99,525, Carrefour International Montréal Qué \$42,080, Carrefour Tiers-Monde Incorporée Québec Qué \$50,150, Club 2/3 Incorporated Montreal Que \$41,802, Confédération des syndicats nationaux Montréal Qué \$82,614, Conseil de la coopération du Québec Qué \$92,996, Co-Operative Development Foundation Ottawa Ont \$47,877, Cross Cultural Learner Centre London Ont \$95,440, Development Education Centre Toronto Ont \$38,753, International Development Education Resource Centre of British Columbia BC \$56,300, Inter-Pares Ottawa Ont \$44,776, Jeunesse du Monde Montréal Qué \$91,364, K-IN Overseas Aid Incorporated Kitchener Ont \$54,511, Manitoba Council for International Co-Operation Winnipeg Man \$79,600, Match Ottawa Ont \$65,645, National Council of Young Men's Christian Association of Canada Ottawa Ont \$372,887, Ontario Institute for Studies in Education Toronto Ont \$41,380, Ottawa-Hull Learners Centre Incorporated Ottawa Ont \$26,000, Presbytère St-Bruno Qué \$26,250, Queen's University Kingston Ont \$49,371, Saskatchewan Council for International Co-Operation Regina Sask \$193,000, Ste-Mary's University Halifax NS \$43,964, United Church of Canada Toronto Ont \$90,000, United Nations Association in Canada Ottawa Ont \$75,650.

Incentives to Canadian Investors, Institutions and Organizations, International Institutions, and Developing Country governments, their Organizations and Agencies, Developing Country Local and Regional Institutions, and Developing Country Investors, Institutions and Organizations, in support of Industrial Co-Operation Programs and Projects \$7,210,513—Acres International Niagara Falls Ont \$141,185, A G Systems Montreal Que \$143,978, Agrodev Canada Montreal Que \$117,660, Alcan Montreal Que \$27,323, Aviation Planning Montreal Que \$171,000, Cala Toronto Ont \$101,250, Canadian Overseas Air Vancouver BC \$235,000, Canadian Pacific Consulting Montreal Que \$120,000, Canadian Plant and Process Halifax NS \$50,000, Canarabitat Incorporated \$50,000, Canidad Hamilton Ont \$29,015, Canrede Ltd Willowdale Ont \$115,000, Cansult Don Mills Ont \$67,050, Cantrade '81 Edmonton Alta \$60,000, Carharrt Overseas Toronto Ont \$61,465, CEDSI Ottawa Ont \$120,000, Certified General Accountant Association Vancouver BC \$27,693, Chambre de Commerce Montréal Qué \$25,000, Consumer and Corporate Affairs Hull Que \$95,289, Corere Consultants Ltd Halifax NS \$65,000, Cresswood International Richmond BC \$40,537,

Delcanda International Ottawa Ont \$64,000, Deloitte Haskins and Sells Associates Ottawa Ont \$25,000, DMR and Associates Montreal Que \$30,000, DPA Consulting Ottawa Ont \$33,520, Dree Expert Ottawa Ont \$54,303, Du-Al Blocks Edmonton Alta \$28,250, EAC Amy and Sons Ltd Ottawa Ont \$55,000, Econotech Ltée Montreal Que \$50,000, Elinca Communications Ltd Ottawa Ont \$50,000, Federal Business Development Bank Montreal Que \$171,574, Foundation for International Training Toronto Ont \$225,665, Formette Structures Ltd Vancouver BC \$56,579, Frigex Incorporated Montreal Que \$100,000, Ginter Incorporated Montreal Que \$200,000, Globecom International Edmonton Alta \$60,000, HEC Chambre de Commerce Montréal Qué \$43,486, INC Mission Senegal Senegal \$32,510, Industrial Co-Op Montreal Que \$26,882, Intersteel Construction North York Ont \$89,824, Jemolita Incorporated St-Lambert Que \$73,991, Johnston Lowe and Associates Winnipeg Man \$32,750, Lafarge Consultants Montreal Que \$125,868, Land-Sea Resource Ottawa Ont \$28,195, LMBDS International Ltée Jonquière Que \$25,000, Logtrans Ltée Montreal Que \$29,309, Lochheed Petrol New Westminster BC \$250,000, McLean Hunter Ltd Toronto Ont \$69,300, Middleton Associates Toronto Ont \$56,033, Plantel Company Limited Montreal Que \$52,000, Polynergie Incorporated Outremont Que \$95,000, Projecto Incorporated Beaconsfield Que \$60,000, Ken Ramsay Ottawa Ont \$28,000, Research and Productivity Council Fredericton NB \$94,500, J L Richards and Associates Ottawa Ont \$115,000, Shawinigan Energy Montreal Que \$77,119, H A Simons Vancouver BC \$49,000, SNC Incorporated Montreal Que \$191,834, Southam Incorporated Don Mills Ont \$94,407, Stake Technology Ottawa Ont \$69,137, Standards Council Ottawa Ont \$58,855, Stevenson Hardtke Toronto Ont \$31,866, Technonet Asia Singapore \$333,593, Unido Visits New York \$27,405, World Intellectual Property Organizations Geneva \$41,000, World Trade Centre Toronto Ont \$50,000.

Contributions to Canadian Non-Governmental Organizations, Developing Country Governments, their Organizations and Agencies, Developing Country Local and Regional Institutions and International Development Institutions, in support of a Canadian Program in Applied Public Administration for Developing Countries \$231,572—Dalhousie University Halifax NS \$222,092.

Contributions to Provincial Governments, their Organizations and Agencies, to Developing Countries, to Canadian and International Non-Governmental Organizations for the benefit of recipients in Developing Countries, and to International Development Institutions, in support of joint federal-provincial voluntary agricultural development assistance programs and projects \$1,000,000—Agricultural Development Corporation of Saskatchewan \$203,224, Department of Fisheries Halifax NS \$50,274, International Family Farm Exchange Association Charlottetown PEI \$136,000, Mennonite Central Committee Winnipeg Man \$295,000, Potatoes Canada Fredericton NB \$25,000, World Vision Toronto Ont \$176,792.

Reconstruction Assistance to Southern Italy \$1,500,000

International Development Research Centre \$42,000,000

Payments to the International Development Research Centre \$42,000,000

FINANCE \$3,801,741,825

Department \$3,801,633,623

FISCAL TRANSFER PAYMENTS PROGRAM \$3,787,836,998

Subsidies to provinces (British North America Act, 1867 to 1952, and other Statutory Authority) \$34,091,374—Newfoundland \$9,707,683, Prince Edward Island \$658,982, Nova Scotia

FINANCE—Concluded

\$2,173,939, New Brunswick \$1,774,111, Quebec \$4,484,119, Ontario \$5,504,278, Manitoba \$2,175,504, Saskatchewan \$2,137,375, Alberta \$3,358,535, British Columbia \$2,116,848.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$3,917,145,334—Equalization Payments \$3,590,141,000—Newfoundland \$387,293,000, Prince Edward Island \$89,796,000, Nova Scotia \$454,163,000, New Brunswick \$332,845,000, Quebec \$1,848,700,000, Manitoba \$403,990,000, Saskatchewan \$73,354,000; Payments in respect of Undistributed Income on hand Payments under Part V \$45,574,053—Newfoundland \$353,940, Prince Edward Island \$9,016, Nova Scotia \$663,542, New Brunswick \$1,351,462, Quebec \$13,406,541, Ontario \$18,483,036, Manitoba \$1,793,146, Saskatchewan \$978,931, Alberta \$3,607,734, British Columbia \$4,926,705; Payments under Part VIII in respect of Reciprocal Taxation \$145,260,413—Newfoundland \$9,823,188, Prince Edward Island \$1,906,215, Nova Scotia \$38,223,947, New Brunswick \$9,760,177, Quebec \$33,239,577, Ontario \$52,307,309; Payments to provinces under the Public Utilities Income Tax Transfer Act \$136,169,868—Newfoundland \$11,979,794, Prince Edward Island \$2,110,541, Quebec \$4,241,540, Ontario \$52,439,950, Manitoba \$7,550,621, Saskatchewan \$268,622, Alberta \$50,969,565, British Columbia \$5,235,620, Northwest Territories \$720,922, Yukon \$652,693.

Recovery under Federal-Provincial Fiscal Revision Act 1964, c. 26, Sec. 6, Youth Allowances Act (\$163,399,710)—Quebec (\$163,399,710).

SPECIAL PROGRAM \$13,796,625

Contributions to provinces for assistance relating to natural disasters in 1970, 1973, 1974, 1976 and 1979 \$13,768,625—New Brunswick \$369,811, Manitoba \$13,398,814.

Contribution to the Foreign Claims Fund \$28,000

Auditor General \$108,202

Contribution to Canadian Comprehensive Auditing Foundation \$108,202

FISHERIES AND OCEANS \$14,635,722**Department \$14,635,722****FISHERIES AND OCEANS PROGRAM \$14,635,722**

Grants to Canadian Universities and Scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research \$360,000—Dalhousie University Halifax NS \$63,000, Memorial University St John's Nfld \$31,500, University of British Columbia Vancouver BC \$51,000, University of Guelph Guelph Ont \$31,500.

Lobster Fishermen \$1,167,694

Compensation to Commercial Atlantic Salmon Fisherman for loss of income resulting from closure of the fishery \$1,513,104—Ministère des Finances \$227,682.

Compensation to Commercial Pacific Halibut Fisherman for loss of income resulting from closure of the fishery \$148,056—Cap Beale Fishing Co Prince Rupert BC \$46,199, Clifford Johnson North Vancouver BC \$70,489, Wachsmith Fishing Co Burnaby BC \$31,368.

Grants to Marine Sciences Research Laboratory of Memorial University St John's Nfld \$150,000

Membership fee \$44,500

Lobster Self-Enforcement \$338,283—Maritime Fishermans Union Shediac NB \$59,824, Prince County Fishermans Associations Charlottetown PEI \$34,320.

Assistance in accordance with terms and conditions approved by the Governor in Council for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization \$8,442,888—J A Abott and Fishermans Loan Board Halifax NS \$36,429, G Adams Old Perlican Trinity Bay Nfld \$31,086, H Archer and Fishermans Loan Board Halifax NS \$30,644, G W Assison and Fishermans Loan Board Halifax NS \$98,064, CV Atkinson & Fishermans Loan Board Halifax NS \$36,783, A and K Bath La Scie White Bay Nfld \$98,811, P Batten Port de Grace Conception Bay Nfld \$69,643, D Best Fogo Nfld \$66,025, M Boudreau & Fishermans Loan Board Halifax NS \$43,004, H Boutillier & Fishermans Loan Board Halifax NS \$78,701, P and G and W Burton Witless Bay Nfld \$32,060, N Careen Pt Lance Nfld \$38,500, Cheticamp Fishermans Co-op & Fishermans Loan Board Halifax NS \$85,050, G Crane Upper Island Cove Conception Bay Nfld \$36,400, C Croucher Beaumont Notre Dame Bay Nfld \$31,850, T A Crowell & Fishermans Loan Board Halifax NS \$30,793, B and M Decker and D Keats Cooks Harbour Witless Bay Nfld \$46,047, D and W Decker and M Barnes Joe Batt's Arm Notre Dame Bay Nfld \$118,121, G and O D'Entrement & Fishermans Loan Board Halifax NS \$75,084, C Doyle New Ferrole Nfld \$108,500, Florian Côté and Chantiers Maritimes De Gaspé Cloridorme Qué \$70,061, E Foley Conche Witless Bay Nfld \$31,500, A R Fraser & Fishermans Loan Board Halifax NS \$40,540, A George Anchor Point Nfld \$73,000, G Gillard Springdale Nfld \$31,500, H Graham & Fishermans Loan Board Halifax NS \$26,030, W Guignard & Minister of Finance Fredericton NB \$100,000, G Hache & Minister of Finance Fredericton NB \$93,100, G Hache & Minister of Finance Fredericton NB \$93,100, A Hynes Reef's Harbour Nfld \$36,400, C J Johnston & Fishermans Loan Board Halifax NS \$26,983, V Jones & Minister of Finance Fredericton NB \$131,410, V Jones & Minister of Finance Fredericton NB \$131,410, F Kearney Conche Witless Bay Nfld \$26,250, K R Krause Leamington Ont \$31,791, Lady Carol Ann Fisheries Ltd & Fishermans Loan Board Halifax NS \$132,615, Gérard Landry et Léo A LeBlanc Inc Baie des Sables Qué \$33,158, G Lanteigne & Minister of Finance Fredericton NB \$26,789, E LeBlanc & Fishermans Loan Board Halifax NS \$72,083, G Longmire & Fishermans Loan Board Halifax NS \$122,500, C A MacDermid & Fishermans Loan Board Halifax NS \$31,206, G McCormick Erieau Ont \$29,356, J Melindy Lumsden Nfld \$95,900, A and L Mercer Upper Island Cove Nfld \$55,777, Morse Fisheries Ltd and Minister of Finance Fredericton NB \$34,855, M Muise and Minister of Finance Fredericton NB \$40,902, C W Nickerson & Fishermans Loan Board Halifax NS \$33,180, R S Nickerson & Fishermans Loan Board Halifax NS \$25,386, P R Noel & Minister of Finance Fredericton NB \$131,410, P R Noel & Minister of Finance Fredericton NB \$131,410, H Normore Lance au Loup Labrador Nfld \$105,000, J C Oram Hare Bay Bonavista Bay Nfld \$35,416, R Pendleton & Minister of Finance Fredericton NB \$29,225, V Pelten Port de Grave Nfld \$88,200, H C Percy Norman's Cove Trinity Bay Nfld \$34,599, E Pittman Point Verde Placentia Bay Nfld \$35,525, A L Raff & Fishermans Loan Board Halifax NS \$28,893, W Reynolds Caplin Cove Conception Bay Nfld \$36,344, J Rumbolt Castor River Nfld \$35,364, I Russell Bonavista Nfld \$28,249, M and G Ryan Jerseyside Placentia Bay Nfld \$36,400, M Ryan LaScie Witless Bay Nfld \$42,099, F R Sears & Fishermans Loan Board Halifax NS \$39,200, R Simmons Clarendville Trinity Bay Nfld \$59,500, Small Brothers Ltd & Fishermans Loan Board Halifax NS \$211,750, E D Spurell Badger's Quay Bonavista Bay Nfld \$68,110, H Spurell Sunnyside Trinity Bay Nfld \$40,110, A Starkes La Scie Witless Bay Nfld \$28,834, F Stone Hr Grace South Conception Bay Nfld \$38,775, A Sweet & Fishermans Loan Board Halifax NS \$32,144, W J and C and H Waterman Durrell's Nfld \$30,450, G White

FISHERIES AND OCEANS—Concluded

Catalina Trinity Bay Nfld \$40,600, W T Zinch Fishermans Loan Board Halifax NS \$33,600.

Assistance to the Committee on Seals and Sealing \$75,000

Assistance to Gulf and Scotian Shelf fisherman to modify fishing gear \$267,530—R Hache Lameque NB \$25,500, F Lanteigne Caraquet NB \$25,150, Y Savoie Lameque NB \$25,500.

Contribution for conversion of fishing vessels and gears for new or existing fisheries resulting from the phase out of Canadian halibut fishing from United States waters off Alaska \$306,848—Fair Sea Fishing Co Errington BC \$300,000.

Summer Youth Employment Program \$1,404,074—R Herbert Shippegan NB \$25,436, D Hooper Blacks Harbour NS \$66,008, M & F Assessments St Stephens NB \$46,705, N Strange Winnipeg Man \$33,937, R Toronno Winnipeg Man \$49,472, B Wong Winnipeg Man \$35,120.

Contribution for Cold Ocean Resources Engineering of Memorial University St John's Newfoundland \$200,000

Liabilities under the Fisheries Improvements Loans Act \$217,745

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT \$810,063,518

Department \$810,063,518

INDIAN AND INUIT AFFAIRS PROGRAM \$506,030,425

Indian Annuities Treaty Payment \$764,823

Grants to British Columbia Indian Bands in lieu of a per capita annuity \$300,000

Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement \$12,883,891

Social assistance payments to individual Indians and Inuit \$32,842,916—Hudson Bay Co Winnipeg Man \$267,981.

Grants to Indian bands, their District Councils and Inuit settlements to support their administration \$12,777,267—Ahouasht Band Ahousaht BC \$38,750, Anaham Band Alexis Creek BC \$31,237, Attawapiskat Band Attawapiskat Ont \$50,750, Beardy's Band Duck Lake Sask \$33,000, Bearskin Lake Band Bearskin Lake Ont \$26,350, Beausoleil Band Penetanguishene Ont \$25,300, Bella Bella Band Waglisle BC \$43,750, Bella Coola Band Bella Coola BC \$31,250, Berens River Band Berens River Man \$36,250, Big River Band Debden Sask \$31,000, Big Trout Lake Band Big Trout Lake Ont \$35,650, Bigstone Cree Band Desmarais Alta \$43,750, Blackfoot Band Gleichen Alta \$38,000, Blood Band Standoff Alta \$43,000, Carry the Kettle Band Sintaluta Sask \$28,999, Chippewas of Kettle Point Forest Ont \$26,587, Chippewas of Nawash Band Wiarton Ont \$27,000, Chippewas of Sarnia Sarnia Ont \$25,000, Chippewas of the Thames Muncey Ont \$31,000, Cold Lake Band Grand Centre Alta \$31,000, Conseils de Bande: Abitibiwinni Amos Que \$28,239; Bersimis Bersimis Que \$37,000; Eastmain Eastmain Ont \$26,350; Fort George Fort George Que \$55,800; Great Whale River Great Whale River Que \$26,350; Hurons de Lorette Lorette Que \$35,000; La Romaine La Romaine Que \$26,250; Manouane Point-Bleue Que \$36,250; Mistassini Mistassini Que \$46,340; Montagnais Lac St-Jean Pointe-Bleue Que \$35,000; Obedjiwan Pointe-Bleue Que \$41,850; Old Factory Old Factory Que \$38,750; Restigouche Restigouche Que \$41,400; River Desert Maniwaki Que \$39,105; Rupert House Rupert House Que \$51,150; Sept-Îles et Maliotenam Maliotenam Que \$45,000; Waswanipi Desmaraisville Que \$32,400 et Weymontachie Weymontachie Que \$26,250, Cote Band Kamsack Sask \$36,000, Couchiching Band Fort Frances Ont \$25,000, Cowessess Band Broadview Sask \$36,000, Cowichan Band Duncan BC \$36,000, Cree

Band Fort Chipewyan Alta \$33,750, Cross Lake Band Cross Lake Man \$46,250, Curve Lake Band Curve Lake Ont \$25,000, Deer Lake Band Deer Lake Ont \$27,550, Dene Nation Band Yellowknife NWT \$55,000, Dene Tha' Band Chateh Alta \$43,750, Ermineskin Band Hobbema Alta \$33,000, Fairford Band Fairford Man \$29,000, Fisher River Band Koostatak Man \$35,000, Fond du Lac Fond du Lac Sask \$33,749, Fort Alexander Band Pine Falls Man \$37,000, Fort Franklin Band Council Fort Franklin NWT \$27,550, Fort Good Hope Band Council Fort Good Hope NWT \$26,956, Fort Hope Band Fort Hope Ont \$45,000, Fort Liard Band Council Fort Liard NWT \$27,550, Fort McPherson Band Council Fort McPherson NWT \$33,350, Fort Providence Band Council Fort Providence NWT \$27,890, Fort Rae Band Council Fort Rae NWT \$48,600, Fort Simpson Band Council Fort Simpson NWT \$29,360, Frog Lake Band Frog Lake Alta \$25,000, Garden Hill Band Island Lake Man \$47,250, Garden River Band Sault Ste Marie Ont \$25,000, Georgian Bay Tribal Council Mactier Ont \$31,200, Gitanmaax Band Council Hazelton BC \$34,287, Gitlaktamix Band New Aiyansh BC \$33,350, God's Lake Band God's Lake Narrows Man \$44,950, Gordon Band Punnichy Sask \$35,000, Grassy Narrows Band Kenora Ont \$26,500, Greenville Band Greenville BC \$32,400, Iroquois of St Regis Cornwall Ont \$39,000, Islington Band WhiteDog Ont \$31,000, James Smith Band Kinistino Sask \$35,000, Kasabonika Band Kasabonika Ont \$31,350, Kashechewan Band Kashechewan Ont \$25,375, Keeseekoose Band Kamsack Sask \$27,000, Keewatin Tribal Council Thompson Man \$66,188, Kincolith Band Kincolith BC \$37,700, Kispiox Band Council Kispiox BC \$29,287, Kitamaat Band Kitamaat BC \$31,000, Kitkatla Band Kitkatla BC \$35,100, Kwawkwalth Band Port Hardy BC \$32,000, Lac La Ronge Band La Ronge Sask \$43,699, Lac Seul Band Lac Seul Ont \$43,750, Lake Babine Band Burns Lake BC \$36,250, Lake Manitoba Band Vogar Man \$25,000, Lake St Martin Band Gypsumville Man \$27,000, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$166,750, Little Grand Rapids Band Little Grand Rapids Man \$36,450, Little Pine Band Paynton Sask \$25,000, Little Red River Band Fox Lake Alta \$43,750, Long Plains Band Edwin Man \$33,000, Lytton Band Lytton BC \$31,000, Masset Band Masset BC \$37,950, Mathias Colomb Indian Band Pukatawagan Man \$47,250, Mistawasis Band Leask Sask \$27,000, Mohawk Council Kanawake Caughnawaga Que \$43,000, Mohawks of the Bay of Quinte Deseronto Ont \$37,000, Montreal Lake Band Montreal Lake Sask \$35,000, Moose Factory Band Moose Factory Ont \$43,750, Moricetown Band Council Moricetown BC \$29,287, Mosquito Band Cando Sask \$52,500, Mount Currie Band Mount Currie BC \$31,000, Muskrat Dam Band Muskrat Dam Ont \$26,250, Necoslie Band Fort St James BC \$28,750, Nelson House Band Nelson House Man \$41,400, Nimpkish Band Alert Bay BC \$33,750, North Caribou Band Round Lake Ont \$29,450, North Coast Tribal Council Prince Rupert BC \$135,000, Norway House Band Norway House Man \$47,500, Nut Lake Band Rose Valley Sask \$31,000, Nuw Chah Nulth Tribal Council Port Alberni BC \$30,000, Okanagan Band Vernon BC \$27,000, Oneida of the Thames Southwold Ont \$37,000, Onion Lake Band Lloydminster Sask \$36,000, Osbornford Band Osbornford Ont \$31,049, Oxford House Band Oxford House Man \$44,950, Paul Band Duffield Alta \$25,000, Peepekisis Band Lorlie Sask \$31,000, Peigan Band Brocket Alta \$35,000, Peguis Band Hodgson Man \$38,000, Peter Ballantyne Band Pelican Narrows Sask \$46,250, Pikangikum Band Pikangikum Ont \$42,050, Pine Creek Band Camperville Man \$25,000, Poplar River Band Neginnan Man \$26,250, Poorman Band Quinton Sask \$31,000, Port Simpson Band Port Simpson BC \$40,250, Red Pheasant Band Cando Sask \$25,000, Roseau River Band Ginew Man \$29,000, St Theresa Point Band St Theresa Point Man \$47,250, Sachigo Lake Band Sachigo Lake Ont \$28,050, Saddle Lake Band 125 Saddle Lake Alta \$37,000, Samson Band Hobbema Alta \$37,000, Sandy Bay Band Marius Man \$36,000, Sandy Lake Band Shell Lake Sask \$33,000, Sandy Lake Band Sandy Lake Ont \$50,750, Saugeen Band Southampton Ont

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$27,000, Shamattawa Band Shamattawa Man \$30,450, Shoal River Band Pelican Rapids Man \$26,450, Sioux Valley Band Griswold Man \$31,000, Six Nations Band Ohsweken Ont \$52,000, Six Nations Hereditary Chiefs Oka Que \$27,000, South Island District Council Brentwood Bay BC \$30,000, Spanish River Band Sault Ste Marie Ont \$31,000, Split Lake Band Split Lake Man \$43,750, Squamish Band Squamish BC \$35,000, Stoney Band Morley Alta \$36,500, Stony Rapids Band Stony Rapids Sask \$31,050, Stuart Trembleur Band Fort St James BC \$33,750, Sturgeon Lake Band Spruce Home Sask \$28,994, Sweetgrass Band Gallivan Sask \$46,000, Tahltan Band Telegraph Creek BC \$28,350, The Pas Band The Pas Man \$40,250, Thunderchild Band Turtleford Sask \$29,000, Walpole Island Band Wallaceburg Ont \$36,000, Wasagmack Band Wasagmack Man \$33,350, Waterhen Lake Band Waterhen Lake Sask \$26,450, Waywayseecappo Band Rossburn Man \$29,000, Webeque Settlement Council Webeque Ont \$27,361, West Bay Band Sudbury Ont \$29,000, Western Region Tribal Council Dauphin Man \$25,512, White Bear Band Carlyle Sask \$35,000, Whitefish Lake Band 128 Goodfish Lake Alta \$29,000, Wikwemikong Band Sudbury Ont \$38,000, Wunnumin Lake Band Wunnumin Lake Ont \$26,350, Yellowknife "B" Band Council Yellowknife NWT \$26,250, York Factory Band Ilford Man \$27,550.

Contributions to Indian Bands for land selection \$1,788,289

Contribution to the Province of Newfoundland and Labrador for expenditures for programs and services to eligible Natives and Communities in that province pursuant to an agreement entered into with the approval of the Governor in Council \$4,195,432—Department of Rural Agricultural and Northern Development St. John's Nfld \$4,195,432.

Contributions to Indian Bands and Inuit settlements, their school boards, organizations or associations, for educational services and facilities \$96,359,011—Adams Lake Band Chase BC \$69,203, Agricultural Sectorial Program Committee Lambeth Ont \$58,726, Ahousaht Band Ahousaht BC \$170,000, Alderville Indian Band Roseneath Ont \$95,889, Alexander Band Morinville Alta \$150,901, Alexis Band Gleneck Alta \$77,325, Alexiscreek Band Chilanko Forks BC \$48,997, Algonquins of Golden Lake Band Golden Lake Ont \$65,413, Alkali Lake Band Alkali Lake BC \$437,813, Anaham Band Alexis Creek BC \$208,775, Anderson Lake Band D'Arcy BC \$30,033, Association of Iroquois and Allied Indians Toronto Ont \$50,000, Athabasca Tribal Council Fort McMurray Alta \$43,000, Attawapiskat Band Attawapiskat Ont \$298,385, Peter Ballantyne Band Pelican Narrows Sask \$722,826, Batchewana Band Sault Ste Marie Ont \$237,278, Bear River Indian Band Bear River NS \$117,931, Beardy Band Duck Lake Sask \$208,417, Bearskin Lake Band Bearskin Lake Ont \$53,173, Beausoleil Indian Band Penetanguishene Ont \$431,733, Beaver Lake Band Lac La Biche Alta \$25,000, Bella Bella Band Waglisla BC \$2,007,684, Bella Cooola Band Bella Cooola BC \$223,114, Berens River Band Berens River Man \$26,123, Big Grassy Band Morson Ont \$278,756, Big Island Band Morson Ont \$150,957, Big Trout Lake Band Big Trout Lake Ont \$470,263, Joseph Bighead Band Pierceland Sask \$121,766, Bigstone Cree Band Desmarais Alta \$185,150, Birdtail Sioux Band Beulah Man \$168,538, Blackfoot Band Gleichen Alta \$53,286, Blood Band Standoff Alta \$324,365, Bloodvein Band Bloodvein Man \$64,834, Blue Quills Native Education Council St Paul Alta \$1,105,980, Blueberry River Band Buick BC \$39,688, Bonaparte Band Cache Creek BC \$30,000, Brokenhead Band Scantbury Man \$121,817, Buffalo River Band Dillon Sask \$115,921, Calisto Investments Incorporated Rivers Man \$200,000, Canim Lake Band Canim Lake BC \$356,537, Canoe Lake Band Canoe Narrows Sask \$159,453, Cape Mudge Band Quathiaski Cove BC \$120,037, Cariboo Tribal Council Williams Lake BC \$96,698, Carry the Kettle Band Sintaluta Sask \$155,389, Caughnawaga Indian School Caughnawaga Que \$65,044, Chehalis Band Harrison Mills BC \$463,233, Chemahawin Band Easterville Man

\$74,943, Chemainus Band Ladysmith BC \$66,635, Chippewas of Georgina Island Band Sutton West Ont \$99,770; Kettle Point Forest Ont \$202,680, Nawash Band Warton Ont \$276,023, Rama Band Rama Ont \$363,722, Sarnia Sarnia Ont \$150,443 and The Thames Muncey Ont \$383,839, Clayoquot Band Tofino BC \$57,665, Cold Lake Band Grand Centre Alta \$53,620, Coldwater Band Merritt BC \$145,777, Comité Educatif Montagnais Ville de Grasse Que \$56,986, Commission Scolaire de Val D'Or Val D'Or Que \$77,395, Confédération Indiens du Quebec Caughnawaga Que \$37,306, Conseil Bande: Abenakis Becancour Becancour Que \$37,442, Abitibiwianni Amos Que \$55,115, Attikamek Montagnais Village des Hurons Que \$70,000, Barriere Lake Rapid Lake Que \$145,642, Bersimis Bersimis Que \$859,918, Betsiamite Bersimis Que \$40,150, Fort Chimo Fort Chimo Que \$314,926, Hurons de Lorette Village des Hurons Que \$368,208, Kipawa Temiskaming Que \$28,777, Manouane St-Michel des Saints Que \$385,358, Maria Maria Que \$64,199, Mingan Sept-Iles Que \$35,488, Mistassini Mistassini Que \$123,304, Montagnais des Escoumins Les Escoumins Que \$119,231, Montagnais Lac St-Jean Pointe-Bleue Que \$2,717,776, Montagnais Mingan Mingan Que \$132,467, Montagnais Sept-Iles et Maliotenam Sept-Iles Que \$1,913,072, Montagnais Shefferville Shefferville Que \$152,618, Natashquan Natashquan Que \$95,749, Obedjiwan Obedjiwan Que \$367,077, Odanak Odanak Que \$98,106, Pointe-Bleue Pointe-Bleue Que \$33,381, Restigouche Restigouche Que \$1,206,220, Rivière Désert Maniwaki Que \$1,087,319 and Weymontachie Weymontachie Que \$269,629, Constance Lake Band Calstock Ont \$499,767, Coqualeetza Band Sardis BC \$324,292, Cote Band Kamsack Sask \$167,414, Couchiching Band Fort Frances Ont \$659,918, Cowessess Band Broadview Sask \$93,709, Cowichan Band Duncan BC \$501,750, Crane River Band Crane River Man \$92,211, Cree Band Fort Chipewyan Alta \$108,000, Cree Housing Corporation Val D'Or Que \$52,419, Cree Regional Authority Val D'Or Que \$50,000, Cross Lake Band Cross Lake Man \$287,603, Curve Lake Band Curve Lake Ont \$514,771, Dakota Ojibway Tribal Council Brandon Man \$1,232,760, Dakota Plains Band Edwin Man \$60,760, Dakota Tipi Band Portage La Prairie Man \$44,519, Dene Nation Yellowknife NWT \$106,000, Dene Tha' Band Chateh Alta \$206,237, Desolation Sound Tribal Council Powell River BC \$64,068, Dokis Band Sudbury Ont \$131,528, Eagle Lake Band Eagle River Ont \$124,351, Ebb and Flow Band Ebb and Flow Man \$130,556, El Ground Indian Band Newcastle NB \$813,776, Eel River Indian Band Dalhousie NB \$618,679, English River Band Patuanak Sask \$55,798, Enoch Band Winterburn Alta \$73,156, Ermineskin Band Hobbema Alta \$36,000, Fairford Band Fairford Man \$217,610, File Hills Social Development Corporation Balcarres Sask \$101,500, Fisher River Band Koostatak Man \$325,949, Flying Dust Band Meadow Lake Sask \$42,730, Fond du Lac Band Fond du Lac Sask \$43,183, Fort Albany Band Fort Albany Ont \$50,800, Fort Alexander Band Pine Falls Man \$1,685,877, Fort Hope Band Fort Hope Ont \$674,726, Fort Nelson Band Fort Nelson BC \$81,806, Fort Rae Band Council Fort Rae NWT \$81,000, Fort Ware Band Fort Ware BC \$141,871, Fort William Band Thunder Bay Ont \$353,392, Four Band (Pigeon Lake) Hobbema Alta \$106,014, Four Nations Confederacy Winnipeg Man \$25,000, Fraser Lake Band Fort Fraser BC \$72,061, Frog Lake Band Frog Lake Alta \$176,232, Garden Hill Band Island Lake Man \$168,612, Garden River Band Sault Ste. Marie Ont \$751,802, Gibson Indian Band Bala Ont \$59,700, Gitanmaax Band Council Hazelton BC \$30,540, Gitlakoamix Band New Aiyansh BC \$172,506, Gitksan-Carrier Tribal Council Hazelton BC \$49,402, Gitwangak Band Council Kitwanga BC \$40,077, God's Lake Band God's Lake Narrows Man \$154,430, God's River Band God's River Man \$44,137, Golden Lake Indian Band Golden Lake Ont \$238,202, Gordon Band Punnichey Sask \$28,269, Grand Council Treaty #3 Kenora Ont \$50,000, Grand Council Treaty #9 Timmins Ont \$50,000, Grand Rapids Band Grand Rapids Man \$302,764, Grassy Narrows Band Kenora Ont \$48,875, Hagwilget Band Council New Hazelton BC \$115,839,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Hartley Bay Band Hartley Bay BC \$61,986, Henvey Inlet Band Sudbury Ont \$97,858, Heron Bay Band Marathon Ont \$52,067, Hesquiaht Band Tofino BC \$43,100, Hiawatha Band Keene Ont \$87,119, Hollow Water Band Wanipigow Man \$396,566, Ingenika Band Ingenika Point BC \$138,960, Institut Educatif et Culturel Attikamek-Montagnais Village Huron Que \$297,284, Interlake Reserve Development Council Ashern Man \$91,952, Iroquois of St. Regis Band Cornwall Ont \$1,268,291, Island Lake Band Loon Lake Sask \$101,290, Islington Band Whitedog Ont \$79,743, Jackhead Band Dallas Man \$64,897, James Smith Band Kinistino Sask \$578,501, Kahkewistahaw Band Broadview Sask \$96,762, Kamloops Band Kamloops BC \$69,252, Kasabonika Lake Band Kasabonika Lake Ont \$25,849, Kashechewan Band Kashechewan Ont \$54,680, Keeseekooshe Band Kamsack Sask \$77,023, Katiwik School Board Dorval Que \$112,175, Keeseekoowenin Band Elphinstone Man \$97,356, Keewatin Tribal Council Thompson Man \$47,000, Kehewin Band Bonnyville Alta \$470,805, Kincolith Band Kincolith BC \$117,744, Kingsclear Indian Band Fredericton NB \$498,300, Kinistino Band Chagoneess Sask \$64,258, Kish Ke Me Qua School Board Edwin Man \$585,837, Kispiox Band Council Kispiox BC \$156,164, Kitamaat Band Kitamaat BC \$31,208, Kitasoo Band Klemtu BC \$355,880, Kitkatla Band Kitkatla BC \$90,656, Kitsegukla Band Council Skeena Crossing BC \$135,000, Kitselas Band Terrace BC \$35,440, Kitwancool Band Council Kitwancool BC \$94,756, Kwawkwalth Band Port Hardy BC \$132,810, Kwicksutaineuk Band Gilford Island BC \$27,650, Lac La Croix Band Lac La Croix Ont \$277,490, Lac La Ronge Band La Ronge Sask \$1,181,027, Lakalzap Band Greenville BC \$59,025, Lake Babine Band Burns Lake BC \$414,678, Lake Manitoba Band Vogar Man \$758,174, Lake St Martin Band Gypsumville Man \$128,585, Lennox Island Indian Band Lennox Island PEI \$599,626, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$3,738,000, Lillooet District Indian Council Lillooet BC \$226,790, Little Grand Rapids Band Little Grand Rapids Man \$75,051, Little Pine Band Paynton Sask \$149,367, Little Saskatchewan Band Gypsumville Man \$51,484, Long Lake #58 Band Longlac Ont \$406,571, Long Plains Band Edwin Man \$274,793, Lower Kootenay Band Creston BC \$29,156, Lower Nicola Band Merritt BC \$90,106, Lower Similkameen Band Keremeos BC \$61,602, Lytton Band Lytton BC \$389,733, Makwa Sahgaiehcian Band Loon Lake Sask \$56,080, Manitoba Indian Brotherhood Winnipeg Man \$25,000, Manitoba Indian Counselling Centre Winnipeg Man \$89,027, Manitoba Indian Cultural Centre Winnipeg Man \$153,798, Manitoba Indian Education Board Winnipeg Man \$104,000, Manitoba Indian Student Counselling Centre Winnipeg Man \$556,460, Maskuachees Cultural College Hobbema Alta \$105,233, Masset Band Masset BC \$156,621, Mathias Colomb Pukatawagan Man \$51,302, Mattagami Band Sudbury Ont \$65,115, Membertou Indian Band Sydney NS \$779,150, Metlakatla Band Metlakatla BC \$47,030, Micmac Association of Cultural Studies Sydney NS \$155,224, Mississauga Band Sault Ste. Marie Ont \$151,522, Mistawasis Band Leask Sask \$151,698, Moberg Indian Band White River Ont \$101,389, Mohawks of the Bay of Quinte Deseronto Ont \$481,283, Mohawks of Kahnawake Kahnawake Que \$144,957, Mohawk Council of Kanawake Caughnawaga Que \$1,218,876, Montreal Lake Band Montreal Lake Sask \$337,828, Moose Deer Point Band Mactier Ont \$26,664, Moose Factory Band Moose Factory Ont \$807,966, Moose Lake Band Moose Lake Man \$355,614, Moose Woods Band Saskatoon Sask \$26,378, Moosomin Band Cochin Sask \$120,012, Moricetown Band Council Moricetown BC \$336,984, Mosquito Band Cando Sask \$135,808, Mount Currie Band Mount Currie BC \$905,600, Muskeg Band Leask Sask \$305,167, Musqueam Band Vancouver BC \$208,885, Naicatchewenin Band Devlin Ont \$160,365, Nanaimo Band Nanaimo BC \$111,175, Native Women's Association of the Northwest Territories Yellowknife NWT \$38,500, Necoslie Band Fort St James BC \$246,923, Nelson House Band Nelson House Man \$130,971, Nicicousemenecaning Band Fort Frances Ont \$155,819, Nimpkish Band Alert Bay BC \$365,250, Nipissing Band Sudbury Ont \$354,429, Nitinaht Band Port Alberni BC \$68,872, North American Indian Film Incorporated Ottawa Ont \$150,000, North Caribou Lake Band Round Lake Ont \$37,208, Northern Nishnawbe Band Sioux Lookout Ont \$1,518,160, Northwest Angle 33 Band Kenora Ont \$35,570, Norway House Band Norway House Man \$39,020, Nut Lake Band Rose Valley Sask \$124,677, Oak Lake Sioux Band Pipestone Man \$77,479, Ochapowace Band Broadview Sask \$60,297, O'Chiese Band Rocky Mountain House Alta \$62,302, Ojibway and Cree Cultural Education Centre Timmins Ont \$329,977, Ojibwe Cultural Foundation Timmins Ont \$167,760, Okanagan Band Vernon BC \$232,003, Oldman River Cultural Centre Bocket Alta \$41,887, Old Sun Community College Cultural Centre Gleichen Alta \$440,203, One Arrow Band Batoche Sask \$58,022, Oneidas of the Thames Southwold Ont \$236,316, Onion Lake Band Lloydminster Sask \$573,061, Ontario Reserves Association Toronto Ont \$143,207, Oo-Za-Wekwun Centre Incorporated Rivers Man \$697,000, Oromocto Indian Band Oromocto NB \$255,609, Oweekeno Band Dawson Landing BC \$24,169, Oxford House Band Oxford House Man \$86,716, Parry Island Indian Band Parry Sound Ont \$139,794, Pawqwa Band Muscov Sask \$25,912, Paul Band Duffield Alta \$74,795, The Pas Band The Pas Man \$1,223,032, Peepeekisis Band Lorie Sask \$118,555, Peguis Band Hodgson Man \$672,206, Peguis School Board Hodgson Man \$1,401,047, Peigan Band Brocket Alta \$205,995, Penelakut Band Chemainus BC \$50,536, Penticton Band Penticton BC \$29,239, Peters Band Hope BC \$29,210, Piapot Band Craven Sask \$136,646, Pikangikum Band Pikangikum Ont \$84,069, Pine Creek Band Camperville Man \$93,813, Poorman Band Quinton Sask \$139,527, Poplar River Band Negginan Man \$72,650, Port Simpson Band Port Simpson BC \$159,600, Poundmaker Band Cut Knife Sask \$308,389, Province of Ontario Toronto Ont \$317,335, Province of Saskatchewan Regina Sask \$239,208, Pukaskwa Native Youth Camp Marathon Ont \$25,645, Qu'Appelle Indian Residence School Council Lebrét Sask \$720,268, Rainy River Band Emo Ont \$490,816, Red Earth Band Red Earth Sask \$71,756, Red Pheasant Band Cando Sask \$150,913, Red Sucker Lake Band Red Sucker Lake Man \$39,295, Rocky Bay Band MacDiarmid Ont \$233,712, Rolling River Band Erickson Man \$78,768, Roseau River Band Ginew Man \$557,832, St. Theresa Point Band St. Theresa Point Man \$337,578, Saanich Indian School Board Brentwood Bay BC \$256,389, Sabaskong Band Nestor Falls Ont \$299,205, Sachigo Lake Band Sachigo Lake Ont \$30,589, Saddle Lake Band #125 Saddle Lake Alta \$618,384, Sagkeeng Education Authority Pine Falls Man \$238,530, Sakimay Band Grenfell Sask \$38,098, Samson Management Limited Hobbema Alta \$75,000, Sandy Bay Band Marius Man \$1,308,811, Sandy Lake Band Sandy Lake Ont \$84,436, Sarcee Band Calgary Alta \$170,245, Saskatchewan Indian Agriculture Program Regina Sask \$2,200,521, Saskatchewan Indian Community College Saskatoon Sask \$26,950, Saskatchewan Indian Cultural College Saskatoon Sask \$1,399,226, Saskatchewan Indian Federated College Regina Sask \$304,000, Saugeen Indian Band Chippewa Hill Ont \$96,715, Saulteaux Band Cochin Sask \$54,029, Seabird Island Band Agassiz BC \$162,143, Sechelt Band Sechelt BC \$110,695, Seine River Band Mine Centre Ont \$420,952, Serpent River Band Sault Ste Marie Ont \$107,859, Seton Lake Band Shalath BC \$28,987, Shamat-tawa Band Shamat-tawa Man \$47,645, Shawanaga Band Sudbury Ont \$67,913, Sheguiandah Band Sudbury Ont \$54,903, Shesaht Band Port Alberni BC \$134,545, Sheshegwani Band Sudbury Ont \$80,119, Shoal Lake Band Pakwaw Lake Sask \$207,111, Shoal Lake 39 Band Kenora Ont \$123,477, Shoal Lake 40 Kenora Ont \$51,138, Shoal Lake and Red Earth Band Pakwaw Lake Sask \$334,600, Shoal River Band Pelican Rapids Man \$435,980, Shuswap Band Invermere BC \$27,388, Sioux Valley Band Griswold Man \$462,569, Six Nations Hereditary Chiefs Oka Que \$33,153, Skwah Band Chilliwack BC \$31,707, John Smith Band Birch Hills Sask \$51,634, Southeast Resource

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Development Council Winnipeg Man \$387,527, Spallumcheen Band Enderby BC \$94,874, Spanish River Band Sault Ste Marie Ont \$648,898, Split Lake Band Split Lake Man \$45,437, Squamish Band North Vancouver BC \$91,197, Standing Buffalo Band Ft Qu'Appelle Sask \$27,160, Stone Band Hanceville BC \$70,770, Stoney Band Morley Alta \$348,059, Stony Creek Band Vanderhoof BC \$189,595, Stoney Rapids Band Stoney Rapids Sask \$56,613, Sturgeon Lake Band Spruce Home Sask \$637,114, Sucker Creek Band Sudbury Ont \$133,658, Sunchild Band Rocky Mountain House Alta \$40,280, Swampy Cree Tribal Council The Pas Man \$75,077, Swan Lake Band Swan Lake Man \$90,046, Sweetgrass Band Gallivan Sask \$377,312, Takla Lake Band Takla Landing BC \$85,128, Temagami Band Sudbury Ont \$115,824, Thunderchild Band Turtleford Sask \$310,814, Stuart Trembleur Band Fort St James BC \$312,194, Ulkatcho Band Anahim Lake BC \$175,472, United Chiefs and Councils Sudbury Ont \$35,146, Union of Ontario Indians Toronto Ont \$50,000, Upper Nicola Band Merritt BC \$90,106, Valley River Band Shortdale Man \$204,730, Wabigoon Band Wabigoon Ont \$26,975, Wahpeton Band Prince Albert Sask \$410,388, Walpole Island Band Wallaceburg Ont \$265,867, Wasagamack Band Wasagamac Man \$85,038, Waterhen Band Waterhen Lake Sask \$104,309, Waterhen Band Skownan Man \$338,915, Waywayseecappo Band Rosburn Man \$213,552, Webequie Settlement Council Webequie Ont \$29,163, West Bay Band Sudbury Ont \$619,621, Westbank Band Westbank BC \$36,265, Wet Region Tribal Council Dauphin Man \$63,390, Whitefish Bay Band Pawituk Ont \$138,710, Whitefish Lake Band #128 Goodfish Lake Alta \$42,907, Whitefish Lake Band Sudbury Ont \$176,539, Whitefish River Band Sudbury Ont \$231,215, Wikwemikong Band Sudbury Ont \$1,581,961, Williams Lake Band Williams Lake BC \$26,823, York Factory Band Ilford Man \$27,377, York University Toronto Ont \$85,000, Yukon Game Guiding School Whitehorse YT \$27,500, Yukon Indian Cultural Education Centre Whitehorse YT \$74,979.

Contributions to the Province of Quebec to meet the non-discretionary federal commitment as prescribed in the James Bay and Northern Quebec Agreement \$17,446,152—Ministère de l'Éducation du Québec Que \$17,446,152.

Contributions to Indian Bands Inuit, their bands, settlements, corporations or other legal entities for economic development and employment \$29,301,796—Aboriginal Council of British Columbia Vancouver BC \$36,000, Ahousaht Band Ahousaht BC \$126,079, Alberta Indian Agricultural Development Corporation Calgary Alta \$328,000, Alberta Indian Arts and Crafts Society Edmonton Alta \$52,300, Alexander Band Morinville Alta \$102,400, Alexis Band Glenevis Alta \$25,000, Alliance Band Vancouver BC \$145,000, Angling Lake Band Angling Lake Ont \$39,823, Association of Iroquois and Allied Indians Toronto Ont \$168,595, Association of Saskatchewan Indian Resorts Saskatoon Sask \$63,385, Athabasca Tribal Council Fort McMurray Alta \$250,740, Beardsley and Okemasis Band Duck Lake Sask \$140,786, Bearskin Lake Band Bearskin Lake Ont \$40,413, Beaver Lake Band Lac La Biche Alta \$53,000, Bella Bella Indian Band Waglisla BC \$34,450, Bella Coola District Council Bella Coola BC \$259,302, Big Cove Indian Band Roxton NB \$26,335, Big River Band Debden Sask \$36,526, Bigstone Cree Band Desmarais Alta \$119,000, Big Trout Lake Band Big Trout Lake Ont \$50,310, Blackfoot Band Gleichen Alta \$127,751, Blood Band Standoff Alta \$109,005, Bonaparte Band Cache Creek BC \$83,000, British Columbia Native Women's Society Kamloops BC \$61,700, Campbell River Band Campbell River BC \$51,926, Canoe Creek Band Dog Creek BC \$32,649, Canyon City Band Canyon City BC \$28,971, Caribou Lake Band Weagamow Lake Ont \$26,034, Cariboo Tribal Council Williams Lake BC \$45,300, Caughnawaga Indian Band Caughnawaga Que \$40,878, Cheam band Rosedale BC \$26,857, Chemainus Band Ladysmith BC \$82,709, Chiefs of Ontario Toronto Ont \$64,044, Chilliwack Area

Indian Council Chilliwack BC \$93,572, Chippewas of: Nawash Warton Ont \$31,040; Rama Rama Ont \$75,000; Sarnia Sarnia Ont \$188,723 and the Thames Muncey Ont \$52,132, Clayoquot Band Tofino BC \$34,105, Cold Lake Band Grand Centre Alta \$413,483, Confederations of Indians of Quebec Caughnawaga Que \$37,000, Conseil de Bande: Attikamek Montagnais Village Huron Que \$97,573, Maria Maria Que \$75,295, Montagnais Shefferville Shefferville Que \$125,313, Old Factory Old Factory Que \$46,120, Communautaire Inuit de Sugluk Sugluk Que \$87,257, Eastmain Eastmain Ont \$33,158; de George River George River Que \$127,975; de Great Whale Great Whale Que \$255,575; de Koartak Koartak Que \$62,598; de Payne Bay Payne Bay Que \$175,319 and de Wakeham Bay Wakeham Bay Que \$153,355, Constance Lake Band Calstock Ont \$41,562, Coqualeetza Band Sardis BC \$26,500, Corporation Mahituk d'Ivugivik Ivugivik Que \$113,303, Cote Band Kamsack Sask \$195,361, Cote Wood Industries Yorkton Sask \$30,000, Couchiching Band Fort Frances Ont \$45,458, Council for Yukon Indian Whitehorse YT \$54,999, Cowessess Band Broadview Sask \$69,265, Cowichan Indian Band Duncan BC \$34,492, Cree Regional Authority Val d'Or Que \$50,000, Cree Trappers Association Montreal Que \$40,000, Dakota Ojibway Tribal Council Brandon Man \$202,245, Dakota Tipi Band Portage La Prairie Man \$40,000, Dalles Band Kenora Ont \$26,950, Dauphin River Band Gypsumville Man \$72,600, Day Star Band Punnichy Sask \$28,297, Deer Lake Band Deer Lake Ont \$33,431, Dene Nation of Northwest Territories Yellowknife NWT \$43,000, Dene Tha' Band Chateh Alta \$55,000, Desolation Sound Tribal Council Powell River BC \$60,859, Joseph Dion Bonnyville Alta \$82,000, Eagle Lake Band Eagle River Ont \$65,731, Ebb and Flow Band Ebb and Flow Man \$47,440, English River Band Patuanak Sask \$101,046, Federation of Saskatchewan Indians Regina Sask \$244,000, Findlay Hook and Seller Emo Ont \$46,832, Fish Lake Cultural Centre William Lake BC \$68,888, Fisher River Band Koostatak Man \$101,072, Fishing Lake Band Wadena Sask \$69,546, Flying Dust Band Meadow Lake Sask \$197,333, Fond du Lac Band Fond du Lac Sask \$60,864, Fort Albany Band Fort Albany Ont \$92,444, Fort Alexander Indian Band Pine Falls Man \$61,788, Fort Chipewyan Band Fort Chipewyan Alta \$51,000, Fort Severn Band Fort Severn Ont \$65,350, Four Nations Confederation Winnipeg Man \$114,000, Peter Frank Band Ahousat BC \$27,000, Frog Lake Band Frog Lake Alta \$243,500, Garden River Band Sault Ste Marie Ont \$85,683, Georges Hill Caughnawaga Que \$34,009, Gitanmaax Band Council Hazelton BC \$44,290, Gitksan-Carrier Tribal Council Hazelton BC \$129,333, Gitwángak Band Council Kitwanga BC \$85,312, Gordon Band Punnichy Sask \$133,370, Grand Council of the Cree Val D'Or Que \$42,500, Grand Rapids Band Grand Rapids Man \$54,627, Grassy Narrows Band Grassy Narrows Ont \$92,818, Hagwilget Band Council New Hazelton BC \$59,693, Halfway River Band Wonowon BC \$52,501, Harold Little Band Port Alberni BC \$37,200, Hartley Bay Band Hartley Bay BC \$11,561, Henvey Inlet Band Pickerel Ont \$25,000, Hesquiaht Band Tofino BC \$34,055, Hope Band Hope BC \$47,140, Indian Arts and Crafts Society of British Columbia Vernon BC \$220,825, Indian Association of Alberta Edmonton Alta \$145,000, Indian Homemakers' Association of British Columbia Vancouver BC \$35,650, Indian Rights for Indian Women Edmonton Alta \$50,000, Interlake Reserves Development Ashern Man \$110,243, Iskut Band Iskut BC \$48,909, Island Lake Band Loon Lake Sask \$60,937, Islington Band Whitedog Ont \$270,592, Jackhead Band Dallas Man \$53,875, Kasabonika Lake Band Kasabonika Lake Ont \$66,872, Kayahna Council Big Trout Lake Ont \$33,750, Keewatin Tribal Council Thomson Man \$38,000, Key Band Norquay Sask \$69,415, Kingfisher Lake Band Kingfisher Lake Ont \$42,886, Kinistino Band Chagones Sask \$62,634, Kinookimaw Beach Association Regina Beach Sask \$65,000, Kitsumkalym Band Terrace BC \$27,296, Kitwancool Band Council Kitwancool BC \$63,525, Kootenay Indian Area Council Cranbrook BC \$33,500, Kwakiutl District Council Alert Bay BC \$115,100, Kyuquot Band Kyuquot BC \$29,329, Lac La

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Hache Band Wollaston Lake Sask \$26,088, Lake Manitoba Band Vigar Man \$30,000, Lake of the Woods Ojibway Cultural Centre Kenora Ont \$53,530, Lillooet Salish Band Lillooet BC \$25,000, Little Black Bear Band Goodeve Sask \$55,234, Little Pine Band Paynton Sask \$94,167, London District Economic Development Committee Lambeth Ont \$49,514, Long Lake Band #58 Long Lac Ont \$30,912, Long Plains Band Edwin Man \$35,391, Lower Kootenay Band Creston BC \$26,370, Lucky Man Band North Battleford Sask \$26,595, Makwa Sahgaiehan Band Loon Lake Sask \$51,806, Manitoba Indian Agricultural Program Incorporated Winnipeg Man \$2,753,237, Mattagami Band Gogama Ont \$54,132, Metlakatla Band Metlakatla BC \$37,282, Minister of Finance Province of Manitoba Winnipeg Man \$150,000, Missis-sauga of the New Credit Hagersville Ont \$28,800, Mistawasis Band Leask Sask \$107,616, Mohawk Council of Kahnawake Coughnawaga Que \$110,720, Montreal Lake Band Montreal Lake Sask \$14,430, Moose Factory Band Moose Factory Ont \$103,475, Moosomin Band Cochin Sask \$84,234, Moravian of the Thames Thamesville Ont \$96,159, Moricetown Band Council Moricetown BC \$135,127, Mosquito Band Cando Sask \$90,025, Mount Currie Indian Band Mount Currie BC \$32,117, Mowachah Band Gold River BC \$57,115, Muncey of the Thames Muncey Ont \$38,758, Muscowpetung Band Edenwold Sask \$68,032, Muskeg Lake Band Leask Sask \$103,484, Muskowekwan Band Lestock Sask \$62,672, Musqueam Band Vancouver BC \$182,297, Nanaimo Band Nanaimo BC \$108,338, National Indian Arts and Crafts Ottawa Ont \$3,295,000, Native Brotherhood of British Columbia Vancouver BC \$60,000, Native Communications Winnipeg Man \$47,100, Necoslie Band Fort St James BC \$82,115, Nemaiah Valley Band Nemaiah Valley BC \$36,575, Neskainlith Band Chase BC \$93,872, Neyanun Development Corporation Incorporated Winnipeg Man \$500,000, Nicic-ousemenecaning Band Fort Frances Ont \$55,127, Nicola Valley Indian Administration Merritt BC \$28,081, Nikaenet Band Maple Creek Sask \$37,465, Nimpkish Indian Band Alert Bay BC \$269,018, Ninastako Centre Cardston Alta \$128,301, Nisgaha Tribal Council New Aiyansh BC \$50,530, Nitinaht Band Port Alberni BC \$46,369, Nooaitch Band Merritt BC \$53,391, North Coast District Council Prince Rupert BC \$96,000, Northern Native Lodges Association Winnipeg Man \$31,000, North Thompson Band Barriere BC \$85,473, Northwest Angle 33 Band Kenora Ont \$32,834, Northwest Angle 37 Band Kenora Ont \$29,996, Nut Lake Band Rose Valley Sask \$141,591, Nuu-Chah-Nulth Tribal Council Port Alberni BC \$121,500, Ochapowace Band Broadview Sask \$122,520, O'Chiese Band Rocky Mountain House Alta \$38,007, Ohiaht Band Bamfield BC \$25,183, Onake Corporation Cornwall Ont \$298,187, One Arrow Band Batoche Sask \$75,611, Oneidas of the Thames Southwold Ont \$250,243, Onion Lake Band Lloydminster Sask \$202,713, Ontario Cooperative Development Brampton Ont \$209,000, Ontario Regional Liaison Toronto Ont \$119,265, Osoyoos Band Oliver BC \$73,871, Pauquachin Band Brentwood Bay BC \$37,281, Peepeekisis Band Lorlie Sask \$128,241, Penelakut Band Chemainus BC \$82,575, Pikangikum Band Pikangikum Ont \$57,010, Pine Creek Band Camperville Man \$38,600, Port Simpson Band Port Simpson BC \$209,882, Portage La Loche Band La Loche Sask \$34,461, Prophet River Band Ft Nelson BC \$35,554, Rainy River Band Emo Ont \$173,364, Rat Portage Band Kenora Ont \$92,875, Restigouche Indian Band Restigouche Que \$39,644, Rice Mohawk Construction Company Caughnawaga Que \$36,000, River Desert Indian Band Maniwaki Que \$27,634, Saanich Indian School Board Brentwood Bay BC \$56,227, Sabaskong Band Nestor Falls Ont \$98,787, Sachigo Lake Band Sachigo Lake Ont \$26,228, Saddle Lake Indian Band Saddle Lake Alta \$75,170, Samson Band Hobbema Alta \$35,000, Sarcee Band Calgary Alta \$140,990, Saugreen Band Office Southampton Ont \$49,700, Saulteaux Band Cochin Sask \$68,283, Savgeen Band Southampton Ont \$102,443, Seabird Island Band Agassiz BC \$68,611, Sechelt Band Sechelt BC \$99,279, Seine River Band Mine Centre Ont \$58,221, Seton lake Band Shalath BC \$57,082, Shackan Band

Merritt BC \$53,216, Sheshakt Band Port Alberni BC \$48,343, Shoal Lake Band Pakwaw Lake Sask \$76,061, Siksika Vacation Resort Gleichen Alta \$50,000, Claude Sioui Village Huron Que \$43,380, Six Nations of the Grand River Oshweken Ont \$145,902, Skwah Band of Indians Chilliwack BC \$114,655, Sliammon Band Powell River BC \$95,239, James Smith Band Prince Albert Sask \$66,000, Société de Développement de la Baie James Montréal Que \$150,000, Southeast Resource Development Council Winnipeg Man \$36,976, South Island District Council Brentwood Bay BC \$87,500, Standing Buffalo Band Ft Qu'Appelle Sask \$109,977, Star Blanket Band Balcarres Sask \$46,286, Stone Band Hanceville BC \$41,755, Stony Creek Band Vanderhoof BC \$106,310, Stony Rapids Band Stony Rapids Sask \$93,598, Stoney Tribal Administration Morley Alta \$49,911, Sumas Clay Products Abbotsford BC \$25,000, Swampy Cree Council The Pas Manitoba \$35,000, Tahltan Band Telegraph Creek BC \$71,183, Takla Lake Band Takla Landing BC \$26,688, Three Jack Fishing Company Ahsout BC \$28,990, Toquaht Band Ucluelet BC \$62,963, Stuart Trembleur Indian Band Fort St James BC \$25,248, Tsartlip Band Brentwood Bay BC \$99,981, Tsawout Band Saanichton BC \$50,255, Turnor Lake Band Turnor Lake Sask \$46,566, Ucluelet Band Ucluelet BC \$29,156, Ulk-atcho Band Anahim Lake BC \$74,624, Union of British Columbia Indian Chiefs Vancouver BC \$147,040, Union of New Brunswick Indian Fredericton NB \$39,000, Union of Nova Scotia Indians Sydney NS \$51,400, Union of Ontario Indians Toronto Ont \$173,000, Upper Nicola Band Merritt BC \$160,143, Urban native Band Vancouver BC \$67,000, Wabigoon Band Dinorwic Ont \$103,206, Wasagamack Band Construction Company Wasagamack Man \$35,000, Washagamis Bay Band Kenora Ont \$41,162, Waskahikon Development Corporation Limited Fort Chipewyan Alta \$25,000, Waterhen Lake Band Waterhen Lake Sask \$107,177, Webequie Settlement Council Webequie Ont \$48,915, Western Indian Agriculture Corp Vancouver BC \$65,000, Western Region Tribal Council Dauphin Man \$36,842, Whitefish Lake Band #128 Goodfish Lake Alta \$286,437, Whitehorse Indian Band Whitehorse YT \$100,000, Wikwemikong Band Wikenikong Ont \$35,000, Barney Williams Band Nanaimo BC \$33,000, Williams Lake Band Williams Lake BC \$47,608, Windigo Project Round Lake Ont \$33,750, Witchekan Lake Band Spiritwood Sask \$31,685, Whitefish Lake Band Naughton Ont \$25,000, Wunnumin Lake Band Wunnumin Lake Ont \$38,010, Yellowhead Area Council Edmonton Alta \$25,000.

Summer Youth Employment Program \$2,798,421—Anaham Indian Band Alexis Creek BC \$29,895, Confederation Indians Quebec Caughnawaga Que \$26,000, Conseil Bande de Témiscamingue Témiscamingue Que \$41,084; Hurons de Lorette Village des Hurons Que \$56,902; Montagnais Bersimis Bersimis Que \$45,189; Montagnais du Lac St-Jean Pointe-Bleue Que \$44,879; Obedsiwan Pointe-Bleue Que \$35,332; Oka Oka Que \$27,981; Restigouche Restigouche Que \$29,949; River Desert Maniwaki Que \$50,000 and Sept-Ile and Malietenam Sept-Iles Que \$30,368, Cree Regional Authority Val D'Or Que \$215,115, Indian Oils Sands Development Corporation Limited Edmonton Alta \$325,000, Kativik Regional Government Fort Chimo Que \$57,189, Kehewin Band Bonnyville Alta \$210,570, Kwawkwalth Band Tsulquate Village Council Port Hardy BC \$29,895, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$138,500, Little Red River Band Fox Lake Alta \$27,000, Lytton Indian Band Lytton BC \$29,895, Mohawk Council of Kahnawake Caughnawaga Que \$148,566, Northeastern Tribal Chiefs Association St Paul Alta \$35,000, Paul Band Duffield Alta \$28,410, Peigan Band Brocket Alta \$183,643, Provincial Treasurer Alberta Energy and Natural Resources Edmonton Alta \$47,251, Saddle Lake Band #125 Saddle Lake Alta \$359,543, Six Nations Band Oshweken Ont \$55,565.

Resource Development Impact Program \$321,000—Kootenay Indian Area Council Cranbrook BC \$41,000, Union of British Columbia Indian Chiefs Vancouver BC \$58,000.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Contributions to Indian Bands Inuit settlements and provincial governments for social assistance including payments to non-Indians residing on Indian Reserves \$95,659,470—Adams Lake Band Chase BC \$113,276, Ahousaht Band Ahousaht BC \$459,715, Alexandria Band Alexandria Village BC \$32,730, Alexis Creek Band Chilanko Forks BC \$131,179, Alkali Lake Band Alkali Lake BC \$189,615, Anaham Band Alexis Creek BC \$298,649, Angling Lake Band Angling Lake Ont \$28,475, Attawapiskat Band Attawapiskat Ont \$184,803, Peter Ballantyne Band Pellican Narrows Sask \$573,454, Barren Lands Brochet Man \$199,700, Beardy's Band Duck Lake Sask \$672,555, Bearskin Lake Band Bearskin Lake Ont \$41,806, Beausoleil Indian Band Penetanguishene Ont \$26,571, Bella Bella Band Waglisla BC \$667,806, Bella Coola Band Bella Coola BC \$301,625, Berens River Band Berens River Man \$240,000, Bigstone Cree Band Desmarais Alta \$1,169,130, Birdtail Sioux Band Beaulah Man \$190,000, Blackfoot Band Gleichen Alta \$2,018,647, Blood Band Standoff Alta \$1,233,007, Bloodvein Band Bloodvein Man \$356,000, Bonaparte Band Cache Creek BC \$112,659, Boothroyd Band Boston Bar BC \$25,779, Boston Bar Band North Bend BC \$33,954, Brokenhead Band Scantebury Man \$108,000, Buffalo River Band Dillon Sask \$211,784, Burnt Church Indian Band Legaceville NB \$1,523,519, Canim Lake Band Canim Lake BC \$205,010, Canoe Creek Band Dog Creek BC \$56,279, Canoe Lake Band Canoe Narrows Sask \$248,588, Canyon City Band Canyon City BC \$53,758, Cape Mudge Band Quathiaski Cove BC \$68,769, Cat Lake Band Cat Lake Ont \$41,652, Centre Service Sociaux: Cote-Nord Hauterive Que \$340,000, Gaspesie et Iles Madeleine Gaspé Que \$154,400; Laurentides-Lanoudiere Ste-Therese Que \$117,900, Nord-Ouest Quebecois Amos Que \$290,000, Outaouais Hull Que \$131,925, Richelieu Longueuil Que \$57,520 et Saguenay Lac St-Jean-Chibougameau Chicoutimi Que \$191,464, Chapel Island Indian Band Saint Peter's NS \$799,798, Chehalis Band Harrison Mills BC \$97,894, Chemahawin Band Easterville Man \$140,000, Chemainus Band Ladysmith BC \$399,087, Chilliwack Area Indian Council Chilliwack BC \$605,602, Chippewas of: Nawash Band Wiarton Ont \$40,000, Rama Band Rama Ont \$28,567; Sarnia Sarnia Ont \$34,150 and Thames Muncey Ont \$62,627, Churchill Band Lynn Lake Man \$221,600, Conseil de Bande: Abitibiwini Amos Que \$293,494, Attikamek Montagnais Village Hurons Que \$280,790, Hurons de Lorette Village Huron Que \$171,447, Kipawa Kipawa Que \$95,895, Longue Pointe Winneway Que \$225,264, Mistassini Mistassini Que \$194,643, Montagnais du Lac St-Jean Pointe-Bleue Que \$629,307, Odanak Yamaska Que \$39,715, Restigouche Restigouche Que \$34,151; Temiskaming Temiskaming Que \$227,700 et Waswanipi Waswanipi Que \$85,986, Crane River Band Crane River Man \$141,000, Clayoquot Band Tofino BC \$209,955, Clinton Band Kamloops BC \$32,444, Coldwater Band Merritt BC \$141,930, Cook's Ferry Band Merritt BC \$54,354, Cote Band Kamsack Sask \$454,698, Couchiching Band Fort Frances Ont \$42,408, Cowessess Band Broadview Sask \$100,610, Cowichan Band Duncan BC \$1,371,870, Cross Lake Band Cross Lake Man \$1,850,000, Curve Lake Band Curve Lake Ont \$36,465, Dakota Ojibway Tribal Council Brandon Man \$204,775, Dakota Plains Band Edwin Man \$94,000, Dakota Tipi Band Portage La Prairie Man \$52,000, Dauphin River Band Gypsumville Man \$94,200, Deadman's Creek Band Savona BC \$166,881, Desolation Sound Tribal Council Powell River BC \$442,778, Ebb and Flow Band Ebb and Flow Man \$544,000, English River Band Patuanak Sask \$194,500, Fairford Band Fairford Man \$600,000, Fisher River Band Koostatak Man \$400,000, Fishing Lake Band Wadena Sask \$228,681, Flying Dust Band Meadow Lake Sask \$148,584, Fort Alexander Band Pine Falls Man \$1,743,069, Fort Hope Fort Hope Ont \$48,500, Fort Nelson Band Ft Nelson BC \$47,790, Four Nations Confederacy Winnipeg Man \$118,000, Fox Lake Band Gillam Man \$186,500, Garden Hill Band Island Lake Man \$1,206,000, Gitanmaax Band Council Hazelton BC \$238,997, Gitlakdamis Band New Aiyansh BC \$215,361, Gitwangak Band Council Kitwanga BC \$189,912, Glen Vowell Band Council Glen

Vowell BC \$66,460, God's Lake Band God's Lake Narrows Man \$739,000, God's River Band God's River Man \$200,000, Gordon Band Punnichy Sask \$540,050, Government of Canada—National Health and Welfare Ottawa Ont \$8,363,205, Grand Rapids Band Grand Rapids Man \$130,000, Hagwilget Band Council New Hazelton BC \$90,803, Halalt Band Chemainus BC \$85,573, Hartley Bay Band Hartley Bay BC \$105,904, Hollow Water Band Wanipigow Man \$252,000, Iroquois of St. Regis Band Cornwall Ont \$441,181, Iskut Band Iskut BC \$77,584, Islington Band Whitedog Ont \$74,728, Jackhead Band Dallas Man \$165,000, Kahkewistahaw Band Broadview Sask \$192,460, Kamloops Band Kamloops BC \$205,625, Kasabonika Lake Band Kasabonika Lake Ont \$57,700, Kashechewan Band Kashechewan Ont \$26,703, Keeseekoowen Band Kamsack Sask \$238,113, Keeseekoowenin Band Elphinstone Man \$195,000, Kettle Point Forest Ont \$54,781, Kincolith Band Kincolith BC \$176,313, Kinistino Band Chagoness Sask \$181,300, Kispiox Band Council Kispiox BC \$224,543, Kitamaat Band Kitamaat BC \$237,181, Kitasoo Band Klemtu BC \$166,254, Kitkatla Band Kitkatla BC \$249,895, Kitsegukla Band Council Skeena Crossing BC \$290,656, Kitwancool Band Council Kitwancool BC \$84,282, Kwicksutaineuk Band Gilford Island BC \$42,455, Lac La Ronge Band La Ronge Sask \$1,452,980, Lakalzap Band Greenville BC \$167,894, Lake Babine Band Burns Lake BC \$635,922, Lake Manitoba Band Vogar Man \$378,000, Lake St. Martin Band Gypsumville Man \$528,000, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$2,038,460, Lillooet District Indian Council Lillooet BC \$475,211, Little Black Bear Band Goodeve Sask \$66,381, Little Black River Band O'Hanley Man \$125,000, Little Grand Rapids Band Little Grand Rapids Man \$576,000, Little Saskatchewan Band Gypsumville Man \$210,000, Little Shuswap Band Chase BC \$43,370, Long Plains Band Edwin Man \$327,000, Lower Nicola Band Merritt BC \$213,894, Lower Similkameen Band Keremeos BC \$153,957, Lytton Band Lytton BC \$220,138, Marten Falls Band Ogoki Post Ont \$29,600, Masset Band Masset BC \$559,747, Mathias Colomb Band Pukatawagan Man \$575,359, Metlakatla Band Metlakatla BC \$57,270, Mistawasis Band Leask Sask \$305,200, Mohawk Council of Kanhawake Caughnawaga Que \$1,139,515, Montreal Lake Band Montreal Lake Sask \$615,355, Moose Factory Band Moose Factory Ont \$80,757, Moose Lake Band Moose Lake Man \$260,000, Moricetown Band Council Moricetown BC \$251,833, Mount Currie Band Mount Currie BC \$648,054, Muskeg Lake Band Leask Sask \$188,470, Muskowekwan Band Lestock Sask \$152,081, Musqueam Band Vancouver BC \$284,408, Nanaimo Band Nanaimo BC \$347,852, Necoslie Band Fort St James BC \$254,227, Nelson House Band Nelson House Man \$1,356,500, Neskainlith Band Chase BC \$204,545, Nemaiah Valley Band Nemaiah Valley BC \$161,471, Nimpkish Band Alert Bay BC \$336,208, Nipissing Band Sudbury Ont \$24,978, Nitinaht Band Port Alberni BC \$66,043, Nooaitch Band Merritt BC \$69,965, North Caribou Lake Band Round Lake Ont \$213,658, North Thompson Band Barriere BC \$77,583, Northlands Band Brochet Man \$388,700, Norway House Band Norway House Man \$1,660,000, Nuu Chah Nulth Tribal Council Port Alberni BC \$28,968, Oak Lake Sioux Band Pipestone Man \$185,000, Ochapowace Band Broadview Sask \$148,500, Ohiat Band Bamville BC \$76,630, Okanagan Band Vernon BC \$515,649, Okanese Lorlie Sask \$92,900, One Arrow Band Batoche Sask \$285,695, Oneida of the Thames Southwold Ont \$101,195, Onion Lake Band Lloydminster Sask \$1,162,296, Opetchesaht Band Port Alberni BC \$84,198, Osoyoos Band Oliver BC \$160,231, Oxford House Band Oxford House Man \$1,150,000, Pas Band The Pas Man \$835,313, Pasqua Band Muscow Sask \$278,140, Pauquachin Band Brentwood Bay BC \$173,645, Pequis Band Hodgson Man \$857,875, Penelakut Band Chemainus BC \$217,347, Pentiction Band Pentiction BC \$410,606, Piapot Band Craven Sask \$489,978, Pine Creek Band Camperville Man \$367,000, Poorman Band Quinton Sask \$540,054, Port Simpson Band Port Simpson BC \$263,260, Poundmaker Band Cut Knife

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Sask \$298,875, Red Earth Band Red Earth Sask \$296,241, Rolling River Band Erickson Man \$80,000, Roseau River Band Ginew Man \$335,000, Sabaskong Band Nestor Falls Ont \$157,934, St Theresa Pt Band St Theresa Pt Man \$76,668, Sakimay Band Grenfell Sask \$217,307, Sandy Bay Band Marius Man \$1,968,500, Saugeen Band Southampton Ont \$36,500, Saulteau Band Chetwynd BC \$66,700, Seabird Island Band Agassiz BC \$286,613, Sechelt Band Sechelt BC \$258,300, Seton Lake Band Shalalth BC \$148,295, Shackan Band Merritt BC \$69,965, Shamattawa Band Shamattawa Man \$442,000, Sheshaht Band Port Alberni BC \$274,299, Shoal Lake Band Pakwaw Lake Sask \$169,250, Shoal River Band Pelican Rapids Man \$257,100, Shubenacadie Indian Band Shubenacadie NS \$1,651,352, Sioux Valley Band Griswold Man \$633,000, Six Nations Band Ohsweken Ont \$220,332, Skidegate Band Skidegate BC \$133,906, James Smith Band Kinistino Sask \$28,073, John Smith Band Birch Hills Sask \$248,172, Soda Creek Band Soda Creek BC \$51,704, Spallumcheen Band Enderby BC \$438,592, Spanish River Band Sault St. Marie Ont \$32,822, Split Lake Band Split Lake Man \$920,000, Songhees Band Victoria BC \$200,639, Squamish Band Squamish BC \$640,293, Standing Buffalo Band Ft. Qu'Appelle Sask \$211,203, Starblanket Band Balcarres Sask \$48,149, Stone Band Hanceville BC \$121,491, Stony Creek Band Vanderhoof BC \$246,988, Sturgeon Lake Band Spruce Home Sask \$44,437, Sunchild Band Rocky Mountain House Alta \$211,153, Swampy Cree Tribal Council The Pas Man \$33,200, Swan Lake Band Swan Lake Man \$80,600, Sweetgrass Band Gallivan Sask \$213,482, Tahltan Band Telegraph Creek BC \$57,595, City of Thompson Thompson Man \$26,633, Thunderchild Band Turtleford Sask \$348,532, Toosey Band Riske Creek BC \$100,495, Stuart Trembleur Band Fort St James \$341,857, Tsartlip Band Brentwood Bay BC \$278,865, Tsawataineuk Band Kingcome Inlet BC \$80,386, Tsawout Band Saanichton BC \$236,814, Tseycum Band Sidney BC \$31,516, Turnor Lake Band Turnor Lake Sask \$118,909, Ucluelet Band Ucluelet BC \$226,112, Ulkatcho Band Anahim Lake BC \$199,649, Upper Nicola Band Merritt BC \$213,894, Valley River Band Shordale Man \$268,000, Wahpeton Band Prince Albert Sask \$36,486, Walpole Island Band Wallaceburg Ont \$57,117, Wasagamach Band Wasagamach Man \$550,000, Waterhen Band Waterhen Lake Sask \$344,188, Waterhen Band Skownan Man \$312,000, Waywayseecappo Band Westburn Man \$589,700, West Bay Band Sudbury Ont \$29,991, Westbank Band Westbank BC \$200,840, White Bear Band Carlyle Sask \$348,200, Whitefish Bay Band Pawitok Ont \$29,895, Wikwemikong Band Sudbury Ont \$155,700, Williams Lake Band Williams Lake BC \$67,548, Wunnumin Lake Band Wunnumin Lake Ont \$29,800, York Factory Band Ilford Man \$214,000.

Contributions to Indian Bands and Inuit settlements for care, rehabilitation and preventative services \$11,647,425—Acadia Indian Band South Brookfield NS \$87,375, Alexander Band Morinville Alta \$220,324, Alexis Band Glenevis Alta \$391,219, Annapolis Valley Indian Band Cambridge NS \$62,917, Beaver Lake Band Lac La Biche Alta \$125,129, Louis Bull Band Hobbema Alta \$116,965, Cold Lake Band Grand Centre Alta \$28,100, Dene Tha' Band Chateh Alta \$57,577, Enoch Band Winterburn Alta \$29,933, Ermineskin Band Hobbema Alta \$117,250, Frog Lake Band Frog Lake Alta \$145,271, Government of Canada—National Health and Welfare Ottawa Ont \$4,543,429, Iroquois of St. Regis Band Cornwall Ont \$246,000, Island Lake Preventive Services Committee Island Lake Man \$47,337, Keewatin Tribal Council Thompson Man \$28,909, Kehewin Band Bonnyville Alta \$480,281, Long Plain Band Edwin Man \$38,300, Leonard Miles Memorial Centre Thompson Man \$48,500, Rod Monague Barrie Ont \$173,360, Naicatchewenin Band Devlin Ont \$41,228, O'Chiese Band Rocky Mountain House Alta \$194,862, Paul Band Duffield Alta \$365,722, Peguis Band Hodgson Man \$25,600, Peigan Band Brocket Alta \$1,259,616, Qu'Appelle Valley Indian Development Authority

Regina Sask \$115,100, Red Pheasant Band Cando Sask \$143,594, Saddle Lake Band #125 Saddle Lake Alta \$73,600, Samson Band Hobbema Alta \$233,922, Sandy Lake Band Shell Lake Sask \$93,870, Sarcee Band Calgary Alta \$125,039, Shoal Lake 39 Band Kenora Ont \$111,371, Shoal Lake 40 Band Kenora Ont \$99,840, Skidegate Band Skidegate BC \$61,904, Spallumcheen Band Enderby BC \$181,724, Squamish Band North Vancouver BC \$195,693, Swampy Cree Tribal Council The Pas Man \$38,462, Sweetgrass Band Gallivan Sask \$166,784, Thunderchild Band Turtleford Sask \$127,394, Stuart Trembleur Band Fort St James BC \$159,728, Union of British Columbia Indian Chiefs Vancouver BC \$157,623, Wahpeton Band Prince Albert Sask \$137,498, Wahpeton House Ltd Montreal Lake Sask \$34,050, White Bear Band Carlyle Sask \$106,485, Whitefish Bay Band Pawitok Ont \$260,128, Whitefish Lake Band #128 Goodfish Lake Alta \$76,487.

Contributions to Indians and Inuit their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services facilities and housing—Capital \$118,843,831—Adams Lake Band Chase BC \$78,000, Ahousaht Band Ahousaht BC \$418,400, Alderville Band Roseneath Ont \$51,000, Alexander Band Morinville Alta \$450,000, Alexandria Band Alexandria Village BC \$30,750, Alexis Band Glenevis Alta \$923,800, Alexis Creek Band Chilanko Forks BC \$103,800, Algonquins of Golden Lake Band Golden Lake Ont \$58,500, Alkali Lake Band Alkalilake BC \$153,000, Ahaham Band Alexis Creek BC \$61,500, Angling Lake Band Angling Lake Ont \$156,300, Attawapiskat Band Attawapiskat Ont \$275,950, Aeyouch Inuit Corporation Great Whale River Que \$51,783, Peter Ballantyne Band Pelican Narrows Sask \$256,348, Barren Lands Band Brochet Man \$86,249, Batchewana Band Sault Ste. Marie Ont \$152,000, Beardy's Band Office Duck Lake Sask \$270,274, Bearskin Lake Band Bearskin Lake Ont \$212,600, Beausoleil Indian Band Penetanguishene Ont \$95,750, Beaver Lake Band Lac La Biche Alta \$418,900, Beecher Bay Band Sooke BC \$40,300, Bella Bella Band Waglisla BC \$940,700, Bella Coola Band Bella Coola BC \$377,770, Berens River Band Berens River Man \$250,383, Big Grassy Band Marson Ont \$355,600, Joseph Bighead Pierceland Sask \$29,632, Big Island Band Morson Ont \$61,050, Bigstone Cree Band Desmarais Alta \$1,179,286, Big Trout Lake Band Big Trout Lake Ont \$371,620, Birdtail Sioux Band Beulah Man \$115,949, Blackfoot Band Gleichen Alta \$1,351,000, Blood Band Standoff Alta \$1,482,850, Bloodvein Band Bloodvein Man \$385,144, Blueberry River Band Buick BC \$83,500, Bonaparte Band Cache Creek BC \$68,000, Boyer River Band High Level Alta \$268,800, Bridge River Band Lillooet BC \$85,000, Brokenhead Band Scaterbury Man \$119,281, Buffalo River Band Dillon Sask \$40,152, Buffalo Point Band Middleboro Man \$30,720, Louis Bull Band Hobbema Alta \$80,000, Campbell River Band Campbell River BC \$36,000, Canim Lake Band Canim Lake BC \$147,750, Canoe Creek Band Dog Creek BC \$51,500, Canoe Lake Band Canoe Narrows Sask \$55,443, Canyon City Band Canyon City BC \$78,438, Cape Mudge Band Quathiaski Cove BC \$313,000, Carry the Kettle Band Sinaluta Sask \$229,204, Cat Lake Band Cat Lake Ont \$158,850, Cheam Band Rosedale BC \$83,000, Chehalis Band Rosedale BC \$262,000, Chehalis Band Harrison Mills BC \$60,000, Chemahawin Band Easterville Man \$90,287, Chemainus Band Ladysmith BC \$201,558, Cheslatta Band Burns Lake BC \$41,500, Chippewas of: Georgina Island Sutton West Ont \$171,400, Nawash Band Warton Ont \$173,450, Rama Band Rama Ont \$184,550, Sarnia Sarnia Ont \$369,300 and the Thames Muncy Ont \$231,000, Churchill Band Lynn Lake Man \$115,542, Clayoquot Band Tofino BC \$135,840, Cold Lake Band Grand Centre Alta \$807,800, Coldwater Band Merritt BC \$160,000, Columbia Lake Band Windemere BC \$30,000, Conseil de Bande: Abena Kiske Becancour Becancour Que \$37,222, Abitibiwinni Amos Que \$296,341, Becancour Becancour Que

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$55,500, Bersimis Bersimis Que \$51,380, Hurons de Lorette Village des Hurons Que \$128,340, Lac Simon Louvicourt Que \$123,012, Longue Pointe Winneway River Que \$36,500, de Manouane Manouane Que \$66,400, Manouane Pointe-Bleue Que \$174,375, de Maria Maria Que \$113,000, des Montagnais du Lac St-Jean Pointe-Bleue Que \$641,200, Montagnais de Shefferville Sept-Îles Que \$33,485, Natasquan Natashquan Que \$1,354,289, Obedjiwan Obedjiwan Que \$199,400; Odanak Odanak Que \$81,569, Oka Oka Que \$132,395, Restigouche Restigouche Que \$347,877, River Desert Maniwaki Que \$990,806, de La Romaine La Romaine Que \$703,000, Temiscamingue Temiscamingue Que \$97,961 et de Weymontachie Weymontachie Que \$52,400, Conseil Communautaire de Povungituk Povungituk Que \$27,000, Conseil communautaire inuit de Sugluk Sugluk Que \$30,000, Conseil de Police Amérindienne Pointe-Bleue Que \$221,904, Cook's Ferry Band Merritt BC \$30,000, Constance Lake Band Calstock Ont \$311,925, Cote Band Kamsack Sask \$320,332, Couchiching Band Fort Frances Ont \$108,000, Cowessess Band Broadview Sask \$382,343, Cowichan Band Duncan BC \$613,000, Crane River Band Crane River Man \$77,159, Cree Band Fort Chipewyan Alta \$365,630, Cree Housing Corporation Val d'Or Que \$3,186,600, Cree Regional Authority Val d'Or Que \$50,000, Cross Lake Band Cross Lake Man \$573,161, Curve Lake Band Curve Lake Ont \$481,000, Dakota Plains Band Edwin Man \$54,534, Dakota Tipi Band Portage La Prairie Man \$114,206, Dalles Band Kenora Ont \$25,150, Dauphin River Band Gypsumville Man \$43,856, Day Star Band Punichy Sask \$94,784, Deer Lake Band Deer Lake Ont \$211,950, Dene Tha Band Hatchek Alta \$1,121,705, Doig River Band Rose Prairie BC \$53,500, Dokis Band Sudbury Ont \$48,600, Douglas Band Deroche BC \$44,250, Driftpile Band Driftpile Alta \$50,000, Eagle Lake Band Eagle River Ont \$130,700, Ebb and Flow Band Ebb and Flow Man \$212,716, English River Band Patuanak Sask \$64,192, Enoch Band Winterburn Alta \$49,500, Ermineskin Band Hobbema Alta \$72,000, Eskasoni Indian Band Eskasoni NS \$5,505,828, Esquimalt Band Victoria BC \$40,386, Fairford Band Fairford Man \$300,504, Fisher River Band Koostatak Man \$555,705, Fishing Lake Band Wadena Sask \$179,583, Flying Dust Band Meadow Lake Sask \$86,012, Fort Albany Band Fort Albany Ont \$362,950, Fort Alexander Band Pine Falls Man \$876,718, Fort Chipewyan Band Fort Chipewyan Alta \$212,625, Fort George Band Shelley BC \$39,000, Fort Hope Band Fort Hope Ont \$491,875, Fort McKay Band Fort McKay Alta \$264,400, Fort McMurray Band Fort McMurray Alta \$132,000, Fort Nelson Band Fort Nelson BC \$120,948, Fort Severn Band Fort Severn Ont \$184,875, Fort Ware Band Fort Ware BC \$29,165, Fort William Band Thunder Bay Ont \$349,000, Fountain Band Lillooet BC \$187,270, Fox Lake Band Gillam Man \$85,953, Fraser Lake Band Fort Fraser BC \$68,250, Frog Lake Band Frog Lake Alta \$827,900, Frontier School Division #48 Winnipeg Man \$3,881,454, Garden Hill Band Island Lake Man \$711,821, Garden River Band Sault-Ste. Marie Ont \$340,700, Gibson Band Bala Ont \$63,500, Gitanmaax Band Council Hazelton BC \$169,050, Gitlakdamix Band New Aiyansh BC \$341,364, Gitwangak Band Council Kitwanga BC \$96,600, Glen Vowell Band Council Glen Vowell BC \$67,450, God's Lake Band God's Lake Narrows Man \$838,830, God's River Band God's River Man \$122,082, Golden Lake Band Golden Lake Ont \$40,200, Gordon Band Punichy Sask \$287,239, Grand Rapids Band Grand Rapids Man \$111,121, Grassy Narrows Band Kenora Ont \$229,000, Greenville Band Greenville BC \$182,918, Hagwilget Band Council New Hazelton BC \$148,450, Halalt Band Chemainus BC \$41,763, Halfway River Band Wonowon BC \$63,750, Hartley Bay Band Hartley Bay BC \$214,625, Heart Lake Band Heart Lake Alta \$338,300, Henvey Inlet Band Sudbury Ont \$69,500, Heron Bay Band Marathon Ont \$254,650, Hesquiaht Band Tofino BC \$151,100, Hiawatha Band Keene Ont \$74,000, Hollow Water Band Wanipigow Man \$155,841, Hydro-Quebec St-Jerome Que \$683,000, Interlake Reserves Development Council Ashern Man \$100,000, Inoucdjouac-Inuit Community Council

Inoucdsouac Que \$65,000, Iroquois of St. Regis Band Cornwall Ont \$1,076,100, Iskut Band Iskut BC \$125,099, Island Lake Band Loon Lake Sask \$43,979, Islington Band Whitedog Ont \$261,300, Jackhead Band Dallas Man \$223,836, Janvier Band Chard Alta \$337,700, Kahkewistahaw Band Broadview Sask \$127,920, Kamloops Band Kamloops BC \$268,000, Kasabonika Lake Band Kasabonika Lake Ont \$253,925, Kashechewan Band Kashechewan Ont \$325,955, Keeseekooseland Band Kamsack Sask \$200,875, Keeseekoowenin Band Elphinstone Man \$68,204, Keewin Band Bonnyville Alta \$1,153,200, Kettle Point Band Forest Ont \$282,250, Key Band Norquay Sask \$215,818, Kincolith Band Kincolith BC \$290,950, Kinistino Band Chagoneess Sask \$74,326, Kingfisher Lake Band Kingfisher Lake Ont \$148,350, Kispiox Band Council Kispiox BC \$407,050, Kitamaat Band Kitamaat BC \$312,480, Kitasoo Band Klemtu BC \$294,610, Kitkatla Band Kitkatla BC \$351,875, Kitsegukla Band Council Skeena Crossing BC \$349,450, Kitselas Band Kulpai #6 BC \$47,105, Kitsumkalum Band Kitsumkalum BC \$64,252, Kitwancool Band Council Kitwancool BC \$101,600, Kwawkwalth Band Port Hardy BC \$150,000, Kwicksutaneuk Band Gilford Is BC \$78,325, Kyuquot Band Kyuquot BC \$127,850, Lac La Croix Band Lac La Croix Ont \$244,683, Lac La Ronge Band La Ronge Sask \$681,104, Lakalzap Band Greenville BC \$99,305, Lake Babine Band Burns Lake BC \$253,213, Lake Cowichan Band Lake Cowichan BC \$28,300, Lake Manitoba Band Vogar Man \$228,397, Lake St. Martin Band Gypsumville Man \$235,360, Lake St. Martin Band Vogar Man \$215,983, Lansdowne House Settlement Council Lansdowne House Ont \$139,775, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$1,465,090, Little Black Bear Band Goodeve Sask \$57,504, Little Black River Band O'Hanley Man \$66,570, Little Grand Rapids Band Little Grand Rapids Man \$380,916, Little Pine Band Paynton Sask \$179,465, Little Red River Band Fox Lake Alta \$792,200, Little Saskatchewan Band Gypsumville Man \$159,712, Little Shuswap Band Chase BC \$37,000, Long Lake #77 Band Longlac Ont \$57,300, Long Lake #58 Band Long Lac Ont \$133,175, Long Plains Band Edwin Man \$495,281, Lower Kootenay Band Creston BC \$75,000, Lower Nicola Band Merritt BC \$80,000, Lower Similkameen Band Keremeos BC \$42,000, Lytton Band Lytton BC \$184,000, Magnetawan Band Sudbury Ont \$33,150, Makwa Sahgaichcan Loon Lake Sask \$46,393, Malahat Band Mill Bay BC \$42,300, Manitoba Hydro Winnipeg Man \$620,000, Marten Falls Band Ogoki Post Ont \$97,375, Masset Band Masset BC \$475,525, Mathias Colomb Band Pukatawagan Man \$323,831, Metlakatla Band Metlakatla BC \$107,675, Michipicoten Band Sault Ste. Marie Ont \$26,400, Mississauga Band Sault Ste. Marie Ont \$386,080, Mississaugas of the New Credit Hagersville Ont \$99,000, Minister of Finance Province of Manitoba Winnipeg Man \$385,000, Mistawasis Band Leask Sask \$136,652, Mobert Band White River Ont \$205,125, Mohawk Council of Kanawake Caughnawaga Que \$1,736,654, Mohawks of the Bay of Quinte Band Deseronto Ont \$355,700, Montana Band Hobbema Alta \$38,000, Montreal Lake Band Montreal Lake Sask \$605,595, Moose Deer Point Band Mactier Ont \$62,500, Moose Factory Band Moose Factory Ont \$274,900, Moose Lake Band Moose Lake Man \$131,088, Moose Woods Band Saskatoon Sask \$60,269, Moravian of the Thames Thamesville Ont \$137,500, Moricetown Band Council Moricetown BC \$361,350, Mount Currie Band Mount Currie BC \$60,000, Mowachaht Band Gold River BC \$66,000, Muncey of the Thames Muncey Ont \$46,000, Muscowpetung Band Edenwold Sask \$197,336, Muskeg Lake Band Leask Sask \$130,176, Muskowekwan Band Lestock Sask \$166,843, Musqueam Band Vancouver BC \$177,000, Muskrat Dam Band Muskrat Dam Ont \$134,500, Naicatchewenin Band Devlin Ont \$93,850, Nanaimo Band Nanaimo BC \$242,210, Nanoose Band Lantzville BC \$30,800, Necoslie Band Fort St James BC \$109,750, Nelson House Band Nelson House Man \$1,181,553, Nemaiah Valley Band Nemaiah Valley Band Nemaiah Valley BC \$71,375, Neskainlith Band Chase BC \$68,000, Nickickousemenecaning Band Fort Frances Ont

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$76,100, Nimpkish Band Council Alert Bay BC \$407,000, Nipising Band Sudbury Ont \$151,700, Nitinaht Band Port Alberni BC \$122,700, North Caribou Lake Band Round Lake Ont \$300,150, North Coast Tribal Council Prince Rupert BC \$62,000, North Spirit Band North Spirit Lake Ont \$175,350, North Thompson Band Barriere BC \$204,000, Northern Lights School Division Prince Albert Sask \$1,663,322, Northlands Band Brochet Man \$158,275, Northland School Division #61 Peace River Alta \$558,244, Northwest Angle 33 Band Kenora Ont \$130,775, Northwest Angle 37 Band Kenora Ont \$155,300, Norway House Band Norway House Man \$715,969, Nut Lake Band Rose Valley Sask \$215,115, Nuu Chah Nulth Tribal Council Port Alberni BC \$36,860, Oak Lake Sioux Band Pipestone Man \$107,455, Ochapowace Band Broadview Sask \$200,605, O'Chiese Band Rocky Mountain House Alta \$285,300, Ohiat Band Bamfield BC \$104,220, Okanagan Band Vernon BC \$285,000, Omencia Band Burns Lake BC \$41,500, One Arrow Band Batoche Sask \$162,601, Oneidas of the Thames Southwold Ont \$418,641, Onion Lake Band Lloydminster Sask \$439,266, Ontario Hydro Toronto Ont \$306,100, Opetchesaht Band Port Alberni BC \$36,960, Osoyoos Band Oliver BC \$34,000, Osnaburgh Band Osnaburgh Ont \$302,575, Oweekeno Band Dawson Landing BC \$27,720, Oxford House Band Oxford House Man \$414,142, Pacheenaht Band Port Renfrew BC \$40,000, Parry Island Band Parry Sound Ont \$92,000, The Pas Band The Pas Man \$455,521, Pasqua Band Muscow Sask \$193,462, Paul Band Duffield Alta \$342,600, Pauquachin Band Brentwood Bay BC \$72,522, Pavilion Band Cache Creek BC \$41,500, Pays Plat Band Rosport Ont \$66,300, Peepeekisis Band Lorlie Sask \$288,271, Peguis Band Hodgson Man \$980,635, Peigan Band Brocket Alta \$1,320,495, Penelakut Band Chemainus BC \$161,681, Penticton Band Penticton BC \$71,000, Piapot Band Craven Sask \$202,465, Pikangikum Band Pikangikum Ont \$503,850, Pine Creek Band Camperville Man \$143,895, Poorman Band Quinton Sask \$211,172, Poplar Hill Band Red Lake Ont \$176,355, Poplar River Band Negginan Man \$1,297,331, Port Simpson Band Port Simpson BC \$353,482, Portage La Loche Band La Loche Sask \$187,403, Poundmaker Band Cut Knife Sask \$132,948, Prophet River Band Alaska Highway BC \$50,000, Province of Manitoba Winnipeg Man \$185,187, Province of Quebec Quebec Que \$3,240,252, Qu'Appelle Indian Residence Lebrt Sask \$130,000, Quatsino Band Coal Harbour BC \$42,000, Quesnel Band Quesnel BC \$25,750, Rainy River Band Eno Ont \$108,522, Rat Portage Band Kenora Ont \$65,500, Red Earth Band Red Earth Sask \$117,098, Red Pheasant Band Cando Sask \$235,300, Red Rock Band Nipigon Ont \$58,850, Red Sucker Lake Band Red Sucker Lake Man \$99,106, Rocky Bay Band MacDiarmid Ont \$195,075, Rolling River Band Erickson Man \$67,399, Roseau River Band Ginew Man \$343,667, Roseau River Education Authority Ginew Man \$63,450, St. Mary's Band Cranbrook BC \$32,000, St. Theresa Point Band St. Theresa Point Man \$484,228, Saanich Indian School Board Brentwood Bay BC \$43,750, Sabaskong Band Nestor Falls Ont \$261,250, Sachigo Lake Band Sachigo Lake Ont \$165,525, Saddle Lake Band #125 Saddle Lake Alta \$1,287,665, Sagkeeng Education Authority Pine Falls Man \$54,212, Sakimay Band Grenfell Sask \$113,587, Samson Band Hobbema Alta \$90,000, Sandy Bay Band Marius Man \$658,443, Sandy Lake Band Sandy Lake Ont \$612,820, Sarcee Band Calgary Alta \$538,000, Sauguen Band Southampton Ont \$229,700, Sauteau Band Chetwynd BC \$80,000, Seabird Island Band Agassiz BC \$144,500, Sechelt Band Sechelt BC \$238,700, Seine River Band Mine Centre Ont \$168,000, Serpent River Band Sault Ste. Marie Ont \$91,100, Shamattawa Band Shamattawa Man \$279,945, Shawanaga Band Sudbury Ont \$65,500, Sheguiandah Band Sudbury Ont \$35,050, Sheshaht Band Port Alberni BC \$155,160, Sheshegwanning Band Sudbury Ont \$41,650, Shoal Lake Band Pakwaw Lake Sask \$71,468, Shoal Lake 40 Band Kenora Ont \$135,150, Shoal River Band Pelican Rapids Man \$146,012, Shuswap Band Invermere BC \$120,000, Sioux Valley Band Griswold Man \$401,308, Siska

Band Lytton BC \$26,000, Six Nations Band Ohsweken Ont \$557,000, Six Nations Hereditary Chiefs Oka Que \$323,405, Skidegate Band Skidegate BC \$195,200, Skwah Band Chilliwack BC \$207,000, Sliammon Band Powell River BC \$110,000, James Smith Band Kinistino Sask \$289,320, John Smith Band Birch Hills Sask \$102,746, Société de Relogement de Fort Georges Fort Georges Que \$1,213,500, Soda Creek Band Soda Creek BC \$35,750, Songhees Band Victoria BC \$34,386, Spallumcheen Band Enderby BC \$69,000, Spanish River Band Sault Ste. Marie Ont \$276,200, Split Lake Band Split Lake Man \$253,278, Squamish Band North Vancouver BC \$395,000, Standing Buffalo Band Ft. Qu'Appelle Sask \$144,800, Star Blanket Band Balcarres Sask \$47,734, Stellaquo Band Fraser Lake BC \$62,250, Stone Band Hanceville BC \$51,500, Stoney Band Morley Alta \$202,000, Stony Creek Band Vanderhoof BC \$109,750, Sturgeon Lake Band Spruce Home Sask \$156,928, Sturgeon Lake Band Valleyview Alta \$25,000, Sucker Creek Band Enilda Alta \$53,200, Sucker Creek Band Sudbury Ont \$159,200, Summer Beaver Settlement Council Summer Beaver Ont \$85,175, Sunchild Band Rocky Mountain House Alta \$333,400, Swan Lake Band Swan Lake Man \$117,899, Sweetgrass Band Gallivan Sask \$329,657, Tahltan Band Telegraph Creek BC \$98,155, Takla Lake Band Takla Landing BC \$92,668, Tallcree Band Fort Vermilion Alta \$338,360, Temagami Band Sudbury Ont \$89,050, Thessalon Band Sault Ste. Marie Ont \$92,200, Thunderchild Band Turtleford Sask \$224,629, Tobacco Plains Band Grasmere BC \$90,000, Tobique Indian Band Perth-Andover NB \$1,655,812, Toosey Band Riske Creek BC \$32,500, Stuart Trembleur Band Fort St James BC \$165,000, Tsartlip Band Brentwood Bay BC \$162,900, Tsawataineuk Band Kingcome Inlet BC \$26,325, Tsawout Band Saanichton BC \$166,900, Tseycum Band Sidney BC \$90,300, Turnor Lake Band Turnor Lake Sask \$38,161, Turnour Island Band Alert Bay BC \$53,000, Tzeachten Band Sardis BC \$36,000, Ucluelet Band Ucluelet BC \$124,200, Ulkatcho Band Anahim Lake BC \$279,893, Upper Nicola Band Merritt BC \$83,000, Valley River Band Shortdale Man \$89,349, Wabigoon Band Wabigoon Ont \$51,100, Wagmatcook Indian Band Baddeck NS \$855,804, Wahpeton Band Prince Albert Sask \$196,304, Walpole Island Wallaceburg Ont \$254,750, Wasagamack Band Wasagamack Man \$353,645, Washagamis Bay Band Kenora Ont \$50,400, Waterhen Band Skownan Man \$93,071, Waterhen Lake Band Waterhen Lake Sask \$122,147, Waywayseecappo Band Rosburn Man \$202,418, Webequie Settlement Council Webequie Ont \$307,125, Westbank Band Westbank BC \$301,000, West Bay Band Sudbury Ont \$306,932, West Moberly Lake Band Chetwynd BC \$25,750, Whe-La-La-U Area Council Alert Bay BC \$65,700, White Bear Band Carlyle Sask \$284,354, Whitefish Bay Band Pawitk Ont \$246,176, Whitefish Lake Band Sudbury Ont \$369,950, Wikwemikong Band Sudbury Ont \$820,474, Williams Lake Band Williams Lake BC \$74,900, Winisk Band Winisk Ont \$165,625, Wood Mountain Band Wood Mountain Sask \$33,141, Wunnumin Lake Band Wunnumin Lake Ont \$223,350, Yale Band Yale BC \$27,500, York Factory Band Ilford Man \$86,907.

Contributions to Indians and Inuit their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Maintenance and Operation \$24,047,545—Adams Lake Band Chase BC \$71,827, Big Cove Indian Band Rexton NB \$2,815,841, Birdtail Sioux Band Beaulah Man \$26,800, Bloodvein Band Bloodvein Man \$79,211, Chemahawin Band Easterville Man \$83,799, Citlakdamix Band New Aiyansh BC \$137,543, Constance Lake Band Calstock Ont \$97,402, Conseil de Bande: Abitibiwinni Amos Que \$79,499, La Romaine Sept-Iles Que \$58,853, Lac Simon Louvi-cour Que \$94,902, Longue Pointe Winneway River Que \$43,116, Odanak Odanak Que \$73,706, Rupert House Rupert House Que \$51,438, Sept-Iles and Malotienam Malotienam Que \$124,432, Temiscaming Notre Dame du Nord Que \$58,957 et Waswanipi

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Waswanipi River Que \$29,219, Conseil de Police Amérindienne Pointe-Bleue Que \$2,371,219, Cowichan Band Duncan BC \$271,932, Cross Lake Band Cross Lake Man \$117,537, Dauphin River Band Gypsumville Man \$28,715, Deadman's Creek Band Savona BC \$315,215, Ebb and Flow Band Ebb and Flow Man \$36,050, Fairford Band Fairford Man \$148,246, Federation of Saskatchewan Indians Saskatoon Sask \$1,281,999, Fisher River Band Koostatak Man \$139,894, Fort Alexander Band Pine Falls Man \$119,570, Fort Hope Band Fort Hope Ont \$181,328, Freshwater Fish Marketing Corporation Winnipeg Man \$217,838, Garden Hill Band Island Lake Man \$28,500, God's Lake Band God's Lake Narrows Man \$34,000, Grand Council Treaty #3 Kenora Ont \$268,413, Grand Council Treaty #9 Timmins Ont \$466,724, Grassy Narrows Band Kenora Ont \$239,129, Heyouch and Inuit Corporation of Great Whale River Great Whale River Que \$123,506, Indian Commission of Ontario Toronto Ont \$275,705, Indian Equity Foundation Edmonton Alta \$100,000, Inoucdjuvac Community Council Timmins Ont \$292,819, Inuit Community Council of Georges River Georges River Que \$59,308, Inuit Community Council of Koartak Fort Chimo Que \$48,758, Inuit Community Council of Povungnituk Povungnituk Que \$389,677, Jackhead Band Dallas Man \$40,644, Kahkewistahaw Band Broadview Sask \$63,024, Kamloops Band Kamloops BC \$114,400, Kashechewan Band Kashechewan Ont \$140,676, Keeseekoose Band Kamsack Sask \$76,079, Kenora Native Womens' Association Kenora Ont \$49,669, Kincolith Band Kincolith BC \$158,712, Kispiox Band Council Kispiox BC \$149,036, Kitamaat Band Kitamaat BC \$146,949, Kitkatla Band Kitkatla BC \$184,558, Kitssegukla Band Council Skeena Crossing BC \$113,805, Kootenay Indian Area Council Cranbrook BC \$232,655, Kwawkwalth Band Port Hardy BC \$155,507, Lac La Croix Band Fort Frances Ont \$136,667, Lac La Ronge Band La Ronge Sask \$448,356, Lake St. Martin Band Gypsumville Man \$58,679, Lansdowne House Settlement Council Lansdowne House Ont \$55,524, Lillooet District Indian Council Lillooet BC \$168,465, Little Black River Band O'Hanley Man \$46,924, Little Grand Rapids Band Little Grand Rapids Man \$45,357, Little Saskatchewan Band Gypsumville Man \$39,230, Long Lake #58 Band Longlac Ont \$69,289, Long Plains Band Edwin Man \$78,000, Lower Nicola Band Merritt BC \$158,418, Lower Similkameen Band Keremeos BC \$181,460, Lytton Band Lytton BC \$132,005, Masset Band Masset BC \$132,959, Mathias Colomb Band Pukatawagan Man \$31,345, Mississauga of the New Credit Hagersville Ont \$42,300, Moose Lake Band Moose Lake Man \$47,400, Moose Woods Band Saskatoon Sask \$25,030, Mount Currie Indian Band Mount Currie BC \$326,532, National Indian Brotherhood Ottawa Ont \$1,256,974, Native Brotherhood of British Columbia Vancouver BC \$397,750, Nelson House Band Nelson House Man \$87,754, Northern Nishnawbie Sioux Lookout Ont \$225,000, Northlands Band Brochet Man \$26,511, Norway House Band Norway House Man \$106,665, Nuu Chah Nulth Tribal Council Port Alberni BC \$341,699, Oxford House Band Oxford House Man \$27,146, Peguis Band Hodgson Man \$153,191, Pine Creek Band Camperville Man \$32,796, Red Sucker Lake Band Red Sucker Lake Man \$25,800, Rolling River Band Erickson Man \$40,285, Roseau River Band Ginew Man \$33,150, Sandy Bay Band Marius Man \$67,800, Sandy Lake Band Sandy Lake Ont \$297,991, Seine River Band Mine Centre Ont \$109,755, Shoal Lake and Red Earth Bands Pakwaw Lake Sask \$375,948, Shoal Lake #40 Kejick Ont \$97,148, Sioux Valley Band Griswold Man \$30,300, Six Nations Band Council Ohsineham Ont \$539,292, James Smith Band Kinistino Sask \$291,362, Split Lake Band Split Lake Man \$59,116, Sturgeon Lake Band Spruce Home Sask \$265,355, Swan Lake Band Swan Lake Man \$29,700, The Pas Band The Pas Man \$102,415, Union of British Columbia Indian Chiefs Vancouver BC \$739,800, Union of Ontario Indians Toronto Ont \$798,807, Valley River Band Shortdale Man \$40,250, Walpole Island Band Wallaceburg Ont \$272,301, Wasagamack Band Wasagamack Man \$48,865, Waywayseccappo Band Rosburn Man \$49,400, Westbank Band

Westbank BC \$204,378, Western Indian Agricultural Corporation Limited Vancouver BC \$542,000, Whitefish Lake Band #128 Goodfish Lake Alta \$657,200.

Special Indian Constable Program \$3,197,840—Ministry of the Solicitor General Toronto Ont \$1,418,524.

Contributions to Indian Bands and Inuit settlements for administrative overhead costs \$22,125,848—Abegweit Indian Band Charlottetown PEI \$510,730, Afton Indian Band Afton NS \$566,547, Ahousaht Band Ahousaht BC \$42,500, Anaham Band Alexis Creek BC \$25,000, Athabasca Tribal Council Fort McMurray Alta \$125,000, Peter Ballantyne Band Pelican Narrows Sask \$114,096, Bearskin Lake Band Bearskin Lake Ont \$28,444, Beaver Lake Band Lac La Biche Alta \$102,703, Bella Coola Band Bella Coola BC \$61,400, Big Trout Lake Band Big Trout Lake Ont \$56,367, Birdtail Sioux Band Beaulah Man \$44,020, Brokenhead Band Scaterbury Man \$29,950, Canoe Lake Band Canoe Narrows Sask \$28,358, Cat Lake Band Cat Lake Ont \$28,802, Association Chefs et Conseils Algonquins Val D'Or Que \$38,000, Chilliwack Area Indian Council Chilliwack BC \$33,000, Chippewas of: Sarnia Sarnia Ont \$50,704 and the Thames Muncy Ont \$70,513, Cold Lake Band Grand Centre Alta \$172,268, Confédération Indiens Quebec Coughnawaga Que \$39,000, Conseil de bande: Attikamek-Montagnais Village Huron Que \$165,230, Bersimis Bersimis Que \$349,510, Eastmain Eastmain Ont \$34,851, Lac Simon Abitibi est Que \$25,903, Manouane Pointe-Bleue Que \$42,909, Mistassini Mistassini Que \$52,100, Montagnais du Lac St-Jean Pointe-Bleue Que \$196,615, Naskapis Schefferville Montreal Que \$64,326, Natashquan Natashquan Que \$30,078, River Desert Maniwaki Que \$46,601 and Waswanipi Waswanipi River Que \$40,600, Cote Band Kamsack Sask \$86,246, Cowichan Band Duncan BC \$144,725, Curve Lake Band Curve Lake Ont \$88,470, Dakota Ojibway Tribal Council Brandon Man \$727,476, Deer Lake Band Deer Lake Ont \$29,630, Dena Tha' Band Chateh Alta \$577,239, Ebb and Flow Band Ebb and Flow Man \$36,000, Fisher River Band Koostatak Man \$67,550, Fishing Lake Band Wadena Sask \$42,812, Fort Albany Band Fort Albany Ont \$25,000, Cree Band Fort Chipewyan Alta \$194,000, Fort Folly Indian Band Dorchester NB \$47,115, Fort McKay Band Fort McKay Alta \$70,500, Fort McMurray Band Fort McMurray Alta \$59,000, Fort Nelson Band Fort Nelson BC \$25,563, Tallcree Band Fort Vermilion Alta \$52,400, Four Band (Pigeon Lake) Hobbema Alta \$83,000, Frog Lake Band Frog Lake Alta \$211,240, Garden Hill Band Island Lake Man \$87,696, Gitlakdamix Band New Aiyansh BC \$73,350, God's Lake Band God's Lake Narrows Man \$72,300, Gordon Band Punnichy Sask \$63,000, Greenville Band Greenville BC \$49,900, Gull Bay Band Armstrong Ont \$153,713, Hartley Bay Band Hartley Bay BC \$45,322, Hart Lake Band Heart Lake Alta \$138,979, Hollow Water Band Wanipigow Man \$34,800, Indian Association of Alberta Edmonton Alta \$1,155,500, Institute for the Development on Indian Government Prince Albert Sask \$420,000, Islington Band Whitedog Ont \$88,000, Interlake Reserves Development Council Ashern Man \$56,441, Janvier Band Chard Alta \$35,700, Kasabonika Lake Band Kasabonika Lake Ont \$46,653, Keeseekoowenin Band Elphinstone Man \$26,175, Keewatin Tribal Council Thompson Man \$29,500, Kehewin Band Bonnyville Alta \$220,270, Kincolith Band Kincolith BC \$40,000, Kingfisher Lake Social-Economic Development Corporation Kingfisher Lake Ont \$75,000, Kitasoo Band Klemtu BC \$150,087, Kitwancool Band Council Kitwancool BC \$28,273, Lac La Ronge Band La Ronge Sask \$225,000, Lake St. Martin Band Gypsumville Man \$46,280, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$764,570, Little Grand Rapids Band Little Grand Rapids Man \$30,235, Little Red River Band Fox Lake Alta \$88,800, Long Lake #58 Band Longlac Ont \$41,900, Lytton Band Lytton BC \$48,223, Mistawasin Band Leask Sask \$41,514, Millbrook Indian Band Truro NS \$916,643, Moberg Band White River Ont \$87,002, Mohawk Council of Kanawake Caughnawaga Que \$1,248,951, Montreal Lake Band

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Montreal Lake Sask \$85,594, Moose Factory Band Moose Factory Ont \$67,769, Moravian of the Thames Thamesville Ont \$28,012, Musqwam Band Vancouver BC \$84,362, Nanaimo Band Nanaimo BC \$53,000, Necoslie Band Fort St James BC \$56,903, Nicikousemenecaning Band Fort Frances Ont \$25,000, North Caribou Lake Band Round Lake Ont \$39,829, Northeastern Tribal Chiefs Association St Paul Alta \$343,700, Northern Flood Committee Winnipeg Man \$198,600, Norway House Band Norway House Man \$92,053, Ochapowace Band Broadview Sask \$39,974, Oneidas of the Thames Southwold Ont \$79,989, Osoyoos Band Oliver BC \$30,032, Oxford House Band Oxford House Man \$60,264, Pabineau Indian Band Bathurst NB \$129,877, Parry Island Band Parry Sound Ont \$27,304, The Pas Band The Pas Man \$215,712, Paul Band Duffield Alta \$55,300, Peguis Band Hodgson Man \$178,127, Peigan Band Brocket Alta \$133,400, Piapot Band Craven Sask \$55,860, Pictou Landing Indian Band New Glasgow NS \$512,582, Poorman Band Quinton Sask \$59,950, Poundmaker Band Cut Knife Sask \$51,148, Red Bank Indian Band Red Bank NB \$587,287, Red Pheasant Band Cando Sask \$42,507, Rocky Bay Band MacDiarmid Ont \$75,113, Roseau River Band Ginew Man \$30,000, Saanich Indian School Board Brentwood Bay BC \$25,888, Saddle Lake Band #125 Saddle Lake Alta \$264,805, Saint Basile Indian Band Edmundston NB \$73,066, Saint Mary's Indian Band Fredericton NB \$973,422, St. Theresa Point Band St. Theresa Point Man \$40,879, Sarcee Band Calgary Alta \$107,003, Saugeen Band Southampton Ont \$52,505, Seine River Band Mine Centre Ont \$40,887, Serpent River Band Sault Ste. Marie Ont \$51,860, Seton Lake Band Shalalth BC \$32,000, Shesheganing Band Sudbury Ont \$45,042, Shoal Lake 40 Band Kenora Ont \$25,000, Six Nations Band Ohsweken Ont \$94,000, Six Nations Hereditary Chiefs Oka Que \$159,809, John Smith Band Birch Hills Sask \$48,860, Southeast Resource Development Council Winnipeg Man \$160,268, Spanish River Band Sault Ste. Marie Ont \$209,473, Standing Buffalo Band Ft. Qu'Appelle Sask \$42,961, Stoney Band Morley Alta \$44,400, Sturgeon Lake Band Valleyview Alta \$38,200, Swampy Cree Tribal Council The Pas Man \$285,591, Swan Lake Band Swan Lake Man \$57,073, Stuart Trembleur Band Fort St James BC \$117,130, Three Band Administration High Level Alta \$38,900, Ulkatcho Band Anahim Lake BC \$40,000, Upper Nicola Band Merritt BC \$45,000, Walpole Island Band Wallaceburg Ont \$88,555, Wasagamack Band Wasagamack Man \$25,600, Waterhen Band Skownan Man \$43,486, West Bay Band Sudbury Ont \$285,350, Western Region Tribal Council Dauphin Man \$118,997, White Bear Band Carlyle Sask \$62,319, Whitefish Bay Band Pawitok Ont \$134,469, Whitefish River Band Sudbury Ont \$74,600, Whitefish Lake Band #128 Goodfish Lake Alta \$181,992, Whitefish Lake Band #459 Atikameg Alta \$70,200, Whycomomagh Indian Band Whycomomagh NS \$1,297,537, Woodstock Indian Band Woodstock NB \$370,177, Yellowhead Area Council Edmonton Alta \$98,200.

Contributions to Indian Bands and Inuit settlements for local development planning \$9,318,654—Alkali Lake Band Alkali Lake BC \$54,850, Attawapiskat Band Attawapiskat Ont \$70,075, Beardy's Band Duck Lake Sask \$86,119, Bella Bella Band Waglela BC \$107,400, Big Grassy Band Morson Ont \$41,608, Blood Band Standoff Alta \$263,600, Bonaparte Band Cache Creek BC \$30,000, Boyer River Band High Level Alta \$32,400, Canim Lake Band Canim Lake BC \$53,000, Carry the Kettle Band Sinaltuta Sask \$44,697, Chemahawin Band Easterville Man \$31,060, Chippewas of Rama Band Rama Ont \$64,532, Conseils de bande: Abitibiwinni Amos Qué \$56,738; des Hurons de Lorette Village des Hurons Qué \$76,494; La Romaine La Romaine Qué \$26,594; Longue Pointe Témiscamingue Qué \$41,529; Mingan Mingan Qué \$31,542; Naskapi de Schefferville Schefferville Qué \$28,525; Restigouche Restigouche Qué \$136,462; Témiscamingue Notre-Dame-du-Nord Qué \$51,541 and Rupert House Rupert Que \$42,070, Constance Lake Band Calstock Ont \$57,206, Cowessess Band Broadview Sask \$44,051, Cross Lake Band Cross

Lake Man \$94,700, Dakota Tipi Band Portage La Prairie Man \$25,200, Eagle Lake Band Eagle River Ont \$25,000, Fond du Lac Band Fond du Lac Sask \$26,000, Fort Hope Band Fort Hope Ont \$83,600, Fort William Thunder Bay Ont \$141,700, Garden River Band Sault Ste. Marie Ont \$179,912, Glen Vowell Band Council Glen Vowell BC \$30,188, Golden Lake Band Golden Lake Ont \$43,120, Grassy Narrows Band Kenora Ont \$40,000, Hagwilget Band Council New Hazelton BC \$32,975, Henvey Inlet Band Sudbury Ont \$51,078, Iroquois of St. Regis Band Cornwall Ont \$198,164, Kahkewistahaw Band Broadview Sask \$33,833, Keeseekoosie Band Kamsach Sask \$49,193, Key Band Norquay Sask \$27,028, Kitamaat Band Kitamaat BC \$57,697, Kitsegukla Band Council Skeena Crossing BC \$57,599, Lac La Croix Band Lac La Croix Ont \$43,770, Lake Manitoba Band Vogar Man \$49,418, Little Black River Band O'Hanley Man \$30,400, Little Saskatchewan Band Gypsumville Man \$32,592, Lower Nicola Band Merritt BC \$45,000, Masset Band Masset BC \$68,170, Mattagami Band Sudbury Ont \$41,036, Moosomin Band Cochin Saskatchewan \$25,300, Mount Currie Band Mount Currie BC \$86,120, Naicatchewenin Band Devlin Ont \$28,000, Neskainlith Band Chase BC \$31,128, Nipissing Band Sudbury Ont \$158,626, North Thompson Band Barriere BC \$27,749, Oak Lake Sioux Band Pipestone Man \$50,862, One Arrow Band Batoche Sask \$40,378, Osnaburgh Band Osnaburgh Ont \$32,285, Peepeekisis Band Lorie Sask \$46,837, Pentiction Band Pentiction BC \$50,760, Pine Creek Band Campville Man \$41,716, Port Simpson Band Port Simpson BC \$85,097, Red Earth Band Red Earth Sask \$41,197, Red Sucker Lake Band Red Sucker Lake Man \$34,090, Roseau River Band Ginew Man \$74,981, Sandy Bay Band Marius Man \$90,090, Sandy Lake Band Sandy Lake Ont \$67,310, Sechelt Band Sechelt BC \$77,231, Shawanaga Band Sudbury Ont \$26,523, Sheshaht Band Port Alberni BC \$36,000, Shoal Lake 39 Band Kenora Ont \$25,000, Sioux Valley Band Griswold Man \$82,100, Sliammon Band Powell River BC \$30,100, Spallumcheen Band Enderby BC \$49,240, Squamish Band Squamish BC \$77,407, Stony Rapids Band Stony Rapids Sask \$37,000, Sucker Creek Band Sudbury Ont \$38,193, Temagami Band Sudbury Ont \$25,677, Thunderchild Band Turtleford Sask \$66,124, Wahpeton Band Prince Albert Sask \$62,348, Waterhen Lake Band Waterhen Lake Sask \$46,004, Westbank Band Westbank BC \$69,572, Whitefish Lake Band Sudbury Ont \$63,273, Wikwemikong Band Sudbury Ont \$721,137.

Contributions to Indian associations for policy development and consultation \$9,410,814—Adams Lake Band Chase BC \$40,000, Alexis Creek Band Chilanko Forks BC \$26,000, Angling Lake Band Angling Lake Ont \$29,318, Batchewana Band Sault Ste. Marie Ont \$138,057, Beausoleil Band Penetanguishene Ont \$52,946, Berens River Band Berens River Man \$29,625, Bigstone Cree Band Desmarais Alta \$338,000, Blackfoot Band Gleichen Alta \$254,150, Bloodvein Band Bloodvein Man \$25,280, Buffalo River Band Dillon Sask \$26,500, Cape Mudge Band Quathiasi Cove BC \$28,000, Chihalis Band Harrison Mills BC \$48,500, Chippewas of Nawash Band Warton Ont \$57,495, Coldwater Band Merritt BC \$30,000, Conseils de bande: Fort George Fort George Qué \$39,856, Les Escoumins Les Escoumins Qué \$25,189, Maria Maria Qué \$50,619, Montagnais de Schefferville Schefferville Qué \$48,321, Obedjiwan Pointe-Bleue Qué \$42,072, Sept-Îles et Maliotenam Maliotenam Qué \$85,820, Weymontachie Weymontachie Qué \$38,555 and Old Factory Old Factory Qué \$36,337, Couchiching Band Fort Frances Ont \$59,647, Crane River Band Crane River Man \$29,210, Dakota Plains Band Edwin Man \$43,270, Dokis Band Sudbury Ont \$98,378, Fairford Band Fairford Man \$102,900, Flying Dust Band Meadow Lake Sask \$29,320, Fort Alexander Band Pine Falls Man \$106,187, Fort Severn Band Fort Severn Ont \$31,206, Gitnanmaax Band Council Hazelton BC \$40,387, Gitwanga Band Council Kitwanga BC \$34,139, God's River Band God's River Man \$26,610, Grand Rapids Band Grand Rapids Man \$35,800, Heron Bay Band Marathon Ont \$101,468, Indian Island Indian

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Band Rexton NB \$115,582, Jackhead Band Dallas Man \$31,525, Kashechewan Band Kashechewan Ont \$36,126, Kettle Point Band Forest Ont \$48,887, Kispiox Band Council Kispiox BC \$68,613, Kitkatla Band Kitkatla BC \$47,060, Kwawkweth Band Port Hardy BC \$26,800, Lake Babine Band Burns Lake BC \$76,100, Lillooet District Indian Council Lillooet BC \$65,000, Little Pine Band Paynton Sask \$33,927, Long Plains Band Edwin Man \$74,790, Makwa Sahgaiehan Band Loon Lake Sask \$28,268, Mathias Colomb Band Pukatawagan Man \$36,883, Mississauga Band Sault Ste. Marie Ont \$88,819, Mohawks of the Bay of Quinte Band Deseronto Ont \$94,609, Moose Lake Band Moose Lake Man \$39,434, Moricetown Band Council Moricetown BC \$71,825, Nelson House Band Nelson House Man \$52,200, Nimpkish Band Alert Bay BC \$77,900, Northern Nishnawbie Sioux Lookout Ont \$137,640, Nut Lake Band Rose Valley Sask \$26,869, Okanagan Band Vernon BC \$44,591, Onion Lake Band Lloydminster Sask \$159,080, Pasqua Band Muscow Sask \$49,236, Penelakut Band Chemainus BC \$28,140, Pikangikum Band Pikangikum Ont \$46,012, Poplar River Band Neginnan Man \$31,923, Rainy River Band Emo Ont \$38,598, Red Rock Band Nipigon Ont \$44,896, Rolling River Band Erickson Man \$32,510, St Theresa Pt Band St Theresa Pt Man \$77,100, Sabaskong Band Nestor Falls Ont \$43,110, Sakimay Band Grenfell Sask \$32,110, Seabird Island Band Agassiz BC \$35,500, Shamattawa Band Shamattawa Man \$33,820, Shoal Lake Band Pakwaw Lake Sask \$31,596, Shoal River Band Pelican Rapids Man \$29,175, Skidegate Band Skidegate BC \$37,013, James Smith Band Kinistino Sask \$65,567, Split Lake Band Split Lake Man \$70,000, Stony Creek Band Vanderhoof BC \$41,430, Sturgeon Lake Band Spruce Home Sask \$55,065, Sweetgrass Band Gallivan Sask \$79,291, Union of New Brunswick Indians Fredericton NB \$332,216, Union of Nova Scotia Indians Sydney NS \$263,474, Valley River Band Shortdale Man \$29,090, Wasagamack Band Wasagamack Man \$54,700, Waywayseecappo Band Rossburn Man \$41,680, Wunnimin Lake Band Wunnimin Lake Ont \$35,147.

NORTHERN AFFAIRS PROGRAM \$299,435,898

Individuals or organizations for the advancement of Indian and Eskimo Culture \$49,347

Universities and others for northern research and northern scientific research expeditions \$425,000—Universities of: Alberta Edmonton Alta \$33,000, British Columbia Vancouver BC \$26,000, Laval Ste-Foy Que \$38,000, Manitoba Winnipeg Man \$31,000, McGill Montreal Que \$37,500, Montreal Montreal Que \$41,000, Saskatchewan Saskatoon Sask \$32,500.

Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian Universities \$100,000—Association of Canadian Universities for Northern Studies Ottawa Ont \$100,000.

Payment to the Government of the Yukon Territory to defray the 1978 Territorial Election costs \$272,161—Government of the Yukon Territory Whitehorse Yukon Territory \$272,161.

To assist in defraying the cost of an historical symposium conducted under the auspices of the Royal Society of Canada \$15,000

Payment to the Government of the Northwest Territories to cover the revised reduction in Territorial revenues resulting from final Department of Finance estimates of 1978 territorial income tax \$465,000—Government of the Northwest Territories Yellowknife NWT \$465,000.

Payment to the Government of the Northwest Territories to supplement fuel and utility costs funded within the financial agreement due to price increases \$4,206,000—Government of the Northwest Territories Yellowknife NWT \$4,206,000.

Grant to British Yukon Railway Company for the White Pass and Yukon Railway for maintaining and improving the rail service of the Yukon Territory \$2,000,000—The British Yukon Railway Whitehorse YT \$2,000,000.

Yukon Conservation Society for the purpose of promoting and assisting the conservation of the natural resources of the Territory \$12,000

Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of government and industry relating to these issues \$50,000—Canadian Arctic Resources Committee Ottawa Ont \$50,000.

Grants of \$10,000 to the British Columbia and Yukon Chamber of Mines—\$7,500 to the Alberta Chamber of Resources; \$20,000 to the Yukon Chamber of Mines; \$20,000 to the Northwest Territories Chamber of Mines to assist in the operation of Prospectors' Training Courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits \$57,500

Grants of \$5,000 to the Territories Accident Prevention Association and \$1,500 to the Northwest Territories Mine Safety Association \$6,500

Yukon Prospectors' Association \$2,000

Grants to Prospectors in accordance with terms and conditions approved by the Governor in Council \$39,157

Government of the Northwest Territories for hospital care of Indians and Eskimos \$6,532,500—Government of Northwest Territories Yellowknife NWT \$6,532,500.

Government of the Yukon Territory for hospital care of Indians \$599,999—Government of the Yukon Territory Whitehorse YT \$599,999.

Government of the Northwest Territories for medicare of Indians and Eskimos \$663,000—Government of the Northwest Territories Yellowknife NWT \$663,000.

Government of the Yukon Territory for medicare of Indians \$165,391—Government of the Yukon Territory Whitehorse YT \$165,391.

Government of the Yukon Territory for low income rental-purchase housing \$208,000—Government of the Yukon Territory Whitehorse YT \$208,000.

Eskimos for the purpose of furthering economic development among Eskimo people \$81,175

Northern Native Associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development \$167,102—The Dene Nation of Northwest Territory Yellowknife NWT \$70,000, Inuit Tapirisat of Canada Ottawa Ont \$53,637, Northern Games Association Inuvik NWT \$30,000.

Inuit Associations to enable them to carry out programs in accordance with the objectives and criteria established for the native cultural education centres program \$396,000—Inuit Cultural Institute Eskimo Point NWT \$350,000, Labrador Inuit Association Nain Labrador \$46,000.

Tagramuit Nipinagat for a pilot project involving a multi-faceted communications system \$170,000—Tagramuit Nipinagat Inc Ottawa Ont \$170,000.

Contribution to Inuit Tapirisat of Canada for a pilot project involving a multi-faceted communication system \$578,000—Inuit Tapirisat of Canada Ottawa Ont \$578,000.

Contributions to the Canadian Arctic Co-operative Federation Limited for working and operating capital \$1,160,000—The

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded

- Canadian Arctic Co-operative Federation Limited Yellowknife NWT \$1,160,000.
- Contributions to la Fédération des Co-opératives du Nouveau-Québec for working and operating capital \$305,000—La Fédération des Co-opératives du Québec Quebec Que \$305,000.*
- Contributions to the Canadian Arctic Co-operative Federation Limited for supplement support programs \$325,545—La Federative des Co-operative du Quebec Quebec Que \$140,000, The Canadian Arctic Co-operative Federative Limited Yellowknife NWT \$185,545.*
- Contributions to the Canadian Arctic Producers Co-operative Limited for supplemental support programs \$40,000—Canadian Arctic Producers Yellowknife NWT \$40,000.*
- Non-government domestic power consumers primarily in diesel serviced northern communities \$878,100—Alberta Power Co Edmonton Alta \$229,633, Northern Canada Power Commission Edmonton Alta \$301,575, Yukon Electrical Co Whitehorse YT \$346,892.*
- Contribution to the Government of the Northwest Territories to cover the estimated Northern Transportation Company Limited Deficit thereby assuring the delivery of resupply requirements for the community of Fort Franklin in the 1980-81 shipping season \$234,000—Government of the Northwest Territories Yellowknife NWT \$234,000.*
- Contribution to the Government of the Yukon Territory to undertake programs aimed at developing the territorial tourism industry \$293,750—Government of the Yukon Territory Whitehorse YT \$293,750.*
- Contribution to the Governments of the Northwest Territories and the Yukon Territory to provide power rate relief to small non-government commercial enterprises in remote communities \$880,000—Government of the Northwest Territories Yellowknife NWT \$600,000, Government of the Yukon Territory Whitehorse YT \$280,000.*
- Contributions to Yansi (CYI) to assist in the Training and Employment Liaison for Indian People \$27,000*
- Contribution to the Governments of the Yukon Territory and the Northwest Territories to subsidize costs of home heating oil for private residential consumers in remote communities \$270,000—Government of the Northwest Territories Yellowknife NWT \$250,000.*
- Contribution to the University of Toronto for the purpose of co-operating an International Symposium on the use of chemical dispersants for treating marine oil spills \$2,000*
- Contribution to the Canadian Petroleum Association for the purpose of co-sponsoring an environmental workshop on offshore hydrocarbons development \$2,500*
- Summer Youth Employment Program \$30,000*
- Yukon Native Construction Association to assist in funding of the professional program manager and related administrative costs for the Yukon Construction Company \$15,000*
- Government of the Northwest Territories for reconstruction of northern roads \$3,232,212—Government of the Northwest Territories Yellowknife NWT \$3,232,212.*
- Government of the Northwest Territories for maintenance of northern roads \$7,973,000—Government of the Northwest Territories Yellowknife NWT \$7,973,000.*
- Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the Government of the Northwest Territories, the payment to the Government of the Northwest Territories to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$156,082,959—Government of the Northwest Territories Yellowknife NWT \$156,082,959.*
- Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, the payment to the Government of the Yukon Territory to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$30,913,000—Government of Yukon Territory Whitehorse YT \$30,913,000.*
- Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide for payments for capital expenditures in the Northwest Territories, and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$59,463,000—Government of the Northwest Territories Yellowknife NWT \$59,463,000.*
- Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide for payments for capital expenditures in the Yukon Territory; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$20,048,000—Government of the Yukon Territory Whitehorse YT \$20,048,000.*
- NATIVE CLAIMS PROGRAM \$4,597,195**
- Grants to Indians and Inuit in respect of the James Bay and Northern Quebec Agreement \$1,380,105—Cree Regional Authority Mistassini Que \$828,188, Makivik Corporation Fort Chimo Que \$551,917.*
- Contributions to Indians and Inuit in respect of the Northeastern Quebec agreement \$1,000,000—Naskapi Relocation Corporation Northwest River Lab \$1,000,000.*
- Contributions to Native Claimants for the preparation and submission of claims \$2,217,090—Association of Iroquois and Allied Indians Ottawa Ont \$107,490, Confederation of Indians of Quebec Caughnawaga Que \$110,000, Conseil Attikamek Montagnais Village des Hurons Que \$80,000, Federation of Saskatchewan Indians Prince Albert Sask \$340,000, Four Nations Confederacy Inc Winnipeg Man \$315,000, Grand Council Treaty #3 Kenora Ont \$61,200, Grand Council Treaty #9 Timmins Ont \$100,000, Indian Association of Alberta Edmonton Alta \$292,000, National Indian Brotherhood Ottawa Ont \$70,000, Ontario Reserves Association Brantford Ont \$75,000, Union of British Columbia Chiefs North Vancouver BC \$206,000, Union of New Brunswick Indians Fredericton NB \$75,000, Union of Nova Scotia Indians Sydney NS \$100,000, Union of Ontario Indians Toronto Ont \$260,400.*

INDUSTRY, TRADE AND COMMERCE**\$441,395,466****Department \$437,170,466****TRADE-INDUSTRIAL PROGRAM \$288,011,317**

Grants to universities, provincial research organizations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes \$1,189,766—Alberta Masonry Institute Calgary Alta \$200,000, McGill University Montreal Que \$200,000, Nova Scotia Research Foundation Dartmouth NS \$100,000, Sulphur Development Institute of Canada (SUDIC) Calgary Alta \$125,000, University of Manitoba Winnipeg Man \$30,000, University of Ottawa Ottawa Ont \$30,000, University of Sherbrooke Sherbrooke Que \$50,000, University of Toronto Toronto Ont \$175,000, University of Waterloo Waterloo Ont \$199,766, University of Western Ontario London Ont \$80,000.

Canadian food industry scholarship fund to assist the up-grading of technological capability in the food industry \$15,000

Grants, scholarships, bursaries and awards to promote industrial design \$182,100

Grants, scholarships and bursaries to promote the establishment growth and efficiency of manufacturing and processing industries in Canada \$184,343—McMaster University Hamilton Ont \$26,000.

Grants and fellowships to advance the management capabilities and practices of Canadian Industry \$500,658—Dalhousie University Halifax NS \$95,000, l'École des Hautes Études Commerciales Montréal Qué \$64,263, Université Laval Ste-Foy Qué \$60,000, University of Alberta Edmonton Alta \$60,000, University of British Columbia Vancouver BC \$65,000, University of Western Ontario London Ont \$95,000.

Grant to the Tex-Scope Foundation of CEGEP Bourchemin of St Hyacinthe to assist students specializing in textile management and technology courses \$15,000

Grant to the Wentworth Foundation of the Mohawk College of Applied Arts and Technology of Hamilton to assist students specializing in textile management and technology courses \$15,000

Contributions to promote the establishment, improvement, growth, efficiency or international competitiveness of manufacturing, processing and service industries in Canada, including contributions under the Enterprise Development Program \$55,001,756—Contributions to Trident Aircraft Ltd. Sidney BC \$2,000,000. Contributions to the EDP/Special Electronics Fund \$2,820,332. Contributions to the Joint Canadian Steel Industry/European Coal and Steel Community Research Program \$33,087—Algoma Steel Corporation Ltd Sault Ste Marie Ont \$30,755. Contribution re the Canada—Manitoba Subsidiary agreement \$760,552. Contributions under the Product Development Management Program \$618,312—Alberta Economic Development Edmonton Alta \$73,184, BC Research Council Vancouver BC \$49,629, Centre de Recherche Industriel du Quebec Ste-Foy Que \$111,916, Department of Development of Nova Scotia Halifax NS \$88,782, Prince Edward Market Development Charlottetown PEI \$41,978, Province of Ontario Toronto Ont \$193,813, Saskatchewan Research Council Saskatoon Sask \$37,836; Contributions under the Enterprise Development Program \$48,769,474—Alforge Metals Corp Ltd Orangeville Ont \$55,180, Algoma Steel Corporation Ltd Sault Ste Marie Ont \$33,897, Aluminum Company of Canada Ltd Montreal Que \$201,026, Brooks Manufacturing Co Ltd Brampton Ont \$27,594, Canada Packers Limited Toronto Ont \$34,780, Canadian Ingersoll Rand Co Ltd Sherbrooke Que

\$51,176, Connaught Laboratories Ltd Willowdale Ont \$494,685, Delamere & Williams Co Ltd Toronto Ont \$95,331, Falconbridge Nickel Mines Ltd Toronto Ont \$605,094, Glidden Company Toronto Ont \$41,750, Holmes Insulations Limited Sarnia Ont \$61,469, KHD Canada Inc Montreal Que \$2,761,067, Long Mfg Division of Borg-Warner Burlington Ont \$75,624, MacMillan Bloedel Limited Vancouver BC \$382,489, Noranda Mines Limited Toronto Ont \$433,571, Steel Company of Canada Ltd Hamilton Ont \$71,722, Thomson Research Associates Ltd Toronto Ont \$34,147, Turbo Refineries Ltd Calgary Alta \$53,332, A Lassonde et Fils Inc Rougemont Que \$100,409, Accuflex Industrial Hose Ltd Guelph Ont \$115,900, Acier Sorel Inc Sorel Que \$62,225, Aero Environmental Ltd Toronto Ont \$95,609, Ahearn & Soper Ltd Rexdale Ont \$153,272, Alberta Livestock Transplants Ltd Calgary Alta \$101,756, Aldanhein Limited Mississauga Ont \$114,447, Anatek Electronics Ltd North Vancouver BC \$46,931, Ancast Industries Ltd Winnipeg Man \$25,592, Anda Manufacturing Ltd Prince George BC \$42,990, Apex Bio Resources Ltd Duncan BC \$127,524, Aquarius Waterbeds Ltd Winnipeg Man \$46,579, Arkendo Systems Limited Mississauga Ont \$25,342, Art Benjamin Associates Ltd Willowdale Ont \$887,649, Astral Refrigeration Mfg Ltd Moose Jaw Sask \$32,162, Atlantic Bridge Co Ltd Mahone Bay NS \$28,793, Auto Tronic Controls Ltd Estevan Sask \$63,717, B&R Choiniere Ltée St-Thérèse Que \$34,172, BG Checo International Ltd Montreal Que \$49,228, Beach-Simpson Limited London Ont \$45,345, Bachan Aerospace of Canada Ltd Windsor Ont \$120,150, Bakelite Thermostats Ltd Toronto Ont \$94,118, Bert Pyke Limited Oshawa Ont \$161,622, Bombardier Inc Montreal Que \$527,841, Bomen Inc Ville Vanier Quebec Que \$34,867, Bow Valley Research Ltd Calgary Alta \$194,904, Brampton Brick Ltd Brampton Ont \$53,727, Bumeda Ltée Montreal Que \$29,880, C T S Canada Ltd Streetsville Ont \$110,481, C-I-L Inc Montreal Que \$58,554, Cadsys Ltd Vancouver BC \$50,248, CAE-Montupet Diecast Ltd Welland Ont \$284,133, Camtron Electronics International Ltd St Laurent Que \$34,157, Canadian Fram Ltd Chatham Ont \$319,638, Cancarbon Ind Ltd Saskatoon Sask \$133,534, Cannars Machinery Ltd Simcoe Ont \$55,440, Cansub Inc Dartmouth NS \$46,544, Cart-All Products Ltd Toronto Ont \$29,994, Casa Dome Mfg (78) Ltd Raymond Alta \$42,223, Caulfield Creative Arts Ltd Sherwood Park Alta \$38,959, Ceeco Machinery Manufacturing Ltd Concord Ont \$720,782, Central Dynamics Ltd Pointe Claire Que \$335,844, Centre Electro Technique Inc Ste-Foy Que \$42,090, Centrodyne Corporation Montreal Que \$100,934, Champion Truck Bodies Ltd St Laurent Que \$32,110, Chateau des Charmes Wines Ltd Niagara on the Lake Ont \$74,111, Chemical Resins Corp Toronto Ont \$174,516, Choisy Labs Ltd Louiseville Que \$164,588, Cleanair Combustion Systems Ltd North Vancouver BC \$326,077, Coldstream Products of Canada Winnipeg Man \$33,205, Colic Machine & Tool Ltd Woodstock Ont \$31,367, Comtec Int'l Ltd Burnaby BC \$74,891, Conterm Limited Pointe Claire Que \$847,451, Conner's Riverdale Farms Ltd Portage La Prairie Man \$41,798, Consolidated Computer Ltd Ottawa Ont \$1,780,656, Controlled Systems (Windsor) Ltd Windsor Ont \$33,414, Conversions by Vantasy Ltd Selkirk Man \$51,952, Copytron Mfg Ltd Kelowna BC \$69,741, Corbeil Limited L'Assomption Que \$30,806, Cord King of Canada Ltd Ottawa Ont \$61,113, Corma Incorporated Concord Ont \$190,344, Covey Island Boatworks Ltd Lunenburg NS \$33,737, Cox Systems Ltd Stony Creek Ont \$50,430, Crone Geophysics Ltd Mississauga Ont \$26,051, CTF Systems Inc Port Coquitlam BC \$123,656, CTS Construction Systems Ltd Montreal Que \$318,577, Gusco Industries Limited/Ltée Montreal Que \$60,727, D&S Resource Engineering Ltd Calgary Alta \$78,578, D A P Electronique Canada Ltée Quebec Que \$45,982, D G Instruments Ltd Kanata Ont \$47,117, Dahmer Steel Ltd Kitchener Ont \$45,841, Daniels Electronics Ltd Victoria BC \$43,152, Delisle Foods Ltd Boucherville Que \$102,116, Delta Pump Systems Ltd

INDUSTRY, TRADE AND COMMERCE—Continued

Lethbridge Alta \$48,499, Diagnostic Chemicals Ltd Charlotte-town PEI \$87,783, Dicon Systems Limited Weston Ont \$179,267, Diffrauto Ltd Windsor Ont \$57,380, Dipaolo Machine Works Ltd Mississauga Ont \$55,838, Documented Circuits Inc Kingston Ont \$35,783, Double A/D Distributors Ltd Scarborough Ont \$30,180, Dynapro Systems Inc Vancouver BC \$49,565, E Bergeron et Fils Limitée Labelle Que \$25,170, EDA Instruments Toronto Ont \$33,311, Elastometal Limited Burlington Ont \$35,845, Electrohome Limited Kitchener Ont \$248,429, Electromec Inc Chicoutimi Que \$53,220, Electrovert Ltd Montreal Que \$57,871, Emrick Plastics Ltd Windsor Ont \$47,152, Enercon Limited Regina Sask \$86,256, Energy Conversion Ltd Mississauga Ont \$26,887, Equifab Inc Beloeil Que \$34,473, Ernst Leitz Canada Ltd Midland Ont \$188,617, Ernst & Whinney Toronto Ont \$39,171, Escan Metal Canada Ltd Montreal Que \$29,856, Esler Industries Inc Swift Current Sask \$70,836, Exco Industries Ltd 100 Mile House BC \$35,288, Extender Minerals of Canada Ltd Mississauga Ont \$30,667, Extraordinaire Inc St-Laurent Que \$42,631, Fabri-Metal Ltée Ville D'Anjou Que \$29,835, Farmatic Inc Gorrie Ont \$42,058, Fiberlite Products Co Ltd Edmonton Alta \$74,425, Field Aviation Company Ltd Toronto Ont \$32,499, Fonderie St-Romuald Inc St-Romuald Que \$28,275, Fortrex Systems Corp Markham Ont \$139,545, Freen Screen Ltd Vancouver BC \$25,337, Frelco Limited Stephenville Nfld \$69,807, French Jewellery Co of Canada Ltd Downsview Ont \$50,568, Gabriel of Canada Limited Toronto Ont \$161,049, Gardex Metal Inc St-Jerome Que \$43,624, Gaymore Inc Montreal Que \$28,530, GEAC Computer Corp Ltd Markham Ont \$590,557, Gemtex Co Ltd Concord Ont \$42,457, Gen-Tec Ltd Ste-Foy Que \$82,422, General Crane Industries Ltd London Ont \$425,075, Glenayre Electronics Ltd North Vancouver BC \$173,804, Global Gym & Fitness Equipment Ltd Weston Ont \$28,349, Global Steel Belt Equip Ltd Surrey BC \$69,356, Global Thermoelectric Ltd Bas-sano Alta \$89,137, Graham Fiber Glass Ltd Toronto Ont \$68,736, Gray Forgings & Stampings Ltd Bramalea Ont \$130,486, Grenico Inc Limoilou Que \$39,598, Grimm's Foods Ltd Concord Ont \$40,139, Guelph Mfg Group Ltd Guelph Ont \$78,441, Guertin Bros (Paint) Ltd Winnipeg Man \$122,423, Guy Chart Tools Ltd Pickering Ont \$67,130, H J Langen & Sons Ltd Rexdale Ont \$223,254, Haley Industries Ltd Haley Ont \$28,647, Halickman Bros Ltd Montreal Que \$33,120, Hampton Technologies Corp Charlottetown PEI \$41,197, Harricana Metal Inc Amos Que \$88,188, Harvesco Ltd Halifax NS \$28,530, Heritage Silversmiths Ltd Perth Ont \$63,413, Homestead Computer Services Winnipeg Man \$26,634, Huron Chemicals Ltd Kingston Ont \$69,184, I A F Productions Inc. Laval-des-Rapides Que \$156,077, I M P Tool & Plastics Ltd Dartmouth NS \$30,245, Ice Concepts Engineering Ltd St Johns Nfld \$60,104, IIC Mechanical Products Ltd Downsview Ont \$28,956, Imapro Inc Charlotte-town PEI \$29,393, Inco Limited Toronto Ont \$540,263 Industech Inc Victoriaville Que \$40,101, Industrial Welding Ltd Cheticamp NS \$58,316, Interex Computing Systems Toronto Ont \$152,495, International Barrier Corp Downsview Ont \$154,350, International Reflective Lamanates Inc Toronto Ont \$30,291, International Submarine Engineering Ltd Coquitlam BC \$97,807, International Systems Ltd Montreal Que \$146,712, Internav Ltd Sydney NS \$36,462, Island Metal Fabricators Ltd Charlottetown PEI \$58,962, Isteq Limited Hamilton Ont \$71,172, ITL Industries Ltd Windsor Ont \$107,633, J A Ferland & Fils (1972) Ltd Berthierville Que \$43,200, J E Mailloux Ltée Longueuil Que \$36,156, JL Electron Ltée Rimouski Que \$33,753, Jaltex Jewellery Mfg Co Ltd Downsview Ont \$38,685, Jenkins Industries Ltd Gander Nfld \$29,450, JMR Instruments Canada Ltd Calgary Alta \$106,759, Jonergin Co Ltd St Hubert Que \$70,556, Joseph Poitras & Fils Ltée L'Islet Que \$48,600 K S F Chemical Processes Ltd Cambridge Ont \$25,917, Keith Industries Inc Win-nipeg Man \$74,372, L Piereder Ltd Montreal Que \$28,788, La Cidrerie du Quebec Ltée Rougement Que \$37,723, Lawjack Equipment Ltd Montreal Que \$43,381, Le Bloc Vibre Inc Sher-brooke Que \$27,706, Leigh Instruments Ltd Waterloo Ont \$115,015, Les Constructions Murox Inc St-Joseph de Beauce Que \$30,787, Les Industries Amisco Ltée L'Islet Que \$42,204, Les Industries Super Metal Inc Ville Vanier Que \$35,516, Les Indus-tries Symetrie Inc Montreal Que \$26,426, Les Machineries B L & R Inc Lac St-Jean Que \$42,463, Levochem Ind Montreal Que \$85,287, Line Canada Machine-Outil Ltée Granby Que \$376,208, Linear Technology Inc Burlington Ont \$166,714, Lock-heed Offshore Petroleum Services Ltd New Westminster BC \$123,898, Longford Equipment Intl Ltd Scarborough Ont \$50,904, Lorenzo Industries Inc St-Laurent Que \$68,181, LSI Software Inc & Dycom Software Ltd Surrey BC \$54,844, Lubec Inc St-Antoine Abbe Que \$30,235, Lumonics Inc Kanata Ont \$245,413, Macdonald Dettwiller & Associates Ltd Richmond BC \$118,990, Macdon Electronics Canada Ltd Oakville Ont \$29,327, Mark-Hot Inc Longueuil Que \$111,334, Matrox Electronic Sys-tems Ltd Mount Royal Que \$178,593, Mendes Incorporated Que-bec Que \$50,809, Merkara Inc Mississauga Ont \$131,378, Metrex Intruments Ltd Mississauga Ont \$41,389, Misty River Marine Ltd Blumenort Man \$42,646, Mitel Corp Ltd Kanata Ont \$2,418,085, Moduloc Concrete Products Concord Ont \$38,223, Monitronik Ltée Boisbriand Que \$43,325, Monquart Enterprises Ltd Bath NB \$25,032, Mundet Industries Ltd Scarborough Ont \$168,625, Nanotec Ltd Almonte Ont \$56,989, National Cash Reg Co of Can Waterloo Ont \$2,298,744, Nelvana Limited Toronto Ont \$37,011, Nomad Machine & Mfg Ltd Edmonton Alta \$45,278, Nor-Can Marine Ltd Martmouth NS \$45,204, Norpak Ltd Pakenham Ont \$326,605, North American Steel Equip Co Whitby Ont \$42,951, Northeast Pine Products Ltd Campbellton NB \$54,125, Ocean Quest Ltd Grand Manan NB \$41,296, Optimum Management Inc Winnipeg Man \$44,550, Opto-Electronics Ltd Oakville Ont \$41,015, Orion Electronics Saulnierville NS \$34,133, Outdoor Products Ltd Brampton Ont \$49,113, P Janes & Sons Ltd Trinity Bay Nfld \$123,499, Paris Star Knitting Mills Inc Montreal Que \$30,243, Patrick Computer Systems Inc Winnipeg Man \$53,906, PCL Industries Ltd Oak-ville Ont \$41,880, PDM Electrical Products Ltd St Laurent Que \$35,800, Peat Marwick Mitchell & Co Toronto Ont \$37,123, Phil's Industries Canada Ltd Calgary Alta \$27,690, Phoenix Geo-physics Ltd Willowdale Ont \$508,570, Photochemical Research Associates Ltd London Ont \$300,551, Picker-X-Ray Manufac-turing Ltd Bramalea Ont \$118,518, Pinso Sports Ltée Bromont Que \$74,758, Plesey Canada Ltd Downsview Ont \$234,000, Polyrim Ltd Maple Ont \$7,449,274, Poudrier & Frères Ltée Victoriaville Que \$66,343, Prevost Car Inc St Claire Que \$72,776, Promac Controls Inc Scarborough Ont \$39,424, Promedic Mfg Inc Toronto Ont \$41,839, Qupro Data Systems Ltd Kitchener Ont \$80,751, Ram Industries Limited Yorkton Sask \$105,795, Reber Inc Montreal Que \$72,620, Reflections Intl Furniture Co Toronto Ont \$29,094, RF-Custombuilt Machinery & Conveying Ltd Burnaby BC \$29,761, Riley's Datasare Intl Ltd Calgary Alta \$115,806, Roadline Intl Inc Nobel Ont \$75,875, Roctest Ltd St-Lambert Que \$90,759, Rogers Design Services Ltd Geor-getown Ont \$67,146, Russell Ultra-sound Services Ltd Edmonton Alta \$34,608, S T Jones & Son Ltd Little Bay Islands Nfld \$25,702, Schulte Industries Ltd Englefeld Sask \$26,135, Securi-foit Inc Tingwick Que \$27,834, Securitech Ltd St-Laurent Que \$37,331, Seimac Ltd Bedford NS \$30,377, Senstek Ltd Sas-katoon Sask \$64,162, Sentrol Systems Ltd Downsview Ont \$588,161, Shefford Electronics Corp Toronto Ont \$57,967, Solar Heating Ltd Regina Sask \$36,534, Solarcells Ltd Burlington Ont \$78,507, Sonotek Limited Mississauga Ont \$75,942, Sous-Pro-duits de Boulangerie L B Ltée Boucherville Que \$25,350, Sovebec Inc Ste-Foy Que \$39,150, Star Fabrics Inc Lachine Que \$99,958, Storm-Tite Ind Ltd Winnipeg Man \$72,560, Strite Industries Ltd Cambridge Ont \$88,915, Strong Lights Components Corp Clear-brook BC \$121,500, Stuart Plastic Ltd New Westminster BC \$65,954, Sturdi-Door Systems Ltd Grand Forks BC \$36,855, Sys-tems by Sentron (1978) Ltd Edmonton Alta \$49,074, Tannereye Ltd Charlottetown PEI \$33,472, Tapco Intl Canada Ltd Stoney Creek Ont \$35,651, Taylor Knee Orthotics Inc Richmond BC

INDUSTRY, TRADE AND COMMERCE—Continued

\$69,409, Teklogix Limited Mississauga Ont \$76,382, Tele-Devices Ltd St Laurent Que \$32,048, Telecompute Integrated Systems Inc Toronto Ont \$84,801, Temfibre Inc Temiscaming Que \$90,237, The Pebbles Construction Group Ltd Mississauga Ont \$49,948, Thomson-Gordon Ltd Burlington Ont \$47,472, Thought Technology Ltd Montreal Que \$27,863, Thrush Incorporated Rexdale Ont \$50,794, TNT Developments Ltd Steinbach Man \$37,855, Torque Ball Inc Mississauga Ont \$96,094, Tri-Tec Growth Systems Inc Saskatoon Sask \$161,283, Trident Aircraft Ltd Sidney BC \$701,449, Tridon Ltée Burlington Ont \$449,327, Triman Ind Ltd Morden Man \$64,125, Triton Engineering Services Ltd Montreal Que \$54,354, Turnstile Control Systems Ltd Mississauga Ont \$26,289, Tyton Seal Inc Pointe Claire Que \$79,522, Uniflavor Ltd Rexdale Ont \$41,593, United Engineering Ltd Victoria BC \$25,783, Universal Printers Ltd Winnipeg Man \$37,110, Univision Industries Ltd Biggar Sask \$37,892, Vista Ventures Aircraft Service Ltd Winnipeg Man \$25,230, Volker-Craig Ltd Waterloo Ont \$147,347, Vulcan Equipment Co Ltd Toronto Ont \$60,811, Wagner Engineering Ltd North Vancouver BC \$79,149, Washtronics Ltd Winnipeg Man \$73,845, Waterville Cellular Products Ltd Waterville Que \$99,211, Wayne Forge Ltd Rexdale Ont \$30,611, Weld Process Int'l Ltd Mississauga Ont \$85,308, Western Packaging Systems Ltd Richmond BC \$61,204, Wilco-Canada Inc London Ont \$120,916, Woodbridge Foam Corp Rexdale Ont \$161,097, 93291 Canada Inc Chambly Que \$30,850.

Capital subsidies for the construction of commercial and fishing vessels, and to provide assistance to the shipbuilding industry \$71,736,070—Algan Shipyards Limited Gananogue Ont \$92,480, Allied Shipbuilders Ltd North Vancouver BC \$818,821, Bel Aire Shipyard Ltd North Vancouver BC \$939,251, Breton Industrial and Marine Limited Port Hawkesbury NS \$31,500, Burrard Dry Dock Company Ltd North Vancouver BC \$4,819,879, Burrard Yarrows Corporation North Vancouver BC \$4,835,337, Canadian Shipbuilders & Engineering Limited Collingwood Ont \$6,984,410, Davie Shipbuilding Limited Lauzon Qué \$13,538,725, Dean Construction Company Limited Tecumseh Ont \$66,300, Ferguson Industries Limited Pictou NS \$906,121, Halifax Industries Limited Halifax NS \$1,589,512, Hawker Industries Limited Halifax NS \$2,645,705, Hike Metal Products Limited Wheatley Ont \$104,059, Kootenay Tugboat Ltd New Westminster BC \$123,910, Marine Industries Limited Sorel Qué \$2,121,157, Marlin Marine Industries Ltd Vancouver BC \$62,515, Marystown Shipyard Limited St John's Nfld \$4,969,543, McKenzie Barge & Marine Ways Ltd North Vancouver BC \$86,165, Port Weller Dry Docks Limited St Catharines Ont \$5,875,621, RSL Shipyards Ltd Vancouver BC \$1,187,358, Rivtow Shipyards Ltd Vancouver BC \$178,280, St John Shipbuilding & Dry Docks Co Ltd St John NB \$16,683,410, The Sydney Engineering & Dry Dock Company Limited Sydney NS \$378,815, Vancouver Shipyards Co Ltd North Vancouver BC \$2,534,066, WB Boat Building Ltd Delta BC \$125,800.

Contributions to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability \$94,931,422—Airborne Gear and Machine Ltd St Leonard Que \$197,191, Aircraft Appliances and Equipment Ltd Bramalea Ont \$138,501, Amcan Industries Corporation Downsview Ont \$753,049, Arell Machining Limited Ville d'Anjou Qué \$163,463, Aviation Electric Ltd Montréal Qué \$671,169, Bachan Aerospace of Canada Ltd Windsor Ont \$47,881, Bata Industries Limited Batawa Ont \$804,536, Bayly Engineering Ltd Ajax Ont \$84,443, Bristol Aerospace Ltd Winnipeg Man \$2,402,055, CAE Electronics Limited Montreal Que \$2,604,227, Canadair Ltd Montreal Que \$7,995,451, Canadian Marconi Company Montreal Que \$3,411,457, Chicopee Manufacturing Ltd Kitchener Ont \$229,428, Computing Devices of Canada Ltd Ottawa Ont \$192,554, CPS Industries Inc Montreal Que \$31,694, DG Instruments Ltd Kanata Ont \$94,504, Donlee Manufacturing Industries

Limited Weston Ont \$128,500, Dowty Equipment of Canada Limited Ajax Ont \$572,534, EK Neuser Machine Company Limited Concord Ont \$135,474, Erie Technological Products of Canada Ltd Trenton Ont \$1,391,589, Extrusion Machine Company Limited Markham Ont \$204,122, Firan-Glendale Corporation Scarborough Ont \$231,934, Gabriel of Canada Limited Toronto Ont \$469,853, Garrett Manufacturing Ltd Rexdale Ont \$423,630, Gulf Oil Canada Limited Toronto Ont \$26,744, Haley Industries Ltd Haley Ont \$462,337, Hawker Siddeley of Canada Limited Mississauga Ont \$334,338, Heede International Ltd Port Moody BC \$141,303, Hermes Electronics Ltd Dartmouth NS \$435,778, Heroux Inc Longueuil Que \$587,678, Irvin Industries Canada Limited Fort Erie Ont \$103,905, J Kelter Mould & Die Limited Burlington Ont \$292,400, Leigh Instruments Ltd Carleton Place Ont \$122,220, Ottawa Ont \$563,525, Don Mills Ont \$148,828, Lister Bolt & Chain Ltd Richmond BC \$222,987, Litton Systems (Canada) Ltd Rexdale Ont \$20,527,401, Magna International Inc Scarborough Ont \$135,254, Maritime Industries Limited Burnaby BC \$103,484, Mason Boats Limited Smith's Falls Ont \$90,000, McDonnell Douglas Canada Ltd Toronto Ont \$614,257, Neo Industries Limited Hamilton Ont \$334,348, Nordic Steel Products Ltd Mississauga Ont \$33,072, Optotek Limited Ottawa Ont \$100,489, Pratt & Whitney Aircraft of Canada Ltd Longueuil Que \$35,172,284, RJ Stampings Co Ltd Montreal Que \$142,022, Raytheon (Canada) Limited Waterloo Ont \$236,026, RCA Inc Toronto Ont \$350,581, Rolls Royce (Canada) Ltd Montreal Que \$669,808, Shellcast Foundries Inc Montreal Que \$67,379, Spar Aerospace Limited Toronto Ont \$901,801, Ste Anne de Bellevue Que \$960,042, The Algoma Steel Corporation Limited Sault Ste Marie Ont \$2,256,831, The DeHavilland Aircraft of Canada Downsview Ont \$2,551,510, TFI Fastener Corporation Mississauga Ont \$312,566, UDT Industries Inc Montreal Que \$54,875, Valcartier Industries Incorporated Ville de Val Belair Que \$912,297, Valcom Ltd Guelph Ont \$45,828, Vickers Canada Inc Montreal Que \$230,517, Walbar of Canada Inc Mississauga Ont \$1,059,339, West Heights Manufacturing Inc Kitchener Ont \$114,886.

Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development \$1,579,958—Fees for Membership in International Organizations \$306,899—International Coffee Organization London England \$69,984, International Customs & Tariffs Bureau Brussels Belgium \$41,187, International Lead and Zinc Study Group London England \$33,315, International Sugar Organization London England \$54,514, International Tin Council Kuala Lumpur Malaysia \$41,523, Organization for Economic Cooperation and Development Paris France \$35,081; Contributions to provide for the establishment of development and productivity centres for the benefit of the Canadian textiles and clothing industries \$111,930—Apparel Manufacturers Association of Ontario Waterloo Ont \$32,787, Institut des Manufacturiers du Vêtement du Québec Montréal Qué \$42,750, Manitoba Fashion Institute Winnipeg Man \$36,393, Contribution to Fashion Canada Ottawa Ont \$280,754. Contributions to provide for the establishment of a Productivity Institute for the benefit of the Canadian footwear manufacturing and tanning industries \$136,355—Footwear/Leather Institute of Canada Montreal Que \$136,355—Contribution to the Innovation Centers \$695,120—L'École Polytechnique de Montréal Montréal Qué \$348,492, University of Waterloo Waterloo Ont \$346,628—Contribution to the Hamilton Wentworth Business Council Hamilton Ont \$25,000.

Contributions to increase the energy efficiency of industrial processes by supporting selected research and development projects \$579,301—Allied Chemicals Canada Ltd Mississauga Ont \$200,250, Canada Brick Streetsville Ont \$84,123, Inco Limited Toronto Ont \$72,860, Metals and Alloys Co Ltd Toronto Ont \$71,954, Neo Industries Ltd Hamilton Ont \$39,117, Noranda Mines Limited Pointe Claire Que \$53,131, Pulp and Paper Research Institute Pointe Claire Que \$42,444.

INDUSTRY, TRADE AND COMMERCE—Continued

Contributions to the Capital Costs of Trade and Convention Centres in Canada \$9,276,000—Corporation of the City of Hamilton Ont \$4,000,000, Corporation of the City of Windsor Ont \$300,662, Pacific Rim Trade and Convention Centre Vancouver BC \$2,225,338, The Province of Nova Scotia \$2,750,000.

Contributions under the Youth Job Corps Program \$125,024—C Dion Montreal Que \$29,476, L Leclerc Toronto Ont \$32,093, C Myles Montreal Que \$26,398.

Payments to companies engaged in ship repair on the Canadian East and West coasts for the construction of dry docks and supporting facilities \$22,214,273—Burrard Yarrows Corporation North Vancouver BC \$22,214,273.

Payment of EDC Insurance Losses \$2,778,889—Export Development Corporation for Canada Wire and Cable \$1,032,238, K/S Normand Tugs A/S Norway \$1,652,671, and the Republic of Turkey \$93,980.

Payment of EDP Insurance Losses \$8,402,122—Bank of Montreal for WSM Automation Technology Inc Mississauga Ont \$135,000, Creations Ava Inc St Calixte Que \$157,500, Pektr International Import Export Ltd Edmonton Alta \$77,760, Sports Repair and Manufacturing Ltd Willowdale Ont \$90,000, Caisse d'entraide Économique de Laval for Wirefil Inc Pointe Aux Trembles Que \$896,764, Canadian Imperial Bank of Commerce for Carrier JD Shoe Co Ltd Toronto Ont \$1,517,381, Singer H Furniture Ltd Montreal Que \$225,000, Citicorp Leasing Canada Ltd for Systems Approach Leasing Ltd Ottawa Ont \$753,762, La Banque Nationale du Canada for Frel Inc St Leonard Que \$76,500, RoyNat Inc for Chaussures Dynastic Inc Sherbrooke Que \$170,000, Earthwood Manufacturing Ltd Richmond BC \$124,313, The Royal Bank of Canada for Four Trades Ltd Mississauga Ont \$126,000, Huber Frederick W Industries Ltd Pointe Claire Que \$338,571, Graham Fiber Glass Ltd Inglewood Ont \$3,500,000, International Carbonic Canada Ltée Duvernay Laval Que \$101,071, Toronto Dominion Bank for Western Shoe Ltd Winnipeg Man \$112,500.

Payment of losses under the Small Business Loans Act \$5,058,442—Bank of British Columbia for Tamavi Holdings Ltd Vancouver BC \$77,581, Bank of Montreal for Hamburger Jaro Inc St George de Beauce Que \$36,180, The Fruit Merchant Ottawa Ont \$25,790, Morcom and Schirok Holdings Ltd Coaldale Alta \$34,851, 408467 Ontario Ltd Toronto Ont \$35,608, Macren Industries Ltd Lachine Que \$67,742, Bank of Nova Scotia for Carmen's Beauty Salon Belleville Ont \$39,149, Royden Manor Homes Ltd Ottawa Ont \$32,229, Banque Nationale du Canada for In Step Costumes Ltd Montreal Que \$45,885, Restauration Rimouskoise Inc Rimouski Que \$67,611, BC Auto Parts Engineering Ltd Hauterive Que \$30,688, Entreprises MLM Inc St Leonard Que \$44,383, Dumont Mechanic Ltd Moncton NB \$25,393, Gilbert Basque et Fils Ltée Bathurst NB \$55,524, P Charbonneau et Frères Construction Ltée Rockland Ont \$74,310, Les Plastiques Lard Inc Lorraine Que \$28,193, Rotisserie du Moulin Inc Chicoutimi Que \$61,532, Gingras Denis Donnacona Que \$57,799, Il Gladiatore Restaurant Scarborough Ont \$50,387, Leroux Roland Casselman Ont \$62,211, Bar Chez Ness Inc Chicoutimi Que \$71,820, Dépanneur Jaclin Enr Ltée Berthier Que \$65,357, 85311 Canada Ltée Lorraine Que \$34,657, Rotisserie Rive Sud Inc Longueuil Que \$26,546, Canada Trust Company for Karlsbow Corporation St Catharines Ont \$36,101, Canadian Imperial Bank of Commerce for Modern Quality Meats Ltd Winnipeg Man \$25,795, The L C Gillnetter Co Ltd Kelowna BC \$26,283, Palen Frederic I Winnipeg Man \$32,971, Fiona's Pant-house Northgate Ltd Regina Sask \$39,214, 232001 Alberta Ltd Edmonton Alta \$32,936, Hood Trevor and Lynne Saanichton BC \$51,947, Xila Inc Toronto Ont \$32,922, 90440 Canada Ltd Montreal Que \$59,527, Bourque Paul A Moncton NB \$27,725, 90424 Canada Ltée Longueuil Que \$74,849, 374460 Ontario Ltd

Toronto Ont \$25,306, Cuisines Amanda du Canada Ltée Longueuil Que \$63,084, J and F Keeling Enterprises Ltd Calgary Alta \$32,989, Royal Bank of Canada for Photo Chrome Inc Montreal Que \$32,657, Rug Tufters Uncity Ltd Toronto Ont \$28,918, Youkhana's Steak House Wilkie Sask \$39,619, Village Claim Centre Ltd Vernon BC \$45,062, Galaxy Porcelain and Enamel Manufacturing Co Ltd Vancouver BC \$69,393, Grimard Henry La Tuque Que \$28,996, Industrial Heat Treating Inc Welland Ont \$64,750, Boutique et École de Ski and Michel Fournier Engineering Ltd St Lambert Que \$45,143, Transmission Ste-Rose Ste-Thérèse Inc Rosemere Que \$30,522, Talbot Boites de Camions et Remorques Anjou Que \$28,246, Bureau de Vérification Publicitaire ACB Ltée Montreal Que \$39,641, Brookside Chemicals Co Ltd Buctouche NB \$54,527, Deca Forest Products Ltd Vancouver BC \$33,331, RR Burke Co Ltd Vancouver BC \$28,527, The Pizza Factory Hanover Ont \$27,630, Champlain Investment Corporation Coquitlam BC \$33,116, Toronto Dominion Bank for La Gondola Ice Cream Ltd Richmond Hill Ont \$62,665, Super Steak Eastern Canada Ltd Toronto Ont \$75,285, Operon Management Revelstoke BC \$70,289, Harder Klaus and Renate Marmora Ont \$48,833, Disk Data Systems Ltd Medicine Hat Alta \$34,500, Chenil Nordique Engineering Ltd Drummondville Que \$37,713, Atelier Sign Design Ltd Calgary Alta \$49,741, 401728 Ontario Ltd Montreal Que \$30,322, 387318 Ontario Ltd Montreal Que \$72,877, The Papersmith Mill Ltd Kitchener Ont \$61,501, Brewster Lake Shake and Shingle Ltd Campbell River BC \$80,024, Provincial Bank of Canada for Les Entreprises Claw and Lombardi Inc Laval Que \$57,063.

Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales \$11,402,137—Contributions to Canadian companies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds \$498,994—Association of British Columbia Grape Growers Kelowna BC \$26,819, Canada Sheep Marketing Council Bowmanville Ont \$45,000, Canadian Western Agribition Association Regina Sask \$61,187, Secan Association Ottawa Ont \$170,419, The Canadian Seed Potato Export Agency Fredericton NB \$172,968; Contributions to the Fisheries Council of Canada Ottawa Ont \$200,000; Contributions to the Council of Forest Industries of BC Vancouver BC \$1,628,279; Contributions under the Program for Export Market Development \$9,044,030—Agra Industries Ltd Saskatoon Sask \$42,397, Agrodev Canada Incorporated Beaconsfield Que \$47,745, British Columbia Seafood Exporters Association Vancouver BC \$40,000, Bois Cobodex Inc Grenville Que \$51,546, CAE Electronics Ltd Montréal Qué \$140,141, Caim Ltd Montreal Que \$38,733, Campus Consortium Consultants Ltd Toronto Ont \$49,471, Canada Machinery Corporation Ltd Cambridge Ont \$31,925, Canadian General Electric Co Ltd Toronto Ont \$27,223, Canadian International Project Managers Ltd Montréal Qué \$214,669, Canadian Marconi Company Montréal Qué \$33,070, Canatom Ltd Montréal Qué \$135,546, Canatrans Limitée Montreal Que \$127,504, Caron Inc Burlington Ont \$25,758, Cansult Ltd Don Mills Ont \$128,600, Concordia Management Company Limited Montréal Qué \$25,766, Davie Shipbuilding Ltd Lauzon Qué \$39,048, Dominion Bridge Company Ltd Lachine Qué \$30,262, Dominion Engineering Works Limited Montréal Qué \$127,094, Foxboro Canada Inc Lasalle Que \$28,873, Garrett Manufacturing Ltd Rexdale Ont \$27,227, HA Simons (Overseas) Ltd Vancouver BC \$83,357, Harco Electronics Limited Winnipeg Man \$27,628, Hawker Siddeley Canada Ltd Thunder Bay Ont \$240,467, Integ-Intercontinental Engineering Ltd Vancouver BC \$54,351, Interimco International Inc Ottawa Ont \$207,630, Keith Consulting Ltd Regina Sask \$25,511, Lavalin International Inc Montréal Qué \$213,656, Leigh Instruments Ltd Carleton Place Ont \$35,854, Les Charpenes Métalliques Thomas Inc St Bruno Que \$47,265, Litton Systems (Canada) Ltd Rexdale Ont \$65,770, Ludwig Engel Canada Ltd Guelph Ont \$27,149, MacDonald Dettwiller and Associates

INDUSTRY, TRADE AND COMMERCE—Concluded

Ltd Richmond BC \$28,527, MBL International Contractors Inc Windsor Ont \$127,880, Maritime Industries Ltd Burnaby BC \$27,951, Met-Chem Canada Inc Montreal Que \$141,635, Montreal Engineering Company Ltd Montreal Que \$39,160, Natural Furs Ltd Montreal Que \$39,272, Photochemical Research Associates Inc London Ont \$27,090, Remtec Inc Chambly Que \$29,655, Seadev International Limited Toronto Ont \$28,665, SNC International Ltd Montreal Que \$252,197, The Shawinigan Engineering Co Montréal Qué \$75,184, Vancouver Shipyards Co Ltd Vancouver BC \$44,512, Viceroy Construction Company Limited Scarborough Ont \$44,368.

Contributions under the Workers' Metric Tools Assistance Program \$2,824,056

TOURISM PROGRAM \$1,612,884

Grants to the Travel Industry Association of Canada \$50,000

Contributions to national and commercial organizations to assist in achieving tourism objectives in fields such as research studies, familiarization tours, education, training and package tour development \$39,387

Contributions under the Youth Job Corps Program, \$1,483,317—C Bishop Stephenville Crossing Nfld \$34,390, D Cayouette Ste Foy Que \$36,652, G Choiniere Granby Que \$32,045, L Couture Quebec Que \$49,593, J Ferland Levis Que \$31,186, M Guay Granby Que \$48,266, C Harrison Matane Que \$29,510, M Hostein St Anselme Que \$30,614, C Labrie Granby Que \$29,394, M Lacombe Ste Foy Que \$46,788, F Lefort Lauzon Que \$41,048, J Mallay Mount Pearl Nfld \$42,754, B Mallett Vancouver BC \$45,270, G McNicholl Clermont Que \$32,244, M Minville Carleton Que \$37,085, MF Remy Quebec Que \$26,695, K Stewart Vancouver BC \$35,742, S Symonds Mount Pearl Nfld \$36,541, S Valia Ottawa Ont \$45,020, L Veilleh Montreal Que \$36,210, P Yee Vancouver BC \$40,599.

Contributions to the US National Republican Convention, \$5,000

Contributions to the American Society of Travel Agents, \$35,180—Motorcoach Committee of the American Society of Travel Agents New York NY \$35,180.

GRAINS AND OILSEEDS PROGRAM \$147,546,265

Rapeseed Association of Canada \$375,000

Fees for memberships in the International Wheat Council \$265,540

Contribution to the Canada Grains Council \$60,000

Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries \$16,589,178 (payments made to Canadian Chartered Banks covering interest charges on behalf of the following countries)—Algeria \$8,728,740, Brazil \$7,860,438.

Assistance to Canadian companies and organizations in expanding the total effective market for Canadian grains and oilseeds by supporting selected projects \$287,586—Griffith Laboratories Ltd Scarborough Ont \$127,874, Maple Leaf Mills Ltd Toronto Ont \$25,893, Neptune Bulk Terminals Ltd Vancouver BC \$88,200, University of Manitoba Winnipeg Man \$34,550.

Contribution to the Canadian International Grains Institute \$822,469

Contribution to POS Pilot Plant Corporation \$641,409

Contribution to the Canadian Wheat Board to cover carrying charges on reserve stocks of feed grains \$733,333

Contribution to assist the Canadian Rapeseed Processing Industry in adjusting to increased transport costs for rapeseed products

\$3,000,000—Alberta Food Products Fort Saskatchewan Alta \$263,261, CSP Foods Ltd Altona Man \$464,549, Nipawin Sask \$427,646, Saskatoon Sask \$408,345, Canbra Foods Limited Lethbridge Alta \$407,628, NARP Processors Limited Sexsmith Alta \$287,413, United Oilseed Products Limited Lloydminster Alta \$741,158.

Payments to Millers in Western Canada to equalize Freight "Stop-Off" Charges between Eastern and Western Canada on grain processed into flour for export \$817,405—Maple Leaf Mills Limited Calgary Alta \$206,802, Medicine Hat Alta \$87,109, Winnipeg Man \$140,153, Ogilvie Mills Limited Medicine Hat Alta \$92,482, Winnipeg Man \$125,065, Robin Hood Multifoods Limited, Saskatoon Sask \$110,803, Soo Line Mills (1969) Limited Winnipeg Man \$29,308.

Reimbursement of the Canadian Wheat Board for the 1977-78 Oats Pool Account deficit \$1,827,806

Payments in connection with the Prairie Grain Advance Payments Act \$2,710,223

Payments in connection with the Western Grain Stabilization Act \$119,416,316

Standards Council of Canada \$4,225,000

JUSTICE \$40,041,050

Department \$30,665,875

ADMINISTRATION OF JUSTICE PROGRAM \$30,665,875

Grant to the Uniform Law Conference of Canada to assist in payment of administrative expenses \$2,500

Grant to the Uniform Law Conference of Canada for the research purposes of the Conference \$25,000

Grant to the International Commission of Jurists \$16,000

Grant to L'Institut de droit d'expression française \$1,500

Grant to the British Institute of International and Comparative Law \$10,000

Grants to encourage student specialization in Legislative Drafting \$69,564

Grants to encourage Native People to enter the Legal Profession \$96,936

Grants for the Duff-Rinfret Scholarship Program \$65,479

Grants to the Canadian Association of Chiefs of Police for the Law Amendments Committee \$12,000

Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of Legal Aid Systems \$23,581,265—Governments of: Alta \$1,969,751, BC \$2,552,565, Man \$1,040,363, NB \$599,270, Nfld \$397,882, NWT \$254,698, NS \$848,017, Ont \$8,508,135, PEI \$78,209, Que \$6,326,278, Sask \$954,913, YT \$51,184.

Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate Victims of Violent Crime \$2,173,917—Alta \$200,890, BC \$256,690, Man \$103,050, NB \$35,050, Ont \$849,980, Que \$629,880, Sask \$67,632.

Contributions to encourage experimental and research work in Legal Aid \$256,204—Clinique juridique communautaire de Pointe St-Charles et Petite Bourgogne Inc Montreal Que \$44,822, Legal Services Society of BC Vancouver BC \$60,578 National Legal Aid Research Centre Inc Ottawa Ont \$36,000, Ontario Legal Aid Plan Toronto Ont \$50,392.

JUSTICE—Concluded

Contributions to Canadian Association of Chiefs of Police and to provinces to employ Law Students with Police Forces \$273,337—Canadian Association of Chiefs of Police Ottawa Ont \$273,337.

Contributions for a summer Exchange program between Civil and Common Law Students \$262,521—University of Dalhousie Halifax NS \$45,215, University of Sherbrooke Sherbrooke, Que \$79,294.

Contributions to the Canadian Law Information Council \$300,000

Contributions to Pilot Projects relating to Family Courts \$415,972—Governments of: NB \$112,650, Nfld \$133,323, Sask \$150,000.

Contributions to the Canadian Association of Provincial Court Judges \$50,000

Contributions for Criminal Law Reform \$223,831—Dr Robin F Badgley Toronto Ont \$142,086.

Contributions to Native Court Worker and Related Programs for Native People and representatives of the Legal System \$2,115,175—Government of the NWT Yellowknife NWT \$158,000, Government of YT Whitehorse YT \$43,350, Legal Services Society of BC Vancouver BC \$570,640, Min des Finances de la province de Québec Ste-Foy Que \$55,575, Nfld Exchequer Acct St John's Nfld \$51,450, Treasures: Alta Edmonton Alta \$468,605, Man Winnipeg Man \$174,157, Ont Toronto Ont \$270,043, Sask Regina Sask \$176,750.

Contribution for the Consultation and Development Fund \$47,358

Contribution to the Canadian Society of Forensic Science \$30,000

University of Ottawa Legislative Drafting Program \$48,150

Public Legal Education \$579,666—A Cardinal Montreal Que \$46,048, T. Coakley Halifax NS \$43,623, Y Fortin Cap-Rouge Que \$37,840, G Gosselin Hull Que \$38,689, F Harel Montreal Que \$30,286 H P Normandin Montreal Que \$42,823, J Pistor Windsor Ont \$28,711, M Roy Serbrooke Que \$48,742.

Contribution to the Institute of Public Administration of Canada \$9,500

Commissioner for Federal Judicial Affairs \$8,992,277

ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM \$8,992,277

Gratuities to the widows or such dependents as determined by the Minister of Justice, of judges who die while in office \$48,417

Annuities under the Judges Act \$8,943,860

Supreme Court of Canada \$366,336

Pensions under the Judges Act \$366,336—D C Abbott Ottawa Ont \$55,571, E M Hall Saskatoon Sask \$55,571, G Fauteux Ottawa Ont \$30,142, L P Pigeon Ottawa Ont \$45,750, W F Spence Ottawa Ont \$54,355.

Tax Review Board \$16,562

Tax Review Board Members' Pensions \$16,562

LABOUR \$42,419,216

Department \$40,404,216

LABOUR PROGRAM \$7,510,303

Grants for Special Research Studies in the Labour Field (Special Research) \$39,300

Grants for Special Research Studies in the Labour Field (Accident Prevention) \$16,000

Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education \$301,017—Centrale de l'enseignement du Québec Ste-Foy Que \$38,011, Syndicat des fonctionnaires provinciaux Québec Que \$26,850.

Grant to support activities which contribute to Labour Canada's Objectives \$39,950

Payment of Adjustment Assistance Benefits in accordance with the terms and conditions prescribed by the Governor in Council, to workers in the textile, clothing, footwear, and tanning industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof due to import competition has been established, special measures of protection are not deemed practicable \$3,800,000

Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school \$10,701

Contributions to the Canadian Labour Congress labour education programs \$2,541,930

Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs \$338,397—Canadian Congress of Teamsters Ottawa Ont \$95,324, Centrale des Syndicats Démocratiques Montreal Que \$39,717, Confédération des Syndicats Nationaux Montreal Que \$203,356.

Contributions to Quality of Working Life Projects \$108,702

Contributions to Atlantic Region Labour Education Centre \$261,669—Canadian Labour Congress Ottawa Ont \$261,669.

Contributions to Vancouver Rail Task Force Labour Committee Vancouver BC \$25,000

Contributions to Youth Job Corps \$27,637

FITNESS AND AMATEUR SPORT PROGRAM \$32,893,913

National Sport Governing Bodies \$13,805,534—Bowling Federation of Canada Vanier Ont \$34,939, Canadian Amateur Basketball Association Vanier Ont \$654,120, Canadian Amateur Bobsleigh & Luge Association Montreal Que \$54,449, Canadian Amateur Boxing Association Halifax NS \$212,732, Canadian Amateur Diving Association Vanier Ont \$300,722, Canadian Amateur Football Association Vanier Ont \$140,258, Canadian Amateur Hockey Association Vanier Ont \$331,612, Canadian Amateur Rowing Association Vanier Ont \$396,905, Canadian Amateur Softball Association Vanier Ont \$318,762, Canadian Amateur Speed Skating Association Vanier Ont \$340,729, Canadian Amateur Swimming Association Vanier Ont \$586,559, Canadian Amateur Synchronized Swimming Association Vanier Ont \$182,913, Canadian Amateur Wrestling Association Vanier Ont \$355,202, Canadian Association of Disabled Skiing Banff Alta \$32,483, Canadian Badminton Association Vanier Ont \$277,124, Canadian Canoe Association Vanier Ont \$408,736, Canadian

LABOUR—Continued

Cricket Association Toronto Ont \$54,782, Canadian Curling Association Vanier Ont \$48,675, Canadian Cycling Association Vanier Ont \$290,786, Canadian Equestrian Federation Vanier Ont \$563,647, Canadian Federation of Amateur Baseball Vanier Ont \$183,924, Canadian Fencing Association Vanier Ont \$162,299, Canadian Field Hockey Association Vanier Ont \$166,510, Canadian Field Hockey Council Vanier Ont \$25,754, Canadian Figure Skating Association Vanier Ont \$306,506, Canadian Gymnastics Federation Vanier Ont \$626,245, Canadian Handball Association Regina Sask \$31,192, Canadian Interuniversity Athletic Union Vanier Ont \$41,116, Canadian Lacrosse Association Vanier Ont \$167,679, Canadian Ladies Curling Association Vanier Ont \$41,963, Canadian Ladies Golf Association Vanier Ont \$86,950, Canadian Ladies Lawn Bowling Council Brampton Ont \$32,858, Canadian Lawn Bowling Council Vancouver BC \$43,992, Canadian Modern Gymnastics Federation Rexdale Ont \$75,618, Canadian Orienteering Federation Vanier Ont \$76,949, Canadian Racquetball Association Vanier Ont \$84,385, Canadian Rugby Union Vanier Ont \$161,665, Canadian Ski Association Vanier Ont \$1,180,608, Canadian Soccer Association Vanier Ont \$420,221, Canadian Sport Parachuting Association Vanier Ont \$104,255, Canadian Squash Racquets Association Vanier Ont \$100,006, Canadian Table Tennis Association Vanier Ont \$160,571, Canadian Team Handball Federation Vanier Ont \$135,336, Canadian Tennis Association Vanier Ont \$258,432, Canadian Track and Field Association Vanier Ont \$705,646, Canadian Volleyball Association Vanier Ont \$462,722, Canadian Water Polo Association Vanier Ont \$233,797, Canadian Water Ski Association Vanier Ont \$123,425, Canadian Weightlifting Federation Vanier Ont \$208,733, Canadian Women's Field Hockey Association Vanier Ont \$252,432, Canadian Yachting Association Vanier Ont \$320,342, Coaching Association of Canada Vanier Ont \$61,000, Curl Canada Vanier Ont \$55,692, Federation of Canadian Archers Vanier Ont \$133,396, Hockey Canada Vanier Ont \$250,620, Judo Canada Vanier Ont \$255,045, National Karate Association Toronto Ont \$42,728, Ringette Canada Winnipeg Man \$47,513, Royal Canadian Golf Association Oakville Ont \$43,425, Shooting Federation of Canada Vanier Ont \$297,037, Other Contributions \$50,812.

National Sport & Recreation Centre \$2,913,125—National Sport and Recreation Centre Inc Vanier Ont \$2,913,125.

National Multi-Sport Coordinating Bodies \$4,488,494—Aquatic Federation of Canada Oakville Ont \$27,222, Calgary Olympic Development Association Calgary Alta \$200,000, Canada Sports Hall of Fame Toronto Ont \$48,958, Canadian Amputee Sports Association Georgetown Ont \$38,868, Canadian Association of Sport Sciences Sudbury Ont \$40,419, Canadian Blind Sports Association Vancouver BC \$68,180, Canadian Colleges Athletic Association Vanier Ont \$172,964, Canadian Interuniversity Athletic Union Vanier Ont \$793,439, Canadian Olympics Association Montreal Que \$66,263, Canadian Wheelchair Sports Association Edmonton Alta \$115,616, Coaching Association of Canadian Vanier Ont \$1,861,125, Coordinating Committee Sport for Physically Disabled Vanier Ont \$32,622, Federation of Silent Sports of Canada Vancouver BC \$45,159, Game Plan Promotion Unit Vanier Ont \$420,000, Sports Federation of Canada Ottawa Ont \$80,830, Sport Fund for the Physically Disabled Vanier Ont \$127,960, Sport medicine Council of Canada Vanier Ont \$94,989, University of Manitoba Winnipeg Man \$200,000, Other Contributions \$53,880.

Grants-In-Aid and Athlete Assistance \$2,346,626—Canadian Amateur Basketball Association Vanier Ont \$84,660, Canadian Amateur Swimming Association Vanier Ont \$46,640, Hockey Canada Vanier Ont \$26,000, Shooting Federation of Canada Vanier Ont \$41,565, Other Contributions \$2,147,761.

Multi Sport National, Regional, International Games \$2,860,000—Jeux Canada Summer Games 1981 Thunder Bay Ont \$1,586,000, Jeux Canada Summer Games 1985 Saint John NB \$25,000, Jeux du Canada Hiver 1983 Chicoutimi Que \$585,000, St. Mary's University Halifax NS \$650,000, Other Contributions \$14,000.

National Recreation Associations & Agencies \$2,914,593—Alpine Club of Canada Banff Alta \$35,887, Bowling Federation of Canada Vanier Ont \$81,040, Canadian Amateur Football Association Vanier Ont \$43,040, Canadian Association for Health Physical Education & Recreation Vanier Ont \$233,252, Canadian Association for the Mentally Retarded Downsview Ont \$42,008, Canadian Association of Children/Learning Disabilities Ottawa Ont \$29,025, Canadian Association of Disabled Skiing Banff Alta \$102,425, Canadian Association of Nordic Ski Instructors Montreal Que \$31,948, Canadian Badminton Association Vanier Ont \$38,501, Canadian Camping Association Toronto Ont \$68,610, Canadian Council on Children and Youth Ottawa Ont \$54,856, Canadian Dietetic Association Toronto Ont \$40,316, Canadian Hostelling Association Charlottetown PEI \$106,841, Canadian Modern Gymnastics Federation Rexdale Ont \$34,377, Canadian Oldtimers Hockey Association Vanier Ont \$82,116, Canadian Parks/Recreation Association Vanier Ont \$294,503, Canadian Recreational Canoeing Association Hyde Park Ont \$66,133, Canadian Red Cross Society Toronto Ont \$60,921, Canadian School Sports Federation Vanier Ont \$119,828, Canadian Ski Council Toronto Ont \$157,723, Canadian Ski Patrol System Ottawa Ont \$96,596, Canadian Special Olympics Inc Toronto Ont \$47,913, Canadian Track and Field Association Vanier Ont \$80,589, Canadian Yachting Association Vanier Ont \$59,818, McMaster University Hamilton Ont \$90,340, National Council of YMCA's of Canada Toronto Ont \$37,536, Royal Life Saving Society of Canada Toronto Ont \$76,211, The Duke of Edinburgh's Award in Canada Richmond Hill Ont \$45,716, Université de Laval Ste Foy Que \$27,798, University of British Columbia Vancouver BC \$27,716, University of Waterloo Waterloo Ont \$49,156, Other Contributions \$551,854.

Provincial & Territorial Native Associations \$1,004,969—Association of Metis & Non-Status Indians of Saskatchewan Regina Sask \$44,095, BC Native Amateur Sports & Recreation Federation Vancouver BC \$39,800, Cree Regional Authority Val D'Or Que \$30,000, Confederation of Indians of Quebec Caughnawaga Que \$38,826, Conseil Attikamek Montagnais Village des Hurons Que \$39,893, Council for Yukon Indians Whitehorse Yukon \$55,346, Federation of Saskatchewan Indians Regina Sask \$33,475, Government of the NWT Yellowknife NWT \$37,463, Grand Council Treaty No 3 Kenora Ont \$35,034, Grand Council Treaty No 9 Timmins Ont \$37,356, Inpol Sports Association Wetaskiwin Alta \$26,170, Kativik Regional Government Fort Chimo Que \$28,350, Laurentian Alliance of Metis & Non-Status Indians Hull Que \$37,264, Manitoba Metis Federation Winnipeg Man \$40,200, Metis Association of Alberta Edmonton Alta \$34,111, Native Council of Nova Scotia Truro NS \$40,492, Native Council of PEI Charlottetown PEI \$27,304, NB Association of Metis and Non-Status Indians Fredericton NB \$40,274, Ontario Metis & Non-Status Indian Association Willowdale Ont \$41,000, Union of New Brunswick Indians Fredericton NB \$58,757, Union of Nova Scotia Indians Sydney NS \$41,216, Union of Ontario Indians Toronto Ont \$47,266, Other Contributions \$151,277.

Fitness Program \$1,910,572—Canada Fitness Survey Inc Ottawa Ont \$1,650,000, Canadian Public Health Association Ottawa Ont \$42,150, McMaster University Hamilton Ont \$28,550, National Sport and Recreation Centre Inc Vanier Ont \$26,250, Other Contributions \$163,622.

Sport Participation Canada \$650,000—Sport Participation Canada Vanier Ont \$650,000.

LABOUR—Concluded**Canadian Centre for Occupational Health and Safety \$2,015,000**

Grant to the Canadian Centre for Occupational Health and Safety \$2,015,000—Ottawa Ont \$2,015,000.

NATIONAL DEFENCE \$292,180,071**DEFENCE SERVICES PROGRAM \$292,180,071**

Payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan \$12,198

Mrs Mary Whittington \$200

Mrs Eleanor Nixon \$1,048

Mr R P Thompson \$7,387

Conference of Defence Associations Ottawa Ont \$112,400

Army Cadet League of Canada Ottawa Ont \$88,050

Air Cadet League of Canada Ottawa Ont \$88,050

Navy League of Canada Ottawa Ont \$88,050

Royal Canadian Naval Association Toronto Ont \$6,600

Naval Officers Association Toronto Ont \$17,850

Royal Canadian Air Force Association Ottawa Ont \$23,800

Royal Canadian Navy Benevolent Fund Ottawa Ont \$7,150

Royal Canadian Air Force Benevolent Fund Ottawa Ont \$8,400

Canadian Forces Personnel Assistance Fund \$7,850

Rifle Associations \$118,200—Dominion of Canada Rifle Association Ottawa Ont \$89,000.

Military and United Services Institutes \$17,129

Canadian Universities—Military studies \$443,042—Acadia University Wolfville NS \$25,000, University of Alberta Edmonton Alta \$60,000, University of British Columbia Vancouver BC \$60,000, Dalhousie University Halifax NS \$60,000, Laval University Montreal Que \$60,000, University of New Brunswick \$25,000, Queen's University Kingston Ont \$60,000, Victoria University Victoria BC \$25,000.

Canadian Institute of Strategic Studies \$50,000

NATO Military budgets and agencies \$22,749,184

NATO infrastructure \$51,699,697

NATO Airborne Early Warning System \$98,295,072

Material produced for transfer as mutual aid \$178,610

Contributions to provinces and municipalities for emergency preparedness purposes \$1,856,621—Newfoundland \$28,867, Prince Edward Island \$29,126, Nova Scotia \$81,648, Quebec \$478,224, Ontario \$638,370, Manitoba \$94,907, Saskatchewan \$89,569, Alberta \$166,198, British Columbia \$206,665, Northwest Territories \$21,497, Yukon Territory \$21,550.

Payments under Parts I-IV of the Defence Services Pension Continuation Act \$7,724,661

Payments under the Supplementary Retirement Benefits Act \$108,578,822

NATIONAL HEALTH AND WELFARE \$15,431,915,302**Department \$15,351,440,302****DEPARTMENTAL ADMINISTRATION PROGRAM \$1,969,937**

Contribution to Information Systems \$1,569,937—Prince Edward Island Dept of Social Services Charlottetown PEI \$50,913, Nova Scotia Dept of Social Services Halifax NS \$242,164, New Brunswick Dept of Social Services Fredericton NB \$307,808, Ontario Ministry of Community and Social Services Toronto Ont \$364,888, Alberta Dept of Social Services and Community Health Edmonton Alta \$303,112, British Columbia Ministry of Human Resources Victoria BC \$215,000, Northwest Territories Dept of Social Services Yellowknife NWT \$46,436, Yukon Territories Dept of Human Resources Whitehorse YT \$39,616.

Grant to an Institute for Social and Economic Research \$150,000—University of Manitoba Winnipeg Man \$150,000.

Grant to United Nations Fund for Drug Abuse Geneva Switzerland \$250,000

HEALTH AND SOCIAL SERVICES PROGRAM \$6,064,171,996

Grants to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health \$8,580,000—Career Control Agency of British Columbia Vancouver BC \$154,172, Centre hospitalier de l'Université Laval Québec Qué \$132,685, Clark Institute of Psychiatry Toronto Ont \$102,985, Health Sciences Centre Winnipeg Man \$145,089, Hôpital du Sacré-Cœur Montréal Qué \$93,315, Hôpital St-Luc Montréal Qué \$35,159, Hôpital Ste-Justine Montréal Qué \$101,922, Hospital for Sick Children Toronto Ont \$191,994, Institut Armand-Frappier Ville de Laval Qué \$243,182, Institut de Cardiologie de Montréal Montréal Qué \$45,431, Institut de Recherches cliniques Montréal Qué \$176,951, Montreal Children's Hospital Montreal Que \$244,461, Montreal General Hospital Montreal Que \$44,650, Nova Scotia Hearing and Speech Clinic Halifax NS \$27,407, Ontario Crippled Children Centre Toronto Ont \$102,770, Ottawa Heart Foundation Ottawa Ont \$51,641, Ontario Ministry of Health Toronto Ont \$42,000, Provincial Cancer Hospital Boards Edmonton Alta \$48,903, Rehabilitation Institute of Montreal Montreal Que \$43,494, The Gage Research Institute Toronto Ont \$25,000, University Hospital London Ont \$41,043, Toronto Western Hospital Toronto Ont \$94,752, Universities: British Columbia Vancouver BC \$588,797, Calgary Calgary Alta \$190,264, Carleton Ottawa Ont \$53,410, Concordia Montreal Que \$42,344, Dalhousie Halifax NS \$468,549, Guelph Guelph Ont \$35,121, Laval Quebec Que \$449,339, Manitoba Winnipeg Man \$844,595, Memorial St John's Nfld \$273,368, McGill Montreal Que \$556,997, McMaster Hamilton Ont \$372,237, Moncton Moncton NB \$41,221, Montreal Montreal Que \$508,000, New Brunswick Fredericton NB \$54,540, Ottawa Ottawa Ont \$361,363, Queen's Kingston Ont \$202,938, Saskatchewan Saskatoon Sask \$251,104, Toronto Toronto Ont \$567,114, Western Ontario London Ont \$188,404.

Grants to National Voluntary Health Organizations \$442,000—Canadian Addictions Foundation Ottawa Ont \$39,000, Canadian Lung Association Ottawa Ont \$39,000, Canadian Mental Health Association Toronto Ont \$39,000, Canadian Paraplegic Association Toronto Ont \$39,000, Canadian Public Health Association Ottawa Ont \$39,000, Canadian Red Cross Society Toronto Ont \$39,000, St John Ambulance Association Ottawa Ont \$39,000, Traffic Injury Research Foundation of Canada Ottawa Ont \$39,000, Victorian Order of Nurses for Canada Ottawa Ont \$39,000.

NATIONAL HEALTH AND WELFARE—Continued

Grants to assist in the development of provincial, municipal and voluntary services and for specific projects in this area \$1,099,000—Canadian Committee for Fertility Research Montreal Que \$43,000, City of Toronto Public Health Department Toronto Ont \$75,000, Greater Vancouver Mental Health Services Vancouver BC \$30,000, Ministère des Affaires sociales Québec Qué \$90,000, North West Territories Department of Health Yellowknife NWT \$50,000, Nova Scotia Department of Health Halifax NS \$40,000, Planned Parenthood Federation of Canada Ottawa Ont \$375,000, Planned Parenthood Manitoba Winnipeg Man \$27,000, Saskatchewan Health Regina Sask \$40,000, Serena Canada Ottawa Ont \$102,000, Universities: Guelph Guelph Ont \$40,000, Laurentian Sudbury Ont \$35,000, McMaster Hamilton Ont \$25,075, Well Women and Health Awareness Association Yarmouth NS \$30,000, Yukon Department of Health and Human Resources Whitehorse YT \$31,537.

Grants to Welfare Organizations \$1,518,000—Canadian Association for the Mentally Retarded Toronto Ont \$110,000, Canadian Association of Schools of Social Work Ottawa Ont \$75,000, Canadian Coordinating Council on Deafness Ottawa Ont \$75,000, Canadian Council on Children and Youth Ottawa Ont \$75,000, Canadian Council of Rehabilitation Workshops Toronto Ont \$38,000, Canadian Council on Social Development Ottawa Ont \$456,000, Canadian National Institute for the Blind Toronto Ont \$110,000, Canadian Rehabilitation Council for the Disabled Toronto Ont \$110,000, Canadian Safety Council Ottawa Ont \$110,000, Coalition of Provincial Organizations of the Handicapped Winnipeg Man \$75,000, International Social Service Canada Ottawa Ont \$75,000, National Anti-Poverty Organization Ottawa Ont \$164,000.

Grant to United Nations International Year of Disabled Persons Secretariat \$100,000

Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstration in the field of public health \$1,417,000—Association des Hôpitaux de la province de Québec Montréal Qué \$87,389, Canadian Mental Health Association Toronto Ont \$42,764, Canadian Red Cross Blood Transfusion Services Ottawa Ont \$46,929, Labstat Incorporated Kitchener Ont \$50,800, National Cancer Institute Toronto Ont \$250,000, L'Ordre des Infirmières et Infirmiers du Québec Montréal Qué \$92,200, Toronto East General Hospital Research Foundation Toronto Ont \$29,100, Universities: Manitoba Winnipeg Man \$280,153, McMaster Hamilton Ont \$230,609, Montreal Montreal Qué \$250,012.

Contributions to support innovative projects dealing with the non-medical use of mood altering substances \$1,689,717—Alcohol and Drug Addiction Foundation St John's Nfld \$27,515, Amethyst Women's Addiction Centre Inc Ottawa Ont \$135,990, Association des Intervenants en Toxicomanie du Québec Hull Qué \$50,253, Bay St George Addiction Resource Centre Stephenville Nfld \$33,588, Bureau des Consultations Jeunesse Longueuil Qué \$57,751, Canadian Cancer Society Vancouver BC \$67,058, Canadian Council on Smoking and Health Ottawa Ont \$51,931, Canadian Labour Congress Ottawa Ont \$54,900, Conseil Québécois sur le tabac et la santé Cité Bellechasse Qué \$37,160, Les amis d'une nouvelle vie Montréal Qué \$35,185, Mobius Productions Limited Toronto Ont \$25,000, Ontario Task Force on Native people in the Urban Setting Toronto Ont \$69,500, Queen's University Kingston Ont \$158,354, Ryerson Polytechnical Institute Toronto Ont \$34,400, The Interfaith Community and Family Centre Corner Brook Nfld \$79,397, Traffic Injury Research Foundation of Canada Ottawa Ont \$58,956, United Way of Lower Mainland Vancouver BC \$26,308, University of British Columbia Vancouver BC \$121,056, Western Centre for Preventive and Behavioural Medicine Vancouver BC \$113,000.

Contributions for previous fiscal years to provinces and territories under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act \$1,454,135

Contributions to provinces and territories for hospital insurance under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act 1977 \$2,480,315,000

Contributions to provinces and territories for medical care under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act 1977 \$859,607,000

Contributions to provinces and territories for extended health care services under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act 1977 \$640,420,000

Contributions to the provinces pursuant to the Health Resources Fund Act \$17,321,000

Contributions to the province of Quebec towards the capital cost of health facilities \$3,076,028

Contribution to the Canadian Hospital Association for the purpose of supporting the publication of a book in both official languages entitled A Glossary of Terminology and Definitions for Health Care in Canada \$5,000

Contribution to the Canadian Hospital Association to support the joint meeting of the American Hospital Association and the Canadian Hospital Association \$25,000—Canadian Hospital Association Ottawa Ont \$25,000.

Contribution to the Canadian Public Health Association to support publication of a supplement to the Canadian Journal of Public Health in both official languages entitled The Report of the Canadian Health Administration Study \$25,000—Canadian Public Health Association Ottawa Ont \$25,000.

Contribution to the study on sexual offences against children and youths to determine the extent and incidence of sexual abuse of children and youths \$48,000—Government of Canada—Department of Justice Ottawa Ont \$48,000.

Contributions to health organizations for summer employment of students \$1,995,182—Community Task Force on Maternal and Child Care Winnipeg Man \$33,569, Corporation Professionnelle des Diététistes du Québec Montréal Qué \$31,198, Green Thumb Players Vancouver BC \$28,458, Planned Parenthood of British Columbia Vancouver BC \$37,115, The Thistle-down Foundation Rexdale Ont \$28,482, Universities: British Columbia Vancouver BC \$137,034, Guelph Guelph Ont \$27,484, Manitoba Winnipeg Man \$61,197, McMaster Hamilton Ont \$45,014, Montreal Montreal Que \$43,981, Saskatchewan Saskatoon Sask \$34,524, Simon Fraser Burnaby BC \$32,044, Waterloo Waterloo Ont \$44,294, Western Centre for Preventive and Behavioural Medicine Capilano BC \$27,692.

Contribution to the Health Insurance Supplementary Fund for payments in respect of the cost of insured services incurred by a person who through no fault of his or her own has lost or been unable to obtain coverage for insured services toward which contributions are made under the Hospital Insurance and Diagnostics Services Act or the Medical Care Act or the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act 1977 \$24,000

Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services \$3,231,688—Alberta Council on Aging Edmonton Alta \$60,027, Canadian Association for Children and Adults with Learning Disabilities Ottawa Ont \$35,290, Canadian Association for the Mentally Retarded Downsview Ont \$73,594, Canadian Association of Sexual Assault Centres Windsor Ont \$82,046, Canadian Association

NATIONAL HEALTH AND WELFARE—Continued

of Schools of Social Work Ottawa Ont \$36,753, Canadian Coordinating Council on Deafness Ottawa Ont \$36,434, Centre Hospitalier Douglas Verdun Qué \$97,156, Children's Aid Society of Ottawa-Carleton Ottawa Ont \$104,820, Children's Hospital Vancouver BC \$111,295, Comité d'action et de Coordination Les Escoumins Qué \$152,998, Community Services Council St John's Nfld \$25,985, Dalhousie University Institute of Public Affairs Halifax NS \$52,309, Dalhousie University Maritime School of Social Work Halifax NS \$71,189, Family Education Centre of the Niagara Region School for Parents Thorold Ont \$71,620, Fédération des femmes du Québec Ste Foy Qué \$25,000, Halifax Social Planning Department Halifax NS \$120,218, Health Sciences Centre Day Nursery Winnipeg Man \$39,430, Kitchener-Waterloo Hospital Kitchener Ont \$36,275, Lower Mainland Parents and Child Therapy Society Vancouver BC \$190,771, Native Council of Nova Scotia Truro NS \$72,388, New Dawn Enterprises Ltd Sydney NS \$48,750, North Island Women's Services Society Courtney BC \$42,150, Ontario Association of Family Service Agencies Toronto Ont \$40,288, Opportunity for Advancement Weston Ont \$67,064, Prime Time Victoria BC \$25,725, Province of Nova Scotia Department of Social Services Halifax NS \$60,488, Province of Prince Edward Island Department of Social Services Charlottetown PEI \$33,991, Queen's University Kingston Ont \$117,331, Social Planning Council of Metropolitan Toronto Ont \$35,824, Special Programs and Resources for Kids Banff Alta \$48,668, Unified Family Court St John's Nfld \$32,588, Université de Laval Ste Foy Qué \$90,944, University of Manitoba Winnipeg Man \$141,060, Université de Montréal Montréal Qué \$133,086, University of Toronto Ont \$70,976, University of Victoria Victoria BC \$41,467, Ville Marie Social Service Centre Montréal Qué \$40,786, Wilderness Alternatives Society Whitehorse YT \$39,367, Yukon Women's Transition Home Society Whitehorse YT \$70,000.

Contributions for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act \$47,884

Contribution for public awareness campaign for the disabled \$300,000

Contribution for Operating Costs relating to tasks agreed to be undertaken by the Committee \$500,000

Contribution for public awareness campaign for the disabled \$230,000

Contribution to create a fund for long term projects which will significantly affect the lives of disabled Canadians \$600,000

Contributions to social service organizations for summer employment of students \$299,858—Alberta Committee of Action Groups of the Disabled Edmonton Alta \$35,276, Québec appuie l'année internationale des personnes handicapées Montréal Qué \$38,295.

Payment of Federal Share of Allowances \$83,928

Payment of Federal Share of Allowances \$166,993

Payments to the provinces including residual payments under the Unemployment Assistance Act \$1,941,301,797

Payment of Federal Share of Assistance (recoveries) (\$54,622)

Payments to carry out the purpose of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements \$31,673,018

Payments in accordance with agreements to replace Canada Assistance Plan revenues lost by provinces due to the operation of universal nursing home care benefit programs \$239,967

Payments in accordance with agreements toward the cost of services provided to young offenders under jurisdiction of correctional

authorities instead of child welfare authorities in the provinces of New Brunswick, Ontario, and the Yukon Territory \$54,582,825

Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the Community \$11,787,598—Abbotsford Old Age Pensioners Organization Abbotsford BC \$26,146, Goderich Senior Citizens Goderich Ont \$27,000, Regina Senior Citizens Centre Regina Sask \$27,975.

Contribution for a special child welfare study \$20,000

MEDICAL SERVICES PROGRAM \$16,305,293

Contributions on behalf of Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment \$1,877,469—Bella Coola General Hospital Bella Coola BC \$102,555, Carrot River and District Union Hospital Carrot River Sask \$272,500, The Government of Newfoundland St Johns Nfld \$476,045, Gods Lake Narrows Band Gods Lake Narrows Band Gods Lake Narrows Man \$178,960, Kamsack Union Hospital Kamsack Sask \$48,785, Kechewin Indian Band Bonneyville Alta \$100,000, Meadow Lake Union Hospital Meadow Lake Sask \$76,916, Paradise Hill Union Hospital Paradise Hill Sask \$142,500, Red Sucker Lake Band Red Sucker Lake Man \$432,961.

Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities \$633,758

Contributions to Indian Bands and Indian and Inuit associations or groups for community health representatives, medical transportation, health care professionals, promotion and support service \$8,066,897—Alberta Indian Health Commission Edmonton Alta \$79,000, Ahousaht Band Council Ahousaht BC \$93,116, Battleford Indian Health Centre North Battleford Sask \$411,840, Bay of Quinte Band Deseronto Ont \$35,331, Beardys Band Duck Lake Sask \$45,293, Bella Bella Indian Band Waglisla BC \$29,484, Berens River Band Berens River Man \$39,466, Blood Indian Department of Health Cardston Alta \$44,463, Blue Quills Native Education Council St Paul Alta \$65,682, Chapel Island Band Barra Head NS \$25,822, Chemainus Tribal Council Ladysmith BC \$33,109, Chilliwack Area Indian Council Sardis BC \$33,321, Chippewas of the Thames Band Muncey Ont \$41,464, Conseil Attikamek Montagnais Village Des Hurons Que \$228,432, Conseil De Bande Du Lac Simon Lac Simon Que \$31,672, Constance Lake Band Calstock Ont \$29,794, Cote Band Kamsack Sask \$27,032, Cowichan Indian Band Duncan BC \$56,450, Crane River Band Crane River Man \$36,329, Cross Lake Band Cross Lake Man \$85,441, Desolation Sound Tribal Council Powell River BC \$46,652, Fairford Band Fairford Man \$52,913, Federation of Saskatchewan Indians Prince Albert Sask \$119,850, Fisher River Band Koostatak Man \$54,605, Fort Alexander Band Pine Falls Man \$93,075, Garden Hill Band Island Lake Man \$62,011, Garden River Band Garden River Ont \$35,396, Gods River Band Gods River Man \$42,543, Gordon Band Punnychy Sask \$40,304, Grand Council Treaty 3 Kenora Ont \$58,081, Grand Council Treaty 9 Timmins Ont \$87,010, Grassy Narrows Band Grassy Narrows Ont \$31,611, Greater Winnipeg Indian Council Winnipeg Man \$74,841, Hollow Water Band Wanipigow Man \$50,726, James Smith Band Kinistino Sask \$55,184, Kettle Point Band Forest Ont \$62,114, Lakalzap Village Council Greenville BC \$32,804, Lake Babine Indian Band Burns Lake BC \$30,311, Lake Manitoba Band Vogar Man \$30,618, Lake St Martin Band Gypsumville Man \$40,297, Leonard Miles Memorial Centre Thompson Man \$56,909, Little Grand Rapids Band Little Grand Rapids Man \$28,023, Lillooet District Indian Council Lillooet BC \$37,015, Long Plains Band Edwin Man \$27,845, Manitoba Indian Brotherhood Winnipeg Man \$94,128, Masset Indian Band Masset BC \$49,444, Mathias Colomb Band

NATIONAL HEALTH AND WELFARE—Continued

Pukatawagon Man \$31,232, Mattagami Band Gogama Ont \$29,018, Moose Indian Band Moose Factory Ont \$49,211, Mount Currie Indian Band Mount Currie BC \$37,490, Nanaimo Indian Band Nanaimo BC \$34,124, National Indian Brotherhood Ottawa Ont \$64,270, Nelson House Band Nelson House Man \$44,431, Nimpkish Band Council Alert Bay BC \$126,217, Nishga Tribal Council New Aiyansh BC \$29,550, Norway House Band Norway House Man \$44,887, Onion Lake Band Lloydminster Sask \$39,513, Oxford House Band Oxford House Man \$38,980, Peguis Indian Band Hodgson Man \$96,938, Peter Ballantyne Band Pelican Narrows Sask \$72,090, Pine Creek Band Camperville Man \$73,404, Port Simpson Indian Band Port Simpson BC \$36,527, Rama Band Rama Ont \$36,668, Saanich Peninsula Tribal Council Saanichton BC \$42,286, Sandy Bay Band Marius Man \$158,133, Sandy Lake Band Shellbrook Sask \$31,790, Shoal River Band Pelican Rapids Man \$108,000, Skidegate Indian Band Queen Charlotte BC \$29,966, Split Lake Band Split Lake Man \$41,035, St Regis Band Cornwall Ont \$39,989, St Theresa Band St Theresa Man \$54,660, Stoney Tribal Council Morley Alta \$187,300, Sturgeon Lake Band Spruce Home Sask \$31,212, Swampy Cree Tribal Council The Pas Man \$44,465, The Mohawk Band of The Kanawake Reserve Que \$50,613, The Pas Indian Band The Pas Man \$70,073, Tobique Indian Band Tobique NB \$25,980, Tsulquate Village Council Port Hardy BC \$36,540, Union of British Columbia Indian Chiefs Vancouver BC \$61,407, Union of New Brunswick Indians Fredericton NB \$33,000, Union of Nova Scotia Indians Sydney NS \$33,000, Union of Ontario Indians Toronto Ont \$78,041, Valley River Band Shortdale Man \$25,458, Wassagamach Band Wassagamach Man \$28,522, Waterhen Band Skowman Man \$95,035, Wikwemikong Band Wikwemikong Ont \$27,166.

Contributions to Indian Bands and Indian and Inuit associations or groups under the National Native Alcohol Abuse Program \$2,957,494—DOTC Native Alcohol Abuse Program Brandon Man \$52,157, Gitksan Carrier Tribal Council Alcohol Program Hazelton BC \$28,927, Goodfish Lake Counselling Services Goodfish Lake Alta \$28,600, Hobbema Centre Hobbema Alta \$48,500, Kayahna Area Council on Alcohol and Drug Abuse Big Trout Lake Ont \$54,395, La Ronge Band Alcohol Abuse Program La Ronge Sask \$29,813, Magwa Gani Gemig—Wikwemikong Native Rehabilitation Centre Wikwemikong Ont \$66,682, Maria Portage Alcohol Education Centre St Theresa Point Man \$41,134, Native Alcohol and Drug Abuse Counselling Association of Nova Scotia Sydney NS \$94,816, Native Alcoholism Council of Manitoba Winnipeg Man \$133,097, Native Peoples Alcohol and Drug Centre Ohsweken Ont \$60,935, Native Revival Centre Restigouche Que \$25,540, Nechi Institute on Alcohol and Drug Education Winterburn Alta \$86,500, New Dawn Valley Centre Fort Qu'Appelle Sask \$87,096, Northern Cree Alcoholism Project Val D'Or Que \$57,413, Onion Lake Drop-In Centre Onion Lake Sask \$32,166, Pedahbun Lodge Toronto Ont \$52,588, Peigan Alcohol Program Brocket Alta \$26,707, Petahbun Council on Alcohol and Drug Abuse Sandy Lake Ont \$40,467, Preventative Education Project on Alcohol and Drug Abuse Saskatoon Sask \$69,915, Projet Caribou Village des Hurons Que \$97,157, Saanich Tribal Council Alcohol and Drug Program Victoria BC \$27,467, Saddle Lake Band Alcohol Program St Paul Alta \$30,000, Sagkeeng Al-Care Centre Pine Falls Man \$89,427, Saulteaux Centre Kamsack Sask \$20,243, Shellbrook Indian Agency Alcoholism Project Shellbrook Sask \$26,903, Siksika Alcohol Society Gleichen Alta \$27,273, St Pauls Treatment Centre Cardston Alta \$149,500, Touchwood Drop-In Centre Punnichy Sask \$54,244, Union of New Brunswick Indians Fredericton NB \$113,580, Walpole Island Community Services Program Wallaceburg Ont \$25,621, Windego Alcohol and Drug Abuse Project Weagamow Lake Ont \$25,906.

Summer Youth Employment Program \$420,623—Peigan Band Council Brocket Alta \$41,612, Stoney Health Centre Morley Alta \$27,549.

Contribution to The Rideau Institute Ottawa Ont \$75,000

Contribution to the Institute of Child Health Ottawa Ont \$25,000

Contribution to the Province of Nova Scotia for the transfer of prosthetic services \$123,180

Contribution to the Province of Saskatchewan for the transfer of prosthetic services \$73,372

Contribution to the Province of Alberta for the transfer of the Charles Camsell Hospital \$1,043,000

Contribution for consultations on Indian and Inuit Health \$1,009,500—Inuit Tapirisat of Canada Ottawa Ont \$47,000, National Indian Brotherhood Ottawa Ont \$950,000.

HEALTH PROTECTION PROGRAM \$280,679

Grants to Food Quality and Hazards Activity \$45,000—Association of Official Analytical Chemists Washington DC USA \$30,000.

Grants to Environmental Quality and Hazards Activity \$5,000

Contributions to Program Administration Activity \$136,179

Contributions to Food Quality and Hazards Activity \$7,000

Contributions to Drug Quality and Hazards Activity \$7,500

Contributions to Environmental Quality and Hazards \$80,000—Centre for Resource Studies, Queen's University Kingston Ont \$30,000, World Health Organization Geneva Switzerland \$50,000.

INCOME SECURITY PROGRAM \$9,268,712,397

Family Allowances \$1,850,906,984

Old Age Security \$5,322,086,051

Guaranteed Income Supplement \$1,918,066,576

Spouse's Allowance \$177,652,786

Medical Research Council \$80,475,000

Grants and Scholarships to promote research and research training in the health science complexes of Canadian universities and in other faculties when the proposed research is highly relevant to human health \$80,475,000—Universities: Alberta Edmonton Alta \$4,430,761, British Columbia Vancouver BC \$5,034,920, Calgary Calgary Alta \$2,113,479, Carleton Ottawa Ont \$93,708, Concordia Montreal Qué \$65,556, Dalhousie Halifax NS \$2,699,875, Guelph Guelph Ont \$333,658, Laval Ste Foy Qué \$2,857,988, Manitoba Winnipeg Man \$5,251,756, McGill Montréal Qué \$12,490,959, McMaster Hamilton Ont \$4,371,031, Memorial St Johns Nfld \$1,323,463, Montréal Montréal Qué \$7,123,889, Ottawa Ottawa Ont \$1,809,383, Queen's Kingston Ont \$2,992,417, Saskatchewan Saskatoon Sask \$1,983,504, Sherbrooke Sherbrooke Qué \$2,422,112, Toronto Toronto Ont \$15,052,717, Western Ontario London Ont \$4,500,099, Institut Armand Frappier Laval des Rapides Qué \$216,902, New Brunswick Fredericton NB \$29,260, Victoria Victoria BC \$46,416, Waterloo Waterloo Ont \$165,835; *Fellowship Place of Tenure Outside Canada*—Direct awards to highly qualified individuals with a MD, DDS, DVM, or PhD degree who wish to take full-time research training in the health sciences—Korn, Alex P Weizmann Institute Rehovot Israel; *Centennial Fellowships—Tenable Outside Canada*—Benoit Robert Salk Institute La Jolla Cal \$25,500, Cairncross J Gregory Kettering Cancer Center New York NY \$25,500, Czitrom André University College London Eng \$25,333, DeLean André Duke University Medical Center Durham NC USA \$25,500, Dumond Claude G University of California San Francisco \$25,910, Preiksaitis Jutta K Stanford

NATIONAL HEALTH AND WELFARE—Concluded

University Stanford Cal \$25,664, Wolman, Stephen L London School of Hygiene and Tropical Medicine London Eng. \$27,048, Wong Peter K H Harvard Medical School Boston Mass USA \$27,250; Grants to National Organizations—Canadian Council of Animal Care Ottawa Ont \$134,500.

NATIONAL REVENUE \$33,685**Taxation \$33,685**

Inter-American Centre of Tax Administrators, Panama 9A, Panama \$27,104

Commonwealth Association of Tax Administrators London, England \$6,581

PARLIAMENT \$1,285,864**The Senate \$512,833**

Contributions' Pension to retired Senators \$181,354

Grants, Canadian Branch of the Commonwealth Parliamentary Association \$60,070

Canadian North Atlantic Treaty Organization Parliamentary Association \$34,047

Canadian Section of the Canada-United States Inter-Parliamentary Group \$35,634

Canadian Section of «l'Association internationale des parlementaires de langue française» \$105,752

Canadian European Parliamentary Association \$25,274

Other contributions \$70,702

House of Commons \$773,031

Canadian Branch of the Commonwealth Parliamentary Association \$140,164

Canadian Group Inter-Parliamentary Union \$49,693

Canadian North Atlantic Treaty Organization Parliamentary Association \$79,443

Parliamentary Centre for Foreign Affairs and Foreign Trade \$31,185

Canadian Section of the Canada-United States Inter-Parliamentary Group \$83,146

Canadian Section of «l'Association internationale des parlementaires de langue française» \$246,754

Canada-France Inter-Parliamentary Association \$26,159

Canada-European Parliamentary Association \$58,973

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures \$57,514

POST OFFICE \$745,153

Canada's share of upkeep at the International Bureau of the Universal Postal Union \$656,539

Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain \$88,614

PRIVY COUNCIL \$11,549,039**Privy Council \$562,358**

Grant to the Institute of Intergovernmental Affairs Queen's University \$49,500

Grant to the Institute for Research on Public Policy \$500,000

Contribution to the Institute for Research on Public Policy \$12,858

Chief Electoral Officer \$10,986,681

Reimbursement of candidates election expenses \$8,593,877

Reimbursement to parties \$2,392,804

PUBLIC WORKS \$161,366,518**Department \$161,066,518**

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM \$42,321

Canadian Association of Fire Chiefs Ottawa Ont \$25,000

Other \$17,321

ACCOMMODATION PROGRAM \$968,620

Contributions to Crown Corporations for the Purchase and Use of Solar Heating \$667,800

Grant to the City of Bathurst NB for the Development of Property Contiguous to a Government of Canada Building \$300,820

MARINE PROGRAM \$312,517

Dry Dock Subsidy to Canadian Vickers Montreal Que \$180,000

Marine Remedial Works \$132,481—City of Windsor Ont \$44,000, sundry payments \$88,481.

Other \$36

LAND MANAGEMENT AND DEVELOPMENT PROGRAM \$3,753,294

Harbourfront Corporation Toronto Ont \$2,896,699

The Market Square Corporation Saint John NB \$856,595

MUNICIPAL GRANTS PROGRAM \$155,989,766

Grants to municipalities \$148,995,644—Newfoundland—Gander, Town \$227,927, Gander, Regional School Tax Authority \$151,060, Happy Valley—Goose Bay, Town \$558,767, Happy Valley—Goose Bay, School Tax Authority \$183,507, St John's, City \$411,828; Prince Edward Island—Payments to Province on behalf of Prince Edward Island Municipalities in respect of 1980 Tax Year \$230,000: Nova Scotia—Amherst, Town \$81,013, Antigonish, Town \$35,325, Barrington, District \$35,655, Bedford, Town \$36,031, Cape Breton, County \$120,000, Cumberland, County \$28,433, Dartmouth, City \$1,774,858, Glace Bay, Town \$51,550, Guysborough, District \$39,699, Halifax, City \$4,049,743, Halifax, County \$241,193, Inverness, County \$28,000, Kentville, Town \$117,913, Kings, County \$118,717, New Glasgow, Town \$39,235, North Sydney, Town \$36,288, Shelburne, District \$30,521, Springhill, Town \$459,497, Sydney, City \$350,667, Truro, Town \$57,929, Victoria, County \$32,127, Yarmouth, Town \$71,663, Yarmouth, District \$25,495; New Brunswick—Payments to Province on behalf of New Brunswick

PUBLIC WORKS—*Concluded*

Municipalities in respect of 1980 Tax Year \$1,625,000; Québec—Ancienne-Lorette, School Board \$25,458, Argile Bleue, School Board \$27,582, Aylmer, City \$195,000, Beauharnois, Cité \$30,937, Blainville, Town \$78,586, Chambly, Cité \$26,811, Chaudière-Etchemin, School Board \$25,718, Chibougamau, Town \$77,000, Chicoutimi, City \$38,828, Cowansville, Town \$320,024, Davignon, School Board \$53,213, Dorval, Cité \$5,369,028, Drummondville, Cité \$78,203, Farnham, Cité \$50,000, Gatineau, City \$218,801, Granby, City \$31,326, Hull, City \$6,050,000, Jonquière, City \$33,875, Kirkland, Town \$66,840, La Baie, City \$175,971, Lachine, Cité \$119,506, La Macaza, Municipality without name \$38,741, La Salle, Cité \$191,226, La Tuque, Town \$35,589, Lauzon, Cité \$56,531, Laval, City \$1,000,000, Lévis, City \$30,000, Longueuil, City \$149,073, Matane, Town \$103,238, Matane, School Board \$29,245, Mirabel, City \$1,665,388, Mont-Joli, Town \$40,326, Montmagny, School Board \$45,989, Montréal, City \$5,082,380, Montréal-Nord, Cité \$30,329, Oka, Paris \$55,000, Pierre-Neuve, School Board \$28,299, Pointe-Claire, City \$100,188, Québec, City \$1,939,764, Ste-Anne-de-Bellevue, Town \$716,000, Ste-Annes-Plaines, Parish \$75,000, St-Bruno-de-Montarville, Town \$33,362, Ste-Foy, City \$536,928, Ste-Foy, School Board \$77,431, St-Gabriel-de-Valcartier, Municipality without name \$28,490, St-Hubert, City \$582,482, St-Hyacinthe, Town \$29,083, St-Jean-sur-Richelieu, City \$1,743,828, St-Jean-sur-Richelieu, School Board \$26,383, St-Jérôme, Cité \$36,049, St-Jérôme, Commission scolaire \$211,488, St-Laurent, City \$3,400,000, Ste-Madeleine-de-Rigaud, Parish \$102,805, Schefferville, Town \$25,000, Senneville, Town \$35,500, Senneville, Village \$33,000, Sept-Iles, Cité \$203,492, Shannon, Municipality without name \$43,860, Shawinigan, Cité \$28,689, Shawinigan-Sud, Town \$435,000, Sherbrooke, City \$171,129, Sorel, Cité \$45,000, Taillon, School Board \$27,943, Trois-Rivières, City \$78,130, Val-Bélair, Town \$28,619, Verdun, Cité \$44,308, Westmount, Cité \$541,896; Ontario—Barrie, City \$74,642, Belleville, City \$105,000, Brantford, City \$30,135, Brantford, City \$82,000, Brighton, Township \$200,553, Brockville, City \$42,883, Burlington, City \$480,308, Cambridge, City \$62,431, Chatham, City \$81,445, Cobourg, Town \$27,789, Colchester South, Township \$100,092, Cornwall, City \$839,001, Ernestown, Township \$245,235, Essa, Township \$173,957, Etobicoke, Borough \$133,835, Fort Erie, Town \$25,217, Gloucester, City \$1,457,370, Guelph, City \$127,298, Hamilton, City \$564,362, Kanata, City \$42,500, Kapuskasing, Town \$50,934, Kenora, Town \$58,123, Kingston, City \$700,000, Kitchener, City \$328,582, Leamington, Town \$26,485, Lincoln, Town \$65,928, London, City \$1,787,476, Markham, Town \$26,000, Mississauga, City \$3,800,000, Nepean, City \$2,852,325, Niagara Falls, City \$77,313, Norfolk, Township \$34,000, North Bay, City \$621,078, North York, City \$6,001,737, Oakville, Town \$80,000, Orillia, City \$31,223, Oshawa, City \$129,882, Ottawa, City \$31,304,146, Owen Sound, City \$70,009, Pembroke, City \$52,490, Petawawa, Village \$86,107, Petawawa, Township \$108,962, Peterborough, City \$229,321, Pickering, Town \$559,307, Pittsburgh, Township \$350,000, Prescott, Town \$43,868, Rolph, Buchanan, Wylie and McKay, Township \$72,368, St Catharines, City \$145,000, St Thomas, City \$44,433, St Vincent, Township \$52,506, Sandwich South, Township \$80,000, Sarnia, City \$113,308, Sault Ste. Marie, City \$507,847, Scarborough, Borough \$363,311, Sidney, Township \$96,158, Sioux Lookout, Town \$103,435, Smiths Falls, Town \$37,286, Stratford, City \$53,016, Sudbury, City \$354,901, Thunder Bay, City \$465,533, Timmins, City \$91,249, Toronto, City \$10,104,802, Tosorontio, Township \$55,312, Trenton, Town \$28,840, Valley East, Town \$36,556, Vanier, City \$32,000, Vaughan, Town \$31,021, Welland, City \$353,095, West Nissouri, Township \$46,069, Windsor, City \$538,530, Woodstock, City \$31,000, York, Borough \$77,916; Manitoba—Brandon, City \$160,631, Churchill, Local Government District \$383,287, Cornwallis, Rural Municipality \$60,000, Dauphin, Town \$46,941, Emerson, Town \$35,866, Flin Flon, City \$36,809, Lynn Lake,

Local Government District \$27,000, Northern Manitoba Affairs \$72,479, Portage La Prairie, City \$36,459, Portage La Prairie, Rural Municipality \$35,701, Rockwood, Rural Municipality \$262,837, Selkirk, Town \$25,449, The Pas, Town \$38,532, Winnipeg, City \$6,059,148; Saskatchewan—Fort Qu'Appelle, Town \$48,091, Indian Head No 156, Rural Municipality \$34,271, Meadow Lake, Town \$27,023, Moose Jaw, City \$131,830, North Battleford, City \$74,997, Prince Albert, City \$222,851, Prince Albert No 461, Rural Municipality \$203,107, Regina, City \$1,246,815, Saskatoon, City \$931,780, Star City No 428, Rural Municipality \$33,053, Swift Current, City \$42,102, Swift Current No 137, Rural Municipality \$89,388, Yorkton, City \$51,382; Alberta—Beaverlodge, Town \$26,400, Bonnyville, Municipal District \$575,000, Calgary, City \$3,800,000, Drumbeller, City \$235,000, Edmonton, City \$1,800,000, Fort McMurray, Town \$27,624, Grande Prairie No 1, County \$58,237, High Level, Town \$33,739, Improvement District No 18 \$77,067, Lacombe No 14, County \$33,368, Leduc No 25, County \$400,000, Lethbridge, City \$108,429, Medicine Hat, City \$27,614, Morinville, Town \$53,637, Red Deer, City \$62,319, Sturgeon No 90, Municipal District \$231,398, Wainwright No 61, Municipal District \$31,903; British Columbia—Campbell River, District \$36,000, Chilliwack, District \$100,000, Cranbrook, City \$29,290, Dawson Creek, City \$30,360, Delta, District \$101,719, Esquimalt, Township \$2,056,418, Kamloops, City \$435,000, Kelowna, City \$62,000, Kent, District \$85,000, Kitimat, District \$30,000, Langley, Township \$85,000, Masset, Village \$97,062, Matsqui, District \$175,000, Mission, District \$150,000, Nanaimo, City \$315,000, Nelson, City \$54,926, New Westminster, City \$225,000, North Saanich, District \$475,000, North Vancouver, City \$53,518, Penticton, City \$100,000, Pitt Meadows, District \$25,000, Port Alberni, City \$38,058, Port Hardy, District \$64,828, Prince Rupert, City \$155,093, Quesnel, City \$32,702, Revelstoke, City \$30,181, Richmond, Township \$2,744,952, Saanich, District \$325,000, Sidney, Town \$38,185, Surrey, District \$435,000, Trail, City \$35,893, Ucluelet, Village \$28,122, Vancouver, City \$1,800,000, Vernon, City \$105,000, Victoria, City \$650,000; Northwest Territories—Fort Simpson, Village \$66,164, Fort Smith, Town \$92,949, Frobisher Bay, Village \$60,952, Hay River, Town \$65,973, Inuvik, Town \$205,000, Yellowknife, City \$471,691; Yukon Territory—Dawson, City \$28,000, Whitehorse, City \$415,000.

Grants to provinces in respect of federal property \$6,994,122—New Brunswick \$5,290,000, British Columbia \$1,000,000, Yukon \$258,545, Prince Edward Island \$210,577.

National Capital Commission \$300,000

Contributions to local municipalities, authorities or other organizations to encourage bilingualism in the National Capital Region \$300,000

REGIONAL ECONOMIC EXPANSION \$538,078,252**Department \$538,078,252**

Development Opportunity Initiatives \$326,877,407—Government of the Province of Alberta Edmonton Alta \$6,631,224, Government of the Province of British Columbia Victoria BC \$30,108,130, Compagnie Internationale de Papier du Canada Montréal Qué \$215,450, Consolidated Bathurst Montreal Qué \$2,390,557, Department of Energy Mines and Resources Winnipeg Man \$120,000, Domtar Inc Montreal Qué \$575,628, Department of Indian and Northern Affairs Ottawa Ont \$4,169,643, La Compagnie de Papier St-Raymond Montréal Qué \$1,278,321, Government of the Province of Manitoba Winnipeg Man \$18,902,182, Government of the Province of New Brunswick Fredericton NB \$50,856,273, Government of the Province of Newfoundland St

REGIONAL ECONOMIC EXPANSION—Continued

John's Nfld \$38,409,525, Government of the Northwest Territories Yellowknife NWT \$191,767, Government of the Province of Nova Scotia Halifax NS \$43,695,576, Government of the Province of Ontario Toronto Ont \$26,998,563, Government of the Province of Quebec Quebec Que \$88,154,861, Rolland Inc Montreal Que \$742,994, Government of the Province of Saskatchewan Regina Sask \$10,878,364, Tembec Inc Montreal Que \$994,466, Government of the Yukon Territory Whitehorse Yukon \$1,563,883.

Industrial Incentives — Regional Development Incentives

\$117,687,671—A Lacroix et Fils Granit St-Sébastien Qué \$84,550, A Lamothe Inc Rouyn Qué \$41,425, Abattoirs Ste-Germaine Ltée Ste-Germaine-de-Dorchester Qué \$110,866, Abfam Enterprises Ltd Tlell BC \$29,040, Abitibi-Price Inc Toronto Ont \$325,116, Acier Casteel Inc Longueuil Qué \$2,137,500, Acier Fastech Ltée Boucherville Qué \$57,378, Action Wear Saskatoon Lt Saskatoon Sask \$199,741, Ad Bernier Inc Lambton Qué \$74,127, Adanac Air Tube System Ltd St-Lambert Qué \$29,274, Advance Awning and Canvas Winnipeg Man \$39,472, Advanced Transducer System Dartmouth NS \$292,661, AEL Microtel Limited Burnaby BC \$243,477, Agro Co-operative Association Ltd Parkdale PEI \$65,600, Agropur Coopérative Agro Ste-Anne-de-la-Pérade Qué \$4,186,594, Alberta Stake and Lath Smith Alta \$42,992, Aldo Aliments Congelés Ltée St-Eustache Qué \$28,200, Alfa Industries Ltd Petitecodiac NB \$95,739, Alfonso's Food Products Ltd Winnipeg Man \$29,147, Alta Précision Inc St-Léonard Qué \$177,255, Aluminum Stanley Cap de la Madeleine Qué \$32,230, Amalgamated Dairies Ltd Summerside PEI \$87,598, American Bilrite Canada Sherbrooke Que \$248,176, American Metal Spinning Ltd Laval Que \$25,895, Ancast Industries Ltd Winnipeg Man \$134,977, Armtex Fibres Ltd Drummondville Que \$105,630, Artwood Panel Board Inc St-Romuald Qué \$29,200, ASB Canada Ltd Pointe Sapin NB \$595,524, Atelier Auto Américaine Ltée St-Léonard Qué \$39,594, Atelier D'Usinage Val D'Or Qué \$78,078, Atelier Baron Inc St-Romuald Qué \$40,634, Athabasca Foundry Ltd Saskatoon Sask \$28,422, Atlantic Floor and Roof Truss Windsor Junction NS \$56,800, Atlantic Hardchrome and Crankshaft Dartmouth NS \$44,782, Atlantic Metal Processing Ltd Saint John NB \$90,343, Automation Industrielle Montréal Qué \$183,057, Avions Pierre Robin Inc Lachute Qué \$60,605, Avonlea Mineral Industries Wilcox Sask \$110,506, Bahlen-Wicks Co Ltd Brandon Man \$131,125, Balzer's Mech 1978 Ltd Regina Sask \$134,294, Barcana Forms Inc Granby Que \$51,788, Bathurst Paper Ltd Saint John NB \$131,871, Battery and Electric Service Ltd Saint John NB \$27,964, Baxter Dairies Ltd Saint John NB \$68,201, Bay Lumber Ltd Baddeck NS \$128,550, Bear Paw Lumber Ltd Sawyerville Que \$75,542, Beaton Industries Ltd Winnipeg Man \$39,246, C and V Belliveau Concrete Products Ltd Shédiac NB \$74,290, Beloit Canada Ltée Sorel Que \$555,799, Belvent Ltd Rexdale Ont \$106,405, Berkley and Co Canada Man \$35,842, Bestar Ltée Lac-Mégantic Qué \$36,339, Béton Bolduc Inc Ste-Marie Qué \$45,749, Béton des Appalaches Inc Arthabaska Qué \$65,709, Béton Provincial Ltée Matane Qué \$47,429, Béton Rouanda Inc Noranda Qué \$32,750, Bishop Lumber Co Ltd Chipman NB \$97,159, Bluenose Fisheries Ltd Moncton NB \$534,389, B and N Holdings Ltd Winnipeg Man \$29,831, Boa Franc Ltée St-Georges Qué \$50,118, Bock and Regehr Construction Co Winnipeg Man \$58,265, Bœuf Orléans Inc Beauport Qué \$64,500, Bois Aise de Roberval Inc Roberval Qué \$136,750, Bois de Précision Auvergne Ste-Christine Qué \$43,786, Bois Oeuvre de Beauceville Beauceville Qué \$102,032, Bolderson Cheese Balderson Ont \$110,347, Bombardier Ltée Richmond Qué \$58,065, Bonar Packaging Ltd East Angus Que \$281,771, Boulangerie et Pâtisserie Boisbriand Qué \$27,038, Braemar Bakery Ltd \$63,070, Brandon Iron and Scrap Metal Brandon Man \$52,000, Brett Young Seeds Ltd St-Norbert Man \$27,118, Britex Ltd Bridgetown NS \$1,156,000, Brunswick Bottling Ltd Woodstock NB \$98,683, Brunswick Office Systems and Machines Winnipeg Man \$32,795, Buckingham's Machine St

John's Nfld \$84,773, Burroughs Business Machines Winnipeg Man \$489,757, CAE Aircraft Ltd Winnipeg Man \$83,712, CBL Welding and Fabrication Ltd Timmins Ont \$25,114, Cada Ltd Timberlea NS \$29,825, Caeltar Enterprises Montreal Que \$759,419, Camions à incendie Pierre St-François-du-Lac Qué \$62,986, Cameau Corporation Chibougamau Que \$374,972, Canada Malting Co Ltd Toronto Ont \$669,000, Canada Packers Ltd Charlottetown PEI \$86,793, Canada Packers Ltd Summerside PEI \$282,610, Canada Packers Ltd Saint John NB \$41,200, Canada Packers Ltd Moose Jaw Sask \$25,710, Canadian Admiral Corp Mississauga Ont \$251,605, Canadian Industries Limited Montreal Que \$325,118, Canadian Keyes Fibre Company Limited Hantsport NS \$294,929, Canadian Marconi Company Mont Royal Que \$151,956, Canadian Overhead Handling Boisbriand Que \$45,400, Canadian Tool and Die Ltd Winnipeg Man \$136,288, Canadian Rogers Western (1971) Ltd Winnipeg Man \$51,535, Can Am Containers Ltd Springhill NS \$88,930, Canotec Inc St-Nicolas Qué \$27,755, Cannon Ltée Batiscan Qué \$46,726, Capitol Unican Inc Montreal Que \$48,750, Caprice Hosiery Canada Ltd Louiseville Que \$275,790, Carmen Concrete Ltd Carmen Man \$33,766, Carneil Holdings Ltd Winnipeg Man \$74,259, Cart All Inc Montreal Que \$54,201, Carte Electric Ltd Winnipeg Man \$69,403, Cartem Inc Ste-Marie Que \$83,806, Cassidy's Beverages Ltd Chatham NB \$365,345, Centennial Steel Products Ltd Winnipeg Man \$49,744, Central Canadian Distilling Moose Jaw Sask \$246,184, Centrel Graphics Repr Ltd Winnipeg Man \$26,111, Centre du Camion Amos Inc Amos Que \$25,870, Chaleur Les Engrais Ltée Petit-Rocher NB \$47,091, Channel Fabrics Canada Ltd Caraquet NB \$735,320, Charbon de Bois Feuille Ste-Christine Qué \$35,911, Charcuterie L Fortin Ltée St-Cœur-de-Marie Qué \$71,600, Charcuterie Roy Inc St-Anselme Qué \$59,947, Charles H Nadeau et Fils Port Daniel Qué \$126,746, Charlottetown Metal Products Ltd Milton PEI \$204,519, Chem Dye Corp Ltd Laval Que \$38,104, Cheminées Sécurité Canada Laval Qué \$56,527, Cheticamp Boatbuilders Ltd Cheticamp Lt NS \$96,565, Chipper Brothers Ltd Fredericton NB \$257,846, Chisick Metal Ltd Winnipeg Man \$128,000, Cie L'Éclairer Limitée Beauceville Qué \$108,969, Circo Craft Co Inc Granby Que \$85,743, City Bread Co Ltd Winnipeg Man \$32,612, Clarks Chick Hatchery Burrits Corners NB \$87,566, Clé Métal Inc Charlesbourg Qué \$29,436, Coastal Resources Ltd Picton NS \$71,800, Cobi Plastiques Inc St-Georges Qué \$25,053, Cochrane Enterprises Limited and J H Normick Inc La Sarre Que \$163,091, Colonial Homes Atlantic Ltd Ingramont NS \$68,480, Comact Inc St-Georges Que \$25,945, Comor Supplies (Pr Geo) Ltd Prince George BC \$42,737, Comptoir Agricole St-Lambert St-Lambert Qué \$38,142, Connors Brothers Ltd Blacks Harbour NB \$127,549, Conserverie Girard Inc Ste-Angèle de Monnoir Qué \$29,172, Consolidated Bathurst Inc Grand-Mère Que \$1,154,347, Consoltx Inc Sherbrooke Que \$690,610, Cookshire Woolen Mills Ltd Cookshire Que \$160,581, Coop Agricole Côte Sud La Pocatière Qué \$610,000, Coopérative agricole St-Philippe-de-Néri Qué \$40,000, Coopérative des pêcheurs de Baie-Ste-Anne Baie-Ste-Anne NB \$65,404, Corbin Les Bateaux Inc Chateauguay Qué \$65,406, Cosmar Canada Inc St-Laurent Qué \$91,050, Courtenay Iron and Brass Foundry Saint John NB \$100,000, Couture Labelle Inc Mont-Laurier Qué \$28,586, Crate Stuff Furniture Co Waverley NS \$55,051, Crémérie de Trois-Rivières Trois-Rivières Qué \$37,866, Crémérie St-Gérard Inc St-Gérard-de-Magella Qué \$50,000, Crescent Leather Finishing Louiseville Que \$257,177, Crestline Coach Ltd Saskatoon Sask \$84,913, CSP Foods Ltd Altona Man \$119,785, Curtis Hoover BC Ltd Fort St John BC \$212,144, Custom Sawmill (Hearst) Ltd Hearst Ont \$313,303, Dafron Industries Ltd Bridgewater NS \$135,426, Darona Die Casting Inc St-Jean Que \$32,707, Davco Machine Grande Prairie Alta \$68,994, Dawn Plastics Ltd Winnipeg Man \$131,200, D E C Industries Ltd St-Laurent Que \$32,608, Denin Faders SF Montreal Que \$51,062, Dennis Point Fisheries Ltd LR West Pubnico NS \$37,176, Dent Estherium Inc Ville St-Laurent Que \$34,000, Desaliers Inc Sullivan Que

REGIONAL ECONOMIC EXPANSION—Continued

\$97,233, Develcon Electronics Ltd Saskatoon Sask \$251,876, Diagnostic Chemicals Ltd West Royalty PEI \$55,002, Didier Corporation de Pro Bécancour Que \$1,409,426, Diecast Products Ltd Winnipeg Man \$46,886, Digby Sea Products Digby NS \$49,542, Doc Mecano Inc Shawinigan Sud Que \$32,886, Doerksen and Gronau Ltd Ft Whyte Man \$42,251, Domfer Metal Powders Ltd LaSalle Que \$536,342, Dominion Engineering Work Lachine Que \$388,698, Dominion Vet Lab Ltd Winnipeg Man \$47,730, Domlin Inc St-Adolphe-de-Dudswell Qué \$362,405, Doucet Machinerie Inc Daveluyville Qué \$38,698, Draco Ltée Repentigny Qué \$95,820, Drainbec Gaz Limitée Alma Qué \$129,393, Draspo Inc Lac-Drolet Que \$44,978, Du Al Block Ltd Prince Albert Sask \$26,991, Dubreuil Brothers Dubreuilville Ont \$32,289, Duchesne et Fils Ltée Yamachiche Qué \$302,795, Dufrost Seed Plant Ltd Dufrost Man \$61,840, Dugas Equipement Ltée Caraquet NB \$36,878, Dumas et Voyer Ltée Rivière-à-Pierre Qué \$96,940, Dunkley Lumber Ltd Prince George BC \$397,600, Dunn Rite Food Products Winnipeg Man \$349,834, Dynavent Farm Equipment Inc Drummondville Que \$64,034, Eastern Bakeries Ltd Saint John NB \$25,417, Eastern Precision Casting St-Laurent Que \$26,906, Easterntube Inc St-Hyacinthe Que \$43,793, Eastward Industries Ltd Saint John NB \$30,253, E B Eddy Forest Products Hull Que \$248,690, E B Eddy Forest Products Ltd Ottawa Ont \$185,280, Ébénisterie Laurentienne Victoriaville Qué \$90,558, Eddy Match Company Ltd Pembroke Ont \$28,053, Ed Mack Machine Works Ltd North Bay Ont \$73,285, E L Casey Construction Amherst NS \$35,107, Electrovirt Ltd Laprairie Que \$84,090, Elmer Lohnes Lumbering Ltd Wileville NS \$28,129, Elmsdale Lumber Co Ltd Elmsdale NS \$193,260, Eltra of Canada Ltd Drummondville Que \$136,317, Émeric Bergeron et Fils Labelle Qué \$36,511, Empaquetage J B Inc St-Hyacinthe Qué \$33,172, Equinox Industries Ltd Winnipeg Man \$158,659, Equipement Hydraulique Bo Macamic Que \$70,923, E R McMaster and Sons Ltd Kingston NS \$71,294, Ernest Forest Prod and Plng Mills Quesnel BC \$258,361, Ernest Marcoux Inc Tring Junction Que \$33,303, Esler Industries Ltd Swift Current Sask \$265,863, Estric Graphics Inc Sherbrooke Que \$50,321, Fabrications Scott Inc Tring Junction Que \$291,924, Fafard et Frères Ltée St-Bonaventure Qué \$76,197, Fafard Peat Moss Co Ltd Shippagan NB \$122,472, Fairford Industries Ltd Moose Jaw Sask \$93,280, Falcon Metals Inc Sudbury Ont \$212,460, Farm King Ltd Morden Man \$89,000, Far West Cedar Fencing McBride BC \$277,265, Feed Rite Ltd Winnipeg Man \$50,276, Ferblanterie Ouellet Inc La Pocatière Que \$46,765, Ferroclad Fishery Bathawana Bay Ont \$123,250, Ferblanterie Ste-Foy Ltée Ste-Foy Qué \$33,930, Fiberglass Reinforced Plastic Systems Thunder Bay Ont \$45,420, Field Lumber (1956) Ltd Field Ont \$29,308, Fil de Fer Continental St-Hubert Qué \$46,480, Filature Lemieux Inc St-Ephrem Qué \$44,966, Filature Plessis Limitée Cap-St-Ignace Qué \$110,534, Filchrome Inc Joliette Qué \$56,978, Fishery Prds Ltd St John's Nfld \$1,066,400, Fleet Shoe Finding Limited Vanier Que \$110,828, Flexi Coil Ltd Saskatoon Sask \$223,830, Fogo Island Shipbuilders Fogo Nfld \$100,280, Fonderie Magotteaux Canada Magog Que \$465,337, Fonderie Maska Inc Ste-Claire Qué \$187,830, Fonderie Poitras et Fils L'Islet Qué \$138,000, Fondremy Inc Chambly Qué \$36,382, Foresbec Inc Drummondville Qué \$139,784, Forex Leroy Inc Val D'Or Qué \$1,153,674, Forges H P C and Banq Cap-de-la-Madeleine Qué \$2,710,200, Forminor Inc Val D'Or Qué \$59,010, Fortin Ready Mix Inc Amos Qué \$194,750, Fraser Inc Edmunston NB \$171,300, Freebert A Atkinson Boatbuilders Clard's Harbour NS \$38,450, Freightmaster of Canada Ltd St Stephen NB \$729,458, Freins Lemco Ltée Québec Qué \$115,216, Fromagerie de Corneville St-Hyacinthe Qué \$73,360, Fundy Machine and Tool Manufacturing Saint John NB \$138,305, Fuhrmann Meats (1878) Ltd Regina Sask \$503,510, Gamma Romont Inc Sy-Hyacinthe Qué \$51,014, L L Gauthier and Sons Ltd Shippagan NB \$46,568, Gemini Outerwear Winnipeg Man \$25,270, Gemvak Ltd Woodstock NB \$41,267, General Iron Works Co Ltd Longueuil Qué \$59,839,

General Scrap and Car Shredder Ltd Winnipeg Man \$152,264, Genfoot Inc Contrecoeur Qué \$49,695, Genon Frères Ltée La Baie Qué \$115,057, Genpak Corporation Cookshire Que \$109,450, Gérard Crête et Fils Inc St-Severin Qué \$96,674, Germac Enterprises Winnipeg Man \$33,522, Gignac Offset Ltée Shawinigan Sud Que \$25,472, G M Homes Balgonie Sask \$39,186, Granny's Poultry Co Op Winnipeg Man \$244,800, Greenbelt Farm Systems Winnipeg Man \$131,420, Green Circle Mfg Swift Current Sask \$164,641, Green Lantern Wholesale Corner Brook Nfld \$72,000, Grimes Sprinkler Canada Herring Cove NS \$159,708, Ground Control (Sudbury) Ltd Sudbury Ont \$54,237, Guertin Bros (Paint) 1976 Ltd Winnipeg Man \$47,582, Gusta Burke Mfg Inc Winnipeg Man \$51,536, H P Leclerc et Fils Inc Ste-Victoire-de-Sorel Que \$29,391, Habitation Usitec Inc St-Bruno-Que \$25,227, Halifax Atlantic Investments Halifax NS \$60,783, Harbour Industries Canada Farnham Que \$28,171, Hardwood Industries Ltd Nackawic NB \$37,017, Head Harbour Fisheries Ltd Wilsons Beach NB \$138,834, Helix Investments Ltd Mont Royal Que \$389,400, Henri Bonneville et Fils Inc Ste-Marie Qué \$137,087, Henri Vallières Inc Nicolet Qué \$33,500, Heritage Cedar Homes Ltd Dartmouth NS \$94,834, Hillcrest Farms Ltd Bruno Sask \$31,822, Hiscock Enterprises Brigus Nfld \$87,920, Hoeg Brothers Lumber Ltd Athol NS \$142,286, Honco Inc Bernières Que \$112,600, Howard Bienvenue Inc LaSarre Que \$548,355, Hubbies Boatbuilders Ltd Clark's Harbour NS \$27,005, Hudson Bay Dehydrators Hudson Bay Sask \$42,300, Hydraulique S M S Sherbrooke Qué \$53,221, Hydro Metal Inc Ste-Germaine Qué \$50,329, Hymac Ltd Chomedey Qué \$190,954, Ibis Products Ltd Regina Sask \$130,788, I M W Industries Inc Montréal Nord Qué \$40,878, Imperial Sheet Metal Ltd Richibucto NB \$69,170, Impressions des Associés Rimouski Qué \$60,235, Imprimerie Chartier Inc St-Hyacinthe Qué \$97,987, Imprimerie D'Abestos Abestos Qué \$71,661, Imprimerie Montréal Offset Magog Qué \$44,618, Industrial Welding Ltd Cheticamp NS \$30,607, Industries Couture Limitée Chicoutimi Qué \$28,433, Industries Abaco Inc Montréal Nord Qué \$32,699, Industries Couture Ltée Chicoutimi Qué \$64,826, Industries Modernes Melbo Melbourne Qué \$63,445, Ingalls Head Seafoods Limited North Sydney NS \$106,567, Ingersoll Rand Canada Inc Lachine Que \$487,402, Inter City Manufacturing Ltd Winnipeg Man \$63,990, Internaw Ltd Point Edward NS \$29,801, Inventronics Ltd Brandon Man \$68,297, IPSCO Regina Sask \$2,613,000, Irénée Groudin et Fils Ltée St-Zacharie Qué \$38,000, J D Irving Ltd Saint John NB \$289,095, Island Fashions Ltd Summerside PEI \$46,656, Island Holding Ltd New Annan PEI \$381,734, Island Metal Fabricators Ltd West Royalty PEI \$49,134, Isle Royale Beverages Ltd Sydney NS \$32,967, J Lavo Jeans Limitée Cap-de-la-Madeleine Qué \$28,914, J Albert Poulin Ltée Lac-Drolet Qué \$76,367, J Houle et Fils Inc St-Nicéphore Qué \$170,095, J A Ferland et Fils (1972) Berthierville Qué \$64,485, J H Normick Inc La Sarre Que \$1,914,000, J J Barker Company Ltd Cowansville Que \$26,925, Jara Steel Industries Ltd Winnipeg Man \$35,377, Jean-Yves Fortin Soudure Montmagny Qué \$43,000, John Penny and Sons Ltd Ramea Nfld \$458,358, Johnson Trusses Grande Prairie Alta \$165,247, John Yerdon Dawson Creek BC \$117,905, Jos Beaulieu et Fils Inc Rimouski Qué \$26,200, Julac Inc Dolbeau Qué \$66,274, K and K Tool Limited St-Jean Que \$59,064, Karhu Titan Canada Ltee Cowansville Que \$153,561, Kayser Roth Canada Limited Sherbrooke Que \$90,858, Keewantin Electric and Diesel Ltd Winnipeg Man \$83,080, Kempac Inc St-Janvier Que \$57,834, Kentville Concrete Products Kentville NS \$28,585, Kitchen Craft of Canada Ltd Winnipeg Man \$103,714, Krauss and Associates Ltd Winnipeg Man \$48,034, Krispy Kernels (Canada) Inc Ste-Foy Que \$105,394, L and A Machine Works Limited Fredericton NB \$97,735, L and M Radiator Ltd Winnipeg Man \$55,527, L C N Inc St-Felix-de-Kingsey Qué \$30,984, L P Royer Inc Lac-Drolet Qué \$33,305, La Cie de Chaussures J P Montréal Qué \$116,200, La Cie de Trempe des Métaux Ville-D'Anjou Qué \$43,779, La Compagnie de Bois St-Louis St-Louis-de-France Qué \$65,451, La

REGIONAL ECONOMIC EXPANSION—Continued

Compagnie des Portes St-Hubert Qué \$45,436, La Compagnie Normand Ltée St-Pascal Qué \$45,400, La Compagnie Resentel Ltée Marteville Qué \$34,243, La Corporation des Outils St-Laurent Qué \$33,899, La Société-de-Fabrication Cap-de-la-Madeleine Qué \$31,191, Laboratoire Coopératif Chicoutimi Qué \$53,408, Laboratoire Dr Renaud Inc Outremont Qué \$41,995, Labra Door Ltd St-Laurent Qué \$35,728, La Fargue Mfg Ltd Glace Bay NS \$33,935, Lallemand Inc Montreal Qué \$165,346, Lambert Bros Asphalt Richer Man \$56,711, Lamoureux et Fils Inc Magog Qué \$49,688, Lar Machinerie Inc Metabetchouan Qué \$45,138, LaSalle Service Centre LaSalle Man \$30,113, Le Villebroquin National St-Léonard Qué \$36,575, Leard Enterprises Montague PEI \$25,410, Leas Longpré et Fils Abitibi Rouyn Qué \$32,399, Legacy Fiberglass Ltd Waverly NS \$36,510, Lennoxvan Inc Lennoxville Qué \$58,147, Leons Mfg Co Ltd Yorkton Sask \$113,600, Leoville Industries Ltd Leoville PEI \$27,731, Les Ascenseurs Labadie Inc Montréal Qué \$28,780, Les Aciers Canam Inc St-Gédéon Qué \$145,420, Les Aliments Ault Limitée St-Hyacinthe Qué \$601,358, Les Aliments Da Vinci Ltée Montréal Qué \$66,146, Les Aliments Parma Limitée Laval Qué \$163,500, Les Ateliers Graphiques Marc Veilleux Cap St-Ignace Qué \$56,460, Les Ateliers D'Usinage Joliette Qué \$32,905, Les Ateliers du Lac Inc St-Coœur-de-Marie Qué \$35,675, Les Ateliers Graphiscan Ltée Québec Qué \$37,994, Les Ateliers Maritimes St-Antoine-de-Tilly Qué \$30,996, Les Ateliers P F C Inc Laval Qué \$27,665, Les Bois D'Oeuvre Lamonta St-Prime Qué \$93,600, Les Bois St-Martin Inc St-Martin Qué \$180,210, Les Caoutchoucs Rocfort Rock Forest Qué \$475,650, Les Carrosseries Parco Inc Granby Qué \$25,650, Les Chantiers-de-Chibougamau Qué \$182,600, Les Chaussures-de-L'Estrie Sherbrooke Qué \$104,145, Les Confections Lamartine L'Islet-sur-Mer Qué \$25,670, Les Croustilles Yum Yum Inc Warwick Qué \$123,485, Les Cuisines Francis Inc Vanier Qué \$183,250, Les Distributions Quimpex Drummondville Qué \$42,815, Les Ébrancheuses Roger Ltée Amos Qué \$39,112, Les Emballages Cascades Inc Victoriaville Qué \$87,793, Les Entreprises Boivin Inc Ville-Vanier Qué \$41,770, Les Entreprises C E Gaut Senneterre Qué \$47,306, Les Entreprises Chartre Malartic Qué \$34,262, Les Entreprises Rochand Ltée St-Tite Qué \$27,872, Les Equipements JNB du Canada Cowansville Qué \$69,652, Les Fabricants-de-Polypro Trois-Rivières Qué \$469,502, Les Fenêtres de Longueuil St-Hyacinthe Qué \$36,173, Les Granits Frontenac Lac Drolet Qué \$45,000, Les Industries Cascades Ltée Kingsy Falls Qué \$560,000, Les Industries de Moules St-Hyacinthe Qué \$28,992, Les Industries du Hockey Drummondville Qué \$49,193, Les Industries Frotin Inc Fort Coulonge Qué \$69,920, Les Industries I M A C Inc St-Felix-de-Kingsey Qué \$64,363, Les Industries J A L Ltée Cabano Qué \$26,614, Les Industries J M Bibeau St-Gabriel-de-Brandon Qué \$117,248, Les Industries J S P Inc Ste-Mélanie Qué \$46,264, Les Industries Mercier Grande-Rivière Qué \$33,642, Les Industries Pro Co Ltée Alma Qué \$39,600, Les Industries Provinciales Ltée St-Damien Qué \$268,819, Les Industries Québécois Inc Louiseville Qué \$114,303, Les Industries Super Métaux Vanier Qué \$75,646, Les Industries Tanguay Ltée St-Prime Qué \$125,065, Les Industries Tremtex Ste-Marie Qué \$29,143, Les Industries Waterco Inc Loretteville Qué \$26,593, Les Investissements Optic Sherbrooke Qué \$162,953, Les Jutes Rolland Coderre St-Germain-de-Grantham Qué \$27,576, Les Machineries Pronovost St-Tite Qué \$36,277, Les Matériaux Blanchet Inc Amos Qué \$133,941, Les Métaux Galt Inc Sherbrooke Qué \$57,728, Les Moulures Bégin Ltée Beauport Qué \$115,000, Les Muskegs du Lac St-Jean L'Ascension Qué \$38,437, Les Outilleurs Arpex Inc Drummondville Qué \$26,077, Les Pieces Ankar D G Inc St-Georges Qué \$25,977, Les Poteries Québécoises Beauport Qué \$30,530, Les Préparations de Bois Montmagny Qué \$59,405, Les Produits de Fil Anjou Qué \$43,499, Les Produits Ficomat Inc Magog Qué \$696,000, Les Produits Forestiers Rock Forest Qué \$51,958, Les Produits Forestiers Comtois Qué \$1,182,436, Les Remorques et Fardiens St-Evariste Qué \$38,774, Les Salaisons Brochu Inc St-Henri Qué \$45,800, Les

Scieries Lатуque Ltée La Croche Qué \$196,860, Les Soudures Chagnon Ltée Varennes Qué \$71,490, Les Structures G B Ltée Rimouski Qué \$42,250, Les Tourbières de Sept-Îles Qué \$27,485, Les Transformations Total Rivière-du-Loup Qué \$29,620, Levochem Industries Ltd Hammonds Plains NS \$227,378, Life Savers Limited Amherst NS \$169,340, Linnvale Steel Ltd Saskatoon Sask \$134,875, Lipps N V Canada Limited Halifax NS \$157,374, Litbec Inc Normandin Qué \$30,559, Lode King Industries Winkler Man \$289,585, Loewen Millwork Can Saskatoon Sask \$33,226, Lyon Industries (1976) Ltd Montreal Qué \$197,284, M and M Manufacturing Ltd Monastery NS \$51,497, M T C Machinerie de Textiles Granby Qué \$160,257, MTM Properties and Mack Maritime Ltd Fredericton NB \$61,431, MacGregor Industries Ltd Coalburn NS \$195,610, Macdonald and Son (North Bay) Ltd North Bay Ont \$74,429, Machinerie Compression Inc Ville-St-Laurent Qué \$57,746, Machinerie Laurin Inc Ste-Dorothée Qué \$75,200, MacLeod's Feed and Farm Supply Antigonish NS \$33,710, MacPherson Farms Ltd O Leary PEI \$39,000, Macron Enterprises Ltd Winnipeg Man \$46,134, Mac-tara Ltd Upper Musquodoboit NS \$91,670, Madawaska Concrete Products Ltd St-Henri Qué \$67,940, Malette Lumber Inc Timmins Ont \$233,674, Manac Inc St-Georges Qué \$274,296, Mandak Metal Processors Selkirk Man \$89,027, Manitoba Rolling Mills (Canada) Selkirk Man \$520,735, Manufacture Frameco Ltée St-Joseph Qué \$69,571, Manufacture Freno Inc Montreal Qué \$31,931, Manufacture Rocmur Beauce St-Georges Qué \$44,222, Mapei Canada Inc Laval Qué \$76,707, Marcel Lauzon Inc East Hereford Qué \$340,000, Maritime Action Ltée Maissonette NB \$59,692, Maritime Welding and Rentals Ltd Bathurst NB \$48,800, Mark Hot Inc Longueuil Qué \$69,613, Martin Black Inc Truro NS \$64,793, Masco Enterprises Ltd Kindersley Sask \$28,842, Master Doors Ltd Moose Jaw Sask \$65,000, Max Meilleur et Fils Ltée Ferme Neuve Qué \$129,965, Maxi Metal Inc St-Georges Qué \$40,962, Mayers Limited Winnipeg Man \$138,962, Mecfab Inc Boucherville Qué \$78,812, Magafibres Inc Mont-Joli Qué \$25,354, Menuiserie Astell Inc Daveluyville Qué \$49,750, Merlin Gerin Canada Ltée Boucherville Qué \$130,250, Métallurgie Pelchat Inc St-Romuald Qué \$75,100, Metric Canada Ltd Sudbury Ont \$120,000, Metric Machine Ltd Winnipeg Man \$33,804, Meubles Beaucerons Inc St-Georges Qué \$110,713, Meubles L'Estrie Inc Princeville Qué \$36,200, Meunerie Camirand Inc Bon Conseil Qué \$200,000, McCain Foods Ltd Florenceville NB \$98,168, Michelin Tires (Canada) Ltd Bridgewater NS \$1,588,447, Micom Co Mont-Royal Qué \$173,550, Miller Foam Enterprises Inc Montreal Qué \$42,044, Minas Basin Pulp and Power Co Hantsport NS \$135,724, Mitel Semiconductor Inc Bromont Qué \$134,882, Modern Iron Works Ltd Dartmouth NS \$33,542, Moise Cadorette Inc St-Jean-des-Piles Qué \$31,102, Monarch Industries Ltd Selkirk Man \$279,799, Mondo Rubber (Canada) Ltée Laval Qué \$186,600, Montague Bakery Montague PEI \$37,806, Moosehead Breweries Ltd Saint John NB \$561,812, Mont-St-Hilaire Stove Works Montreal Qué \$39,948, Montrose Worsted Mills Inc Drummondville Qué \$61,380, Moteurs Leroy Somer Canada Granby Qué \$351,821, Moules et Matrices Ste-Foy Qué \$37,263, Mulco Inc Laval Qué \$26,271, Multilite Inc Montreal Qué \$108,424, Nadwood Manufacturing Ltd Pointe-Claire Qué \$612,562, National Sea Products Ltd Lunenburg NS \$1,362,279, Naylor Communications Ltd Winnipeg Man \$27,450, N E I Canada Ltd Trois-Rivières Qué \$85,527, Neilson Casting Ltd Sudbury Ont \$54,541, Newaygo Forest Products Ltd Hearst Ont \$40,033, Nfld Farm Products St John's Nfld \$296,199, New Horizons Ltd Summerside PEI \$25,550, Newmac Manufacturing Inc Debert NS \$46,201, Noranda Metal Industries Toronto Ont \$94,500, Nor Can Marine Manufacturing Limited Dartmouth NS \$48,543, A J Norence Equipment Ltd New Liskeard Ont \$86,551, Norforce Inc Sept-Îles Qué \$93,450, Notre-Dame Bay Fisheries Comfort Cove Nfld \$28,172, Novastran Ltd Saint John NB \$173,382, Nu Fab Building Products Ltd Saskatoon Sask \$75,230, Nutra Vet Feeds Ltd St-Malo Man \$61,195, O H Armstrong Ltd Kingston

REGIONAL ECONOMIC EXPANSION—Continued

NS \$109,375, Ocean Harvesters Hr Grace Nfld \$138,318, Ola Coopérative agricole Mégantic Qué \$50,000, Oxford Frozen Foods Limited Oxford NS \$52,177, Pacific Plastics Ltd Saskatoon Sask \$49,559, Palettes Drummond Ltée St-Nicéphore Qué \$132,816, Palliser Furniture Ltd Winnipeg Man \$368,214, Panny Forest Products Lloydminster Alta \$153,719, Papier Cascades Cabano Qué \$144,000, Paré Machine Shop Inc St-Théodore-D'Acton Qué \$36,345, Parrsboro Metal Fabricator Parrsboro NS \$35,000, Paul Henzel Lumber Ltd Winnipeg Man \$34,030, Paul Sicotte et Fils Ltée Ste-Thérèse Qué \$27,996, Pavi Bric Inc Beauport Qué \$114,188, Pêcheries Tourelles Ltée St-Joachim-de-Tourelles Qué \$43,129, Peerless Rug Ltd Wickham Qué \$919,980, Peintures Prolux Inc Rivière-des-Prairies Qué \$40,050, P E Lesard et Fils Inc St-Georges Qué \$133,868, Pembina Poultry Packers Winnipeg Man \$61,664, R Pepper Ltd Woodstock NB \$90,239, Persta Canada Inc Baie-D'Urfe Qué \$439,450, Phentex Inc St-Hyacinthe Qué \$134,176, Phil Mar Trade Bind Winnipeg Man \$28,807, P James and Sons Hants Hr Nfld \$132,286, Placages Nicolet Sud Inc Nicolet Sud Qué \$25,494, Plains Processors Ltd Miami Man \$50,348, Plasma and Flame Coating Winnipeg Man \$41,055, Plastech Inc Cowansville Qué \$34,734, Plastiques Bovac Ltée St-Joseph Qué \$123,193, Plessitech Inc Plessisville Qué \$119,182, Polar Bear Fisheries East Port L Hebert NS \$342,309, Polar Fibre (1980) Ltd Winkler Man \$31,666, Poly Cello Ltd Amherst NS \$111,017, Poly Cello Ltd Saint John NB \$73,100, Polychem Products Ltd St-Jean Qué \$445,000, Polymer International (NS) Ltd Truro NS \$263,931, Polymos Inc Terraudreuil Qué \$39,384, Port Enterprises Ltd Southern Hr Nfld \$31,863, Poudrier et Frères Ltée Victoriaville Qué \$30,529, Preci Tech Ltd Ville-St-Laurent Qué \$62,928, Preci Tech Ltd West Royalty PEI \$254,628, Premier Printing Ltd Winnipeg Man \$39,661, Prevost Car Inc Ste-Claire Qué \$612,910, Princefib Inc Princeville Qué \$46,578, Princess Auto and Machinery Winkler Man \$103,050, Proctor and Gamble Inc Toronto Ont \$1,699,080, Progress Plastics Ltd Winnipeg Man \$61,135, Pro Hydraulique B A F Inc Ste-Foy Qué \$34,000, Prolific Graphics Ltd Winnipeg Man \$31,670, Promo Wear Ltd Teulon Man \$76,035, Pro Par (1978) Inc Lennoxville Qué \$78,890, Produits Bertile Inc Québec Qué \$302,672, Produits de Ciment Couill Coaticook Qué \$35,000, Produits Forestiers Sague Sacre-Cœur Qué \$1,294,050, Produits le Boucan Inc St-Jean Qué \$77,420, Produits Ménagers Colinox Baie-D'Urfe Qué \$70,158, Produits Senco Ltée Drummond NB \$110,832, Provincial Production Sherbrooke Qué \$36,452, Pylonex Inc Québec Qué \$585,652, Pyradia Inc Longueuil Qué \$35,247, Q C I Sawmills Ltd Massett BC \$80,371, Quasar Mfg Ltd Regina Sask \$53,836, Quecell Canada Ltée Magog Qué \$39,950, Quigg Motors Ltd Saint John NB \$69,010, Ranger Homes Limited Yellowknife NWT \$57,685, Réfrigérateurs Foster Drummondville Qué \$30,550, Reichold Ltd Islington Ont \$256,000, Reliance Products Ltd Winnipeg Man \$28,160, Renewed Auto Parts Winnipeg Man \$52,264, Renfrew Tape Ltd Renfrew Ont \$133,984, Ressorts Québec Inc Montmagny Qué \$26,894, Reynolds Cable Co Limited La Malbaie Qué \$131,368, Rhone Poulenc Pharma Inc Montreal Qué \$36,633, RIM Forest Products Ltd Vancouver BC \$656,398, Ringtread Tire Builders Kentville NS \$39,095, Riverton Industries Ltd Ste-Ilarton NS \$26,636, Roadline International Ltd Nobel Ont \$109,472, Road Runner Trailer Co North Battleford Sask \$102,137, Rogerson Lumber Company Ltd Scarborough Ont \$62,479, Rol Manufacturing Canada Laval Qué \$75,141, Rosewood Ventures Ltd Port Maitland NS \$32,623, Rotobec Inc Ste-Justine Qué \$52,912, Rovibec Inc Ste-Monique Qué \$68,373, Sable Fish Packers Ltd South Side NS \$49,165, Salaison Olympia Ltée St-Simon Qué \$25,500, Salamico Co Ltée St-Laurent Qué \$121,704, Saskal Beverages Ltd North Battleford Sask \$49,045, Saskatoon Precast Concrete Ltd Saskatoon Sask \$42,747, Sauls and Pollard (1971) Ltd Winnipeg Man \$92,524, Savetier Inc Lac Drole Qué \$119,030, Schmidtke Millwork Ltd Steinbach Man \$30,619, Scierie Jules Laflamme Inc St-Benoît-Labre Qué \$58,582, Scierie Landrienne Inc Landrienne Qué \$234,208, Scierie Senneterre Inc Senneterre Qué \$331,912, Scierie St-Michel Inc St-Michel Des Saints Qué \$194,352, Scotia Twines Ltd Halifax NS \$157,906, Securifort Inc Tingwick Qué \$28,723, Securitech Ltée et Coffre Drummondville Qué \$146,671, SER Hydraulics Ltd Copper Cliff Ont \$41,990, S F D Eon Seafood Ltd Abbott's Harbour NS \$58,269, Shaw Alex Industries Ltd Parry Sound Ont \$35,838, Shermag Inc Sherbrooke Qué \$34,773, Sico Inc Charlesbourg Qué \$269,697, Signature Merchandizers Winnipeg Man \$38,744, Silk Screen Services Ltd Hammonds Plains NS \$72,785, Skega Canada Ltd North Bay Ont \$79,372, Skyland Manufacturing Equipment Maple Creek Sask \$57,795, Soc Ind Decalage et Outillage Granby Qué \$47,351, SOS Rossignol Canada Ltée Granby Qué \$144,736, Sometel Atlantic Ltée Rimouski Qué \$175,914, Son Val Industries Inc Waterloo Qué \$38,992, South Shore Industries Ltd Coaticook Qué \$177,712, J Sparks and Sons Ltd Cross Creek NB \$166,234, Speerhead Enterprises Ltd Altona Man \$29,494, Sport Maska Inc St-Hyacinthe Qué \$410,600, Spirell Corporation Ltd Winnipeg Man \$53,624, Standard Mfg St John's Nfld \$95,682, Standard Welding and Mfg Winnipeg Man \$92,495, St-Mary's Fisheries Ltd Meteghan NS \$110,642, Sto Industry of Canada Ltd Buctouche NB \$72,699, Stott Timber Corporation Ltd Sydney NS \$552,000, Stowe Woodward Inc Newton Massachusetts USA \$441,135, Stowall International Inc Pembroke Ont \$676,230, Strescon Ltd Bedford NS \$454,618, Summer Tire and Automotive Ltd Moncton NB \$54,222, Sunny Corner Mechanical (1976) Ltd Newcastle NB \$69,997, Supervac Inc St-David Qué \$29,425, Syrovatka Skis Limited Granby Qué \$32,680, Tan Jay International Ltd Winnipeg Man \$362,093, Tasty Seeds Ltd Winnipeg Man \$126,115, Tebco Inc Maria Qué \$86,622, Technimeca Ltée St-Laurent Qué \$76,658, Temisko Inc Ville-St-Laurent Qué \$131,000, Terra Krete Ltd Thunder Bay Ont \$35,567, Texas Steel Co of Canada St-Stephen NB \$548,132, Tex Stran Ltd St John's Nfld \$32,384, The Clorox Company of Canada Moose Jaw Sask \$81,881, The Borden Company Ltd Laval Qué \$177,400, The E B Eddy Forest Prod Davidson Qué \$136,800, The Lake Group St John's Nfld \$168,033, Thermax A J Inc St-Nazaire Qué \$96,818, Three H Manufacturing Ltd New Liskeard Ont \$35,262, Tibotrac Inc Terrebonne Qué \$57,550, Tilly Mfg 1973 St-Jean Qué \$27,521, Toiture Mauricienne Inc Ste-Marthe Qué \$28,284, La Tourbe de Pigeon Hill Ltée Lamèque NB \$60,408, La Tourbière de St-Raphaël Ltée Hart Lamèque NB \$66,186, Tourmanche Inc Chicoutimi Qué \$26,146, TP Wood Products Ltd Parry Sound Ont \$29,227, Traitement Sous Pression St-Raymond Qué \$58,000, Trans Audio Industrie Ltée Sherbrooke Qué \$38,069, Trans Canada Beef Ltd Montreal Qué \$29,710, Transformation R B Ltée St-Nicéphore Qué \$95,497, Treco Inc et Effco Inc Victoriaville Qué \$83,024, Tremaco Ltée St-Jean Qué \$74,374, Tri Northern Steel Grande Prairie Alta \$80,510, Triple R Metal Fab Ltd Winnipeg Man \$31,474, Tri Steel Fabrications Ltd Montreal Qué \$45,638, Tribec Metals Ltd Ville-St-Laurent Qué \$35,311, Tricot Richelieu Inc Pintendre Qué \$159,152, Tripair Inc Montreal Qué \$53,846, Triplex Engineering Co Ltd Pointe-Claire Qué \$62,845, Triton Seafoods Ltd Triton Nfld \$1,354,560, Tubes Solac Ltée St-Jérôme Qué \$36,701, Unisonic Inc La Patrie Qué \$26,792, United Fibre Bond Inc Winnipeg Man \$167,263, Usinage Netur Ltée St-Hubert Qué \$30,119, Usines Giant Inc Montreal Qué \$86,058, United Sawmill Timber Hearst Ont \$40,031, Valcourt Machine Shop Inc Valcourt Qué \$68,000, Valley Bakery Ltd Goose Bay Nfld \$44,998, Valley East Truck Traders Ltd Val Caron Ont \$59,014, Varennes Hydraulic Inc Varennes Qué \$30,859, Venus Industries Ltd Winnipeg Man \$108,180, Verta Batteries Ltd Lachine Qué \$50,200, Ventilateur Victoria Ltée Victoriaville Qué \$137,373, Verre Cofadec Inc St-Thomas D'Aquin Qué \$56,111, Vic Store Fixtures 1977 Victoriaville Qué \$32,057, Victoria Precision Works Montreal Qué \$39,080, Vigneault et Frères Inc St-Ferdinand Qué \$43,533, Vis Monde Ltée Ville-St-Pierre Qué \$36,678, Vista Hills Ltd Wolfville NS \$64,855, Vitrerie Mont-Laurier Ltée Amos Qué \$385,260, Waferboard Corp Ltd Timmins Ont \$2,937,600, Wallace Murray Canada Ltd Granby Qué

REGIONAL ECONOMIC EXPANSION—Continued

\$41,903, 331265 Ontario G and P Welding and Iron Works Ltd North Bay Ont \$41,585, Weninger Industries Ltd Saskatoon Sask \$38,195, Westeel Rosco Ltd Dartmouth NS \$47,096, Western Profiles Ltd Winnipeg Man \$39,846, Western Utilities E Q T Co Ltd Winnipeg Man \$48,942, West River Estates Ltd Durham NS \$27,090, Wic Inc Wickham Qué \$56,862, William Houde Limitée St-Jacques Le Mineur Qué \$26,837, Willmar Window Ind Ltd Winnipeg Man \$62,097, Wilson's Truck Body Shop Truro NS \$34,279, Winlie Containers Halifax NS \$128,407, Wipak Ltd Winnipeg Man \$349,584, Wm Milne and Sons Ltd Temagami Ont \$429,000, Woodstone Foods Ltd Portage La Prairie Man \$367,132, Wrاند Fire Trucks Porter's Lake NS \$58,118, W R Bengasmin Springhill NS \$59,566, The Wood Corporation Ltd St Eleanor's PEI \$31,043, Wood Decor Ltd Minto NB \$106,820, Xactics Ltd Boucherville Qué \$143,771, Yukon Steel Fabricators Limited Whitehorse Yukon \$48,763.

Other Programs \$93,485,674—Allison Hay Farm Cawston BC \$38,992, Amacheqesparmarin Stanley Mission Sask \$56,665, Amnis Parland Area Yorkton Sask \$69,111, Amnis West Area North Battleford Sask \$69,528, Arctic Red River Inc Band Ltd Arctic Red River NWT \$28,697, Association of Metis and Non Status Indians Regina Sask \$113,916, Bar YD Hay Expansion Project Savona BC \$28,451, Big Black River Logging Negginan Man \$26,593, Blackwater Variety Store Ltd Hazelton BC \$25,688, B and R Willows Enterprises Ltd Selkirk Man \$32,439, Burns Lake Ventures Ltd Burns Lake BC \$31,530, Canim Lake Community Centre Canim Lake BC \$58,532, Canim Valley Consumer Co-Op Canim Lake BC \$56,150, Canyon City Village Councils Nass River BC \$120,920, Catarauqui Region Conservation Authority Glenburnee Ont \$29,155, C Beaulieu's Garage Amaranth Man \$44,663, Central Native Fisherman's Co-Operative Bella Bella BC \$642,495, Channell Area Loggers Ltd Berens River Man \$30,685, Chawathal Farm Co-Op Hope BC \$75,312, Children World Ltd Yellowknife NWT \$32,300, Churchill River Local Housing Development Corporation Buffalo Narrows Sask \$25,250, Clambay Shellfish Company Duper Glard BC \$27,577, Cluxewe Campsite Development Port Hardy BC \$54,715, Conseil Économique d'Alma et du Lac St-Jean Alma Que \$47,199, Cooks Ferry Band Merritt BC \$104,930, Corporation de Développement Économique Barrakte, Senneterre et Quevillion Senneterre Que \$33,092, Cowichan Indian Co-Op Farm Association Duncan BC \$82,357, C Standing Wahpeton Band Prince Albert Sask \$41,486, Dakota Ojibway Tribal Council Inc Brandon Man \$57,931, Department of Indian Affairs Sask \$73,785, Diamond Willow Inn Ltd Snow Lake Man \$50,618, Donald Moses Lower Nicola BC \$67,500, DPA Consulting LTD Vancouver BC \$32,496, Dupuis S Val D'Or Que \$25,538, Emerson Inn Emerson Man \$112,360, English River Band Patuanak Sask \$27,259, Evergreen Lodge The Pas Man \$82,845, Federation of Saskatchewan Indians Saskatoon Sask \$171,400, G Monkman North Feudot Scaterbury Man \$49,150, Government of the Northwest Territories Yellowknife NWT \$480,780, Government of the Province of Manitoba Winnipeg Man \$290,612, Government of the Province of New Brunswick Fredericton NB \$143,582, Government of the Province of Newfoundland St John's Nfld \$186,968, Government of the Province of Nova Scotia Halifax NS \$160,379, Government of the Province of Prince Edward Island Charlottetown PEI \$30,357,944, Government of the Province of Saskatchewan Regina Sask \$120,883, Government of the Yukon Territory Whitehorse Yukon \$142,414, Greenley's Service Mafeking Man \$60,808, Halle D Noranda Que \$29,385, H R Y Holdings Fort Nelson BC \$72,000, Ikaluktatiak Coop Ltd and the Commissioner of the Northwest Territories Yellowknife NWT \$156,836, Île à la Crose Industries Île à la Crose Sask \$50,000, Indian and Metis Friendship Centre Prince Albert Sask \$31,552, Inkameys Vineyards Oliver BC \$57,582, J H McLeod T A AMAC Drilling Saskatoon Sask \$43,919, J Sinclair AMNSIS Regina Sask \$122,500, Jubilee Restaurant Wionnipegosis Man

\$32,535, Juneau J Amos Que \$25,394, Kewagama Gold Mines Quebec Ltd Cadillac Que \$91,747, Kitkatla Community Centre Kitkatla BC \$37,194, Kitsequkla Trucking South Hazelton BC \$39,708, Klemtu Hydro Electrification Klemtu BC \$247,000, Kootenay Indian Area Council Cranbrook BC \$28,444, Lac Brochet Fish Association III Lac Brochet Man \$27,922, Last Oak Development Corporation Broadview Sask \$113,400, L and H Highway Service Ltd Cowan Man \$31,401, Lonesome Prairie Sand and Gravel Broadview Sask \$95,897, Lower Kutenai Band Agricultural Corporation Creston BC \$111,909, Lower Post Community Centre Lower Post BC \$76,945, L Turner Cormorant Man \$26,147, Marcel St Germain Birch River Man \$27,142, MCM Industries Ltd Sardis BC \$96,900, Mississippi Valley Conservation Authority Carleton Place Ont \$32,303, M J Arcand Marcellin Sask \$30,000, Montreal Lake Teacher Training Program Montreal Lake Sask \$113,737, Moosehide II River Transportation Dawson City Yukon \$30,188, Moose Jaw Women's Travis House Moose Jaw Sask \$44,186, Moricetown Indian Band Moricetown BC \$28,025, Moses Louie Hay Farm Keremess BC \$25,476, Motlakatla Band Council Metlakatla BC \$30,000, Neginuk Society La Ronge Sask \$35,420, Native Council of Canada Ottawa Ont \$40,000, Newfoundland and Labrador Development Corporation St John's Nfld \$648,095, Nicola Post and Rail Ltd Merritt BC \$28,408, Nihithow Teacher Training Program La Ronge Sask \$76,398, Nimkish Marine Resources Alert Bay BC \$29,079, North Battleford Sask \$29,800, Northern Native Development Corporation Kamloops BC \$183,586, North Star Catering Ltd Prince Albert Sask \$30,000, N and T Johnson Services Ltd Kitwanga BC \$80,538, Ochapowace Band Farms Ltd Broadview Sask \$97,758, Okabe Shipyards Ltd Prince Rupert BC \$136,419, Pasqua Band Muscow Sask \$32,766, Peter Ballantyne Band Pelican Narrows Sask \$33,576, Peter Ballantyne Teacher Training Pelican Narrows Sask \$85,563, Physical Distribution Advisory Services Moncton NB \$100,000, Piapot Band Craven Sask \$46,350, Pictou Causeway Dam Halifax NS \$52,414, Pinehouse Co-Op Association Pinehouse Sask \$56,400, Park North Construction Ltd Riverton Man \$28,443, Portage LaRoche Band La Roche Sask \$44,000, Rae Edzo Dene Band Development Corporation Rae NWT \$153,700, Ray Dor Resources Ltd Flin Flon Man \$25,669, Redmere Construction Regina Sask \$40,391, Red Sucker Lake Local Fur II Red Sucker Lake Man \$31,055, R E Services Red Earth Sask \$64,095, Rite Way Development Corporation North Battleford Sask \$35,312, R Myke La Ronge Sask \$38,402, Rockin H Ranch Winnipegosis Man \$28,256, Rod Norwegian Fort Simpson NWT \$90,000, R and R Marine Ltd Prince Rupert BC \$28,147, Rural Community Resource Centre Brandon Man \$34,025, R Whitestone Onion Lake Sask \$25,384, Seabird Island Indian Band Seabird Island BC \$180,996, Sektea Gold Co Ltd Seltea Creek BC \$126,700, S Hoksbergen Cumberland House Sask \$40,394, SINCO Building Supplies Saskatoon Sask \$121,160, SINCO Development Ltd Saskatoon Sask \$31,670, SINCO Trucking Ltd Saskatoon Sask \$84,800, Société de Développement Économique de Jonquière Arvida Que \$83,543, Société Zoologique de St Félicien St Félicien Que \$40,924, Saulteau Indian Band Chetwynd BC \$47,668, Southern Plains Handicrafts Co-Op Fort Qu'Appelle Sask \$28,731, Standing Buffalo Band Fort Qu'Appelle Sask \$50,524, St Laurent J F Amos Que \$28,249, St Mary's Band Ranch Cranbrook BC \$47,673, Sturgeon Lake Teacher Training Spruce Holm Sask \$72,051, Tackama Forest Products Ltd Fort Nelson BC \$62,513, Teslin Co-Op Association Ltd Teslin Yukon \$42,096, T Hamilton AMISK Log Ltd La Ronge Sask \$51,100, T J Grocery Fort Simpson NWT \$57,160, Thunderchild Band Turtleford Sask \$29,303, Toquaht Buildings Supplies Vcluet BC \$138,669, Touchwood Stables Saskatoon Sask \$50,987, Tri Star Auto Body Green Lake Sask \$44,927, Tsee Suh Aht Tahsis BC \$26,633, United Natives Nations Society Vancouver BC \$26,197, West Central Housing Corporation Prince Albert Sask \$26,853, Winnipegosis Box and Millwork Winnipegosis Man \$79,176, Wolf Creek Farms Oliver BC \$64,392, Wollaston Co-Op Association

REGIONAL ECONOMIC EXPANSION—Concluded

Wollaston Sask \$57,500, W R Scribe Norway House Man \$34,078, Y V O Airtut Enterprises Rankin Inlet NWT \$30,000.

Other \$27,500

SCIENCE AND TECHNOLOGY \$199,179,523

Ministry of State \$1,890,581

International Institute for Applied Systems Analysis \$430,189

Commonwealth Science Council \$98,665

European Space Agency \$1,358,227

Canadian Science Writers' Association \$1,000

Centre for Industrial Relations, University of Toronto \$1,000

Canadian Committee for the International Institute for Applied Systems Analysis \$1,500

National Research Council of Canada \$38,339,286

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM \$38,339,286

International Affiliations \$482,405—International Bureau of Weights and Measures Paris France \$186,573.

International Energy Agency Implementing Agreements \$86,741—The Oscar Faber Partnership St Albans Herts UK \$36,282.

Grants to municipalities in accordance with the Municipal Grants Act \$713,000—City of Gloucester Gloucester Ontario \$375,682, City of Halifax Halifax NS \$120,691, The corporation of the District of Saanich Saanich BC \$63,816, City of Saskatoon Saskatoon Sask \$131,041.

Magnetic Confinement Fusion R&D \$370,000—Institut de Recherche de l'Hydro-Québec Varennes Qué \$370,000.

Assistance toward research in industry \$20,700,701—Agropur Co-opérative Agro-Alimentaire Granby Que \$101,747, Les Aliments Mont Rouge Rougemont Que \$40,338, Les Aliments Nova Inc Montreal Que \$35,597, Les Aliments S&G Foods Inc St-Lambert Que \$36,367, Alkaril Chemicals Ltd Mississauga Ont \$85,081, Almax Industries Ltd Lindsay Ont \$160,300, Altosar Corp Mississauga Ont \$39,200, Amber Electro Design Montreal Que \$32,388, Anatek Electronics Ltd North Vancouver BC \$30,944, Ardev Wood Products Ltd Merritt BC \$58,515, Ashland Oil Canada Ltd Mississauga Ont \$35,900, Assoc Coop des Pecheurs Carleton sur mer Que \$25,000, Astro Productions Ltd Montreal Que \$87,730, Atlantic Bridge Co Ltd Lunenburg NS \$176,371, Bach-Simpson Ltd London Ont \$129,600, Bakelite Thermostats Ltd Belleville Ont \$112,291, Barringer Research Ltd Rexdale Ont \$170,108, Bell Northern Research Kanata Ont \$581,080, Borden Chemical Canada West Hill Ont \$47,924, Borden Chemical Western Vancouver BC \$43,005, Borden Co Ltd Tillsonburg Ont \$99,544, Brampton Engineering Ltd Brampton Ont \$69,371, Cambrian Processes Ltd Mississauga Ont \$158,513, Canadian Cannery Ltd Burlington Ont \$228,377, Canadian Car Pacific (HAWKER) Vancouver BC \$166,748, Canadian Fram Ltd Chatham Ont \$121,990, Canadian Thermostats Montreal Que \$55,511, Canadrive Systems Ltd Oakville Ont \$61,326, CEDA Mfg & Sales Ltd Calgary Alta \$55,313, Champlain Industries Ltd Standbridge Station Que \$36,817, Chembiomed Ltd Edmonton Alta \$193,387, Chromalox Canada Inc Mississauga Ont \$25,134, Ciba-Geigy Seeds Ltd Ailsa Craig Ont \$170,123, C I L Inc Mississauga Ont \$162,376, C I L Inc McMasterville Que \$261,800, Clayburn Industries Ltd Abbotsford BC \$35,802, Com Dev Ltd Etobicoke Ont \$162,364, Cominco Ltd Trail BC \$152,439, Cominco Ltd Mississauga Ont \$55,809, Computing

Devices Ltd Ottawa Ont \$82,352, Connaught Labs Ltd Willowdale Ont \$447,611, Cyanamid of Canada Ltd Niagara Falls Ont \$64,751, Descent Seed Ltd Blenheim Ont \$25,500, Diffracto Ltd Windsor Ont \$658,421, Digital Video System Willowdale Ont \$218,339, Dipix Systems Ltd Ottawa Ont \$25,000, Diversey (Canada) Ltd Mississauga Ont \$42,706, Dominion Bridge Co Ltd Montreal Que \$79,829, Dominion Colour Co Ltd Toronto Ont \$20,117, Dominion Engineering Works Montreal Que \$416,314, Domtar Inc Senneville Que \$49,846, Dynalogic Corp Ltd Ottawa Ont \$87,080, Eastern Coated Paper Co Dorval Que \$61,000, Eco-plastics Ltd Willowdale Ont \$41,074, Eco-Research Ltd. (CIL) Pointe-Claire Que \$60,113, Eemac Toronto Ont \$48,831, Electrical Contracts Ltd Hanover Ont \$35,832, Empco (Can) Ltd Oshawa Ont \$30,398, Eonizer Inc Montreal Que \$28,070, Epitek Electronics Kanata Ont \$80,303, Equipement Moniteur Inc St-Eustache Que \$52,000, Export Packers Co Ltd Winnipeg Man \$87,754, Ferritronics Ltd Richmond Hill Ont \$136,300, Fraser Valley Milk Prod Vancouver BC \$30,912, Gay Lea Foods Ltd Guelph Ont \$194,438, General Foods Ltd Cobourg Ont \$230,863, Genu Products Canada Ltd Halifax NS \$42,000, Geonics Ltd Mississauga Ont \$86,597, Glenayre Electronics North Vancouver BC \$229,944, Gould Mfg of Canada Ltd Fort Erie Ont \$107,733, Griffith Labs Ltd Scarborough Ont \$164,095, GSW Ltd Mississauga Ont \$161,618, Heinz H J Co Ltd Leamington Ont \$209,520, Holiday Juice Ltd Windsor Ont \$76,539, Huron Chemicals Ltd Kingston Ont \$60,503, Hybrid Turkeys Ltd Kitchener Ont \$354,491, I A F Production Inc Laval-des-Rapides Que \$300,554, ICE Engineering Ltd St John's Nfld \$92,287, Inco Metals Co Toronto Ont \$152,941, Les Industries Provinciales Ltée St-Damien Qué \$95,082, Institut de Bio-Endocrinologie Montreal Que \$194,238, JGL Chemicals Ltd Toronto Ont \$61,400, Kelowna Nurseries Ltd Kelowna BC \$100,364, King Grain & Seed Co Ltd Chatham Ont \$93,157, Labatt Breweries Canada Ltd London Ont \$309,215, Labatt John Ltd London Ont \$250,600, Lakeside Electronics Ltd Whitby Ont \$51,000, Leedye Inc Lachine Que \$125,583, Leigh Instruments Ltd Toronto Ont \$112,377, Liburdi Engineering Ltd Hamilton Ont \$26,000, Lindsay Specialty Prod Ltd Lindsay Ont \$85,826, Love Brothers (1978) Ltd Toronto Ont \$47,935, Lumonics Ltd Kanata Ont \$129,855, 3M Canada Inc London Ont \$142,900, MacDonald Dettwiler & Assoc Richmond BC \$211,425, MacMillan-Blodel Research Vancouver BC \$97,317, Maple Leaf Mills Ltd Oakwood Ont \$132,810, Mark Hot Inc Longueuil Que \$97,063, Metrex Instruments Ltd Mississauga Ont \$129,610, Milltronics Ltd Peterborough Ont \$95,904, Moli Energy Ltd Vancouver BC \$351,148, Moniteq Ltd Concord Ont \$105,253, Mono Research Labs Ltd Shelburne Ont \$34,009, MPB Technologies Ste-Anne-de-Bellevue Que \$46,006, Multiplex Chemicals Ltd London Ont \$25,300, Myles & Brown Marketing Co Ottawa Ont \$30,000, NCR Canada Ltd Waterloo Ont \$123,222, Nelson's Dairy Ltd Weston Ont \$153,206, North East Alfalfa Co Ltd Tisdale Sask \$64,816, Norwest Soil Research Ltd Edmonton Alta \$26,654, Opto-Electronics Ltd Oakville Ont \$62,354, Orthopharmaceutical (CAN) Ltd Don Mills Ont \$69,784, Payton Assoc Ltd Scarborough Ont \$56,129, PCO Services Toronto Ont \$28,894, Photochemical Res Assoc London Ont \$173,679, Pick, Otto & Sons Ltd Richmond Hill Ont \$88,684, Plains Poultry Ltd Wynyard Sask \$76,420, Potton Chemicals Ltd Mansonville Que \$45,457, Pounder Emulsions Ltd Winnipeg Man \$67,500, PPRIC Pointe-Claire Que \$559,209, Pratt & Whitney Aircraft Longueuil Que \$321,564, Precision Elect Components Toronto Ont \$67,774, Pylon Electronic Dev Co Ltd Ottawa Ont \$31,038, QIT-FER et TITANE Inc Sorel Que \$97,424, Quatic Chemicals Ltd Guelph Ont \$69,371, Rab Dedesco Ltd Kanata Ont \$26,887, Radioimmunoassay Inc Scarborough Ont \$56,471, Radionics Ltd Scarborough Ont \$147,732, Reed Ltd Quebec City Que \$40,209, Reed Machine JD Brantford Ont \$44,284, Rochevert Inc Lindsay Ont \$57,600, Roctest Ltée St-Lambert Que \$40,100, Saskatchewan Minerals Chaplin Sask \$46,500, Saskatchewan Wheat Pool Regina Sask \$122,665, Sciex Ltd Thornhill Ont \$114,413, Semco

SCIENCE AND TECHNOLOGY—Continued

Instruments Co Ottawa Ont \$81,804, Sherritt Gordon Mines Ltd Fort Saskatchewan Alta \$168,584, Silverwood Ind Ltd London Ont \$55,591, Simtron Ltd Peterborough Ont \$86,000, SNC Inc Montreal Que \$34,624, Sonotex Ltd Mississauga Ont \$36,700, Speith-Anderson Ltd Orillia Ont \$25,000, Sprung Instant Structures Ltd Calgary Alta \$25,000, Steel Co of Can Ltd Hamilton Ont \$68,707, Stuart Plastics Ltd New Westminster BC \$59,517, Sun Rype Products Ltd Kelowna BC \$28,400, TC Ophthalmic Products Ltd Toronto Ont \$96,913, Techcan Dev & Mfg Ltd Calgary Alta \$43,600, Tembec Inc Témiscamingue Que \$70,686, Thompson, W G Sons Blenheim Ont \$207,047, Thomson Res Assoc Ltd Toronto Ont \$30,540, Trans Canada Resources Calgary Alta \$46,849, Trench Electronic Co Ltd Markham Ont \$146,700, Tridon Ltd Burlington Ont \$52,924, Trojan Environ Prod Ltd London Ont \$59,100, Uniroyal Ltd Guelph Ont \$206,614, United Tire & Rubber Co Cobourg Ont \$172,133, Vortek Industries Ltd Vancouver BC \$107,193, Vulcan Equipment Co Ltd Scarborough Ont \$25,000, Warner Lambert Can Scarborough Ont \$73,300, The Welding Inst of Can Oakville Ont \$29,998, Weston, George Ltd Toronto Ont \$271,426, White Farm Equipment Ltd Brantford Ont \$105,781, Worthington Can Inc Brantford Ont \$36,960, Xerox Research Centre Mississauga Ont \$280,216.

Contributions in support of information services for small businesses \$860,035

Large Capacity Vertical Axis Turbine \$157,849—Institut de Recherche de l'Hydro-Québec Varennes Que \$157,849.

Canadian Rehabilitation Council for the Disabled \$140,000—Canadian Rehabilitation Council for the Disabled Toronto Ont \$140,000.

Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation \$1,303,999—Canada-France-Hawaii Telescope Corporation Ottawa Ont \$1,303,999.

Summer Job Corps \$22,556

Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF project \$13,502,000—University of Alberta Edmonton Alta British Columbia Vancouver BC Simon Fraser Vancouver BC and Victoria BC \$13,502,000.

Natural Sciences and Engineering Research Council \$158,949,656

Grants and scholarships to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering \$158,949,656—E W Abrahamson Guelph Ont \$26,138, H D Abramson Vancouver BC \$60,321, R G Ackman Halifax NS \$86,000, J G Adler Edmonton Alta \$34,060, M A Akcoglu Toronto Ont \$26,000, A M Al Taweel Halifax NS \$59,556, P J Albert Montréal Qué \$37,408, C B Alcock Toronto Ont \$37,105, M A Ali Montréal Qué \$38,932, A R Allnatt London Ont \$33,000, T M Alloway Toronto Ont \$25,001, H Alper Ottawa Ont \$98,190, R J Andersen Vancouver BC \$83,244, G M Anderson Toronto Ont \$26,901, J B Anderson Hamilton Ont \$39,609, R B Anderson Hamilton Ont \$29,500, R C Anderson Guelph Ont \$36,739, C D Anger Calgary Alta \$108,440, R H Angers Québec Qué \$58,353, H Anisman Ottawa Ont \$46,200, E J Ansaldo Saskatoon Sask \$26,000, J W ApSimon Ottawa Ont \$30,305, D A Armstrong Calgary Alta \$36,000, J B Armstrong Ottawa Ont \$58,433, R L Armstrong Toronto Ont \$40,406, R L Armstrong Vancouver BC \$210,911, N T Arndt Saskatoon Sask \$96,302, D R Arnold Halifax NS \$128,666, A S Arrott Burnaby BC \$73,000, M J Ashwood-Smith Victoria BC \$75,258, G O Aspinall Downsview Ont \$138,840, Association Canadienne Française pour l'avancement des Sciences Montréal Qué \$29,000, Association des scientifiques ingénieurs et technologistes du Canada Ottawa Ont \$39,000, D L Atherton Kingston Ont \$44,460, D P

Atherton Fredericton NB \$29,661, H L Atwood Toronto Ont \$49,410, F Aubke Vancouver BC \$75,926, J L Auclair Montréal Qué \$32,102, W A Aue Halifax NS \$32,000, K T Aust Toronto Ont \$29,450, G L Austin Montréal Qué, \$97,700, M Avery Centre INRS Ste-Foy Qué \$70,000, D R Axelrad Montréal Qué \$27,500, D A Axen Vancouver BC \$90,000, W A Ayer Edmonton Alta \$177,390, L D Ayres Winnipeg Man \$180,660, R S Azad Winnipeg Man \$44,888, R E Azuma Toronto Ont \$65,000, R F W Bader Hamilton Ont \$38,000, R M Baecker Toronto Ont \$26,500, H H Baer Ottawa Ont \$29,207, D L Baillic Burnaby BC \$25,254, W D Baines Toronto Ont \$30,195, M C Baird Kingston Ont \$58,940, C W Bale Montréal Qué \$84,274, G E Ball Edmonton Alta \$27,450, G Ballivy Sherbrooke Qué \$47,344, K G Balmain Toronto Ont \$76,300, B Banaschewski Hamilton Ont \$26,972, G M Bancroft London Ont \$41,504, J B Bancroft London Ont \$34,000, J W Bandler Hamilton Ont \$65,980, Banerjee Hamilton Ont \$159,735, L I Barber Regina Sask \$35,417, R C Barber Winnipeg Man \$29,000, L R C Barclay Sackville NB \$25,913, A J Barnard Vancouver BC \$177,147, C R Barnes Waterloo Ont \$30,048, R G Barradas Ottawa Ont \$53,583, P N S Bawa Burnaby BC \$45,422, H S Bayley Guelph Ont \$28,000, S T Bayley Hamilton Ont \$25,254, M M Bayoumi Kingston Ont \$51,280, A Bazergui Montréal Qué \$162,092, R M Beames Vancouver BC \$32,622, F W H Beamish Guelph Ont \$37,255, E G Beauchamp Guelph Ont \$25,200, C Beaumont Halifax NS \$116,558, A E Beck London Ont \$36,760, W E Beckel Ottawa Ont \$136,783, H A Becker Kingston Ont \$62,856, J Bédard Québec Qué \$44,075, J M Beekmans London Ont \$57,580, G A Beer Victoria BC \$81,000, R W Begg Saskatoon Sask \$181,416, P A Bélanger Québec Qué \$123,564, J M Bell Saskatoon Sask \$32,940, R A Bell Hamilton Ont \$36,281, B Belleau Montréal Qué \$111,988, G F Bennett St John's Nfld \$27,450, Berger Toronto Ont \$43,684, R Bergeron Chicoutimi Qué \$25,000, A T Bergerud Victoria BC \$46,408, M A Bergougrou London Ont \$38,241, B Bernier Québec Qué \$67,580, J E Bertie Edmonton Alta \$26,000, D Bertrand Montréal Qué \$65,000, H Bertrand Regina Sask \$85,460, R W Besant Saskatoon Sask \$67,400, H B M Best Sudbury Ont \$29,076, A E Beswick Sudbury Ont \$30,534, D D Betts Edmonton Alta \$26,250, J D Bewley Calgary Alta \$133,432, A B Bhatia Edmonton Alta \$25,397, E Bilgen Montréal Qué \$68,076, R Billinton Saskatoon Sask \$182,700, D Bindra Montréal Qué \$36,600, D M Bird Ste-Anne-de-Bellevue Qué \$28,000, Bird Ottawa Ont \$95,000, P P Biringer Toronto Ont \$34,600, P C Birkemoe Toronto Ont \$81,980, T Bisalputra Vancouver BC \$55,000, D M Bishop Ottawa Ont \$25,570, T A Black Vancouver BC \$32,419, W D Black Guelph Ont \$32,940, R W Blake Vancouver BC \$30,000, L P Blanchard Québec Qué \$223,616, E G Bligh Halifax NS \$193,400, M Bloom Vancouver BC \$73,873, G V Bochmann Montréal Qué \$116,026, P A Bogaard Sackville NB \$83,150, B A Bohm Vancouver BC \$29,646, D K Bohme Downsview Ont \$98,424, J Boisvert Montréal Qué \$43,200, A Boivin Québec Qué \$30,700, K E Bollinger Saskatoon Sask \$73,111, C T Bolton Toronto Ont \$31,176, J R Bolton London Ont \$151,215, A R Boothroyd Ottawa Ont \$25,600, J H Borden Burnaby BC \$199,272, T K Bose Trois-Rivières Qué \$29,345, R G Boisisio Montréal Qué \$67,400, Bosnich Toronto Ont \$42,602, C Bouchard Québec Qué \$31,995, G Boulet Sainte-Foy Qué \$110,000, M Boulet Québec Qué \$70,821, M I Boulos Sherbrooke Qué \$66,460, R E Bourget Québec Qué \$41,058, A Bourns Hamilton Ont \$301,551, J P Bowland Edmonton Alta \$36,234, C M Boyd Halifax NS \$62,091, D B Eragg Vancouver BC \$45,978, C J Brainerd London Ont \$26,100, J C D Brand London Ont \$61,934, A S Bregman Montréal Qué \$95,846, J H Brewer Vancouver BC \$72,000, A H Bridle Kingston Ont \$28,000, J K Brimacombe Vancouver BC \$94,700, C E Brion Vancouver BC \$43,000, G J Brissou Québec Qué \$246,585, D E Brodie Waterloo Ont \$71,220, A G Brook Toronto Ont \$52,637, C Brooks Montréal Qué \$219,250, I R Brown Toronto Ont \$25,000, J D Brown London Ont \$25,636, L C Brown Vancouver BC \$26,616, E M Brussell Montréal Qué \$52,364, R A Brust

SCIENCE AND TECHNOLOGY—Continued

- Winnipeg Man \$32,000, L T Bruton Calgary Alta \$224,300, D A Bryman Victoria BC \$183,000, T A Brzustowski Waterloo Ont \$39,000, J G Buchanan-Smith Guelph Ont \$36,739, E Buncl Kingston Ont \$72,600, D G Burke Hamilton Ont \$26,000, F J Burkowski Winnipeg Man \$57,690, D J Burns Waterloo Ont \$27,450, G Burns Toronto Ont \$38,400, R T Burton Saskatoon Sask \$33,000, W Bushuk Winnipeg Man \$184,788, A H Bussey Montréal Qué \$27,450, D G Butler Toronto Ont \$31,557, I S Butler Montréal Qué \$27,450, D G Butler Toronto Ont \$31,557, I S Butler Montréal Qué \$25,000, A Cabana Sherbrooke Qué \$32,501, J R Cahoon Winnipeg Man \$35,229, J C Callaghan Halifax NS \$85,430, S E Calvert Vancouver BC \$217,500, J M Cameron Edmonton Alta \$110,000, C K Campbell Hamilton Ont \$103,868, J L Campbell Guelph Ont \$33,567, R Campbell Winnipeg Man \$205,157, Canadian Council on Animal Care Ottawa Ont \$134,500, Canadian Entomologist Ottawa Ont \$25,000, Canadian Journal of Chemical Engineering Ottawa Ont \$42,000, Canadian Journal of Mathematics Toronto Ont \$55,000, Canadian Mathematical Bulletin Ottawa Ont \$25,000, W H Cannon Downsvie Ont \$26,500, D T Canvin Kingston Ont \$56,822, C E Capjack Edmonton Alta \$35,848, H S Caplan Saskatoon Sask \$31,000, G A Capuano Montréal Qué \$102,558, J P Carbotte Hamilton Ont \$63,444, H C Card Winnipeg Man \$56,200, J D Carrette Québec Qué \$55,620, C Carlone Sherbrooke Qué \$42,050, R K Carnegie Ottawa Ont \$184,500, P J Carreau Montréal Qué \$37,650, R L Carroll Montréal Qué \$35,500, A I Carswell Downsvie Ont \$66,340, A L Carter Ottawa Ont \$75,000, C R Carter Hamilton Ont \$52,775, A J Carty Waterloo Ont \$55,592, R G Cavell Edmonton Alta \$61,450, S Caveney London Ont \$52,524, P B Cavers London Ont \$53,019, P Cerny Winnipeg Man \$46,705, R V S Chacon Vancouver BC \$25,393, A C D Chacklader Vancouver BC \$27,445, S G Chamberlain Waterloo Ont \$26,934, C H Champness Montréal Qué \$46,940, T H Chan Montréal Qué \$46,108, E J H Chang Victoria BC \$114,200, A R O Chapman Halifax NS \$55,284, C H Chapman Toronto Ont \$26,707, T R Chari St John's Nfld \$79,056, B D E Chatterton Edmonton Alta \$29,183, C Chavarie Montréal Qué \$47,106, J D N Cheeke Sherbrooke Qué \$28,695, T T Chen Hamilton Ont \$34,430, K C Cheng Edmonton Alta \$28,500, J A Cherry Waterloo Ont \$42,710, G Chevalier Montréal Qué \$34,092, F S Chia Edmonton Alta \$35,000, R F Childs Hamilton Ont \$74,362, C C Chinnappa Calgary Alta \$30,100, T Chivers Calgary Alta \$55,940, C W Cho St John's Nfld \$56,920, E Chornet Sherbrooke Qué \$133,160, Y L Chow Burnaby BC \$48,045, R B Church Calgary Alta \$45,018, J Cizek Waterloo Ont \$25,001, F Claisse Québec Qué \$47,500, D R Clandinin Edmonton Alta \$26,600, C W Clark Vancouver BC \$29,900, H C Clark Guelph Ont \$66,978, G K C Clarke Vancouver BC \$25,000, D J Clough Waterloo Ont \$28,200, M J Clouter St John's Nfld \$35,150, C F Cloutier Québec Qué \$40,343, R M Clowes Vancouver BC \$139,352, R S C Cobbold Toronto Ont \$43,235, J F Cochran Burnaby BC \$72,380, Cocivera Guelph Ont \$30,116, R F Code Toronto Ont \$108,002, M Z Cohn Waterloo Ont \$30,744, K M Cole Vancouver BC \$34,000, G J M Collin Chicoutimi Qué \$114,923, M F Collins Hamilton Ont \$27,550, M P Collins Toronto Ont \$59,000, B Colman Downsvie Ont \$44,689, T Condon Fredericton NB \$103,999, G E Connell London Ont \$220,468, D W Conrath Waterloo Ont \$149,946, A P Contogouris Montréal Qué \$26,250, B E Conway Ottawa Ont \$83,866, S A Cook Toronto Ont \$28,438, F Cooke Kingston Ont \$28,411, M A Copeland Ottawa Ont \$115,900, D E Cormack Toronto Ont \$31,612, A Corsini Hamilton Ont \$63,370, E A Cossins Edmonton Alta \$89,000, J W F Costerton Calgary Alta \$118,755, F B M Cowan Fredericton NB \$206,573, J A Coxon Halifax NS \$96,857, F I M Craik Toronto Ont \$38,526, B Craske St John's Nfld \$32,019, R J Crawford Edmonton Alta \$31,820, J F S Crocker Halifax NS \$54,900, J H Crocket Hamilton Ont \$28,500, N A Croll Montréal Qué \$25,570, I G Csizmadia Toronto Ont \$40,054, M Csorgo Ottawa Ont \$25,661, L L Cuddy Kingston Ont \$36,100, W R Cullen Vancouver BC \$60,599, B G Cummins Fredericton NB \$30,000, G L Cumming Edmonton Alta \$26,138, J A Cummins Québec Qué \$39,230, J E Cummins London Ont \$36,000, J F Currie Montréal Qué \$70,131, R J Cushley Burnaby BC \$72,940, M S Cynader Halifax NS \$75,373, J M D'Auria Burnaby BC \$55,000, J Dainty Toronto Ont \$63,718, F W Dalby Vancouver BC \$103,008, M B Danard Waterloo Ont \$29,646, J M Daniels Toronto Ont \$36,948, H Daoust Montréal Qué \$29,960, W R Datars Hamilton Ont \$188,318, J G Daunt Kingston Ont \$47,162, A G Davenport London Ont \$60,390, K G Davey Downsvie Ont \$148,117, M David Montréal Qué \$28,500, D M Davies Hamilton Ont \$34,313, W A Davis Edmonton Alta \$72,747, E J Davison Toronto Ont \$43,700, D A Dawson Ottawa Ont \$29,283, A W Day London Ont \$31,000, T B Daynard Guelph Ont \$45,457, E De Jong Saskatoon Sask \$127,500, J H De Leeuw Toronto Ont \$37,000, P De Mayo London Ont \$66,978, J M DeMan Guelph Ont \$88,630, J M Dealy Montréal Qué \$51,862, B E I Deckker Saskatoon Sask \$25,254, M C Delfour Montréal Qué \$30,741, C E Delisle Montréal Qué \$28,299, S H Demers Montréal Qué \$119,489, G Denis Sherbrooke Qué \$368,489, W W Denner St John's Nfld \$27,490, D T Dennis Kingston Ont \$36,000, P H M Depommier Montréal Qué \$679,500, J B Derbyshire Guelph Ont \$29,500, E E Derenyi Fredericton NB \$65,364, P Deslongchamps Sherbrooke Qué \$66,978, J E Desnoyers Sherbrooke Qué \$77,639, S B Dewan Toronto Ont \$97,060, S K Dey Saskatoon Sask \$34,065, V Di Lollo Edmonton Alta \$62,250, M J Dignam Toronto Ont \$31,820, W H Dilger Calgary Alta \$27,000, R F Dillon Ottawa Ont \$41,812, K R Dixon Victoria BC \$145,955, J P Dodelet Trois-Rivières Qué \$87,940, P C Dodwell Kingston Ont \$52,704, D H Dolphin Vancouver BC \$66,093, R Y Y Dong Brandon Man \$56,919, J C Donini Antigonish NS \$35,000, G Donnay Montréal Qué \$30,744, R Dore Montréal Qué \$333,748, H W Dosso Victoria BC \$42,480, W J M Douglas Montréal Qué \$52,806, J E Dove Toronto Ont \$49,450, A E Downe Kingston Ont \$34,000, R G H Downer Waterloo Ont \$47,360, R W Doyle Halifax NS \$25,000, G W F Drake Windsor Ont \$26,797, J E Drake Windsor Ont \$31,252, T E Drake Toronto Ont \$51,500, H H Draper Guelph Ont \$30,854, A Dreimanis London Ont \$26,500, G Drouin Montréal Qué \$52,500, H E Duckworth Winnipeg Man \$46,240, H W Duckworth Winnipeg Man \$35,063, J D Duerksen Calgary Alta \$32,940, C Duitschaever Guelph Ont \$41,084, W W Duley Downsvie Ont \$60,300, F A L Dullien Waterloo Ont \$26,500, J L Duncan Hamilton Ont \$99,000, D J Dunlop Toronto Ont \$76,840, T Durst Ottawa Ont \$48,531, J G Eales Winnipeg Man \$66,133, A J Earp St Catharines Ont \$39,214, A R Eastham Kingston Ont \$36,203, D R Eaton Hamilton Ont \$28,000, G W Eaton Vancouver BC \$46,577, L V Edgington Guelph Ont \$32,394, J T Edward Montréal Qué \$32,000, K W Edwards Ottawa Ont \$25,250, R N Edwards Toronto Ont \$83,014, P A Egelstaff Guelph Ont \$53,582, R F Egerton Edmonton Alta \$26,903, F W B Einstein Burnaby BC \$184,314, A Eisenberg Montréal Qué \$33,000, O Eizner Favreau Montréal Qué \$42,700, B E Ellis Guelph Ont \$51,192, D V Ellis Victoria BC \$50,000, F Ellyin Sherbrooke Qué \$29,646, J D Embury Hamilton Ont \$46,360, J J Emery Hamilton Ont \$37,229, F R Engelhardt Ottawa Ont \$41,252, R M Epand Hamilton Ont \$27,450, N Epstein Vancouver BC \$105,808, B Etkin Toronto Ont \$28,500, B C Eu Montréal Qué \$25,001, N M Evensen Toronto Ont \$45,424, G T Ewan Kingston Ont \$37,000, P Eyre Guelph Ont \$35,000, J B Falls Toronto Ont \$72,839, W Z Fam Halifax NS \$34,100, I Fancott Montréal Qué \$44,897, E Farrar Kingston Ont \$58,186, E Fawcett Toronto Ont \$45,171, W R Fawcett Guelph Ont \$71,308, P P Fazio Montréal Qué \$355,752, K Fehr Ottawa Ont \$192,160, J C Fentress Halifax NS \$30,900, G Ferguson Guelph Ont \$117,000, J D Fernie Toronto Ont \$83,504, J A Findlay Fredericton NB \$85,576, M R Finley Québec Qué \$36,100, W D L Finn Vancouver BC \$75,817, D G Fisher Edmonton Alta \$28,581, D G Fleming Vancouver BC \$93,200, S N Flengas Toronto Ont \$65,000, G L Fletcher St John's Nfld

SCIENCE AND TECHNOLOGY—Continued

\$44,774, R Fletcher Kingston Ont \$69,178, W K Fletcher Vancouver BC \$71,900, S Fliszar Montréal Qué \$25,000, M A Florian Montréal Qué \$81,490, D C Ford Hamilton Ont \$46,013, A Forer Downsview Ont \$43,920, C W Forsberg Guelph Ont \$26,130, D F Forster Guelph Ont \$271,143, P A Forsyth London Ont \$258,573, E Fortin Ottawa Ont \$81,910, J A Fortin Québec Qué \$39,254, R O Fournier Halifax NS \$36,497, R P Fournier Montréal Qué \$97,498, L C Fowke Saskatoon Sask \$26,352, J P Franck Edmonton Alta \$51,204, M Franklin Windsor Ont \$93,514, D A S Fraser Toronto Ont \$29,283, R R Fraser Ottawa Ont \$28,000, B O Fraser-Reid Waterloo Ont \$25,000, J M J Frechet Ottawa Ont \$86,320, D G Fredlund Saskatoon Sask \$126,470, B Freedman Halifax NS \$40,500, G R Freeman Edmonton Alta \$45,000, R A Freeze Vancouver BC \$26,707, J B French Toronto Ont \$47,708, J D Friesen Downsview Ont \$161,660, E O Frind Waterloo Ont \$67,047, R F Frindt Burnaby BC \$55,938, W R Frisken Downsview Ont \$75,000, P Fritz Waterloo Ont \$154,550, B J Frost Kingston Ont \$69,446, D C Frost Vancouver BC \$34,916, B L Funt Burnaby BC \$54,125, C A Fyfe Guelph Ont \$56,729, W S Fyfe London Ont \$54,900, T M Fyles Victoria BC \$28,270, J M Gagné Montréal Qué \$58,980, J E Gale Waterloo Ont \$41,200, B G Galef Hamilton Ont \$33,900, J J Garceau Trois-Rivières Qué \$49,470, N J Gardner Ottawa Ont \$42,156, C J R Garrett Halifax NS \$120,342, B K Garside Hamilton Ont \$139,857, D E Gaskin Guelph Ont \$53,802, G M Gaucher Calgary Alta \$194,774, R Gauvin Montréal Qué \$84,528, W H Gauvin Montréal Qué \$64,542, G H Geen Burnaby BC \$123,871, H D Geissinger Guelph Ont \$52,154, W M Gentleman Waterloo Ont \$28,600, N D Georganas Ottawa Ont \$81,103, J A George Waterloo Ont \$27,230, J C George Guelph Ont \$62,325, H D Gesser Winnipeg Man \$63,814, A Ghali Calgary Alta \$25,254, E L Ghali Québec Qué \$38,000, S P Gibbs Montréal Qué \$28,548, T A Gill Halifax NS \$44,000, R J Gillespie Hamilton Ont \$288,938, J E Gillott Calgary Alta \$27,000, R R Gilpin Edmonton Alta \$32,611, G Gingras Montréal Qué \$31,000, Y M Giroux Québec Qué \$179,141, A D Glass Vancouver BC \$55,998, I J Glass Toronto Ont \$122,252, P G Glockner Calgary Alta \$58,249, G V Goddard Halifax NS \$44,800, R G Goel Guelph Ont \$35,383, R Gordon Winnipeg Man \$54,892, J M Gosline Vancouver BC \$45,000, C C Gottlieb Toronto Ont \$38,320, D I Gough Edmonton Alta \$88,828, T E Gough Waterloo Ont \$55,000, W A G Graham Edmonton Alta \$116,513, A Granas Montréal Qué \$34,955, G A Gratzner Winnipeg Man \$26,972, D F Gray London Ont \$29,438, D M Gray Saskatoon Sask \$84,880, W F Graydon Toronto Ont \$50,742, J E Greedan Hamilton Ont \$42,017, R H Green London Ont \$40,411, H J Greenwood Vancouver BC \$46,116, B C Gregory Centre INRS Ste-Foy Qué \$70,000, J B Gregory Saskatoon Sask \$30,000, R I Greyson London Ont \$60,000, A J F Griffiths Vancouver BC \$66,729, T A Grigliatti Vancouver BC \$49,000, B Grodzinski Guelph Ont \$140,400, R A L Guardo Montréal Qué \$112,000, H Guderley Québec Qué \$26,000, A Guha Toronto Ont \$36,000, J E Guillet Toronto Ont \$80,456, R Guindon Ottawa Ont \$136,258, L V Gusta Saskatoon Sask \$29,666, J P Guthrie London Ont \$55,727, R I L Guthrie Montréal Qué \$121,758, N F Haard St John's Nfld \$84,420, R C G Haas Waterloo Ont \$27,000, W G Habashi Montréal Qué \$38,000, R Hackam Windsor Ont \$94,995, R R Haering Vancouver BC \$221,734, L E Haley Halifax NS \$52,920, B K Hall Halifax NS \$32,500, D H Hall Winnipeg Man \$64,000, F L Hall Hamilton Ont \$44,658, J M Hall Halifax NS \$189,498, K J F Hall Vancouver BC \$40,500, L D Hall Vancouver BC \$98,559, J Ham Toronto Ont \$632,332, V C Hamacher Toronto Ont \$28,244, M A K Hamid Winnipeg Man \$36,783, A E Hamielec Hamilton Ont \$55,980, R E W Hancock Vancouver BC \$43,568, S Hanessian Montréal Qué \$300,775, R I C Hansell Toronto Ont \$30,000, W N Hardy Vancouver BC \$41,406, A A Harms Hamilton Ont \$27,708, G P Harris Hamilton Ont \$74,456, A G Harrison Toronto Ont \$43,700, P J Harrison Vancouver BC \$27,530, Harrower Thunder Bay Ont \$37,875, F D A Hartwick Victoria BC \$32,266, J E Hay Vancouver BC \$44,457, W Hayduk Ottawa Ont \$27,434, S S Haykin Hamilton Ont \$239,512, R H Haynes Downsview Ont \$105,390, J S Hayward Victoria BC \$25,029, E L Heasel Waterloo Ont \$28,400, M C Heath Toronto Ont \$50,786, J Hebert Ottawa Ont \$100,000, P D N Hebert Windsor Ont \$54,650, J A Heddle Downsview Ont \$109,550, F T Hedgcock Montréal Qué \$31,816, A C Heidebrecht Hamilton Ont \$117,000, G W Heinke Toronto Ont \$27,500, J A Hellebust Toronto Ont \$27,000, B R Henry Winnipeg Man \$76,551, P M Henry Guelph Ont \$69,093, L G Hepler Lethbridge Alta \$32,000, M B Herrington Montréal Qué \$53,176, C S Herz Montréal Qué \$26,232, F R Hesse Montréal Qué \$55,000, H D Hicks Halifax NS \$145,061, V J Higgins Toronto Ont \$43,552, C Hiruki Edmonton Alta \$31,842, V S Hoa Montréal Qué \$50,980, P W Hochachka Vancouver BC \$86,984, J Hode Keyser Montréal Qué \$41,960, R B Hodgetts Edmonton Alta \$29,056, D W Hoepfner Toronto Ont \$105,058, T W Hoffman Hamilton Ont \$26,770, G Hofstra Guelph Ont \$32,046, G F Holeyton Toronto Ont \$31,759, B R Hollebene Ottawa Ont \$83,000, C S Holling Vancouver BC \$68,000, C E Holloway Downsview Ont \$50,115, J L Holmes Ottawa Ont \$30,000, R C Holt Toronto Ont \$30,415, W K Honig Halifax NS \$28,900, G S Hope Calgary Alta \$36,974, G Horlick Edmonton Alta \$29,000, V Hornof Ottawa Ont \$41,092, M Horowitz Edmonton Alta \$344,867, A H Houston St Catharines Ont \$27,159, C K Hruska Downsview Ont \$138,122, T R Hsu Winnipeg Man \$105,501, P M Huang Saskatoon Sask \$78,947, R Y M Huang Waterloo Ont \$46,942, R E Huber Calgary Alta \$32,500, J Hubert Montréal Qué \$107,888, R R Hudgins Waterloo Ont \$38,639, A N Hughes Thunder Bay Ont \$27,011, P C Hughes Toronto Ont \$33,950, V A Hughes Kingston Ont \$38,639, T E Hull Toronto Ont \$41,139, J L Hunt Guelph Ont \$29,810, D A Huntley Halifax NS \$77,274, D J Huntley Burnaby BC \$40,196, D A Huicheon Edmonton Alta \$60,000, B G Hutchinson Waterloo Ont \$27,000, T C Hutchinson Toronto Ont \$97,934, S G Hutton Vancouver BC \$40,500, S Huzinaga Edmonton Alta \$27,000, J B Hyne Calgary Alta \$107,810, H B N Hynes Waterloo Ont \$32,940, D R Idler St John's Nfld \$212,730, K Iizuka Toronto Ont \$36,820, W M Ingledew Saskatoon Sask \$52,764, K A Innanen Downsview Ont \$47,752, J V Iribarne Toronto Ont \$36,000, D E Irish Waterloo Ont \$190,786, M S Q Isaacson Vancouver BC \$55,183, W Israel Edmonton Alta \$25,397, V N Iyer Ottawa Ont \$63,000, K P Jackson Burnaby BC \$35,000, P W M Jacobs London Ont \$94,527, B R James Vancouver BC \$48,299, W James Hamilton Ont \$37,725, A F Janzen Winnipeg Man \$32,970, E G Janzen Guelph Ont \$394,450, E Jay Fredericton NB \$29,043, B Jean Centre INRS Ste-Foy Qué \$75,212, C Jeffrey Moncton NB \$108,726, P Jelen Edmonton Alta \$50,228, H M Jenkins Hamilton Ont \$36,935, M A G Jenkins Kingston Ont \$87,707, R K Jensen Sudbury Ont \$38,747, M H Jericho Halifax NS \$65,206, R E Jervis Toronto Ont \$102,917, A Joffe Montréal Qué \$117,668, J C Jofriet Guelph Ont \$46,500, P K John London Ont \$41,091, K E Johnson Regina Sask \$40,000, P G Johnson Ottawa Ont \$34,500, R R Johnson Vancouver BC \$75,000, C D Johnston Calgary Alta \$29,086, D Johnston Montréal Qué \$329,103, G W Johnston Toronto Ont \$33,401, T W Johnston Centre INRS Ste-Foy Qué \$40,548, C R Jolicœur Sherbrooke Qué \$80,168, J J Jonas Montréal Qué \$48,500, D R Jones Vancouver BC \$39,275, F W Jones Edmonton Alta \$45,137, G Jones Vancouver BC \$133,000, G A Jones Saskatoon Sask \$37,000, J B Jones Toronto Ont \$41,000, S M Jones Guelph Ont \$27,500, R B Jordan Edmonton Alta \$26,138, M L G Joy Toronto Ont \$71,363, G A Jullien Windsor Ont \$94,100, G Just Montréal Qué \$57,930, E Kafer Montréal Qué \$64,727, D Kahneman Vancouver BC \$43,920, P K Kaiser Downsview Ont \$27,274, J Kalfi Montréal Qué \$116,499, M R Kamal Montréal Qué \$60,172, J W Kamphuis Kingston Ont \$34,176, E R Kanasewich Edmonton Alta \$37,000, L W Kannenberg Guelph Ont \$49,410, K C Kao Winnipeg Man \$36,389, J G Kaplan Ottawa Ont \$72,214, R E Kapral Toronto Ont \$25,000, F W Karasek Waterloo Ont \$53,227, G A Karim Calgary Alta \$25,001, K J Kasha Guelph

SCIENCE AND TECHNOLOGY—Continued

Ont \$44,689, M Kates Ottawa Ont \$30,000, W W Kay Victoria BC \$27,450, J A Keast Kingston Ont \$25,254, P Kebarle Edmonton Alta \$54,000, J F Keffer Toronto Ont \$34,500, B W Kendrick Waterloo Ont \$69,606, J B P Kennedy Windsor Ont \$29,000, M J Kennedy St Catharines Ont \$25,254, T J Kennett Hamilton Ont \$38,000, G A Kenney-Wallace Toronto Ont \$118,792, D T Kenny Vancouver BC \$506,682, K A Kershaw Hamilton Ont \$100,000, D K M Kevan Ste-Anne-de-Bellevue Qué \$35,000, F M Kimmerle Sherbrooke Qué \$125,007, J P Kimmins Vancouver BC \$28,800, D Kimura London Ont \$39,775, G W King Hamilton Ont \$46,994, J F King London Ont \$32,389, K M King Guelph Ont \$98,820, J S G Kirkaldy Hamilton Ont \$31,500, P Kitching Edmonton Alta \$70,000, W D Kitts Vancouver BC \$65,940, D Kluepfel Laval-des-Rapides Qué \$45,344, D R Knott Saskatoon Sask \$217,298, E J Knystautas Québec Qué \$31,770, J A R Koehler Saskatoon Sask \$53,240, B V Kokta Trois-Rivières Qué \$43,540, P A Kolers Toronto Ont \$39,775, J A Koningstein Ottawa Ont \$38,738, F Konopasek Winnipeg Man \$58,000, R G Korteling Burnaby BC \$76,500, J F Kos Regina Sask \$34,001, J A Koslow Halifax NS \$62,000, J R Kramer Hamilton Ont \$49,940, L Krause Windsor Ont \$49,410, M O Krause Fredericton NB \$38,430, C J Krebs Vancouver BC \$90,000, A J Kresge Toronto Ont \$35,167, C R Krishnamurti Vancouver BC \$34,500, P P Kronberg Toronto Ont \$34,093, H R Krouse Calgary Alta \$62,834, Z Kucerovsky London Ont \$39,320, J A Kuehner Hamilton Ont \$745,500, D J Kushner Ottawa Ont \$50,626, J P Kutney Vancouver BC \$116,700, J C T Kwak Halifax NS \$44,719, C C K Kwok Montréal Qué \$76,957, J L'Ecuyer Montréal Qué \$35,000, P La Rochelle Québec Qué \$32,940, A H Lachlan Burnaby BC \$27,559, P Lacoste Montréal Qué \$175,595, B Ladanyi Montréal Qué \$33,250, J G Lafontaine Québec Qué \$49,410, K J Laidler Ottawa Ont \$37,502, J E Laing Guelph Ont \$66,364, M Lalonde Québec Qué \$106,692, R S J Lambert Edmonton Alta \$32,502, J D Landstreet London Ont \$27,450, P A Lane Halifax NS \$43,185, A Laneville Sherbrooke Qué \$29,465, C H Langford Montréal Qué \$82,342, P A Larkin Vancouver BC \$117,840, D W Larson Guelph Ont \$25,000, E N Larter Winnipeg Man \$112,285, H C Laurin Trois-Rivières Qué \$25,000, P Laurin Trois-Rivières Qué \$135,339, B Lavigne Montréal Qué \$100,237, L M Lavkulich Vancouver BC \$178,388, F C P Law Halifax NS \$34,477, P D Lawrence Vancouver BC \$45,560, M A R Le Blanc Ottawa Ont \$31,450, I Le May Saskatoon Sask \$26,500, A LeDuy Québec Qué \$45,140, J Lebel Rimouski Qué \$35,500, R M Leblanc Trois-Rivières Qué \$53,000, M J Lechowicz Montréal Qué \$30,425, C C Lee Saskatoon Sask \$36,563, E S Lee Toronto Ont \$57,757, J H S Lee Montréal Qué \$29,646, J K P Lee Montréal Qué \$719,500, W C Leggett Montréal Qué \$60,231, H H E Leipholz Waterloo Ont \$26,000, H B Lejohn Winnipeg Man \$67,000, R U Lemieux Edmonton Alta \$93,330, J G Lenard Fredericton NB \$30,372, M A Leon Hamilton Ont \$27,190, J W Leonard Québec Qué \$58,167, L Lessard Montréal Qué \$92,000, A B P Lever Downsview Ont \$101,705, J B Lewis Montréal Qué \$33,729, N A Lewis Fredericton NB \$68,581, C C Leznoff Downsview Ont \$64,749, J Lielmets Vancouver BC \$31,002, S Lin Montréal Qué \$31,513, N C Lind Waterloo Ont \$39,528, S W Link Hamilton Ont \$26,138, C Linton Fredericton NB \$58,711, R List Toronto Ont \$76,000, A E Litherland Toronto Ont \$136,000, M T H Liu Charlottetown PEI \$33,069, R A Livrage Toronto Ont \$32,185, J Llamas Québec Qué \$68,725, E J Llewellyn Saskatoon Sask \$30,744, K V Lo Halifax NS \$40,152, K Y Lo London Ont \$34,750, S N Lo Trois-Rivières Qué \$27,262, V M Lolordo Halifax NS \$29,646, C J L Lock Hamilton Ont \$107,783, M Locke London Ont \$32,000, A Logan Fredericton NB \$31,194, J Longworth Edmonton Alta \$27,834, J W Lown Edmonton Alta \$33,762, B C K Lu Guelph Ont \$31,000, B C Y Lu Ottawa Ont \$79,303, W K Lu Hamilton Ont \$27,708, G J Luste Toronto Ont \$236,250, R Luus Toronto Ont \$25,512, J J MacDonald Antigonish NS \$77,732, J R MacDonald Guelph Ont \$99,515, J F MacGregor Hamilton Ont \$149,746, J G MacGregor Edmonton Alta

\$42,822, P A MacKay Winnipeg Man \$41,490, I K MacKenzie Guelph Ont \$27,000, J C MacKinnon Halifax NS \$32,608, D B MacLean Hamilton Ont \$42,602, R A MacLeod Ste-Anne-de-Bellevue Qué \$43,920, B H MacNeill Guelph Ont \$87,840, I B MacNeill London Ont \$44,405, I Macdonald Downsview Ont \$129,354, J Machin Toronto Ont \$27,000, J P M Mackauer Burnaby BC \$30,744, D Mackay Toronto Ont \$37,616, J P Mackay Vancouver BC \$29,975, G. O. Mackie Victoria BC \$91,442 G A MacKinnon Antigonish NS \$29,268, A K Mackworth Vancouver BC \$27,600, G A Maclachlan Montréal Qué \$96,000, B Madsen Vancouver BC \$25,000, S Mak Hamilton Ont \$56,613, M A Malcolm Waterloo Ont \$117,144, S K Malhotra Edmonton Alta \$262,616, B L Mamet Montréal Qué \$29,646, K H Mann Halifax NS \$51,139, P S Mann Ottawa Ont \$55,047, E G Manning Waterloo Ont \$218,711, A H Manson Saskatoon Sask \$34,587, A E Marble Halifax NS \$64,200, B E March Vancouver BC \$32,748, R E March Peterborough Ont \$30,116, A Margaritis London Ont \$47,500, B Margolis Montréal Qué \$30,000, B Marinier Rimouski Qué \$40,890, J W Mark Waterloo Ont \$122,830, G S Marks Kingston Ont \$30,000, P Marmet Québec Qué \$101,724, R R Marquardt Winnipeg Man \$54,353, A G Marshall Vancouver BC \$30,684, W D Marshall Ste-Anne-de-Bellevue Qué \$41,724, T A Marsland Edmonton Alta \$54,033, J G Martel Centre INRS Ste-Foy Qué \$227,223, P G Martin Toronto Ont \$26,000, Y Martin Sherbrooke Qué. \$80,074, J H Masliyah Edmonton Alta \$52,500, S G Mason Montréal Qué \$39,775, S E Masry Fredericton NB \$99,120, A T Matheson Victoria BC \$273,599, B C Mathews Waterloo Ont \$332,047, R M Mathur Winnipeg Man \$116,709, A D May Toronto Ont \$25,397, E A McBean Waterloo Ont \$43,797, D R McCalla Hamilton Ont \$71,370, E L McCandless Hamilton Ont \$29,646, J W McConkey Windsor Ont \$49,201, J J McCullough Hamilton Ont \$40,000, M E McCully Ottawa Ont \$32,940, C A McDowell Vancouver BC \$66,978, D J McEwen Saskatoon Sask \$67,450, F L McEwen Guelph Ont \$122,522, B R McGarvey Windsor Ont \$40,710, J W McGowan London Ont \$134,873, J McKay Montréal Qué \$43,049, J S C McKee Winnipeg Man \$548,500, W E McKeen London Ont \$25,637, P J McLane Kingston Ont \$53,240, I A McLaren Halifax NS \$29,442, W McLatchie Kingston Ont \$233,000, A McLean Toronto Ont \$159,300, J A McLean Vancouver BC \$58,970, J N McNeil Québec Qué \$62,072, D F Measday Vancouver BC \$95,000, R M Measures Toronto Ont \$51,904, W J E Meath London Ont \$25,001, F Meerovitch Ste-Anne-de-Bellevue Qué \$56,158, W J Megaw Downsview Ont \$31,267, P Meinckle Charlottetown PEI \$37,932, I A Meinertzhagen Halifax NS \$136,511, A Meisen Vancouver BC \$54,650, R Melzack Montréal Qué \$57,400, M Menzinger Toronto Ont \$43,479, A J Merer Vancouver BC \$102,269, R F Mereu London Ont \$26,138, D F Mettrick Toronto Ont \$46,934, D J K Mewhort Kingston Ont \$35,317, J Meyer Vancouver BC \$34,093, G G Meyerhof Halifax NS \$49,410, A D Miall Toronto Ont \$98,500, G J Michaud Montréal Qué \$26,352, B Michel Québec Qué \$82,940, G V Middleton Hamilton Ont \$27,450, J M Miller St Catharines Ont \$111,650, M H Miller Guelph Ont \$55,440, R C Miller Vancouver BC \$89,434, L P Milligan Edmonton Alta \$31,000, E L Mills Halifax NS \$31,170, M Milner Toronto Ont \$34,220, P M Milner Montréal Qué \$35,229, A Mitchell Vancouver BC \$33,695, D E Mitchell Halifax NS \$41,800, R H Mitchell Thunder Bay Ont \$58,385, V J Modi Vancouver BC \$41,980, P B Moens Downsview Ont \$30,744, J B Moffat Waterloo Ont \$51,000, J W Moffat Toronto Ont \$30,070, G J Morenson London Ont \$45,457, F Mohtadi Calgary Alta \$81,801, J Molgaard St John's Nfld \$101,645, T Money Vancouver BC \$27,500, M Moo-Young Waterloo Ont \$79,450, T W Moon Ottawa Ont \$64,488, R M Moore Halifax NS \$53,361, M O Morgan St John's Nfld \$126,707, N R Morgenstern Edmonton Alta \$45,457, S Morissette Sherbrooke Qué \$80,573, A H Morrish Winnipeg Man \$133,600, J A Morrison Hamilton Ont

SCIENCE AND TECHNOLOGY—Continued

\$285,586, M Moskovits Toronto Ont \$43,500, G A Moss Edmonton Alta \$46,500, H T Moufah Kingston Ont \$45,930, N Mrosovsky Toronto Ont \$40,077, W E Muir Winnipeg Man \$53,204, M B Munro Ottawa Ont \$64,287, J R Murat Montréal Qué \$32,000, B B Murdock Toronto Ont \$39,800, J H Myers Vancouver BC \$25,000, L A Mays Vancouver BC \$68,794, S Nakai Vancouver BC \$72,940, A J Naldrett Toronto Ont \$45,457, C Nalewajko Toronto Ont \$39,122, M S Nasser Montréal Qué \$45,797, R N Nazar Guelph Ont \$36,156, J M Neelin Ottawa Ont \$44,500, G C Neilson Edmonton Alta \$254,000, D E Nelson Burnaby BC \$76,176, H Netsch Québec Qué \$25,771, A W Neumann Toronto Ont \$233,130, E B S Newman Montréal Qué \$61,254, A K H Ng Vancouver BC \$106,000, I Nichol Kingston Ont \$34,093, D M Nicholls Downsview Ont \$32,274, P Nicholls St Catharines Ont \$43,920, R W Nicholls Downsview Ont \$142,232, P S Nicholson Hamilton Ont \$66,911, J R Nicolas Sherbrooke Qué \$28,000, E Nieboer Hamilton Ont \$70,101, P Niessen Waterloo Ont \$26,308, P N Nikiforuk Saskatoon Sask \$46,116, R A Nodwell Vancouver BC \$77,700, Y Nogami Hamilton Ont \$25,978, R A Nolan St John's Nfld \$68,076, M Novak London Ont \$29,646, S C Nyburg Toronto Ont \$36,000, J O'Brien Montréal Qué \$85,871, P J O'Brien St John's Nfld \$36,253, R N O'Brien Victoria BC \$58,975, K F O'Driscoll Waterloo Ont \$34,296, B A Oaks Hamilton Ont \$42,000, Odgers Québec Qué \$109,220, A A Offenberger Edmonton Alta \$151,897, K K Ogilvie Montréal Qué \$95,000, T R Oke Vancouver BC \$42,119, K B Oldham Peterborough Ont \$66,917, P H Oosthuizen Kingston Ont \$26,500, L Orloci London Ont \$27,450, D P Ormrod Guelph Ont \$73,100, T A Osborn Winnipeg Man \$28,850, M O M Osman Montréal Qué \$26,000, B D Owen Vancouver BC \$25,300, J N Owens Victoria BC \$49,646, I Ozier Vancouver BC \$31,040, G A Ozin Toronto Ont \$152,935, K L Ozmon Halifax NS \$50,456, N L Paddock Vancouver BC \$30,854, M P Paidoussis Montréal Qué \$39,000, A U Paivic London Ont \$49,410, J Paldus Waterloo Ont \$25,001, D Pallotta Québec Qué \$44,456, J E Paloheimo Toronto Ont \$109,547, J G Paquet Québec Qué \$151,195, D Parkinson Calgary Alta \$52,704, G V Parkinson Vancouver BC \$31,842, R R Parsons Vancouver BC \$64,061, T R Parsons Vancouver BC \$35,136, Passmore Fredericton NB \$82,145, J J Pasternak Waterloo Ont \$27,000, Pasupathy Toronto Ont \$36,000, D D Patterson Montréal Qué \$96,000, D A L Paul Toronto Ont \$27,520, E A Paul Saskatoon Sask \$65,880, V Pavilanis Laval-des-Rapides Qué \$29,680, S Pawluk Edmonton Alta \$31,842, S Payette Québec Qué \$28,176, M E Peach Wolfville NS \$26,066, R M Pearce Victoria BC \$30,000, T H Pearce Kingston Ont \$25,116, R E Pearlman Downsview Ont \$29,434, G Pedersen Burnaby BC \$115,447, W R Peltier Toronto Ont \$35,000, H Pepin Centre INRS Ste-Foy Qué \$88,621, P W Percival Burnaby BC \$40,200, A M Perks Vancouver BC \$27,565, A S Perlin Montréal Qué \$40,000, G Perrault Montréal Qué \$31,820, C O Person Vancouver BC \$47,214, H E Petch Victoria BC \$97,090, R E Peter Edmonton Alta \$86,212, F Peters Vancouver BC \$105,500, R H Peters Montréal Qué \$54,838, R L Peterson Guelph Ont \$182,858, T L Petit Toronto Ont \$36,536, C L Phan Chicoutimi Qué \$38,411, R P Pharis Calgary Alta \$135,900, A G Phillips Vancouver BC \$78,525, C R Phillips Toronto Ont \$103,470, G D Phillips Winnipeg Man \$54,418, J E Phillips Vancouver BC \$42,674, J B Phipps London Ont \$38,434, E Piers Vancouver BC \$36,366, T Pietrzykowski Wolfville NS \$35,000, M R Piggott Toronto Ont \$36,500, K L Pinder Vancouver BC \$35,500, J T Pindera Waterloo Ont \$33,500, E H Pinnington Edmonton Alta \$75,272, C Pinsky Winnipeg Man \$32,940, M M Pintar Waterloo Ont \$27,550, D J W Piper Halifax NS \$95,707, P L Pirlot Montréal Qué \$47,295, G L Plaa Montréal Qué \$54,900, A J Poe Toronto Ont \$34,025, J C Polanyi Toronto Ont \$233,800, V A Pollak Saskatoon Sask \$33,000, B H Pomeranz Toronto Ont \$26,650, G S Pond Vancouver BC \$70,711, J M A Poutissou Vancouver BC \$25,000, Powell Toronto Ont \$51,001, W D Powrie Vancouver BC \$186,660, J D Prentice Toronto Ont \$400,500, H O Pritchard Downsview Ont \$47,000, J W Provan Montréal Qué \$68,000, R J Puddephatt London Ont \$45,470, R E Pugh Toronto Ont \$600,240, G R Purdy Hamilton Ont \$25,172, W Purdy Montréal Qué \$26,254, Québec Science Sillery Qué \$35,000, D L Rabenstein Edmonton Alta \$123,850, Racine Montréal Qué \$144,930, R J Racine Hamilton Ont \$32,391, G J Racz Winnipeg Man \$47,563, J I Raeside Guelph Ont \$55,883, M A Rahman St John's Nfld \$69,400, N Rajaratnam Edmonton Alta \$25,001, A S Ramamurthy Montréal Qué \$28,666, R P Rand St Catharines Ont \$33,690, D J Randall Vancouver BC \$78,450, G H Rank Saskatoon Sask \$34,270, J N K Rao Ottawa Ont \$25,420, W H Rapson Toronto Ont \$52,446, W E Rauser Guelph Ont \$47,501, G P Raymond Kingston Ont \$41,960, E J Reardon Waterloo Ont \$64,584, D V Reddy St John's Nfld \$103,813, J Reeve Waterloo Ont \$33,298, L W Reeves Waterloo Ont \$122,000, D M Regan Halifax NS \$38,430, H A Regier Toronto Ont \$72,940, D M Reid Calgary Alta \$27,274, J Reid Hamilton Ont \$73,490, S H Revusky St John's Nfld \$28,400, W F Reynolds Toronto Ont \$242,142, E Rhodes Waterloo Ont \$65,789, H S Ribner Toronto Ont \$31,000, M F Richardson St Catharines Ont \$99,302, K E Rieckhoff Burnaby BC \$27,670, F Rigler Montréal Qué \$43,000, V Ristic Toronto Ont \$41,302, J C Ritchie Toronto Ont \$63,372, S Rizkalla Winnipeg Man \$139,000, A R Robblee Edmonton Alta \$114,307, L P Robertson Victoria BC \$41,500, R E Robertson Calgary Alta \$27,274, R J Robertson Kingston Ont \$25,000, M J Robins Edmonton Alta \$33,000, A M Robinson Edmonton Alta \$37,830, D B Robinson Edmonton Alta \$32,649, R S Roche Calgary Alta \$32,940, G Rochon Québec Qué \$110,797, R L Rogers Montréal Qué \$33,484, C D Rollo Hamilton Ont \$33,300, K Ronald Guelph Ont \$67,626, S D Rosner London Ont \$83,870, Rostoker Edmonton Alta \$45,000, K H Rothfels Toronto Ont \$30,000, D J Roulston Waterloo Ont \$35,909, J M Rousseau Montréal Qué \$27,450, D J Rowe Toronto Ont \$26,210, G Roy Edmonton Alta \$150,000, Roy Québec Qué \$70,000, Royal Society of Canada Ottawa \$44,000, A Rudin Waterloo Ont \$52,854, M A Russell Edmonton Alta \$39,206, R D Russell Vancouver BC \$83,882, S O Russell Vancouver BC \$39,774, D M Ruthven Fredericton NB \$64,506, D E Ryan Halifax NS \$76,799, D G Ryan Montréal \$150,000, M S Sachdev Saskatoon Sask \$52,500, S H Safe Guelph Ont \$41,656, S Saimoto Kingston Ont \$31,300, C A T Salama Toronto Ont \$95,906, A S M Saleuddin Downsview Ont \$103,742, M R Samoiloff Winnipeg Man \$34,500, J T Sample Vancouver BC \$127,000, J R Sams Vancouver BC \$25,001, R H C San Vancouver BC \$32,940, K E Sanderson Calgary Alta \$49,410, C Sandorfy Montréal Qué \$52,484, L M Sanford Winnipeg Man \$29,681, S Sankar Montréal Qué \$67,326, D Sankoff Montréal Qué \$41,196, C E Sarndal Montréal Qué \$26,280, L L Savoie Québec Qué \$52,000, P J Scanlon Kingston Ont \$66,695, C D Scarfe Victoria BC \$25,891, T P Schaefer Winnipeg Man \$40,000, H B Schiefer Saskatoon Sask \$141,522, H I Schiff Downsview Ont \$32,000, M Schlesinger Windsor Ont \$202,445, H H Schloessin London Ont \$33,400, H P Schreiber Montréal Qué \$27,445, J Schroeder Waterloo Ont \$26,000, H M Schulman Ste-Anne-de-Bellevue Qué \$27,450, H P Schwarcz Hamilton Ont \$65,723, G Scales Waterloo Ont \$107,000, D S Scott Waterloo Ont \$77,321, D S Scott Toronto Ont \$98,666, R N Scott Fredericton NB \$25,798, W B Scott St Andrews NB \$125,000, G G E Scudder Vancouver BC \$42,674, W D Seabrook Fredericton NB \$113,000, E R Seagquist Toronto Ont \$57,592, A S Sedra Toronto Ont \$55,135, M V Sefton Toronto Ont \$31,262, S L Segel Kingston Ont \$56,680, H J J Sequin Edmonton Alta \$171,561, G A Setterfield Ottawa Ont \$104,417, K C Sevcik Toronto Ont \$26,023, L Shafai Winnipeg Man \$165,355, D M Shaw Hamilton Ont \$37,881, M Shaw Vancouver BC \$31,500, S S Sheinin Edmonton Alta \$31,172, G G Shepherd Downsview Ont \$130,000, D M Sheppard Edmonton Alta \$75,000, A N Sherbourne Waterloo Ont \$31,842, J Shewchuk Winnipeg Man \$48,500, Y M Shin Saskatoon Sask \$919,000, M Shinbrot Victoria BC \$25,393, P Shizgal Montréal Qué \$46,180, J D Shorthouse Sudbury Ont \$31,842, N G Shrive

SCIENCE AND TECHNOLOGY—Continued

Calgary Alta \$40,980, W L H Shuter Vancouver BC \$100,200, E A Silver Waterloo Ont \$25,001, J C Silver Toronto Ont \$41,000, P P Silvester Montréal Qué \$198,639, D J Simkin Montréal Qué \$73,017, J G Simmons Toronto Ont \$42,502, J J Simpson Guelph Ont \$109,000, A M Sinclair Wolfville NS \$70,711, J Sinclair Ottawa Ont \$34,784, R S Singh Hamilton Ont \$49,000, Sixth International Fermentation Symposium London Ont \$30,000, H M Skarsgard Saskatoon Sask \$200,000, B J Skura Vancouver BC \$61,537, G R Slemmon Toronto Ont \$31,252, R J Slobodrian Québec Qué \$311,000, W W Smeltzer Hamilton Ont \$33,500, D G W Smith Edmonton Alta \$27,956, F R Smith St John's Nfld \$42,571, K C Smith Toronto Ont \$36,882, T K Smith Guelph Ont \$149,548, V H Smith Kingston Ont \$34,093, P R Smy Edmonton Alta \$81,247, D E Smylie Downsview Ont \$38,000, R F Snider Vancouver BC \$28,411, V A Snieckus Waterloo Ont \$35,874, T S Sorensen Calgary Alta \$37,991, P G Sorenson Saskatoon Sask \$99,200, G J Sorger Hamilton Ont \$30,744, F W Sosulski Saskatoon Sask \$36,234, G R South St John's Nfld \$50,294, M E Spencer Edmonton Alta \$45,000, I D Spenser Hamilton Ont \$84,180, G B Spiegelman Vancouver BC \$45,018, D R Spink Waterloo Ont \$27,000, J B Sprague Guelph Ont \$29,869, D W L Sprung Hamilton Ont \$32,270, K Sridhar Windsor Ont \$48,784, K D Srivastava Waterloo Ont \$31,365, L E St-Pierre Montréal Qué \$64,595, S A St-Pierre Sherbrooke Qué \$79,120, K G Standing Winnipeg Man \$48,500, P C Stangeby Toronto Ont \$73,394, R G Stanton Winnipeg Man \$38,320, J D Steeves Vancouver BC \$28,000, G I A Stegeman Toronto Ont \$38,101, L G Stephens-Newsham Edmonton Alta \$43,200, R M Stesky Toronto Ont \$57,593, E D Stevens Guelph Ont \$25,978, J K Stevens Toronto Ont \$128,500, J W B Stewart Saskatoon Sask \$26,400, R Stewart Vancouver BC \$38,540, H F Stich Vancouver BC \$55,000, M J Stillman London Ont \$63,500, B P Stoicheff Toronto Ont \$240,812, P M Stokes Toronto Ont \$36,465, K B Storey Ottawa Ont \$26,352, J B Stothers London Ont \$246,086, D W Strangway Toronto Ont \$447,763, N A Straus Toronto Ont \$25,000, O P Strausz Edmonton Alta \$130,000, J O Strom-Olsen Montréal Qué \$95,668, D F Strong St John's Nfld \$38,639, R E Subden Guelph Ont \$86,000, C Y Suen Montréal Qué \$36,156, P A Sullivan Toronto Ont \$42,822, B Sundby Rimouski Qué \$94,500, D Sutton Burnaby BC \$70,810, D T Suzuki Vancouver BC \$71,370, I Suzuki Winnipeg Man \$27,000, J Svoboda Montréal Qué \$55,660, M N S Swamy Montréal Qué \$29,700, H J Swatland Guelph Ont \$29,463, C M Switzer Guelph Ont \$27,450, D T A Symons Windsor Ont \$91,168, B A Syrett Ottawa Ont \$67,200, J P M Syvitski Calgary Alta \$41,100, W A Szarek Kingston Ont \$46,980, I Takahashi Hamilton Ont \$26,000, H Tanaka Ottawa Ont \$39,380, P Tancredi Trois-Rivières Qué \$32,588, K K Tangri Winnipeg Man \$41,500, C E Tanner Ste-Anne-de-Bellevue Qué \$29,000, D D Tanner Edmonton Alta \$27,011, B W Tansley Ottawa Ont \$137,152, P Taras Montréal Qué \$66,900, S E Tavares Kingston Ont \$59,183, S Tavoularis Ottawa Ont \$32,500, D P Taylor Hamilton Ont \$71,550, R C Tees Vancouver BC \$26,138, J Teichmann Montréal Qué \$37,410, H Teitelbaum Ottawa Ont \$60,463, R C Tennyson Toronto Ont \$34,800, J Terasmae St Catharines Ont \$45,264, B Terreault Centre INRS Ste-Foy Qué \$43,137, M Tetu Québec Qué \$25,612, D Theall Peterborough Ont \$28,690, T Theophanides Montréal Qué \$153,500, M L W Thewalt Burnaby BC \$82,969, G Thierrin London Ont \$32,200, H G Thode Hamilton Ont \$352,900, R E Thomas Ottawa Ont \$64,816, J E Thompson Waterloo Ont \$52,450, W J Thompson Ottawa Ont \$35,000, T A Thorpe Calgary Alta \$35,000, T T Tidwell Toronto Ont \$47,181, J Timusk Toronto Ont \$90,671, T Timusk Hamilton Ont \$26,460, J Tlusty Hamilton Ont \$314,444, S S Tobe Toronto Ont \$64,291, J M Toguri Toronto Ont \$45,500, T H Topper Waterloo Ont \$31,842, G H N Towers Vancouver BC \$258,508, J M Tranguilla Fredericton NB \$60,201, O Trass Toronto Ont \$109,380, A M Treisman Vancouver BC \$32,940, R Tremblay Québec Qué

\$68,290, J M Trischuk Montréal Qué \$72,000, J Trotter Vancouver BC \$44,798, A C Trupp Winnipeg Man \$31,025, E Tschui-kow-Roux Calgary Alta \$31,252, D D Tschritzis Toronto Ont \$25,000, W K Tso Hamilton Ont \$32,000, D G Tuck Windsor Ont \$51,389, J Tulip Edmonton Alta \$55,936, E Tulving Toronto Ont \$47,214, M A Tung Vancouver BC \$90,910, M T Tyree Toronto Ont \$31,500, T J Urych Vancouver BC \$30,000, H Umezawa Edmonton Alta \$34,038, Z Valenta Fredericton NB \$94,000, J P Valteau Toronto Ont \$28,000, H M Van Driel Toronto Ont \$81,010, J C Van Loon Toronto Ont \$40,700, W T H Van Oers Winnipeg Man \$161,597, K M Van Vliet Montréal Qué \$26,210, C H Vanderwolf London Ont \$56,822, P Vanicek Fredericton NB \$43,093, J Vanier Québec Qué \$30,500, J Veizer Ottawa Ont \$28,001, A N Venetsanopoulos Toronto Ont \$38,300, D Venkatesan Calgary Alta \$33,228, D P S Verma Montréal Qué \$141,937, J P Villeneuve Centre INRS Qué \$38,470, L C Vining Halifax NS \$60,500, T Viswanatha Waterloo Ont \$73,543, T Vo-Van Moncton NB \$29,223, B Volesky Montréal Qué \$57,082, R C Von Borstel Edmonton Alta \$94,662, S H Vosko Toronto Ont \$26,550, Z G Vranesic Toronto Ont \$101,200, J C Waddington Hamilton Ont \$29,000, N Wagner Calgary Alta \$197,712, D B Walden London Ont \$26,156, B L Walker Guelph Ont \$25,622, D C Walker Vancouver BC \$29,207, G A H Walker Vancouver BC \$73,883, R G Walker Hamilton Ont \$25,001, S Walker Thunder Bay Ont \$49,549, S C Wallace Toronto Ont \$39,184, J P Wallot Montréal Qué \$153,219, D Walsh Montréal Qué \$63,497, C J Walters Vancouver BC \$51,219, D Walton Hamilton Ont \$45,274, W L Waltz Saskatoon Sask \$29,802, J K S Wan Kingston Ont \$28,411, L Wang Edmonton Alta \$62,387, P J Wangersky Halifax NS \$150,547, S E Wanke Edmonton Alta \$67,826, C A Ward Toronto Ont \$58,366, L M Ward Vancouver BC \$39,460, N C Wardlaw Calgary Alta \$34,800, W R Ware London Ont \$68,153, J Warkentin Hamilton Ont \$34,093, A H Warner Windsor Ont \$35,470, J B Warren Vancouver BC \$45,000, R A J Warren Vancouver BC \$74,764, K C Watts Halifax NS \$65,057, R L Watts Kingston Ont \$178,941, M Wayman Toronto Ont \$110,048, A H Weatherley Toronto Ont \$35,514, G C Weatherly Toronto Ont \$66,385, G R B Webster Winnipeg Man \$30,183, J M Webster Victoria BC \$120,000, J M Webster Burnaby BC \$52,734, W H Wehlau London Ont \$34,587, J A Weil Saskatoon Sask \$39,308, F Weinberg Vancouver BC \$26,290, P Weinberger Ottawa Ont \$36,821, A Weingartshofer Antigonish NS \$73,176, M Weisbart Antigonish NS \$33,925, W G Wellington Vancouver BC \$75,344, M R Wertheimer Montréal Qué \$120,484, G F West Toronto Ont \$68,980, G E G Westermann Hamilton Ont \$28,500, J A Westgate Toronto Ont \$28,828, D W S Westlake Edmonton Alta \$35,136, H W Wevers Kingston Ont \$27,450, A Wexler Winnipeg Man \$63,732, B I White Vancouver BC \$40,000, B N White Kingston Ont \$25,000, M A Whitehead Montréal Qué \$25,913, C J Whitmarsh Kingston Ont \$76,000, J P Wiebe London Ont \$48,873, H Wieser Calgary Alta \$197,228, K Wiesner Fredericton NB \$83,448, D C Wigfield Ottawa Ont \$57,123, J Wight Ottawa Ont \$31,300, F Wightman Ottawa Ont \$34,093, D F Wiles Ottawa Ont \$46,479, D L Williams Vancouver BC \$32,434, G R Williams Toronto Ont \$30,744, H Williams St John's Nfld \$46,116, H L Williams Toronto Ont \$25,254, J P Williams Toronto Ont \$43,744, J H Williamson Calgary Alta \$40,230, D J Wilson Edmonton Alta \$52,019, M A Winnik Toronto Ont \$55,000, B W Wojciechowski Kingston Ont \$62,197, S Wolfe Kingston Ont \$136,893, G W Wood Windsor Ont \$92,115, J Woods Lethbridge Alta \$26,885, B A Woods Winnipeg Man \$25,254, S B Woods Edmonton Alta \$31,252, J C Woolley Ottawa Ont \$38,101, D B Wortman Toronto Ont \$51,800, J S Wroblewski Halifax NS \$31,764, G R Wyatt Kingston Ont \$65,626, H Yamazaki Ottawa Ont \$27,450, K Yates Toronto Ont \$44,798, P Yates Toronto Ont \$42,000, Yelon Montréal Qué \$51,190, J L Yen Toronto Ont \$34,000, G L Yip Montréal Qué \$134,406, R Yong Montréal Qué \$36,234, M G Yoon Halifax NS \$38,950, D York Toronto Ont \$40,626, L Young Vancouver BC \$27,800, Youth Science Foundation

SCIENCE AND TECHNOLOGY—Concluded

Ottawa Ont \$30,000, M M Yavanovich Waterloo Ont \$26,000, S Zalik Edmonton Alta \$35,136, A Zielinski St John's Nfld \$61,312, A M Zimmerman Toronto Ont \$43,920, S W Zucker Montréal Qué \$81,879, M J Zuckermann Montréal Qué \$27,550, S Zukotynski Toronto Ont \$45,693.

SECRETARY OF STATE \$1,941,120,544**Department \$1,941,120,544****OFFICIAL LANGUAGES PROGRAM \$189,393,017**

Official Languages in the Private Sector \$1,393,991—Assoc CDN Comty Colleges Willowdale Ont \$25,000, CDN Bar Assoc Ottawa Ont \$25,000, CDN Conference of the Arts Toronto Ont \$25,000, CDN Foundation Illetis Colitis Toronto Ont \$30,200, CDN Law Information Council Ottawa Ont \$29,700, CDN Nurses Assoc Ottawa Ont \$31,250, CDN Parents for French Ottawa Ont \$45,000, CDN Public Health Assoc Ottawa Ont \$25,000, CDN Red Cross Society Toronto Ont \$25,000, Conseil CDN Develop Social Ottawa Ont \$25,000, Multiple Sclerosis Soc Canada Toronto Ont \$25,000, National Council of YMCA's of Canada Toronto Ont \$86,250.

Language Acquisition Development and Policy—Co-ordination \$447,975—Assoc CDN Éducation De Langue Française Sillery Qué \$46,300, Assoc CDN Professeurs Immersions Ottawa Ont \$71,736, Assoc Musée Nouveau-Brunswick Moncton NB \$37,673, CIRB Québec Qué \$42,564, CDN Modern Language Review Welland Ont \$55,853, CDN Parents for French Ottawa Ont \$100,357, Centre International Recherche Bilinguisme Québec Qué \$42,750, SPEAQ Journal Montréal Qué \$28,412.

Official Languages in Education—Provincial Education \$169,632,639—Alta Treasurer Province of Edmonton Alta \$3,724,129, BC Minister of Finance Province of Victoria BC \$4,556,583, Conseil Ministres de l'Éducation Can Toronto Ont \$10,234,628, Fed Independent School Assoc Vancouver BC \$158,486, Man Fed Independent Schools Inc Winnipeg Man \$39,069, Man Treasurer Province of Winnipeg Man \$3,959,632, NB Minister of Finance and Industry Fredericton NB \$12,518,608, NS Treasurer Province of Halifax NS \$2,452,503, Nfld Exchequer Account St-John's Nfld \$1,428,603, Ontario Independent Schools Toronto Ont \$715,292, Ont Treasurer Province of Toronto Ont \$36,914,343, PEI Treasurer Province of Charlottetown PEI \$662,418, Que Minister of Finance Que Que \$90,907,317, Sask Minister of Finance Province of Regina Sask \$1,348,108.

Official Languages in Education—Adjustment Payments to the Province \$2,737,564—BC Minister of Finance Province of Victoria BC \$59,162, NB Minister of Finance and Industry Fredericton NB \$306,806, Que Minister of Finance Quebec Que \$2,351,673.

Official Languages in Education—Territorial Education \$197,771—NWT Government of Yellowknife NWT \$99,837, Yukon Territory Government of Whitehorse Yukon \$97,934.

Official Language Minority Groups \$7,978,130—Activités Jeunesse Moncton NB \$30,467, Alliance Chorale Alta Edmonton Alta \$34,475, Alliance Chorale CDN Montréal Qué \$72,055, Alliance Chorale NB Moncton NB \$96,780, Assemblée Centres Culturels de l'Ont Rockland Ont \$28,000, Assoc CDN Education de Langue Française Sillery Qué \$65,935, Assoc CDN Française de l'Alta Reg Edmonton Edmonton Alta \$55,990, Assoc CDN Française de l'Ont Reg Ottawa Ottawa Ont \$25,000, Assoc Cult Franco Tenoise Yellowknife NWT \$45,965, Assoc Cultural Haut St-Jean Rivière Verte Qué \$52,150, Assoc Francophones de Nanaimo Nanaimo BC \$25,890, Assoc Jeunesse Fransakoise Regina Sask Saskatoon Sask \$81,800, Assoc Quebec Regional English Media Ste Anne de Bellevue Qué \$102,000, Assoc Scouts

du Can Montréal Qué Montréal Qué \$153,060, CDN Council Christians and Jews Halifax Halifax NS \$30,000, Cent Mons Le Saint Boniface Man \$25,250, Centre Activités Française Penetanguishene Ont \$58,000, Centre Communautaire Francoph Toronto Toronto Ont \$101,000, Centre Cult CDN Fr de Chatham Chatham Ont \$27,500, Centre Cult Colombien Vancouver BC \$187,040, Centre Cult Français Okanagan Kelowna BC \$25,000, Centre Cult Franco Manitobain Saint Boniface Manitoba \$25,200, Centre Français Hamilton Inc Hamilton Ont \$28,000, Centre Franco Ont Ressources Pédagogiques Ottawa Ont \$56,600, Centre Jeunes de Sudbury Sudbury Ont \$100,000, Centre Régional de Loisirs Cult Inc Kapuskasing Ont \$116,000, Cercle Français de Fredericton Fredericton NB \$77,124, Cercle Français de Saint Jean Saint Jean NB \$51,123, Cercle Molière Saint Boniface Man \$35,000, Chase Galerie La Toronto Ont \$50,000, Club Alouette Windsor Windsor Ont \$30,000, Club CDN Français de Victoria Victoria BC \$43,750, Comite Economique ACFO Ottawa Ont \$25,000, Comité Provincial Guides et Jeannettes Pointe de L'Eglise NS \$30,700, Committee Anglophone Social Action New Carlisle Qué \$47,640, Compagnons des Francs Loisirs North Bay Ont \$35,000, Conseil Acadien de Coop Cult Moncton NB \$93,085, Conseil Albertain de la Coopération Edmonton Alta \$65,725, Conseil CDN Des Arts Populaire Montréal Qué \$36,735, Conseil CDN La Coop Québec Qué \$94,552, Conseil Minorités du Qué Mtl Qué \$142,250, Conseil Vie Française en Amérique Québec Qué \$29,300, Décision Canada Montreal Qué \$28,988, Direction Jeunesse Ottawa Ont \$124,000, English Speaking Townshippers Assoc Inc Sherbrooke Que \$29,710, Fed Acadienne de la Nouvelle Ecosse Halifax NS \$216,785, Fed CDN France Canada Ste Anne Man \$35,305, Fed Clubs Sociaux Franco Ont Cambridge Ont \$33,000, Fed Cult Français Saint Boniface Man \$531,795, Fed Élèves Sec Franco Ontarien Ottawa Ont \$30,000, Fed Femmes CDN Françaises Ottawa Ottawa Ont \$207,752, Fed Franco Colombiens Vancouver BC \$70,654, Fed Francophones Hors Qué Ottawa Ont \$186,265, Fed Jeunes CDN Français Ottawa Ont \$80,680, Fed Scouts de l'Atlantique Moncton NB \$45,325, Fed Scouts de l'Ont Ottawa Ont \$45,000, Festival de la Chanson de Granby Granby Qué \$31,000, Festival du Voyageur St Boniface Man \$30,000, Guides Catholiques du Can Montréal Montréal Qué \$115,095, Œuvres de Presses Acadiennes Inc Moncton NB \$40,000, Participation Québec Montréal Qué \$27,007, Patro d'Ottawa Ottawa Ont \$28,000, Pontiac County Social Planning Council Campbell's Bay Que \$25,000, Positive Action Comtee Montreal Que \$70,000, Productions de l'Etoile Inc Caraquet NB \$30,362, Que Farmers Assoc QFA Macdonald College Que \$47,000, Que Student Intra Exchange Program Montreal Que \$25,000, Que Young Farmers Prov Fed Macdonald College Que \$25,867, Regroupement Cult Franco Ont Hamilton Hamilton Ont \$46,000, Slague Inc Sudbury Ont \$25,000, Societe Cult Baie des Chaleurs Campbellton NB \$48,230, Societe Cult de Kent Sud Bouctouche NB \$33,130, Société Culturelle Régionale Dieppe Moncton Moncton NB \$27,603, Société Franco Manitobaine Saint Boniface Manitoba \$40,755, Société Nat Des Acadiens Pointe Verte NB \$45,090, Société Saint Thomas D'Aquin Summerside PEI \$34,568, Société St Pierre Cheticamp NS \$45,000, Télé Acadie Bathurst NB \$35,000, Terre Neuvien Français Nfld \$46,300, Theatre Action Ottawa Ont \$79,840, Théâtre du Nouvel Ont Sudbury Ont \$53,000, Théâtre du P'tit Bonheur Toronto Ont \$44,348, Théâtre Français d'Edmonton Edmonton Alta \$60,000, Troupe de la Seizième Vancouver BC \$41,875, Youtheatre Montreal Que \$32,000.

Official Language Minority Groups \$7,004,947—Activités Jeunesse Moncton NB \$165,195, Assoc CDN Française de l'Alta Reg Edmonton Edmonton Alta \$500,000, Assoc CDN Française de l'Ont Reg Ottawa Ottawa Ont \$1,050,000, Assoc Cult Franco CDN de la Sask Regina Sask \$560,000, Assoc Presse Francophone Hors Qué Ottawa Ottawa Ont \$187,000, Centre Cult

SECRETARY OF STATE—Continued

Franco Manitobain Saint Boniface Manitoba \$140,000, Commission Cult de la Sask Regina Sask \$53,000, Conseil Acadien de Coop Cult Moncton NB \$70,000, Conseil Jeunesse Provinciale Saint Boniface Man \$110,000, Conseil Minorités du Qué Mtl Qué \$234,500, Conseil Promotion et de Diffusion Cult Moncton NB \$100,805, Fed Acadienne de la Nouvelle Ecosse Halifax NS \$600,000, Fed Assoc de Parents et Instit de Français Ont \$50,000, Fed Franco Colombiens Vancouver BC \$457,000, Fed Francophones de Terre Neuve et du Lab Labrador City Nfld \$373,760, Fed Francophones Hors Qué Ottawa Ont \$286,000, Fed Jeunes CDN Français Ottawa Ont \$244,500, Fed Jeunesse Colombienne Vancouver Vancouver BC \$127,000, Fed Provinciale des Comités de Parents Saint Boniface Man \$80,000, Francophone Jeunesse de Alta Edmonton Alta \$63,000, Sainte Anne Université Church Point NB \$100,000, Société Acadiens du NB Moncton NB \$478,700, Société Franco Manitobaine Saint Boniface Man \$530,000, Société Saint Thomas D'Aquin Summerside PEI \$409,487, Ste Famille Centre D'Activités Cult Rockland Ont \$35,000.

ARTS AND CULTURE PROGRAM \$1,713,000

Grants to Festival Canada \$1,368,000—Conseil CDN des Arts Populaires Toronto Ont \$505,000, Council for Canadian Unity Montreal Que \$695,000, National Capital Region Volunteer Citizens Ottawa Ont \$150,000.

Grants to Lieutenant Governors \$145,000

Contribution to Festival Canada \$200,000—Conseil CDN des Arts Populaires Toronto Ont \$100,000, Council for Canadian Unity Montreal Que \$100,000.

EDUCATION SUPPORT PROGRAM \$1,689,051,512

Grant to the Association of Canadian Community Colleges \$325,000—Association of Canadian Community Colleges Willowdale Ont \$325,000.

Grant to the Association of Canadian Studies \$40,000—Association Canadian Studies Willowdale Ont \$40,000.

Post Secondary Education Adjustment Payments to the Provinces for Previous Fiscal Years Pursuant To Part VI of the Federal Provincial Fiscal Arrangements to Act 1972 (\$24,950,574)—Alta Treasurer Province of Edmonton Alta (\$18,922,014), BC Minister of Finance Province of Victoria BC \$7,800,000, Man Treasury Province of Winnipeg Man (\$276,535), NB Minister of Finance and Industry Fredericton NB (\$1,311,167), NFLD Exchequer Account St John's NFLD (\$1,088,944), NS Minister of Finance Province of Halifax NS \$1,300,000, Ont Treasury Province of Toronto Ont (\$12,157,859), PEI Minister of Finance Province of Charlottetown PEI (\$290,300).

Post Secondary Education Payments to the Provinces Pursuant to Part VI of the Federal Provincial Fiscal Arrangements and established Programs Financing Act, 1977 \$1,629,929,000—Alta Treasurer Province of Edmonton Alta \$131,867,000, BC Minister of Finance Province of Victoria BC \$185,900,000, Man Treasurer Province of Winnipeg Man \$84,595,000, NB Minister of Finance and Industry Fredericton NB \$56,300,000, NS Minister of Finance Province of Halifax NS \$68,795,000, NWT Government of Yellowknife NWT \$3,318,000, NFLD Exchequer Account St John's NFLD \$46,191,000, Ont Treasurer Province of Toronto Ont \$639,175,000, PEI Minister of Finance Province of Charlottetown PEI \$9,830,000, Que Ministre des Finances Montreal Que \$324,995,000, Sask Treasurer Province of Regina Sask \$77,552,000, Yukon Territory Government of Whitehorse Yukon \$1,411,000.

Interest Payments Liabilities under Guaranteed Loans and Alternative Payments to Provinces under the Canada Student Loans Act \$83,708,086

CITIZENSHIP PROGRAM \$60,963,015

Grants—Human Rights \$494,182—CDN Fed of Civil Liberties Human Rights Ottawa Ont \$77,560, CDN Human Rights Foundation Montreal Que \$110,270, Ligue des Droits et Libertés Montréal Qué \$33,005.

Grants—Women's Program \$1,198,323—CDN Comtee Learning Opport Women Toronto Ont \$38,350, CDN Research Inst for The Adv of Women Ottawa Ont \$35,600, Man Action Comtee Status of Women Winnipeg Man \$45,000, National Action Comtee Status of Women Toronto Ont \$69,200, Women's Research Centre Vancouver BC \$35,000.

Grants—Open House Canada \$6,069,224—Anne Stevenson Secondary Sc Williams Lake BC \$28,219, Bridgetown Regional Band Annapolis Co NS \$27,172, Burnaby Central Sec School Boys Girls Burnaby BC \$26,698, Canadian 4H Council 4H Believers Ottawa Ont \$96,624, Charlottetown Rural High School Charlottetown PEI \$26,868, Collège Couvent de Lévis Lévis Qué \$30,164, Collins FH Whitehorse YT \$27,133, Compagnons de Cartier Ecole Ste Foy Qué \$38,900, Ecole Secondaire Beauvoir Ste Foy Qué \$50,571, Ecole Secondaire Katimavik CSRO Tilly Ste Foy Qué \$27,907, Ecole Secondaire Pamphile Lemay Lotbinière Qué \$52,157, Edith Roger Junior High Edmonton Alta \$36,898, Elphinstone High School Gibson's Landing BC \$31,462, Etchemins Ecole Secondaire Lac Beauport Qué \$35,119, Girouxville Ecole Girouxville Alta \$31,629, Jasper Senior High School Jasper Alta \$31,812, Kitsilano Secondary School Vancouver BC \$32,946, Lambrick Park High School Victoria BC \$38,616, Lazerte ME High School Edmonton Alta \$55,601, MacDonald Junior High School Yellowknife NWT \$29,478, McNicoll Park Junior Secondary Band Penticton BC \$26,032, Merritt E Callaghan Jr High Band Elmsdale PEI \$25,127, Midland Secondary School Midland Ont \$34,809, North Battleford School N Battleford Sask \$28,551, North Surrey Senior Sec School Surrey BC \$31,404, Notre Dame Secondary School Vancouver BC \$34,398, O'Neil B Calgary Alta \$31,820, Queen Elizabeth Composite High School Edmonton Alta \$29,303, Queen Elizabeth High School Sept Iles Que \$50,879, Samuel Hearne Secondary School Inuvik NWT \$28,587, Southern Okanagan SS Oliver BC \$37,605, St Thomas Moore High School Burnaby BC \$28,299, Twenty Eight Ninety Royal CDN Army Cadet Slave Lake Alta \$27,860, Two Twenty Three Red Lion Squadron Vernon BC \$25,241.

Grants—Assistance to Community Group \$814,976—CND Assoc for Adult Education Toronto Ont \$100,000, Coalition of Provincial Organ of Handicapped Winnipeg Man \$60,000, Committee Nat Voluntary Org Ottawa Ont \$60,000, Concours Musique du Canada Montréal Qué \$40,000, Fed Groupes Ethniques du Qué Inc Montréal Qué \$30,000, Institut CDN Education Adultes Montréal Qué \$105,530, Mouvement Québec Canada Montréal Québec \$45,000, National Youth Parliament Assoc Delta BC \$25,000.

Grants—Native Citizens—Core Funding (Newspaper Only) \$325,000

Grants Native Citizens Friendship Centres—New \$204,684—Centre Entraide et Amitié Autochtones de Senneterre Senneterre Que \$45,000, High Prairie Friendship Centre High Prairie Alta \$45,000, Nicola Valley Friendship Coun Soc Merritt BC \$52,150, Vale Island Friendship Centre Hay River NWT \$52,000.

Grants—Native Citizens—Friendship Centre Core \$5,253,584—Battleford Indian Metis Friendship Centre North Battleford Sask \$79,281, Bonnyville CDN Native Friendship Centre Bonnyville Alta \$80,741, Brandon Friendship Centre Brandon Man \$78,206,

SECRETARY OF STATE—Continued

Calgary Native Friendship Cen Calgary Alta \$107,885, Caribou Friendship Centre Williams Lake BC \$67,200, CDN Native Friendship Centre Edmonton Alta \$107,885, Central Okanagan Indian Friendship Centre Kelowna BC \$57,360, Centre Amitié Autochtone La Tuque Inc La Tuque Qué \$61,000, Centre Entraide Autochtone Val D'Or Val D'Or Qué \$64,500, Cree Indian Centre Chibougamau Que \$75,525, Cultural Communications Group Inc St Catharines Ont \$89,494, Dauphin Friendship Centre Inc Dauphin Man \$62,198, Deh Cho Soc Friendship Centre Fort Simpson NWT \$45,100, Doh Day De Claa Ind Friendship Centre Prince George BC \$69,723, Flin Flon Friendship Centre Flin Flon Man \$64,884, Fort Nelson Liard Friendship Centre Fort Nelson BC \$58,435, Fort St John Friendship Centre Fort St John BC \$55,900, Grande Prairie Friendship Centre Grande Prairie Alta \$65,960, Hamilton Regional Indian Centre Hamilton Ont \$77,785, Indian Metis Friendship Cen Winnipeg Man \$100,360, Indian Youth Friendship Soc Thunder Bay Ont \$89,494, Ingamo Hall Friendship Centre Inuvik NWT \$93,568, Ininev Friendship Centre Cochrane Ont \$68,688, Interior Indian Friendship Soc Kamloops BC \$65,960, Kermode Friendship Society Terrace BC \$58,435, Labrador Friendship Centre Happy Valley Labrador \$67,797, Lillooet Friendship Centre Soc Lillooet BC \$34,136, Lynn Lake Friendship Centre Lynn Lake Man \$61,122, Ma Mow We Tak Centre Thompson Man \$64,884, Micmac Native Friendship Centre Halifax NS \$62,475, Mission Abbotsford Friendship Centre Mission BC \$59,663, Moose Jaw Friendship Centre Moose Jaw Sask \$51,985, Moose Mountain Friendship Centre Carlyle Sask \$47,500, N'Amerind Friendship Centre London Ont \$83,850, Napi Friendship Assoc Pincher Creek Alta \$62,198, National Assoc Friendship Centres Ottawa Ont \$90,534, Native CDN Centre of Toronto Toronto Ont \$107,885, Native Friendship Centre Montreal Montreal Que \$86,600, Native Friendship Soc of Southern Alta Lethbridge Alta \$47,535, Nawican Friendship Centre Dawson Creek BC \$63,273, Ne Chee Friendship Centre Kenora Ont \$67,188, Nistawayou Assoc Friendship Centre Fort McMurray Alta \$75,096, North Bay Ind Friendship Centre North Bay Ont \$63,425, Northwest Friendship Centre Meadow Lake Sask \$63,272, Odawa Native Friendship Centre Ottawa Ont \$54,638, Ont Fed Ind Friendship Centres Toronto Ont \$27,798, Parry Sound Indian Friendship Centre Parry Sound Ont \$50,575, Pas Friendship Centre The Pas Man \$72,409, Port Alberni Friendship Centre Port Alberni BC \$62,198, Portage Friendship Centre Portage La Prairie Man \$70,225, Prince Albert Ind Metis Friend Centre Prince Albert Sask \$87,460, Quesnel Tillicum Society Quesnel BC \$69,735, Red Lake Ind Friendship Centre Red Lake Ont \$89,494, Regina Ind Metis Friendship Centre Regina Sask \$106,425, Rocky Native Friendship Centre Rocky Mt House Alta \$46,008, Sagitawa Friendship Centre Peace River Alta \$62,198, Saskatoon Ind Metis Friendship Centre Saskatoon Sask \$101,435, Sault Ste Marie Ind Friendship Centre Sault Ste Marie Ont \$55,900, Selkirk Friendship Centre Selkirk Man \$80,736, Sioux Lookout Friendship Comm Centre Sioux Lookout Ont \$67,188, Slave Lake Native Friendship Centre Slave Lake Alta \$67,571, Smithers Native Friendship Centre Smithers BC \$62,198, Sudbury Ind Eskimo Friendship Centre Sudbury Ont \$75,785, Swan River Friendship Centre Swan River Man \$75,725, Thunderbird Indian Friendship Centre Geraldton Ont \$57,245, Tillicum Haus Society Nanaimo BC \$64,635, Tree of Peace Friendship Centre Yellowknife NWT \$93,568, United Native Nations Friendship Soc Vernon BC \$52,138, United Native Friendship Centre Fort Frances Ont \$67,188, Uranium City Friendship Centre Uranium City Sask \$70,797, Vancouver, Indian Centre Society Vancouver BC \$112,875, Victoria Native Friendship Centre Victoria BC \$100,360, Yorkton Ind Metis Friendship Centre Yorkton Sask \$63,237, Yukon Territory Government of Whitehorse YT \$42,228.

Grants—Native Citizens—Communications \$1,874,400—Alta Native Communications Soc Edmonton Alta \$362,591, Indian News

Media Standoff Alta \$220,711, Indian Voice Vancouver BC \$52,788, Native Communications Inc Thompson Man \$107,434, Native Communications Soc of West NWT Yellowknife NWT \$181,295, Native Communications Society of NS Sydney NS \$193,430, Nunaisiakmiut NWT Frobisher Bay NWT \$174,549, Raven Society of BC Port Alberni BC \$37,500, Tawramiut Napingat Inc Ottawa Ont \$195,799, Wa Wa Ta Native Communications Sioux Lookout Ont \$202,090, Ye Sa To Communications Soc Whitehorse YT \$116,138.

Grants—Native Citizens Promotion \$1,506,292—Assoc Femmes Autochtones du Qué Boucherville Qué \$48,000, Assoc Indiennes Nations du Qué Village Hurons Qué \$49,425, Assoc Metis Non-status Indians of Sask Regina Sask \$45,000, Assoc Native Develop Perform Visual Arts Toronto Ont \$27,500, BC Native Women's Society Kamloops BC \$31,264, Indian Women's Group Steering Comtee Winnipeg Man \$33,163, Nat Comtee Indian Rights Indian Women Edmonton Alta \$25,500, National Native Centre Ottawa Ont \$37,500, Native Women's Assoc of Canada Ottawa Ont \$37,000, Native Women's Assoc of NWT Yellowknife NWT \$30,000, Ont Native Women's Assoc Thunder Bay P Ont \$57,000, Regina Native Race Relations Assoc Regina Sask \$35,000, Sask Native Women's Assoc Saskatoon Sask \$25,000, Sask Native Women's Assoc Regina Sask \$36,085, Yukon Indian Women's Assoc Whitehorse YT \$37,176.

Grants—Native Citizens Satellite Centre \$83,100—Bonnyville CDN Native Friendship Centre Bonnyville Alta \$29,500, Cultural Communications Group Inc St Catharines Ont \$29,100.

Grants—Multiculturalism \$6,045,410—Ad Hoc Comitee Black Artist in CDN Milieu Conf Montreal Que \$28,679, BC University of Vancouver BC \$60,372, Calgary Immigrant Aid Soc Calgary Alta \$29,580, Carrefour Citoyens L'Avenir Comté Drummond Qué \$35,000, CDN Council Christians Jews Toronto Toronto Ont \$28,900, CDN Folk Soc Vancouver Vancouver BC \$30,000, Centro Scuola E Cultura Italiana Toronto Ont \$113,200, Chinatown Development Corp Winnipeg Man \$25,000, Ciné Contact Montréal Qué \$30,000, Citizenship Council of Man Inc Winnipeg Man \$26,100, Corp Festival Folklorique Multicult Cap Chat Que \$50,000, Dante Alighieri Soc Schools Hamilton Ont \$26,562, Greek Comty of Metro Toronto Toronto Ont \$34,983, Hellenic Fed Parents and Guardians Mtl Montreal Que \$38,984, Heritage Festival Society Vancouver BC \$55,000, Human Services of Scarborough Scarborough Ont \$25,000, Immigrant Services Soc of BC Vancouver BC \$67,650, International Education Centre St Mary's Univ Halifax NS \$31,654, Inuit Tapirisat of Canada Ottawa Ont \$30,375, Jewish Education Coun Greater Mtl Montreal Que \$99,929, M O S A I C Vancouver BC \$30,500, National Multicult Theatre Assoc Toronto Ont \$64,635, Ont Institute for Studies in Education Toronto Ont \$40,187, Ottawa Université Ottawa Ont \$29,200, Patronai Italo CDN Pour Assist Aux Immigrants Montréal Qué \$65,994, St Francis Xavier University Antigonish NS \$40,070, St Thomas University Fredericton NB \$26,130, Surrey Delta Immigrant Services Soc Surrey BC \$28,740, Toronto Board of Jewish Educ Toronto Ont \$127,525, Transition Comtee Organise Nai Conf Multi Ed Winnipeg Man \$29,750, Univ of Alta Edmonton Alta \$30,199, West End Coal Youth Employment Toronto Ont \$34,000, Western Ontario University of London Ont \$25,100, Winnipeg University of Winnipeg Man \$35,309, YMCA Montreal Montreal Que \$79,537, York University Downsview Ont \$25,891, Human Services of Scarborough Scarborough Ont \$25,000.

Contributions—Citizenship Registration & Promotion—Citizenship and Language Instruction for Immigrants \$3,620,000—Alta Treasurer Province of Edmonton Alta \$590,066, Man Treasurer Province of Winnipeg Man \$184,260, Ont Treasurer Province of Toronto Ont \$1,789,591, Qué Ministre des Finances Montréal Qué \$957,786, Sask Treasurer Province of Regina Sask \$96,930.

SECRETARY OF STATE—Continued

Contributions—Citizenship Registration & Promotion—Language Texts for Citizenship Classes \$156,773—Ont Treasurer Province of Toronto Ont \$60,987, Qué Ministre des Finances Montréal Qué \$65,066.

Contributions—Assistance to Community Groups \$369,547—Conseil Pour l'Unité CDN Montréal Qué \$300,000, Frontiers Foundation Operation Beaver Toronto Ont \$69,547.

Contributions—Katimavik (OPCAN) \$8,815,458—OPCAN Katimavik Montréal Qué \$8,815,458.

Contributions—Summer Youth Employment Program \$5,764,413—Administration Régionale Kudjuak Qué \$77,439, Assoc CDN Français de L'Ont Prescott Russell Plantagenet Ont \$26,420, Assoc CDN Française de L'Ont Stormont Glengy Cornwall Ont \$34,324, Assoc Chefs Conseil Algonquins Val D'Or Qué \$41,864, Assoc Cult Franco CDN de la Sask Regina Sask \$36,321, Assoc Femmes Autochtones du Qué Boucherville Qué \$39,532, Assoc Quebec Regional English Media Ste Anne De Bellevue Que \$39,462, Assoc Radio Communautaire Qué Montréal Qué \$67,153, BC Coalition of the Disabled Vancouver BC \$49,335, Bastien Elisabeth Marie Hamilton Ont \$32,355, Bellegarde Jean Winnipeg Man \$29,155, Boily Gerald Winnipeg Man \$34,636, Camp Ectus Petit Rocher NB \$30,652, Card Carol Ottawa Ont \$39,461, CDN Hostelling Assoc BC Vancouver BC \$50,439, CDN Hostelling Assoc Moncton NB \$49,736, CDN Hostelling Assoc Halifax NS \$44,215, CDN Hostelling Assoc Yukon Whitehorse YT \$29,178, CDN Human Rights Foundation Montreal Que \$39,010, Centre Educatif Communautaire Montréal Qué \$25,826, Centre Information Comm St Hyacinthe St Hyacinthe Qué \$42,622, Coalition Youth Councils St John's NFLD \$28,569, Concepcion Josefina Winnipeg Man \$29,045, Conseil Artisanat Métiers Arts du Qué Sherbrooke Qué \$32,134, Conseil Attikamek Montagnais Québec Que \$28,636, Conservation Council of NB Fredericton NB \$26,958, Coop Artisanale de l'Est Ont Vankleek Hill Ont \$26,420, Cram Kathie Thunder Bay Ont \$25,072, Dewey Mary Ann Thunder Bay Ont \$31,695, Direction Jeunesse Ottawa Ont \$44,172, English Speaking Townshippers Assoc Inc Lennoxville Que \$43,183, Fed Acadienne de la Nouvelle Ecosse Halifax NS \$27,821, Fed Etudiants Univ de Moncton Moncton NB \$45,784, Fed Jeunesse Colombienne Vancouver BC \$40,554, Fed Political Awareness Group Saint John NB \$37,699, Grand Council Treaty no Nine Timmons Ont \$28,703, Groupe Ressources Vacances Sites Montréal Qué \$86,813, Guides Catholiques du Can Montréal Qué \$27,452, Heritage Festival Society Vancouver BC \$47,722, Hunsberger James Waterloo Ont \$44,860, Institut CDN Education Adultes Montréal Qué \$27,813, Krymyj Luba Winnipeg Man \$36,178, Laroche Pierrette Winnipeg Man \$34,684, Malaspina College Women's Ctre Nanaimo BC \$26,880, McClean Shilo T Winnipeg Man \$30,494, Morrison Susan H Hamilton Ont \$41,568, Nahmais Mona Hamilton Ontario \$30,822, Native Council of NS Truro NS \$32,734, NFLD Hostel Assoc St John's NFLD \$46,879, North Shore Women's Centre North Vancouver BC \$49,086, Ont Hostelling Assoc Toronto Ont \$99,952, Ont Task Force Native People Urban Setting Toronto Ont \$97,776, Ottawa Tenants Council Ottawa Ont \$31,588, Patro D'Ottawa Ottawa Ont \$41,164, Regroupement Cult Windsor Essex Windsor Ont \$48,638, Regroupement Org Communautaire Communication Québec Qué \$47,685, Right to Life Assoc Pregnancy Distress Serv St John's NFLD \$30,665, SAJREQ Rimouski Qué \$30,703, Services De Loisir L'Archipel Hochelaga Montréal Qué \$53,098, Société Aménagement Ressources de L'Est Rimouski Qué \$27,813, Ste Famille Centre D'Activités Cult Rockland Ont \$42,988, Stein Janet Anne London Ont \$25,696, Terry Lee Seeley Hamilton Ont \$32,805, Theatre Action Ottawa Ont \$41,396, Theriault Alain Rimouski Qué \$37,063, Tourist Industry Assoc NFLD Labrador St John's NFLD \$26,205, Union of BC Indian Chiefs Vancouver BC \$55,407, Union of Ontario Indians Toronto Ont \$43,134, Vancouver Indian Centre Society Vancouver BC \$50,066, Webb

Belva Outremont Qué \$29,865, White David W Wallaceburg Ont \$39,701, Women for the Survival of Agr Winchester Ont \$35,844, YMCA Metropolitan Toronto Toronto Ont \$33,808, Zubas Loretta Hamilton Ont \$39,319.

Contributions—Native Citizens—Native Constitutional Review \$1,359,802—Council for Yukon Indians Whitehorse YT \$49,802, Dene Nation Yellowknife NWT \$50,000, Inuit Committee on National Issues Ottawa Ont \$460,000, National Indian Brotherhood Ottawa Ont \$400,000, Native Council of Canada Ottawa Ont \$400,000.

Contributions—Native Citizens—Core Funding \$10,200,000—Assoc Indiennes Nations du Qué Village Hurons Qué \$200,793, Assoc Iroquois Allied Indians Wallaceburg Ont \$100,093, Assoc Metis Nonstatus Indians of Sask Regina Sask \$559,698, Baffin Region Inuit Assoc Frobisher Bay NWT \$236,997, Committee for Original Peoples Entitlement Inuvik NWT \$205,747, Confederation of Indians of Que Caughnawaga Que \$162,000, Council for Yukon Indians Whitehorse Yukon \$334,502, Dene Nation Yellowknife NWT \$247,683, Fed NFLD Indians Baie D'Espoir Baie D'Espoir NFLD \$100,142, Fed Sask Indians Prince Albert Sask \$413,015, Four Nations Confederacy Winnipeg Man \$86,166, Grand Council Treaty no Nine Timmons Ont \$157,044, Grand Council Treaty no Three Kenora Ont \$112,241, Indian Assoc of Alta Edmonton Alta \$334,386, Inuit Tapirisat of Canada Ottawa Ont \$411,089, Keewatin Inuit Assoc Rankin Inlet NWT \$220,234, Kitikmeot Inuit Assoc Cambridge Bay NWT \$220,234, Labrador Inuit Assoc Nain Labrador \$198,454, Laurentian Alliance of Metis Non Status Ind Val D'Or Que \$336,738, Makivik Corp Fort Chimo Que \$232,603, Man Indian Brotherhood Winnipeg Man \$316,505, Manitoba Metis Fed South East Region Winnipeg Man \$556,545, Metis Assoc of Alta Edmonton Alta \$431,722, Metis Assoc of NWT Yellowknife NWT \$234,085, NB Assoc of Metis Non Status Indians Fredericton NB \$185,385, Naskapi Montagnais Innu Assoc Northwest River Labrador \$96,254, National Indian Brotherhood Ottawa Ont \$543,829, Native Council of Canada Ottawa Ont \$544,942, Native Council of NS Truro NS \$175,564, Native Council of PEI Charlottetown PEI \$118,398, Ont Metis Non Status Indian Assoc Willowdale Ont \$538,766, Union of BC Indian Chiefs Vancouver BC \$487,192, Union of New Brunswick Indians Fredericton NB \$191,153, Union of Nova Scotia Indians Sydney NS \$175,564, Union of Ontario Indians Toronto Ont \$165,791, United Native Nations Vancouver BC \$487,192, Yukon Assoc Non Status Ind Whitehorse Yukon \$81,254.

Contributions—Native Citizens—Friendship Centres—Capital \$839,296—Centre Amitié Autochtone La Tuque Inc La Tuque Qué \$71,538, Cree Indian Centre Chibougamau Qué \$40,500, Dauphin Friendship Centre Inc Dauphin Man \$71,800, Doh Day de Claa Ind Friendship Centre Prince George BC \$110,000, Ini-ne Friendship Centre Cochrane Ont \$98,750, Ne Chee Friendship Centre Kenora Ont \$110,000, Uranium City Friendship Centre Uranium City Sask \$45,000, Vancouver Indian Centre Society Vancouver BC \$250,000.

Contributions—Native Citizens—Friendship Centres—Core \$405,000—National Assoc Friendship Centres Ottawa Ont \$405,000.

Contributions—Native Citizens—Native Women \$180,000—Indian Rights for Indian Women Edmonton Alta \$90,000, Native Women's Assoc of Canada London Ont \$90,000.

Contributions—Multiculturalism \$1,739,498—Affiliation of Multicult Soc BC Vancouver BC \$30,000, CDN Folk Arts Council Toronto Ont \$253,450, CDN Jewish Congress Montreal Que \$25,000, Centre Aide aux Immigrants Montréal Qué \$35,000, Centre Monchanin Montréal Qué \$50,830, Citizenship Coun of Man Winnipeg Man \$60,000, Cross Cult Communication Centre Toronto Ont \$52,882, Fraternité Multiculturelle Qué Inc Québec

SECRETARY OF STATE—Concluded

Qué \$27,000, Folk Arts Coun of St Catharines St Catharines Ont \$42,000, Hamilton Dist Multicult Coun Hamilton Ont \$51,000, Inercult Assoc Greater Victoria Victoria BC \$50,000, Kitchener Waterloo Reg Folk Arts Multicult Kitchener Ont \$27,000, La Fédération des Assoc Foyer Ecole NB Inc Moncton NB \$300,000, Maison International Rive Sud Inc Longueuil Qué \$40,000, Multicult Council of Windsor and Essex Windsor Ont \$50,000, Multicult Society of Kelowna Kelowna BC \$32,839, National Assoc CDNS of Origins in India Ottawa Ont \$41,000, National Black Coalition of Canada Willowdale Ont \$30,000, National Congress Italian CDNS Toronto Ont \$43,000, National Multicult Theatre Assoc Toronto Ont \$53,170, PEI Multicultural Council Charlottetown PEI \$49,000, Regina Open Door Soc Regina Sask \$27,889, Thompson Citizenship Coun Thompson Man \$35,000, Thunder Bay Multicult Assoc Thunder Bay Ont \$59,000, Union Travailleurs Immigrants du Qué Montréal Qué \$32,035, West Man Multicultural Council Brandon Man \$35,000.

*Contributions—Open House Canada \$3,644,053—*Assoc CDN Comty Colleges Willowdale Willowdale Ont \$248,934, Bilingual Exchange Secretariat Ottawa Ont \$576,000, Canada Student Exchange Program Montreal Que \$94,000, CDN Bureau International Education Ottawa Ont \$199,136, CDN Council Christians and Jews Toronto Toronto Ont \$745,000, CDN Council on 4H Clubs Ottawa Ont \$569,662, CDN Student Debating Fed Lachine Que \$25,000, Interchange CDN Studies Yellowknife NWT \$145,873, Visites Interprovinciales Ottawa Ont \$150,000, YMCA Metropolitan Toronto Toronto Ont \$850,000.

SOLICITOR GENERAL \$16,890,717**Department \$4,388,289****ADMINISTRATION PROGRAM \$4,388,289**

Grant to the Canadian Association of Chiefs of Police \$50,000

Grant to the Canadian Association for the Prevention of Crime \$125,000

Grant to the John Howard Society \$50,000

*Payments to the provinces, territories, public and private bodies in support activities complementary to those of the Solicitor General \$1,591,991—*Addiction Foundation of Prince Edward Island Charlottetown PEI \$60,000, British Columbia Police Commission Vancouver BC \$48,739, British Columbia Association of Justice Councils Victoria BC \$27,358, Bureau de Consultation Jeunesse Inc. Montreal Que \$63,083, Canadian Association of Elizabeth Fry Societies Ottawa Ont \$31,800, Canadian Council of Christians and Jews Halifax NS \$32,000, Cedar Cottage Kensington Community Vancouver BC \$28,384, Centre de Services Sociaux de l'Estrie Sherbrooke Que \$44,492, Centre de Services Sociaux du Montréal Métropolitain Montréal Que \$115,578, The Citizens Committee of the Restigouche Family Crisis Intervenors Dalhousie NB \$35,551, Gouvernement du Québec Ministère de la Justice de Québec Ste-Foy Que \$33,457, John Howard Society of the County of Waterloo Kitchener Ont \$26,061, John Howard Society of Alberta Calgary Alta \$31,870, John Howard Society of Saskatchewan Regina Sask \$35,575, Memorial University of Newfoundland St John's Nfld \$79,000, Native Counselling Service of Alberta Edmonton Alta \$54,218, Ontario Federation of Indian Friendship Centres Toronto Ont \$112,315, Province of Ontario Ministry of Correctional Services of Ontario Ont \$56,424, Qinuayooaq Society Frobisher Bay NWT \$51,426, St. Leonard's Society of Canada Windsor Ont \$34,750, Simon Fraser University Burnaby BC \$40,000, Universities of: Montreal Montreal Que \$105,000; Regina Regina Sask \$25,000; Toronto Toronto Ont \$105,000.

*Student Summer and Youth Employment \$2,571,298—*J Beaudry Montreal Que \$26,950, A Bisskey Moose Jaw Sask \$25,177, H Bouchard Montreal Que \$26,972, J Cardinal Brossard Que \$26,600, C Cossette Trois Rivières Que \$26,937, J Downey Regina Sask \$27,214, R Drapeau Quebec Que \$26,721, C Fily Montreal Que \$26,972, M Hebert Montreal Que \$26,413, M Normandin Montreal Que \$25,216.

Correctional Services \$1,549,350**CORRECTIONAL SERVICES PROGRAM \$1,549,350**

*Grants to authorized after care agencies \$774,918—*Association des Services des Réhabilitation Sociale Montréal Qué \$179,666, John Howard Society of Canada Ottawa Ont \$395,662, John Howard Society of New Brunswick Saint John N B \$27,019, John Howard Society of Vancouver Island Victoria BC 27,019, Salvation Army Toronto Ont \$35,078.

Contribution to ARCAD Duvernay Que for services to inmates \$38,738

Contribution to Operation Springboard Toronto Ont \$24,945

Contribution to M2 W2 Association New Westminster BC \$34,370

Contribution to Fifth International Symposium on Law and Psychiatry \$5,000

Pensions and other employment benefits \$104,860

Compensation to discharged inmates \$745

Tobacco tax \$565,774

Royal Canadian Mounted Police \$10,953,078**LAW ENFORCEMENT PROGRAM \$10,953,078**

Grant to the Royal Canadian Mounted Police Veterans Association \$5,000

Grant to the International Association of Chiefs of Police \$1,428

*Pensions under the Royal Canadian Mounted Police Pension Continuation Act \$9,788,935—*P Bazowski Victoria BC \$34,055, D D Cliffe Victoria BC \$27,034, G C Cunningham Victoria BC \$26,950, J P J P Drapeau Ottawa Ont \$36,894, H C Draper Vancouver BC \$25,550, J R Duchesneau Hudson Que \$29,403, C R Eves Ottawa Ont \$28,210, J Gongs Winnipeg Man \$33,198, W H Higgitt Ottawa Ont \$28,000, J H Hogins Lanark Ont \$26,204, H K Hodgson Chilliwack BC \$26,204, M J Nadon Ottawa Ont \$31,150, L R Parent Ottawa Ont \$25,500, A C Potter Ottawa Ont \$28,105, R J Ross Courtenay BC \$25,792, V M Seppala London Ont \$26,950, K D Smith Coquitlam BC \$32,249, D J Wardrop Winnipeg Man \$28,770, E W Willes Victoria BC \$26,950.

To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty \$1,100,818

Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty \$56,897

SUPPLY AND SERVICES \$90,035**Statistics Canada \$90,035**

Student Summer and Youth Employment \$8,711

Association for Research in Income and Wealth New Haven Con USA \$1,348

Inter American Statistical Institute Washington DC USA \$28,440

SUPPLY AND SERVICES—Concluded

International Statistical Institute Voorburg Netherlands \$1,536

International Comparison Project United Nations New York USA \$50,000

TRANSPORT \$519,549,893

Department \$194,460,663

DEPARTMENTAL ADMINISTRATION PROGRAM \$975,124

Grants in aid of transportation research to universities, other organizations, university students and other individuals \$577,932—Universities of: Dalhousie Halifax NS \$38,000, British Columbia Vancouver BC \$71,000, Manitoba Winnipeg Man \$43,000, de Montréal Montreal Que \$71,000, Toronto and York Toronto Ont \$142,500.

Grant to National Transportation Week Committee \$15,000

Contributions for the support of transportation studies at universities and other institutions \$337,718—Universities of: Carleton Ottawa Ont \$31,585, British Columbia Vancouver \$47,380, de Montréal Montreal Que \$70,000, Toronto and York Toronto \$117,888.

Contributions for the support of transportation research organizations \$40,000—Canadian Institute of Guided Ground Transport Kingston Ont \$40,000.

Provincial and municipal government for research and demonstration projects \$4,474

MARINE TRANSPORTATION PROGRAM \$238,027

Grants to institutions assisting sailors \$11,700

Grant to Canada Safety Council \$1,667

Grant to Writers Federation of Nova Scotia \$100

Contribution to the Canadian Red Cross boating safety program \$200,000—Canadian Red Cross Society Ottawa Ont \$200,000.

Contribution as Canada's share of the North Atlantic Ice Patrol \$643

Contribution for membership fees in the International Association of Lighthouse Authorities and the Permanent International Association of Navigation Congresses \$6,245

Compensation for Canadian Marine Rescue Auxiliary vessels used for authorized search and rescue incidents \$16,605

Transfer payment for motor vehicle registration fees \$1,067

AIR TRANSPORTATION PROGRAM \$9,878,034

Royal Canadian Flying Clubs Association \$28,750

Flying clubs, Schools and Instructors \$49,012—Air Transport Association \$25,901.

Air Cadet League of Canada \$21,120

Residents of Queen Charlotte Islands \$2,205

Operation of Municipal or other airports \$8,594,830—Campbellton Dalhousie Municipal Airport Ltd Dalhousie NB \$393,500, Churchill Falls (Labrador) Corp Ltd St John's Nfld \$350,000, Miramichi Airport Commission Miramichi NB \$7,490, Municipalité de Blanc Sablon Que \$44,876, Charbevoix Que \$54,925, Chevery Que \$130,809, Gagnon Que \$377,373, Gaspé \$318,336, Mingan Que \$65,968, Natasquan Que \$114,709, Rouyn Que \$450,000, Government of the Northwest Territories Yellowknife NWT \$2,065,395, Hamilton Ont \$142,176, Moosonee Ont \$178,022, Pembroke Ont \$84,270, Sarnia Ont \$52,294,

Sudbury Ont \$331,647, Brandon Man \$96,949, Dauphin Man \$80,664, Dryden Ont \$161,136, Flin Flon Man \$142,013, Fort Frances Ont \$89,212, Manitoba Hydro Winnipeg Man \$206,287, Lynn Lake Man \$367,400, Norway House Man \$139,630, Prince Albert Sask \$154,115, Thompson Man \$79,663, Eldorado Nuclear Ltd Uranium City Sask \$168,783, Government of the Yukon Territory Whitehorse YT \$358,403, Dawson Creek BC \$236,017, Fort Chippewan Alta \$64,498, Campbell River BC \$200,472, Cranbrook BC \$306,500, Grand Fork BC \$22,506, Kelowna BC \$310,782.

Assist in the establishment of local airports and related facilities \$98,500—Havre St-Pierre Que \$88,500.

Construction or improvement of feeder airports \$14,367

Operation of Toronto Island Airport \$365,629—Toronto Harbour Commission Toronto Ont \$365,629.

Ex gratia payment to municipalities of Pickering Markham and Uxbridge \$45,000

Operation and maintenance of airports, air navigation and airways facilities \$290,179—International Civil Aviation Organization on behalf of the Government of Denmark \$77,485, Government of Iceland \$212,694.

Perimeter Airlines \$337,500

Operation and Maintenance of the Aerostat Co-ordination Office \$4,743

Employment of Summer Students \$26,199

SURFACE TRANSPORTATION PROGRAM \$183,369,478

Roads and Transportation Association of Canada \$108,000

Grant to the Village de sécurité routière de Chicoutimi-Nord Inc in support of a traffic safety program \$25,000

Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services \$9,928,906

Province of Newfoundland in respect of the provision of coastal ferry services \$1,544,626

Province of Quebec in respect of the provision of coastal freight and passenger ferry services \$1,977,016

Grant to the operation lifesaver committee for grade crossing safety programs \$14,450

Allowances to former employees of Newfoundland Railways, Steamship and Telecommunications Services transferred to Canadian National Railways Montreal Que \$1,310,000

Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1980 deficit of the said Fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1980 \$50 per month instead of \$20 per month as fixed by the said Act \$4,223,491

Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge Montreal Que \$1,648,413

Contributions in accordance with terms and conditions prescribed by the Governor in Council to the Provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in strengthening and improving the primary highway network \$16,155,574—Government of New Brunswick NB \$9,663,264, Government of Nova Scotia NS \$1,518,586, Government of

TRANSPORT—Continued

- Prince Edward Island PEI \$1,345,651, Government of Newfoundland Nfld \$3,628,073.
- Contribution to selected research agencies to assist them in undertaking research project and studies which contribute to the traffic accident counter-measure development program \$28,016*
- Contributions to organizations, agencies and institutions active in road safety \$4,036*
- Contributions to the Province of Saskatchewan to assist in extending the network of highways & road facilities in the northern areas of the province \$7,500,000*
- Contributions for ferry and coastal passenger and freight services \$10,973,813—Coastal Transport St John NB \$323,650, La Co-opérative de transport maritime et aérien Îles de la Madeleine Que \$1,350,000, Newfoundland Steamship Limited St John's Nfld \$4,075,163, Northern Cruiser Limited St John's Nfld \$595,000, Northumberland Ferries Charlottetown PEI \$4,630,000.*
- Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council \$70,000,000—Canadian National Railway Company Montreal Que \$36,142,900, Canadian Pacific Limited Toronto Ont \$29,499,000, Northern Alberta Railway Edmonton Alta \$4,358,100.*
- Canadian National Railway Company and Canadian Pacific Limited for 50 percent of the cost of rehabilitating 2000 boxcars to be used exclusively for grain service in western Canada for a minimum period of 5 years \$4,215,481*
- Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in western Canada \$8,675,639*
- Western Transportation Advisory Council in support of improvements to rail service through the Vancouver Terminal areas \$64,364*
- Payments for commitments approved prior to September 1, 1977, pursuant to Parts I and II of the Railway Relocation and Crossing Act \$2,539,229—City of Calgary Calgary Alta \$203,088, La Corporation Municipale de la Ville de Gatineau Que \$255,177, Minister of Finance of New Brunswick Moncton NB \$774,392, Municipality of Metropolitan Toronto Toronto Ont \$306,750, Regional Municipality of Ottawa Carleton Ottawa Ont \$29,727, Municipality of Peel Bramalea Ont \$148,303, Treasurer of Ontario Downsview Ont \$762,941.*
- Payments in support of the Urban Transportation Assistance Program in accordance with terms and conditions approved by the Governor in Council \$42,237,997—City of Brantford Ont \$268,464, City of Burlington Burlington Ont \$1,931,000, City of Calgary Calgary Alta \$1,210,000, City of Mississauga Mississauga Ont \$1,953,499, City of North York North York Ont \$895,050, City of Toronto Toronto Ont \$472,000, City of Trenton Trenton Ont \$68,450, Corporation of the City of Guelph Ont \$156,000, Corporation of the City of Belleville Belleville Ont \$1,256,787, County of Middlesex Treasurer London Ont \$357,600, Department of Finance Nova Scotia Halifax NS \$3,188,816, Minister of Finance Manitoba Winnipeg Man \$2,439,543, Minister of New Brunswick Fredericton NB \$1,522,032, Minister of Finance Saskatchewan Regina Sask \$2,686,197, Ministre des Finances du Québec Quebec Que \$4,144,522, Municipality of Frobisher Bay Frobisher Bay NWT \$140,125, Municipality of Metropolitan Toronto Toronto Ont \$4,002,182, Newfoundland Exchequer Account St John's Nfld \$827,944, Province of British Columbia Victoria BC \$1,847,525, Provincial Treasurer of Alberta Edmonton Alta \$3,804,950, Regional Municipality of Halton Oakville Ont \$383,973, Regional Municipality of Hamilton Wentworth Hamilton Ont \$60,769, Regional Municipality of Niagara St Catharines Ont \$543,234, Regional Municipality Ottawa Carleton Ottawa Ont \$517,911, Regional Municipality of Waterloo Waterloo Ont \$121,703, Regional Municipality of York York Ont \$935,000, Territorial Treasurer of Yukon Whitehorse Yukon \$85,187, Town of Napanee Napanee Ont \$466,949, Treasurer Borough of Etobicoke Etobicoke Ont \$2,787,000, Treasurer Borough of Scarborough Scarborough Ont \$1,895,834, Treasurer of Ontario Downsview Ont \$1,011,489.*
- Contribution to Atlantic Provinces to assist Intercity Bus System \$76,067—Fleetline Buses Ltd \$52,500.*
- Provincial and Municipal governments transit commissions and other organizations within the public sector for research and demonstration projects related to urban transportation \$20,000*
- Contributions in respect of studies for an improved urban environment \$63,092—Treasurer of Ontario Downsview Ont \$46,892.*
- Motor Vehicle Test Centre Summer Youth Employment Program \$36,268—Daniel Gravel Montreal Que \$36,268.*
- Canadian Transport Commission \$325,089,230**
- Amounts to be credited to the Railway Grade Crossing Fund \$10,000,000*
- Maritime Freight Rates Act \$10,116,841—Canada and Gulf Terminal Railway Mont Joli Que \$99,757, Canadian National Railway Company Montreal Que \$9,091,775, Canadian Pacific Express Company Limited Toronto Ont \$145,356, Canadian Pacific Railway Company Montreal Que \$479,457, Devco Railway (Cumberland Railway Company) Sydney NS \$14,706, Dominion Atlantic Railway Montreal Que \$285,790.*
- Summer Youth Employment Program \$303,077*
- Payment of operating subsidies to Regional Air Carriers \$1,678,326—Eastern Provincial Airways Ltd Gander Nfld \$1,186,197, Quebecair Dorval Que \$492,129.*
- Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act \$252,262,510—Algoma Central Railway Sault Ste Marie Ont \$1,800,907, Canadian National Railway Company Montreal Que \$120,749,917, Canadian Pacific Limited Montreal Que \$125,563,770, Northern Alberta Railway Company Edmonton Alta \$3,966,575, Toronto Hamilton and Buffalo Railway Company Hamilton Ont \$181,341.*
- Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act \$50,728,476—ACME Transfer & Storage Co Ltd Dartmouth NS \$43,214, Albany Cartage Co Ltd Havelock NB \$159,279, A & M Transport Ltd Havelock NB \$163,967, Morley Anear Montague PEI \$26,951, Robert A Archibald Trucking Ltd Amherst NS \$34,831, Steve Gilbert Sackville NB \$40,893, G M Armour & Son Ltd Moncton NB \$310,523, Thomas Leroy Armstrong Apohaqui NB \$31,589, Abel Arsenaull Rogersville NB \$32,190, Gerald Arsenaull Rogersville NB \$33,842, Associated Freezers of Canada Ltd Dartmouth NS \$27,382, ATCAR Transport Ltd Richibucto Village NB \$60,535, Atlantic Van & Storage Ltd Dartmouth NS \$27,123, Dale Aubin & Son Ltd Tracy NB \$77,568, Baddeck Enterprises Ltd Baddeck NS \$32,920, R E Baird & Sons Ltd Perth-Andover NB \$67,049, Barney's Trucking Ltd St-Anthony Nfld \$54,845, Richie Barnhill Contracting Ltd Belmont NS \$33,911, Barletts Transport Corner Brook Nfld \$40,866, Leonard A Barton Cumberland Bay NB \$26,661, Gerald Battist Pictou NS \$46,948, J W Baughan Ltd Sackville NB \$95,321, John Baughan Sackville NB \$53,627, Beauce Express Inc St Georges de Beauce Que \$48,728, Charles*

TRANSPORT—Continued

Eugene Belanger Grande Vallée Que \$27,288, O Belanger Transport Inc St Come Liniere Que \$67,899, Robert J Bell Church Point NS \$39,987, Bellechasse Transport Inc Ancienne Lorette Que \$46,416, Beothuck Transport Ltd Carbonnear Nfld \$63,000, Big Wheels Transport & Leasing Ltd Kensington PEI \$195,820, L Bilodeau & Fils Ltee Bellechasse Que \$67,107, B M C Limited Saint John NB \$149,674, Leopold Bouchard Lac au Saumon Que \$75,427, Bowness Transport Ltd Charlottetown PEI \$158,046, Brad's Transport Ltd Kensington PEI \$34,228, Gilbert Briere & Fils Engr Village Jacques Cartier Que \$40,929, Guildo Brochu St-Gabriel Que \$37,519, Jim Brophy Ltd Holyrood Nfld \$35,039, David Brown United Ltd Waterville NS \$98,084, Jack Brown Ltd Upper Musquodoboit NS \$43,263, Brunswick Petroleum Transport Ltd Dartmouth NS \$417,097, Alton Budgell Kings Point Nfld \$109,344, Normand Bujold St-Arthur NB \$26,936, Burgess Contracting Ltd Havelock NB \$64,760, Burgess Transfer & Storage Ltd Halifax NS \$43,631, Cabano Transport Ltee Riviere du Loup Que \$50,912, Caldwell Transport Ltd Florenceville NB \$117,594, John Cameron Trucking Ltd Mabou NS \$45,655, R P Cameron Transport Ltd Lower South River NS \$64,522, Arthur Campbell Kensington PEI \$35,899, John M Campbell Chapaud PEI \$26,614, Canadian National Express Division Montreal Que \$440,334, Canadian National Rail Montreal Que \$7,500,597, Canadian Pacific Transport Co Ltd Saint John NB \$368,119, Canadian Pacific Ltd Montreal Que \$219,774, Canadian Pacific Rail Montreal Que \$219,195, Canning Construction Ltd Chipman NB \$80,281, Cape Breton Development Corporation Sydney NS \$2,077,458, Aurele Caron Inc St-Clement Que \$30,863, Caron et Fils Transport Inc Montmagny Que \$70,119, Lionel Castonguay Biencourt Que \$29,352, Cement Cartage Company Ltd Havelock NB \$381,465, Chabot & Desmarais Inc St Agapitville Que \$45,832, Jean Claude Charette St Vianney Que \$30,353, Didier Chiasson & Fils Ltee Allardville NB \$26,888, Roy Clough Transport Ltd Pickering Ont \$164,239, Lawrence Clowater Jr McNamee NB \$38,160, Coastal Bulk Transport Ltd Dartmouth NS \$63,032, Coastal Wood Treating Ltd Fredericton NB \$40,398, La Cie de Bois de Nouvelle Ltee Carleton Que \$30,936, Byron Connors Ltd Upper Blackville NB \$35,139, Conrad Brothers Ltd Dartmouth NS \$172,372, Construction F Morin Inc Pohnenagamook Que \$93,535, Curtis Eugene Fisher Brookfield NS \$55,932, Coombs Transport Ltd Bay Roberts Nfld \$25,513, Lantz Cooke Trucking Ltd Cape Breton NS \$25,533, Cooperative Agricole de la Cote Sud La Pocatiere Que \$28,272, The Cornwallis Trucking Co Ltd Port Williams NS \$26,203, Jean-Pierre Coulombe Grande Vallée Que \$29,889, Robert Coulombe Ltee Nackawic NB \$35,634, Terry Crewe Kings Point Nfld \$31,513, Crosbie Services Ltd St John's Nfld \$37,186, R G Curry Trucking Ltd Shubenacadie NS \$35,788, Donat Daraiche Gaspé Que \$28,053, Day & Ross Ltd Hartland NB \$2,581,398, Day & Ross Nfld Ltd St John's Nfld \$101,131, D D Transport Ltd Clareville Nfld \$49,256, Arthur Delaney Grand Etang NS \$36,388, Alfred Desrosiers Ste-Felicite Que \$28,172, Diamonds Transfer Ltd Moncton NB \$41,369, Lionel Dionne St-Alexandre Que \$76,010, D L M Transport Inc Pointe a la Croix Que \$51,790, D M R Transport Ltd Summerside PEI \$63,055, Dominion Atlantic Rail Montreal Que \$182,013, Donahue's Transfer Ltd Moncton NB \$63,451, Peter J Donovan Ltd Newcastle NB \$125,058, Dow's Trucking Ltd Hartland NB \$94,669, Marcel Drouin St-Odilon Que \$36,877, Drury's Transfer Ltd Sussex NB \$56,268, Marc Dugas St-Omer Que \$29,447, Jean-Claude Dumais Inc Luceville Que \$77,052, Easson's Ltd Berwick NS \$304,834, Eastern Dairy Foods Co Op Ltd Antigonish NS \$72,454, Eastern Transport Ltd Truro NS \$420,790, Elden Transport Ltee St-Jean Baptiste NB \$36,191, Eloyrs Transport Ltd Hilden NS \$31,845, Elwood's Ltd Freetown PEI \$35,791, Les Entreprises Yvon Levesque Inc Mont-Joli Que \$95,060, Etheridge & Carmichael Pulp Contractors Margaree Valley NS \$48,791, Evans Equipment Rentals St John's Nfld \$104,643, Forest Carriers Ltd Caledonia NS \$29,169, Clement Fournier St Neree Que \$27,750, Jules Fournier Inc Val Brillant Que \$96,401,

Onil Fournier Gaspé Que \$32,093, R G Freaque Ltd Lewisporte Nfld \$55,161, R E & J E Friars Ltd Saint John NB \$65,134, Gallant Enterprise Ltd Edmundston NB \$41,584, Gaspé Equipment & Transport Co Ltd Gaspé Que \$28,853, Germaine & Williams Trucking Ltd New Glasgow NS \$72,635, Albert Girouard Ltd Ste-Marie NB \$60,917, Noel Godbout St-Quentin NB \$60,996, David Goodine Ltd Plaster Rock NB \$30,493, Emery Goodine Ltd Plaster Rock NB \$43,393, J L Goodine & Son Ltd Plaster Rock NB \$25,036, Norman Goodine Trucking Ltd Plaster Rock NB \$26,164, Fernant Gosselin Inc St-Romuald Que \$232,336, L H Gould Ltd Fosterville NB \$29,751, Grand Falls Central Railway Co Ltd Grand Falls Nfld \$224,237, F L Greer & Sons Ltd Plaster Rock NB \$29,152, William Gregan Chatham NB \$33,156, Guilbault Transport Inc Grondines Que \$42,918, John R Gunn Mount Stewart PEI \$71,440, C Harrison & Sons Ltd Plaster Rock NB \$64,778, Hart's Trucking N E Margaree NS \$31,647, B F Harvey & Sons Ltd Glassville NB \$26,121, Hawke Industries Ltd St Barbe South Nfld \$157,855, Hibb's Transport Ltd St John's Nfld \$37,162, John Hickey St Mary's Bay Nfld \$52,414, E B Hill Excavators Ltd Truro NS \$100,797, Hillman's Transfer Sydney NS \$53,896, Pearl H Holland New Germany NS \$31,389, A & F Hollett & Son Ltd Norris Armouth Nfld \$51,119, Household Movers & Shippers Ltd St John's Nfld \$64,002, Hoyt's Moving And Storage Ltd Halifax NS \$84,117, Humphrey's Transfer Ltd Riviere du Loup Que \$181,217, Hazen Hunter Fredericton NB \$41,275, Hyde Milling & Transport Inc Truro NS \$40,097, Les Industries Georges Deschenes Ltd Ville Delegis Que \$27,032, Interlait Inc St-Agapitville Que \$89,052, Island Lime Services Ltd Charlottetown PEI \$50,329, J A C Trucking Ltd Mabou NS \$31,518, Ralph Janes Lewisport Nfld \$51,253, Jardine Transport Ltd Fredericton NB \$109,381, Jodrey & Pulsifer Transport Ltd Wolfville NS \$107,662, G L Jordan Trucking Ltd Antigonish NS \$26,513, Jumbo Motor Express Ltd Etobicoke Ont \$301,597, Kennetcook Trucking Ltd Kennetcook NS \$36,035, A G Kilcollins & Sons Ltd Florenceville NB \$37,620, Harold H Knox Chipman NB \$47,622, Julien & Ronald Lagacy Balmoral NB \$25,060, Armand Landry Balmoral NB \$53,199, Robert Landry Balmoral NB \$31,948, Jules Langlais St-Onesime Que \$46,694, Gaston Lebel Squatteck Que \$26,707, Benoit Leblanc Amqui Que \$28,465, P A Leblanc & Fils Inc New Richmond Que \$25,144, Jean-Paul Leblond Inc St-Cyprien Que \$39,447, Ledrew's Express Ltd St John's Nfld \$88,015, Joseph Lerancois Inc St Leon le Grand Que \$129,743, Harold B Legge Port Williams NS \$157,240, Aurele Lord St Perpetue Que \$35,403, Lundrigans Ltd Corner Brook Nfld \$162,533, MacDonald's Excavating Ltd Picou NS \$35,476, John Derek MacDonald Antigonish NS \$28,207, L G MacGillivray & Son Lumber Ltd Parrsboro NS \$34,115, J P MacInnis Trucking Ltd Whycocomagh NS \$68,811, Mack's Transfer Ltd Mill Village NS \$88,004, John E MacLean Enterprises Ltd Iverness NS \$63,173, MacQuarrie Enterprises Ltd Summerside PEI \$49,237, Main Street Trucking Ltd Truro NS \$40,139, Real Malenfant St Hubert Que \$27,547, Aurele Mallais & Fils Duguayville NB \$61,944, Maritime Ontario Freight Lines Ltd Brampton Ont \$788,794, Maritime Warehousing & Transfer Co Ltd Dartmouth NS \$114,535, Matane Gaspésie Transport Inc Matane Que \$83,565, McAuley's Transfer Ltd Centreville NB \$176,467, McCormack's Lumber Ltd Blackville NB \$29,264, Joseph McDonald Badger Nfld \$28,303, Carman McCoy Ripples NB \$30,140, George McCoy Fredericton NB \$44,176, McCully & Soy Ltd Truro NS \$60,705, McMahon Transport Ltee St Celestin Que \$39,667, Austin G McQuaid Inc Charlottetown PEI \$35,239, M & D Transfer Ltd Saint John NB \$118,222, Aldeo Michaud Esprit Saint Que \$31,448, Michaud & Freres Enrg St-Helene Que \$29,966, Midland Transport Ltd Moncton NB \$1,044,416, Mill Lake Transport Ltd Upper Musquodoboit NS \$49,004, Minex ENR Lauzon Que \$41,244, Moffatt Bros Moving & Storage Ltd Truro NS \$195,942, Alphonse Morneau St-Pamphile Que \$58,238, Meteghan Trucking Ltd Meteghan NS

TRANSPORT—Concluded

\$25,363, G K Morse Trucking Ltd Centreville NS \$63,494, Gordon Morse Trucking Ltd Berwick NS \$25,305, Murray Enterprises Ltd Penobscuis NB \$30,746, Austin W Myers Hillsbord NB \$28,095, New Brunswick-Quebec Transport Ltd Grand Falls NB \$39,946, Newfoundland Container Lines Ltd Halifax NS \$345,899, Newville Trucking Company Parrsboro NS \$32,677, Noel Transport Ltee Lameque NB \$29,596, North American Van Lines Canada Ltd Dartmouth NS \$33,595, Northumberland Co-operative Ltd Newcastle NB \$38,167, Nova Trucking Ltd Mooseland NS \$52,770, Terrence O'Brien Corner Brook Nfld \$30,263, O'Donnell Trucking Ltd Millerton NB \$101,622, Donald R O'Neil Baie Ste Anne NB \$31,746, O'Neil's Trucking Ltd Florence NS \$61,222, Marcel Paquet Amqui Que \$139,186, N M Paterson & Sons Ltd Montreal Que \$40,805, G T Peyton Trucking Co Ltd Botwood Nfld \$53,985, Pictou Transfer Ltd Pictou NS \$25,042, Pike's Limited Stephenville Nfld \$170,021, Leonard Pineault & Fils Inc St-Alexis de Matapedia Que \$35,365, Bertin Poirier Ste-Blandine Que \$39,056, Poirier Enterprise Ltd Moncton NB \$71,420, Geno A Polegato Jr Louisdale NS \$27,894, Bruno Poligatto Cape Breton NS \$31,648, Provincial Carriers Ltd Mont Pearl Nfld \$40,684, Provost Cartage Inc Ville D'Anjou Que \$27,832, Rankin Pulp Hauling Ltd Mabou NS \$30,660, Refrigerated Transport Ltd Moncton NB \$33,590, Restigouche Transport Ltd Campbellton NB \$330,562, R & G Milk Trucking Co Ltd Balmoral NB \$68,511, Robert Richard St Quentin NB \$25,948, Rimouski Transport Ltee Ancienne Lorette Que \$397,158, Roberval Express Ltee Longueuil Que \$43,393, R A Rose & Sons Ltd Elmira Po PEI \$68,244, Vaughn Ross Boiestown NB \$62,186, J E Roy Inc St-Henri de Levis Que \$57,049, Roch Roy Transport Ltee Cap Chat Que \$117,045, Roy's Midway Ltd Saint John NB \$403,618, R S T Industries Ltd Saint John NB \$625,985, Sandy's Sand & Gravel Ltd Charlottetown PEI \$35,863, Gerald C Sarchfield & Sons Ltd Youngs Cove Road NB \$61,455, Glen Sarty Bridgewater NS \$26,443, Scotia Farm Services Ltd Kentville NS \$45,915, Scotsburn Co-operative Services Ltd Scotsburn NS \$47,041, Sept Isles Transport Inc Woodstock NB \$85,621, Shediac Dairy (1968) Ltd Shediac NB \$45,188, Bernard Matthew Shirley Parsboro NS \$25,831, Ray W Slocum East Apple River NS \$30,803, S & M Trucking Sydney River NS \$52,420, Spracklin Enterprises Ltd Bonavista Bay Nfld \$28,933, Speedway Express Ltd Ancienne Lorette Que \$1,105,771, Ste-Marie Express Ltee Ste-Marie Beauce Que \$35,139, St-Lambert Transport Inc St-Lambert Que \$40,857, Leon St Onge Mont Carmel Que \$39,888, St Paul Trucking Ltd St Paul NB \$46,473, Stevens Machinery Rental Ltd Amherst NS \$29,684, Sullivans Trucking Ltd Blackville NB \$63,374, Sunbury Transport Ltd Fredericton NB \$186,250, James M Sutherland Blissfield NB \$28,808, Syndicat des Producteurs de lait de Quebec (UPA) du Berger Que \$176,293, Taylor's Transfer Ltd Truro NS \$25,705, Murray E Teasdale St Andrews NS \$28,422, Tel Transport Ltd St John's Nfld \$25,954, Larry Starr Thomas Kingston NS \$28,930, Thompson's Transfer Co Ltd Middleton NS \$375,426, Tipple's Trucking Ltd Corner Brook Nfld \$39,100, Denis Toussaint St-Camille Que \$25,355, Transbois Inc Ville St-Pamphile Que \$74,527, Transbois (Canada) Ltee St-Pamphile Que \$45,617, Transport Alimentaire du Bas St-Laurent Inc Matane Que \$117,119, Transport Beton Provincial Ltd Matane Que \$89,674, Transport E J Bourque Ltee Mont Joli Que \$103,104, Les Transports Julien Bujold Inc St Anaclet Que \$63,977, Transport Chabot & Tanguay Inc Ste Justine (Langevin) Que \$42,438, Transport Dallaire Ltee Montagny Que \$74,328, Transport D'Anjou Inc Riviere du Loup Que \$661,291, Transport Dionne Ltee Mont-Joli Que \$53,478, Transport Claude Fredette Inc Quebec Que \$28,660, Transport Guerette Inc Degeles Que \$97,537, Transport Felix Huard & Fils Ltee Lucieville Que, \$47,009, Transport Juroma Ltee Nouvelle-Ouest Que \$41,421, Transport Guy Levasseur Inc Est Court Que \$43,320, Transport P E Levesque Inc Amqui Que \$49,908, Transport L J P Inc Riviere du Loup Que \$36,077, Transport Gerald Pelletier Ltee Isle Verte Que \$111,133, Transport Marcel Rioux Ltee St

Gabriel Que \$37,590, Transport Samson Inc Lauzon Que \$161,337, Transport Jean Soucy Inc St Alexandre Que \$90,155, Transport St Pamphile Inc St Pamphile Que \$26,819, Transport Theberge Ltee Trois Pistoles Que \$140,479, Translait Inc Ste Claire Que \$57,845, Turner Carriers Ltd Bridge Water NS \$29,832, Twin Cities Co-Operative Dairy Ltd Halifax NS \$155,496, Vallis & Powell Livestock Ltd Welsford NB \$27,977, Wallace Warehouse and Cartage Ltd Moncton NB \$58,929, Kevin Wareham Ltd Arnold's Cove Nfld \$30,369, Westfield Transport Ltd Truro NS \$59,628, Walter J Gale & Sons Ltd Great Codroy Nfld \$46,449.

TREASURY BOARD \$779,111**Secretariat \$773,111****CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM \$112,974***Institute of Public Administration of Canada \$109,974**Federal Institute of Management \$3,000***EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM \$660,137***Payments under earlier superannuation and retirement acts \$23,483**Public Service Pension Adjustment Act \$636,654***Comptroller General \$6,000***International Organization of Supreme Audit Institutions \$6,000***VETERANS AFFAIRS \$801,924,755****VETERANS AFFAIRS PROGRAM \$313,344,290***North West Field Force \$2,339**South African War \$62,244**World War I \$17,122,244**World War II and Special Forces (Korea) \$264,399,395**Dual Services (World Wars I and II) \$714,465**Civilian War Allowances \$14,344,705**Assistance in accordance with the provisions of the Assistance Fund regulations \$3,873,981**Grant to Army Benevolent Fund \$18,000**Grant to Royal Canadian Legion \$9,000**Children of War Dead (Educational Assistance) \$885,055**University and Vocational Training \$20,232**Assistance to Canadian Veterans—Overseas District \$40,410**Last Post Fund \$988,161**Canadian Veterans Association of the United Kingdom \$1,000**Special Housing Assistance for Veterans \$195,333**Payments under the War Service Grants Act, Re-establishment credit under section 8 \$9,078**Payments under the War Service Grants, Repayments under Section 15 for compensating adjustments made in accordance with the term of the Veterans' Land Act \$194,459*

VETERANS AFFAIRS—Concluded

Returned Soldiers Insurance Act actuarial liability adjustment \$51,331

Veterans Insurance actuarial liability adjustment \$812,515

Commonwealth War Graves Commission \$2,535,000

United Nations Memorial Cemetery in Korea \$10,999

Treatment and Related Allowances \$3,525,469

Grant to the Province of Nova Scotia in accordance with the agreement of transfer of Camp Hill Hospital \$1,166,664

Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals \$2,362,211

WAR VETERANS ALLOWANCE BOARD PROGRAM \$4,728

Spouse's pension \$4,728

PENSIONS PROGRAM \$488,575,737

The Flying Accidents Compensation Order \$274,085

World War I \$79,672,186

World War II \$381,856,663

Civilians World War II \$1,588,376

Defence Forces, Peacetime Services \$17,421,497

Special Forces (Korea) \$6,928,307

Burial Grants \$640,574

Gallantry Awards \$133,314

Compensation for Loss of Earnings \$60,735



SECTION 38

1980-81 PUBLIC ACCOUNTS

Miscellaneous Statements by Department

CONTENTS

	<i>Page</i>
Names of members of commissions and rates of pay.....	38.2
Special distribution of expenditures maintained under authority of Treasury Board.....	38.11
Travelling expenses of ministers and parliamentary secretaries.....	38.34
Canadian representation at international conferences and meetings—Expenditure by conference and meeting (External Affairs).....	38.36
Canadian representation at international conferences and meetings—Travelling expenses regarding conferences (External Affairs).....	38.36
Distribution of operational and capital expenditures (External Affairs).....	38.38
Details of expenditures by trade mission post (Industry, Trade and Commerce).....	38.40
Travelling expenses regarding trade missions (Industry, Trade and Commerce).....	38.42
Summary statement of judges' salary rates (Justice).....	38.50
Statement of indemnities, allowances and travelling expenses paid in 1980-81 (Parliament).....	38.51
Salaries of parliamentary secretaries to ministers (Parliament).....	38.55
Miscellaneous salaries and allowances to ministers (Privy Council).....	38.56
Expenditures and revenues by institution (Solicitor General).....	38.57
Details of amounts transferred to other departments to supplement provisions of other votes (Treasury Board)	38.59

Names of members of commissions and rates of pay

COMMUNICATIONS

Canadian Radio-television and Telecommunications Commission

The Commission was established under Part I of the Canadian Radio-television and Telecommunications Commission Act, c 49, 1975, and consists of not more than nine full-time members and not more than ten part-time members to be appointed by the Governor in Council.

Section 7 of the Act provides that the full-time members be paid a salary to be fixed by the Governor in Council and that part-time members be paid such fees for attendances at meetings of the Commission or any committee thereof or at any public hearing before the Commission that they are requested by the Chairman to attend as are fixed by by-law of the Commission. By-law no. 14 of the Commission provides that part-time members be paid a fee of \$250 per day.

Full-time members: Chairman J Meisel, Vice-Chairman C M Dalfen (resigned September 1, 1980), J E Lawrence (appointed September 1, 1980), R Therrien, members: R A Faibish (resigned September 30, 1980), J L Gagnon, R A Gower (appointed May 15, 1980), J W Grace (appointed October 23, 1980), P H Klinge, J M LaSalle, J R Robson.

Part-time members: M E Barrie St Thomas Ont, H Bower Regina Sask, J de la Chevrotière Tracy Que (appointment terminated March 31, 1981), R DeStefano Sudbury Ont (appointed October 23, 1980), E M Goodridge St John's Nfld, R A Gower Vernon BC (resigned May 9, 1980 and appointed full-time member May 15, 1980), J Hébert Montreal Que (resigned October 30, 1980), S Patrick Winnipeg Man, R M Rodgers Digby NS, G Soucy Campbellton NB.

National Film Board

Names of members: James de B Domville, Chairman Mrs Roma Franko, Vice-Chairman (term expired August 18, 1980) A W Johnson, Paul Fortin (new Vice-Chairman) A E Gotlieb Mervin I Chertkow Andrew Wells (terms expired December 10, 1980) Marcel Massé.

Members received travelling and other expenses incurred in connection with the business of the Board, and fees paid were: each member of the Board other than the Chairman, the Vice-Chairman, or a member of the public service was paid a fee of \$125 per diem for each meeting of the Board attended and \$125 per diem for travelling time the day prior and the day subsequent to such meeting, and the Vice-Chairman was paid a fee of \$300 for the first day, \$125 for each succeeding day, and \$125 per diem for travelling time the day prior to and the day subsequent to such meeting.

National Museums of Canada

Board of Trustees

The Board of Trustees was established under Part 3 of the National Museums Act 1967-68 c. 21, composed of a Chairman, Vice-Chairman and ten other members appointed by the Governor in Council.

Section 12 of the Act provides that each member of the Board other than a member who is in receipt of a salary fixed by the Governor in Council or the Treasury Board shall be paid by the Corporation for each day he attends any meeting of the Board or any Committee of the Board, such remuneration as is fixed by by-law of the Board. By-law No 1 of the Act provides that each Trustee be paid \$150 per diem, plus expenses.

The following members received \$150 per diem plus expenses, except where indicated expenses only.

Board of Trustees

Richard Alway Toronto Ont, Alex Colville Wolfville NS, Jane Edwards Calgary Alta, Ginette Gadoury Montreal Que, Roger Hamel Ottawa Ont, Micheal Hobbs Vancouver BC, Charles Lussier* Ottawa Ont, Paul Leman Montreal Que, Robert MacLeod Charlottetown PEI, Judge René Marin* Ont, Dr Sean Murphy Montreal Que.

Visiting Committee

Richard Alway Toronto Ont, Alex Colville* Wolfville NS, Jane Thompson Edwards Calgary Alta, Ginette Gadoury Montreal Que, Prof François Gagnon* Montreal Que, Prof John Graham* Winnipeg, Man, Pierre Desmeules* Quebec City Que, Roger Hamel Ottawa Ont, Micheal Hobbs Vancouver BC, Phyllis Lambert* Montreal Que, Paul Leman Montreal Que, Herman Levy* Hamilton Ont, Robert MacLeod Charlottetown PEI, JL Martin* Halifax NS, Dr Sean Murphy Montreal Que, W G Richardson* Harrowsmith Ont, Jack Shirley* Oakville Ont.

CONSUMER AND CORPORATE AFFAIRS

Restrictive Trade Practices Commission

O G Stoner Chairman \$71,280, L A Couture Vice-Chairman \$51,420, R S MacLellan member \$49,490, F Roseman member \$49,490.

EMPLOYMENT AND IMMIGRATION

Immigration Appeal Board

The Immigration Appeal Board is an independent statutory judicial tribunal which was originally created by the Immigration Appeal Board Act (proclaimed in force November 13, 1967). This Act was repealed as of April 10, 1978 when the Immigration Act 1976 was proclaimed in force, and the Board was continued under this latter Act and derives its jurisdiction therefrom. The Board may consist of no less than seven and no more than 18 members, including a Chairman and five Vice-Chairmen.

Section 62 of the Act provides that each member be paid a salary to be fixed by the Governor in Council.

The Board consists of Chairman Janet V Scott Ottawa Ont, Vice-Chairman C M Campbell Vancouver BC, Vice-Chairman Mrs D Davey Toronto Ont, Vice-Chairman F Glogowski, Ottawa Ont, Vice-Chairman, J P Houle Montreal Que, Vice-Chairman A B Weselak Toronto Ont, Members: U Benedetti Toronto Ont, W Hlady Vancouver BC, B Howard Vancouver BC, G Loiselle Montreal Que, B Suppa Toronto Ont, Mrs E Teitelbaum Toronto Ont, Mrs G Tisshaw Toronto Ont and Mrs R Tremblay Montreal Que.

ENERGY, MINES AND RESOURCES

National Energy Board

The National Energy Board was established under Part I of the National Energy Board Act, c. N-6, 1974, and consists of nine members to be appointed by the Governor in Council.

Section 4(1) of the Act provides that members shall be paid such salaries as are fixed by the Governor in Council.

Chairman: C Geoffrey Edge Ottawa Ont.

Vice-Chairman: R F Brooks Ottawa Ont.

Associate Vice-Chairmen: Dr L M Thur Ottawa Ont, J Farmer Ottawa Ont.

Names of members of commissions and rates of pay—Continued

ENERGY, MINES AND RESOURCES—Concluded**National Energy Board—Concluded**

Members: J R Hardie Ottawa Ont, R B Horner Ottawa Ont, J R Jenkins Ottawa Ont, J L Trudel Ottawa Ont.

Temporary Substitute Member: A B Gilmour Ottawa Ont.

ENVIRONMENT**Canadian Environmental Advisory Council**

Three members of this Council, the President and the Vice Presidents receive a per diem rate of \$200 plus \$75 living allowance while on travel status and travelling expenses: T Beck, R Bergeron and D A Chant.

Other members receive a per diem rate of \$75 while on travel status and travelling expenses: R Brown, J Chollet, M Franklin, T Jeanes, A R Lucas, M Macpherson, P F M McLaughlin, H D McRorie, P Meincke.

Canadian Forestry Advisory Council

The Cabinet Committee on Economic Policy and Programs agreed that the Minister of Fisheries and Forestry should be authorized to appoint a Canadian Forestry Advisory Council, as outlined in Cabinet Document 307-70 of March 6, pursuant to his powers under the Forestry Development and Research Act. Confirmed by Cabinet on April 9, 1970.

Members of this Council receive a per diem rate of \$150 plus travelling expenses.

Chairman: A H Zimmerman Toronto Ont.

Executive Secretary: Dr D R Redmond Ottawa Ont.

Other members: T M Apsey Victoria BC, J D Coats Willowdale Ont, J P Dubreuil Dubreuilville Ont, Dr O L Forgacs Vancouver BC, W T Foster Toronto Ont, M S M Hamilton Pointe-Claire Que, R E Hanusiak Fredericton NB, Prof M Lortie Quebec Que, Mme T S Lussier Quebec Que, F W McDougall Edmonton Alta, D L McInnes Vancouver BC, W S Moore Thunder Bay Ont, J J Munro Vancouver BC, J N Poulin Quebec Que.

Historic Sites and Monuments Board of Canada

Under authority of PC 1969-2/1876 dated October 1, 1969, per diem rates of \$100 were paid to the following members: Dr J M S Careless, Prof J Daigle, Prof A Désilets, L Harris, Dr C W Humphries, Dr R A MacLean, I R Rogers, Prof D E Smith, Prof E H Storey.

FISHERIES AND OCEANS**Canada—Norway Sealing Commission**

Members of this Commission, R Cashin St John's Nfld, receives a per diem rate of \$75 plus travelling expenses. Other members of this Commission receive travelling expenses only: J W Carroll Ottawa Ont, Dr A W May Ottawa Ont.

Canadian/USSR Consultative Commission

Members of this Commission receive travelling expenses only: B I Applebaum Ottawa Ont, J W Carroll Ottawa Ont, L J Cowley St John's Nfld.

Fisheries Prices Support Board

Members of this Board receive a per diem rate of \$75 plus travelling expenses: B Blais Quebec Que, F J Doucet Ottawa Ont, K F

Harding Prince Rupert BC, E McCurdy St John's Nfld, R E Nickerson Riversport NB. Other member of this Board A Maloney St John's Nfld, receives travelling expenses only.

Inter-American Tropical Tuna Commission

Mr J S Beckett Ottawa Ont, of this Commission receives travelling expenses only.

International Commission for the Conservation of Atlantic Tuna

Member of this Commission, W Fraser North Lake PEI, receives a per diem rate of \$75 plus travelling expenses. Other members of this Commission receive travelling expenses only: J S Beckett Ottawa Ont, H Trudeau St Andrews NB.

International Council for the Exploration of the Sea

Members of this Council receive travelling expenses only: A R Longhurst Dartmouth NS, Dr A W May Ottawa Ont.

International Fisheries Commission Pension Society

Members of this Commission receive travelling expenses only: H D Clark Ottawa Ont, J Martin Ottawa Ont, D Pethick Ottawa Ont, W Scholey Vancouver BC.

International Great Lakes Fisheries Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses: K H Loftas Toronto Ont, H A Regier Toronto Ont. Other members receive travelling expenses only: M Johnson Ottawa Ont, H D Johnston Ottawa Ont.

International North Pacific Fisheries Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses: M Florian Prince Rupert BC, J Garcia Bamfield BC, D F Miller Vancouver BC. Other member H D Johnston Ottawa Ont, receives travelling expenses only.

International Pacific Halibut Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses: D McLeod Prince Rupert BC, P Wallin Prince Rupert BC. Other member M Hunter Ottawa Ont, receives travelling expenses only.

International Pacific Salmon Fisheries Commission

Members of this Commission receive a per diem rate of \$75 plus travelling expenses: A M Dixon Vancouver BC, W C Kerrest Port Coquitlam BC. Other member C W Shinnars Vancouver BC, receives travelling expenses only.

International Whaling Commission

Mr M C Mercer Ottawa Ont, of this Commission receives travelling expenses only.

North Pacific Fur Seal Commission

Mr M Hunter Ottawa Ont, of this Commission receives travelling expenses only.

Northwest Atlantic Fisheries Organization

Members of this Organization receive a per diem rate of \$75 plus travelling expenses: R Cashin St John's Nfld, W M Murphy Liverpool NS. Other member Dr A W May Ottawa Ont, receives travelling expenses only.

Names of members of commissions and rates of pay—Continued

FISHERIES AND OCEANS—Concluded

Commission on Pacific Fisheries Policy

The Commission was established under Order in Council 1981-60 dated the 12th of January, 1981 to be headed by Dr Peter Pearse, to examine into, report upon and make recommendations concerning the condition, management and utilization of the fisheries of the Pacific coast of Canada.

Order in Council 1981-2/923 provides for Dr Peter Pearse of Vancouver BC, to receive an honorarium of \$350 per diem while on duty as Commissioner of the Commission on Pacific Fisheries Policy, and a non-accountable living allowance of \$90 per diem and actual transportation expenses while in travel status away from his normal place of residence in connection with the conduct of the Commission.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

NORTHERN AFFAIRS PROGRAM

Yukon Territory Water Board

The Board was established under the Northland Inland Waters Act, 1969-70 c. 66 and the following members received a per diem rate of \$125 plus travelling expenses: T Boylan, R K Byram, C Geddes, N Olsen, J Scott and M Stutter.

Northwest Territories Water Board

The board was established under Section 7 of the Northland Inland Waters Act 1969-70 c. 66. The chairman, G B Warner received a salary of \$20,500 and the following members received a per diem rate of \$150: D E Arden, D J Gamble, W H R Gibney, Father L Menez and D P Mersereau.

Eastern Arctic Marine Environmental Study Advisory Board

The board was established pursuant to TB 750562 dated September 29, 1977. The following members received honoraria payments at a per diem rate of \$100 plus travelling expenses: G Akeagok, A Apak, J Arlooktoo, J Arreak, S Audlakik, G Eckalook, L Kalluk, P Kilabuk, M Kolola, J Maniapik, P Pitsiolak and P Tigiatak.

INDUSTRY, TRADE AND COMMERCE

Enterprise Development Board

Chairman: \$20,000, D N Kendall and reasonable accountable expenses.

Members: R M Asper, Wm Auld, J D Blackwood, D H M Branion, B Brennan, E T Brignall, M L Brough, J M Brown, R C Buck, T A Charles, A Charron, G E Chiasson, M T Collins, E A Coolen, A H Cormier, G Daugela, R Dawson, P Demers, R M Dodson, J S Donaldson, G Dufresne, J F Dunlop, J Edmonds, R Emberly, A F Goodman, W B Greenwood, G Hazen, B Holmes, D A Inman, M M Koerner, J R Lane, M Lane, D A Lennie, E Mackay, M P Maher, R A Marshall, J C Martin, H G McGonigal, J B McLaren, J R Mercier, C A Moulton, C F Murphy, J H Nodwell, L P Nolet, A E Pallister, F D Parsons, C M Peterson, F J Power, W A Reid, G Rezek, H Rice, J Robinson, J S Rogers, L R Saunders, G J Voyer, M J Walsh, W L Wardrop, M Woodward, B Wosk.

Alternates: P M Audette, W L Bell, E P Belsek, S C Belson, J R Bernard, G Bieler, F A D Blair, F M Brown, A J Casey, J A Dugas, G Durand, D G Fitzgerald, R C Foss, G Franzmann, B Goulet, D C Graham, E K Harding, R F Harper, L C Holmstrom,

E G Hosea, J J Hulstein, W S MacFarlane, J R Mihalus, J Penman, S E Ridgeway, J J Ryan, W A Savin, W S Shepherd, F M Sreet, T W Tucker, T A Turner, K R Van Spengen.

Per diem for these members is \$200 for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

Textile and Clothing Board

Chairman: O Thur reasonable travelling and living expenses.

Members: J E Clubb, J J St-Laurent.

Per diem for these members is \$225 for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

Metric Commission

Chairman: D R B McArthur, per diem \$250 and reasonable accountable expenses.

Commissioners: M Archer, G M Billard, G Bova, S Corsini, P Demers, G L Draeseke, G Edick, J Fournier, S M Gossage, C J Laurin, C W Mowers, E R Patterson, L Robazza, P D Scanlan, Y Thode, A S Tirrel, S M Wong.

Per diem for these members is \$225 for each day that he is engaged in the business of the commission and reasonable accountable expenses incurred in connection therewith.

National Design Council

Acting Chairman: D P B Daly.

Members: A R Bailey, Dr P L Bourgault, A M d'Abbadie d'Arrast, H L Donaldson, A Dubois, W P Harland, K B Lambert, W R Teschke, J P Vaughan, T H S West.

Ex Officio Member: P C Fredenburgh.

Members of Council shall serve without remuneration but are entitled to be paid reasonable travelling and living expenses while absent from their ordinary place of residence in the course of their duties.

JUSTICE

Canadian Human Rights Commission

The Commission was established under the authority of the Canadian Human Rights Act (PC 1977-2706 dated September 22, 1977) and consists of a Chief Commissioner, a Deputy Chief Commissioner, and not less than three or more than six other members, to be appointed by the Governor in Council, either as full-time or part-time members of the Commission.

Section 24(1) of the Act provides that the full-time members be paid a salary such remuneration as is prescribed by by-law of the Commission for attendance at meetings of the Commission or any division or committee thereof that the member is requested by the Chief Commissioner to attend. By-law No 2 of the Commission provides that part-time members be paid a fee of \$300 per diem. Full-time members: R Cadieux Ottawa Ont, RGL Fairweather Ottawa Ont, I Hansen Ottawa Ont.

Part-time members: Y Henteleff Winnipeg Man, M MacDonell Antigonish NS, L Martin Montreal Que, D Richardson Edmonton Alta, W Tarnopolsky Ottawa Ont.

Law Reform Commission of Canada

The Commission was established according to the Law Reform Commission Act, c. 64, 1969-70. The complement and status of members

Names of members of commissions and rates of pay—Continued**JUSTICE—Concluded****Law Reform Commission of Canada—Concluded**

is in accordance with an amendment to that Act, which received assent on 24 April, 1975, providing for a Chairman, a Vice-Chairman and three additional members, all serving on a full-time basis. By further amendment as passed by the House of Commons on 22 January in Bill C-56, the titles of "Chairman" and "Vice-Chairman" were changed to "President" and "Vice-President" respectively.

Section 5 of the Act, as amended, provides that each member, unless in receipt of a salary under the Judges Act, shall be paid such salary as is fixed by the Governor in Council.

Members: F C Muldoon QC Ottawa Ont (President), His Honour Judge E J Houston Ottawa Ont, R Paul QC Montreal Que.

LABOUR**Commission of Inquiry into Hours of Work in the Maritime Transport Industry operating from Great Lakes Ports**

The Commission was established under Part III of the Canada Labour Code, paragraph 62(1).

Member: C Lapointe Montreal Que. Departmental employee at regular salary.

Secretary to Commission: Y Deslongchamps Montreal Que. Departmental employee at regular pay.

Burket Commission of Inquiry into Safety in uranium mines in Ontario

The Commission was established under section 86 of the Canada Labour Code.

Members: K Burkett Toronto Ont, P Riggin Toronto Ont, K Rothney Garson Ont.

This department paid fees of \$92,886 as its share under cost-sharing arrangement with the Ontario Ministry of Labour.

NATIONAL HEALTH AND WELFARE**National Council of Welfare**

The Council was established by the Government Organizations Act, 1969 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to advise the Minister of matters pertaining to social welfare policy.

The Council consists of a chairman and up to twenty members drawn from across Canada, who serve as private citizens and are appointed by the Governor in Council. Section 9 of the Government Organization Act states that each member of the Council may be paid remuneration for his services as approved by the Governor in Council, as well as reasonable travelling and other expenses incurred while attending meetings. Order in Council PC 1978-7/506 of February 23, 1978 established a per diem rate of \$150 for the chairman and \$100 for each member.

The Council currently has 18 members (3 vacancies remain to be filled): D Barr (Chairman) Toronto Ont, T A Brennan Bath NB, P Davies Toronto Ont, A Gagnon St-Paul-du-Nord Que, C Girard-McClure Dolbeau Que, M Guadagnola Montreal Que, J Kirley Calgary Alta, M Leroux Quebec Que, P Levasseur Drummondville Que, G Long Burnaby BC, B Lynch Cornwall Ont, A Molloy Saskatoon Sask, R Mondor Montreal Que, E Murialdo Toronto Ont, Y Raymond Montreal Que, P Rowe St John's Nfld, T Sale Winnipeg Man, T D Tramble Monastery NS.

National Advisory Council on Aging

The Council was established by Order in Council PC 1980-1195 of May 1, 1980 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to assist and advise the Minister on all matters related to the quality of life of the aged.

The Council consists of a chairperson and a maximum of seventeen members, who serve as private citizens and are appointed by the Governor in Council. The Order in Council states that each member of the Council may be paid remuneration for his services as approved by the Governor in Council, as well as reasonable travelling and other expenses incurred while attending meetings. Order in Council PC 1980-2625 of October 2, 1980 established a per diem rate of \$150 for the chairman and \$100 for each member.

The Council currently has 14 members (4 vacancies remain to be filled): S McDonald (Chairman) Montreal Que, C Bayley Vancouver BC, R Bayne Hamilton Ont, J Casgrain Westmount Que, S P Connolly Charlottetown PEI, M Davis Edmonton Alta, B Fournier Beauport Que, A Labelle St-Boniface Man, L Langlois Beauport Que, C McDonald Windsor Ont, C Penfold Toronto Ont, H Richard Shediac NB, M Rowe St John's Nfld, J Sangster Regina Sask.

Canada Pension Plan Advisory Committee

The Committee was established under Part III of the Canada Pension Plan Act, (PC 1965-799 dated May 5, 1965) Section 117 and consists of not more than 16 members appointed by the Governor in Council.

The Act provides that the members be paid a per diem rate as well as reasonable accountable travel and living expenses. PC Order 1978-123 establishes a per diem rate of \$150 for the chairman and \$100 for the other members.

Members: J A French (Chairman) Toronto Ont, C M Bowman (Vice-chairman) Winnipeg Man, R Baldwin Ottawa Ont, B Bone Toronto Ont, M Clark Vancouver BC, L Doane Halifax NS, M Donoghue Blackville NB, Dr G Fortier Gaspé Que, G Goodspeed Saskatoon Sask, C Graveline Montreal Que, D Hall Calgary Alta, W P Hogan Dunville Nfld, M Marteinson Calgary Alta, J McArthur Windsor Ont, N Patenaude Field Ont, J Shea Hamilton Ont.

PRIVY COUNCIL**Commission of Inquiry concerning certain activities of the Royal Canadian Mounted Police**

The Commission was established under Part I of the Inquiries Act by Order in Council PC 1977-1911 July 6, 1977.

Three full-time Commissioners were appointed to the Commission and the rates of honorarium were established by Orders in Council PC 1977-13/3078, PC 1977-3080, October 27, 1977 and PC 1978-2319, July 20, 1978. PC 1980-3/1184, May 1, 1980 authorized living allowance of \$90 per diem.

Full-time Commissioners: Justice David C McDonald Edmonton Alta, received no honorarium being presented by the Judges Act from accepting additional remuneration, Guy Gilbert Montreal Que, received payment of a per diem rate of \$750 and living allowance of a per diem rate of \$90, Donald S Rickerd Toronto Ont, received payment of a per diem rate of \$250 and living allowance at a per diem rate of \$90.

Commission of Inquiry into certain allegations concerning commercial practices of the Canadian Dairy Commission

The Commission was established under Part I of the Inquiries Act by Order in Council PC 1979-1586, May 25, 1979. One full-time

Names of members of commissions and rates of pay—Continued

PRIVY COUNCIL—Continued

Commission of Inquiry into certain allegations concerning commercial practices of the Canadian Dairy Commission—Concluded

Commissioner, the Honourable Mr Justice Hugh F Gibson, Ottawa, Ontario was appointed by Order in Council PC 1979-1587, May 25, 1979. The Commissioner received no honorarium being presented by the Judges Act from accepting additional remuneration.

Commission to Review Salaries of Members of Parliament and Senators

The Commission was established pursuant to the Senate and House of Commons Act and one full time Commissioner, Alfred D Hales Guelph Ont was appointed by Order in Council PC 1979-2167, August 9, 1979.

The Commissioner received payment of a per diem rate of \$250 plus reasonable travel and living expenses.

Commission to Review Salaries of Members of Parliament and Senators

The Commission was established pursuant to the Senate and House of Commons Act and two full time Commissioners Dr Joseph Clifford McIsaac Battleford Sask and the Honourable Leon Balcer Ottawa Ont were appointed by Order in Council PC 1980-1274, May 9, 1980.

The Commissioners received payment of a per diem rate of \$250 and living allowance of a per diem rate of \$90 authorized by Order in Council PC 1980-6/1747, June 26, 1980.

Royal Commission on Conditions of Foreign Service

The Commission was established under Part I of the Inquiries Act and one full-time Commissioner, Pamela A McDougall was appointed by Order in Council PC 1980-2336, August 27, 1980.

The Commissioner is a public servant classified at the DM 2 level in receipt of an annual salary of \$63,110.

Royal Commission on Newspapers

The Commission was established under Part I of the Inquiries Act by Order in Council PC 1980-2343, September 3, 1980.

Three full time Commissioners were appointed, the Chairman Thomas Worrall Kent Mabou NS by Order in Council PC 1980-2343, September 3, 1980, Laurent A Picard Outremont Que by Order in Council PC 1980-2483, September 15, 1980 and Borden Spears Toronto Ont by Order in Council PC 1980-2484, September 15, 1980.

The Chairman received payment of a per diem rate of \$400 and the others received payment of a per diem rate of \$350, and each received a living allowance of a per diem rate of \$90.

Commission of Inquiry Concerning Certain Activities of the Royal Canadian Mounted Police

Expenses of the Commission of Inquiry Concerning Certain Activities of the Royal Canadian Mounted Police:

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses.....	1,500,000	1,950,000	1,929,782

PC 1977-1911, dated July 6, 1977.

WHEREAS, it has been established that certain persons who were members of the RCMP at the time did, on or about October 7, 1972,

take part jointly with persons who were then members of La Sûreté du Québec and La Police de Montréal in the entry of premises located at 3459 St Hubert Street, Montreal, in the search of those premises for property contained therein, and in the removal of documents from those premises, without lawful authority to do so;

WHEREAS, allegations have recently been made that certain persons who were members of the RCMP at the time may have been involved on other occasions in investigative actions or other activities that were not authorized or provided for by law;

WHEREAS, after having made inquiries into these allegations at the instance of the Government, the Commissioner of the RCMP now advises that there are indications that certain persons who were members of the RCMP may indeed have been involved in investigative actions or other activities that were not authorized or provided for by law, and that as a consequence, the Commissioner believes that in the circumstances it would be in the best interests of the RCMP that a Commission of Inquiry be set up to look into the operations and policies of the Security Service on a national basis;

WHEREAS, public support of the RCMP in the discharge of its responsibility to protect the security of Canada is dependent on trust in the policies and procedures governing its activities;

AND WHEREAS, the maintenance of that trust requires that full inquiry be made into the extent and prevalence of investigative practices or other activities involving members of the Royal Canadian Mounted Police that are not authorized or provided for by law;

THEREFORE, the Committee of the Privy Council, on the recommendation of the Prime Minister, advise that, pursuant to the Inquiries Act, a Commission do issue under the Great Seal of Canada, appointing Mr Justice David McDonald of Edmonton Alta, Mr Donald S Rickerd of Toronto Ont, Mr Guy Gilbert of Montreal Que to be Commissioners under part I of the Inquiries Act:

- (a) to conduct such investigations as in the opinion of the Commissioners are necessary to determine the extent and prevalence of investigative practices or other activities involving members of the RCMP that are not authorized or provided for by law and, in this regard, to inquire into the relevant policies and procedures that govern the activities of the RCMP in the discharge of its responsibility to protect the security of Canada;
- (b) to report the facts relating to any investigative action or other activity involving persons who were members of the RCMP that was not authorized or provided for by law as may be established before the Commission, and to advise as to any further action that the Commissioners may deem necessary and desirable in the public interest; and
- (c) to advise and make such report as the Commissioners deem necessary and desirable in the interest of Canada, regarding the policies and procedures governing the activities of the RCMP in the discharge of its responsibility to protect the security of Canada, the means to implement such policies and procedures, as well as the adequacy of the laws of Canada as they apply to such policies and procedures, having regard to the needs of the security of Canada.

The Committee further advise that the Commissioners:

- 1. Be authorized to adopt such procedures and methods as the Commissioners may from time to time deem expedient for the proper conduct of the inquiry;
- 2. Be directed that the proceedings of the inquiry be held in camera in all matters relating to national security and in all other matters where the Commissioners deem it desirable in the public interest or in the interest of the privacy of individuals involved in specific cases which may be examined;
- 3. Be directed, in making their report, to consider and take all steps necessary to preserve

Names of members of commissions and rates of pay—Continued

PRIVY COUNCIL—Continued

Commission of Inquiry Concerning Certain Activities of the Royal Canadian Mounted Police—Concluded

- (a) the secrecy of sources of security information within Canada; and
 - (b) the security of information provided to Canada in confidence by other nations;
4. Be authorized to sit at such times and at such places as they may decide from time to time, to have complete access to personnel and information available in the Royal Canadian Mounted Police and to be provided with adequate working accommodation and clerical assistance;
 5. Be authorized to engage the services of such staff and technical advisers as they deem necessary or advisable and also the services of counsel to aid them and assist in their inquiry at such rates of remuneration and reimbursement as may be approved by the Treasury Board;
 6. Be directed to follow established security procedures with regard to their staff and technical advisers and the handling of classified information at all stages of the inquiry;
 7. Be authorized to exercise all the powers conferred upon them by section 11 of the Inquiries Act; and
 8. Be directed to report to the Governor in Council with all reasonable dispatch and file with the Privy Council Office their papers and records as soon as reasonably may be after the conclusion of the inquiry.

The Committee further advise that, pursuant to section 37 of the Judges' Act, His Honour Mr Justice McDonald be authorized to act as Commissioner for the purposes of the said Commission and that Mr Justice McDonald be the Chairman of the Commission.

PC 1977-13/3078, October 27, 1977, authorized payment to Commissioner Mr Donald S Rickerd of an honorarium of \$250 per diem while on duty as Commissioner of the Commission and PC 1980-3/1184, May 1, 1980, authorized a non-accountable living allowance of \$90 per diem.

PC 1978-2319, July 20, 1978, authorized payment to Commissioner Mr Guy Gilbert of an honorarium of \$750 per diem while on duty as Commissioner of the Commission and PC 1980-3/1184, May 1, 1980, authorized a non-accountable living allowance of \$90 per diem.

PC 1979-887, March 22, 1979, and PC 1979-1616, June 2, 1979, clarified and enlarged the terms of reference of the Commission.

PC 1980-2114, October 28, 1980, established the reporting date of 31 March 1981.

PC 1981-890, March 31, 1981, amended the reporting date to May 15, 1981.

A classification of expenditures follows:

	\$
Salaries and wages	432,514
Commissioners' honoraria	194,625
Travelling expenses	208,547
Local transportation	1,189
Freight, express and cartage	555
Postage	1,804
Telephones and telegrams	16,095
Professional and special services	1,024,371
Rental	37,152
Purchased, repair and upkeep	360
Stationery and office supplies	12,564
All other expenditures	6
	1,929,782

Commission of Inquiry into Certain Allegations Concerning Commercial Practices of the Canadian Dairy Commission

Expenses of the Commission of Inquiry into certain allegations concerning commercial practices of the Canadian Dairy Commission:

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses	300,000	300,000	313,372

PC 1979-1586, dated May 25, 1979.

WHEREAS the Committee of the Privy Council has had before it a report by the Prime Minister concerning certain allegations made by Schafer Bros Ltd and Mr Michel Choquette in respect of dealings of the Canadian Dairy Commission, its officers and employees with Schafer Bros Ltd, Montreal Que during the years 1966 to 1977 relating to the export from Canada of skim milk powder;

AND WHEREAS the Committee is of the opinion that it would be in the public interest for the said allegations to be investigated;

The Committee, THEREFORE, on the recommendation of the Prime Minister, advise that the Honourable Mr Justice Hugh F Gibson of the City of Ottawa, Province of Ontario, be appointed a Commissioner under part I of the Inquiries Act to inquire into certain allegations made by Schafer Bros Ltd and Mr Michel Choquette in respect of dealings of the Canadian Dairy Commission, its officers and employees with Schafer Bros Ltd, Montreal Que during the years 1966 to 1977 in respect of the export from Canada of skim milk powder, and

- (a) to define the issues raised by the said allegations;
- (b) premised on the said issues, to determine all relevant facts concerning the actions of the Canadian Dairy Commission, its officers and employees in their dealings with Schafer Bros Ltd during the years 1966 to 1977 relative to the export from Canada of skim milk powder;
- (c) to ascertain whether the Canadian Dairy Commission, its officers and employees have acted lawfully and fairly in their dealings with Schafer Bros Ltd; and
- (d) to report to the Governor in Council with regard to the matters investigated under paragraphs (a), (b) and (c) and to include in the report
 - (i) a recommendation as to whether any compensation should be paid to Schafer Bros Ltd and, if so, the basis on which such compensation should be determined, and
 - (ii) such other recommendations as the Commissioner may deem appropriate.

The Committee further advise:

1. That the Commissioner be authorized to adopt such procedures and methods as he may from time to time deem expedient for the proper conduct of his duties;
2. That the Commissioner be authorized to engage the services of such counsel, staff, clerks and technical advisers as he may require at rates of remuneration and reimbursement to be approved by the Treasury Board;
3. That the officers and employees of departments and agencies of the Government of Canada render such assistance to the Commissioner as may be required for his activities;
4. That the Commissioner be authorized to sit at such times and at such places as he may decide from time to time;

Names of members of commissions and rates of pay—Continued

PRIVY COUNCIL—Continued

Commission of Inquiry into Certain Allegations Concerning Commercial Practices of the Canadian Dairy Commission—Concluded

5. That the Commissioner be authorized to exercise all the powers conferred by section 11 of the Inquiries Act; and
6. That the Commissioner be directed to report to the Governor in Council with all reasonably dispatch and file with the Privy Council Office his papers and records as soon as reasonably may be after conclusion of the inquiry.

PC 1979-1587, May 25, 1979.

HIS EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL, on the recommendation of the Minister of Justice, pursuant to section 37 of the Judge's Act, is pleased hereby

- (a) to authorize the Honourable Mr Justice Hugh F Gibson to act as a commissioner on an inquiry in respect of dealings of the Canadian Dairy Commission pursuant to Order in Council PC 1979-1586 of May 25th, 1979; and
- (b) to authorize payment of reasonable travelling and other expenses incurred by the said Honourable Mr Justice Gibson away from his capacity as a commissioner in the same amount and under the same conditions as if he were performing a function or duty as a judge pursuant to the Judges' Act.

PC 1979-1653, June 13, 1979.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that the Honourable Hugh F Gibson appointed commissioner under Order in Council PC 1979-1586 of May 25th, 1979, to inquire into certain allegations in respect of dealings of the Canadian Dairy Commission be known as the Commission of Inquiry into Certain Allegations Concerning Commercial Practices of the Canadian Dairy Commission.

A classification of expenditures follows:

	\$
Salaries and wages	17,612
Travelling expenses	26,494
Local transportation	242
Freight, express and cartage	1,811
Postage	27
Telephones and telegrams	3,017
Information	13,442
Professional and special services	248,061
Rental	1,235
Purchased, repair and upkeep	91
Stationery and office supplies	1,285
Entertainment	54
All other expenditures	1
	313,372

Royal Commission on Conditions of Foreign Service

Expenses of Royal Commission on Conditions of Foreign Service:

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses	700,000	700,000	665,627

PC 1980-2336, August 27, 1980.

WHEREAS the Committee of the Privy Council has had before it a report of the Prime Minister submitting:

That changes in the scope and content of international relations, in the methods by which those relations are conducted and the conditions and circumstances under which members of the foreign service and their families choose to live in Canada and under which they must live while abroad may not have been adequately recognized in the management of the foreign service;

That failure to take adequate account of these changes could be leading to a decline in the incentives for service abroad and could affect the motivation that has underlain the high professional standards of the Foreign Service and given Canada an enviable reputation for the effectiveness with which its interests are served; and

That the Government wishes to ensure that these high standards are maintained and that the people of Canada continue to benefit from this high level of service.

It is, therefore, in the national interest that an inquiry be made into how these changes should be reflected in the Government's approach to the management of foreign service personnel and related foreign service operations.

The Committee, on the recommendation of the Prime Minister, therefore, advise that, pursuant to Part I of the Inquiries Act, Your Excellency in Council may be pleased to appoint, effective September 1, 1980, Pamela A. McDougall as Commissioner to examine into changes in the conditions of foreign service and to report on steps that the Government might take to accommodate them in the context of its approach to the legal, administrative and operational frameworks of the Foreign Service, with particular attention to:

- (a) the views of persons serving in the foreign service and their families;
- (b) the views of organizations and associations representing members of the foreign service and their families;
- (c) the views of the departments and agencies responsible for the management of the foreign service; and
- (d) the views of persons both within and outside of Government who make direct use of the foreign service.

The Committee further advise:

- (a) That the Commissioner be authorized to adopt such procedures and methods as she may from time to time deem expedient for the proper conduct of the inquiry and may sit at such times and at such places in Canada and abroad as she may decide from time to time;
- (b) That the Commissioner be authorized to exercise all the powers conferred upon her by section 11 of the Inquiries Act;
- (c) That the officers and employees of departments and agencies of the Government of Canada render such assistance to the Commissioner as she may require for her activities; and
- (d) That the Commissioner be required to submit a report no later than one year from the date of appointment and file with the Public Archives of Canada the papers and records of the Commission as soon as possible after the conclusion of the inquiry.

PC 1980-2457, September 12, 1980.

HIS EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL, on the recommendation of the Prime Minister, is pleased hereby to amend Order in Council PC 1980-2336 of 27th August, 1980

1. By renumbering paragraphs (a), (b), (c) and (d) setting out the Commissioner's powers as paragraphs 1, 2, 3 and 5 respectively;
2. By deleting the word "and" at the end of paragraph 3 thereof and by adding thereto immediately after paragraph 3 thereof the following paragraph:
 - "4. That the Commissioner be authorized to engage the services of such counsel, staff and technical advisers as she may require at rates of remuneration and reimbursement to be approved by Treasury Board"; and

Names of members of commission and rates of pay—Continued

PRIVY COUNCIL—Continued

Royal Commission on Conditions of Foreign Service—Concluded

3. By deleting the words "one year from the date of appointment" in paragraph 5 thereof and by substituting therefor the words "November 1st, 1981".

A classification of expenditures follows:

	\$
Salaries and wages	324,607
Travelling expenses	222,385
Local transportation	1,207
Freight, express and cartage	1,486
Postage	75
Telephones	10,013
Information	15,724
Professional and special services	59,563
Rental	105
Purchased, repair and upkeep	2,126
Stationery and office supplies	6,658
Acquisition of furniture and equipment	13,118
Entertainment	8,560
	665,627
	665,627

Royal Commission on Newspapers

Expenses of Royal Commission on Newspapers:

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses	970,000	1,370,000	1,446,534

PC 1980-2343, September 3, 1980.

The Committee of the Privy Council, having had before it a report from the Right Honourable Pierre Elliott Trudeau, the Prime Minister, submitting:

that there has been a decline in the number of daily newspapers serving major cities and a decline in the number of cities in which competition between daily newspapers exists;

that there has been increased concentration of ownership and control of daily newspapers in Canada; and

that it is desirable that a study be undertaken, without delay, into the extent and causes of the aforesaid situation, and into the implication for the country of that situation.

The Committee, therefore, on the recommendation of the Prime Minister, advises that Mr Thomas Worrall Kent, of Mabou, in the Province of Nova Scotia, be appointed a Commissioner under Part I of the Inquiries Act to inquire generally into the daily newspaper industry in Canada, specifically into the concentration of the ownership and control of the industry and into the recent closing of newspapers, and, without limiting the general scope of this inquiry, to examine and report on:

- (a) the degree to which the present situation in the newspaper industry has affected or might affect fulfilment of the newspaper industry's responsibilities to the public;
- (b) the consequences of the elimination of daily newspapers for individual citizens and community life in those cities where a newspaper has been eliminated in recent years;
- (c) the consequence of the present situation in the newspaper industry for the political, economic, social and intellectual vitality and cohesion of the nation as a whole;

(d) such measures as might be warranted to remedy any matter that the Commission considers should be remedied as a result of the concentration of the ownership and control of the industry and the recent closing of newspapers.

The Committee further advises that

- 1. The Commission be authorized to exercise all the powers conferred upon Commissioners by section 11 of the Inquiries Act;
- 2. The Commission be authorized to adopt such procedures and methods as it may from time to time deem expedient for the proper conduct of the inquiry and sit at such times and in such places in Canada as it may decide from time to time;
- 3. The Commission be authorized to engage the services of such counsel, staff, clerks and technical advisers as it considers necessary or advisable at such rates of remuneration and reimbursement as may be approved by the Treasury Board;
- 4. The Commission be required to report to the Governor in Council not later than July 1st, 1981;
- 5. The Commission be required to file with the Dominion Archivist the papers and records of the Commission as soon as reasonably may be after the conclusion of the inquiry;
- 6. The officers and employees of the departments and agencies of the Government of Canada be required to render such assistance to the Commission as it may require for the inquiry; and
- 7. The said Mr Thomas Worrall Kent be designated as the Chairman of the Commission.

PC 1980-2483, September 15, 1980.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that Mr Laurent A Picard, Outremont, Que, be appointed a Commissioner, under Part I of the Inquiries Act, of the Commission to inquire generally into the daily newspaper industry in Canada, authorized to be established by Order in Council PC 1980-2343 of 3rd September, 1980.

PC 1980-2484, September 15, 1980.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that Mr Borden Spears, of Toronto Ont, be appointed a Commissioner, under Part I of the Inquiries Act, of the Commission to inquire generally into the daily newspaper industry in Canada, authorized to be established by Order in Council PC 1980-2343 of 3rd September, 1980.

PC 1980-2703, October 9, 1980.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that the Commissioners appointed under Order in Council PC 1980-2343 of 3rd September, 1980, Order in Council PC 1980-2483 of 15th September, 1980 and Order in Council PC 1980-2484 of 15th September, 1980, to inquire generally into the daily newspaper industry in Canada, be known as the Royal Commission on Newspapers.

Names of members of commissions and rates of pay—*Concluded*

PRIVY COUNCIL—*Concluded*

Royal Commission on Newspapers—*Concluded*

A classification of expenditures follows:

	\$
Salaries and wages	211,644
Commissioners' honoraria	92,050
Travelling expenses	159,188
Local transportation	1,450
Freight, express and cartage	2,070
Postage	1,591
Telephones and telegrams	9,074
Information	68,476
Professional and special services	794,858
Rental	24,624
Purchased, repair and upkeep	16,401
Stationery and office supplies	24,681
Acquisition of furniture and equipment	30,500
Entertainment	9,900
All other expenditures	27
	1,446,534

Public Service Staff Relations Board

Names of full-time members of the Board: J H Brown, Chairman, J M Cantin, Vice-Chairman, M Falardeau-Ramsay, Deputy-Chairman, D H Kates, Deputy-Chairman, L Mitchell, Deputy-Chairman, members: C A Edwards, S Frankel, J Galipeault, J C Mayes, D G Pyle and R Steward.

Part-time members of the Board: R D Abbott, G W Adams, D M Beatty, G G Brent, H D Brown, A W R Carrothers, L O Clarke (resigned February 26, 1981), G DesCôteaux, R Doucet, P Garant, M Garneau, P A Lachapelle, R Lippé (appointment terminated October 14, 1980), D MacLean, E Moalli, K E Norman, J D O'Shea, L Roine (appointment terminated March 31, 1981), M Saltman, C G Simmons and J F W Weatherill.

The rate of pay for part-time members was \$200 per day up to December 31, 1980, and \$300 from January 1, 1981 for each day they were engaged on the work of the Board.

TRANSPORT

Under provision of the Canada Shipping Act, a formal investigation was held into the collision of the "Cape Beaver" and "Margaret Jane". Commissioner, Justice A Gordon Cooper received no remuneration, Michael S Ryan, Commission Counsel received \$75 per hour, Thomas H Goodyear and Clarence Savoie, Assessors, received \$200 per diem plus expenses.

VETERANS AFFAIRS

The War Veterans Allowance Board consisted of D M Thompson Chairman, D T McFarlane Deputy Chairman, J H Brehaut, J M Favreau, A M MacFarlane, M D Cameron, A A Ferguson, C E Stewart, members.

The Pension Review Board consisted of R N Jutras Chairman, W P Power Deputy Chairman, D A Knight ad hoc member (re-appointed April 1, 1980), G A MacKay ad hoc member (appointed June 2, 1980), J R Ménard (appointed July 21, 1980), F O Plant, N A Pimlot, members.

The Canadian Pension Commission consisted of A O Solomon Chairman, H J Clarke Deputy Chairman, J L Bourret, P Boyce, A Chatwood, Dr E L Davey, C Douglas, P J Flynn, Dr Y Gadbois, J C A Garneau, C L Glibbery, G S Hedger, R LaBrosse, Dr G LaSalle, C Legault, J M Morison, Y Paré, E Poirier, F I Ritchie, J R Tremblay, commissioners.

THE BUREAU OF PENSION ADVOCATES PROGRAM

L T Aiken, Chief Pensions Advocate.

* Expenses only.

Special distribution of expenditures maintained under authority of Treasury Board

	Allotments		Expenditures			Allotments		Expenditures	
	\$	\$	\$	\$		\$	\$		
AGRICULTURE					MARKETING PROGRAM				
ADMINISTRATION PROGRAM					Vote 15				
Vote 1					Program expenditures—				
Program expenditures—					Salaries and wages and other personnel	4,371,269		3,788,862	
Salaries and wages and other personnel	25,452,000		25,189,979		Other operating costs	1,682,600		1,647,333	
Other operating costs	11,630,000		11,561,140		Tenant services	49,000		34,991	
Tenant services	190,000		150,116			6,102,869		5,471,186	
Management Accountability Projects—					Agricultural Stabilization Board—				
Salaries and wages and other personnel	72,000		40,871		Salaries and wages and other personnel	1,169,019		1,162,320	
Other operating costs	344,000		343,235		Other operating costs	125,000		109,526	
Florales International Montreal	112,000		85,693			1,294,019		1,271,846	
	37,800,000		37,371,034		National Farm Products Marketing Council—				
Contributions					Salaries and wages and other personnel	747,112		658,103	
Contribution to the Canada Safety Council in support of National Farm Safety Week	4,000		4,000		Other operating costs	305,000		290,461	
Contribution to the Commonwealth Agricultural Bureau	593,000		576,920			1,052,112		948,564	
Contribution to the Summer Youth Employment Program	120,719		111,118		Vote 20				
	717,719		692,038		Grants				
Statutory items	3,298,975		3,298,975		Grants to assist in the marketing of agricultural products	20,000		17,520	
	41,816,694		41,362,047		Canadian Horticultural Council	8,400		8,400	
					Royal Agricultural Winter Fair, Toronto	100,000		100,000	
RESEARCH PROGRAM					Canadian Western Agrribition, Regina ..	50,000		50,000	
Vote 5					Le Salon international de l'agriculture et de l'alimentation	50,000		50,000	
Salaries	83,887,000		83,099,182		Payments in the current and subsequent fiscal years for small farm development—Adjustment in accordance with terms and conditions approved by the Governor in Council				
Other operating costs	23,492,600		23,753,786			20,903,709		9,519	
Tenant services	321,000		320,940			21,132,109		235,439	
Processing, distribution and retailing	905,000		890,207		Contributions				
Energy research and development	250,000		200,518		Agricultural Commodity Price Stabilization				
Co-operative projects with industry	625,800		573,381		Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1981				
Contract research	3,550,200		3,708,851			341,130,000		335,724,890	
Agriculture revolving fund—Seeds	21,000		20,906		Estimated amount required to recoup the Agricultural Products Board to cover the net operating losses recorded as at March 31, 1981				
	113,052,600		112,567,771			2,985,000		1,226,793	
Grants					Contribution to a Canadian company to enable them to purchase the processing plant of Maplewood Poultry Processors at Clearbrook BC and to purchase the hatchery of J J Hambley Hatcherie (BC) Ltd at Abbotsford BC in order to maintain Canadian ownership in the BC turkey processing industry				
Grants in aid of agricultural research in universities and other scientific organizations in Canada	1,326,000		1,326,000			3,750,000		3,750,000	
Contributions					Canada's fee for membership in the International Dairy Federation				
Canada's fee for membership in the International Society for Horticultural Science	1,700		1,365			12,000		12,000	
Canadian Agricultural Research Council	50,000		46,643		Class "A" and Class "B" Fairs, Winter and Spring Fairs and Special Fairs				
Canada's fee for membership in the International Commission on Irrigation and Drainage	3,000		2,975			1,953,600		1,952,223	
Contribution to the Province of Newfoundland for the construction of an agricultural facility	1,100,000		1,505,132		Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto				
Contribution to the Organization for Economic Co-operation and Development	40,000		22,025			115,000		92,531	
Contribution to the Town of Kentville, NS, for the construction of a sewage facility	190,000		187,200		Feed Freight Assistance Adjustment Fund—Contributions to producers, producer groups, agricultural industry groups, research institutes, universities and provinces in accordance with federal-provincial agreements with the Provinces of Quebec, Ontario and British Columbia to develop and implement programs to encourage and improve feed production, marketing, handling, storage				
Summer Youth Employment Program ..	1,752,327		1,740,712						
	3,137,027		3,506,052						
Vote 10									
Minor Capital Costs	5,425,000		5,708,912						
Kentville Office—Laboratory	4,000,004		4,071,312						
St Jean Office—Laboratory	187,538		175,866						
Lacombe Meat Facility	363,180		1,483						
Summerland Office—Laboratory	100,000		38,015						
Agriculture revolving fund—Livestock ..	500,000		399,523						
	10,575,722		10,395,111						
Statutory item	10,919,000		10,919,000						
	139,010,349		138,713,934						

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments		Expenditures			Allotments		Expenditures	
	\$	\$	\$	\$		\$	\$		
AGRICULTURE—Continued									
MARKETING PROGRAM—Concluded									
Vote 20—Concluded									
and use of both feed grains and forage					4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	190,200		181,235	
Summer Youth Employment	10,330,000		10,330,000		Contribution to the Canadian Shorthorn Association for participating in the 1980 World Shorthorn Congress ..	25,000		25,000	
Producer groups towards the cost of construction of regular cold storages, frostfree, controlled atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council....	3,270,400		2,712,599		Canada Grains Council.....	60,000		54,000	
Contribution to weanling pig producers of \$1 per piglet sold during the period April 1, 1979 to March 31, 1980	6,600,000		4,357,535		Compensation to producers for crop losses caused by Migratory Waterfowl	1,992,000		1,822,520	
Contribution to producers or processors of two-thirds of the out of province transportation costs of 1980 apples for the manufacture of apple juice.....	375,000		273,341		Contributions to Ontario Greenhouse Operators to cover interest costs incurred on monies borrowed as a result of damage caused by adverse weather conditions during the winter of 1978	23,000		21,188	
Statutory items	370,608,224		360,508,907		Payments to Saskatchewan livestock producers of one-half of the federal-provincial transportation assistance for fodder, due to drought.....	1,000,000		911,394	
	11,506,694		11,506,694		Payments to Manitoba livestock producers and rail transportation companies of one-half of the federal-provincial transportation assistance for fodder, due to drought.....	1,517,000		1,364,382	
	411,696,027		379,942,636		Payments to Ontario livestock producers of fifty percent of the costs of the transportation of hay as a result of drought conditions	170,000		152,905	
					Emergency Herd Maintenance Assistance program in Northwestern Ontario	1,000,000		747,441	
FOOD PRODUCTION AND INSPECTION PROGRAM									
Vote 25									
Program expenditures—					Payments of financial assistance to beef, dairy and sheep producers in drought areas of British Columbia, Alberta, Saskatchewan, Manitoba and Northwestern Ontario	4,830,000		3,705,449	
Salaries, wages and other personnel ..	107,837,000		106,834,626		Contribution to Canfarm Co-operative Services Limited in support of its program to provide accounting and farm management services to individual farmers	1,200,000		1,200,000	
Other operating costs	18,540,502		18,789,531		Contribution to Canfarm Co-operative Services Limited to repay the Government Guaranteed Loan to the Canadian Co-operative Credit Society	3,500,000		3,492,764	
Tenant services	126,000		96,025		Contribution to Canfarm Co-operative Services Limited to provide operating resources to March 31, 1981	1,300,000		1,300,000	
Capital general	4,230,500		3,789,056		Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act....	6,033,900		5,125,505	
Major Capital Projects—					Contributions to the provinces in accordance with Regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	100,000		71,470	
Lethbridge, Alberta.....	300,000		89,576		Compensation at rates determined in the manner provided by Section 12 of the Animal Diseases and Protection Act to owners of animals affected with diseases coming under the Act, that have died or have been slaughtered in circumstances not covered by the Act and Regulations made thereunder.....	112,800		11,904	
Sarnia, Ontario	240,000		94,737		Contribution under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	10,000			
Grosse Isle, Quebec	350,000		348,712			26,581,594		23,645,568	
St Hyacinthe, Quebec	30,000				Statutory items (including Race Track Supervision Revolving Fund)	115,860,539		115,669,490	
In Lieu of Revolving Fund	1,067,000		878,128			275,419,135		270,341,449	
Frozen Allotment—Land Transfer Costs	150,000								
	132,871,002		130,920,391						
Vote 30									
Grants									
Canadian Council on 4-H Clubs	36,000		36,000						
Canadian National Livestock Records ..	50,000		50,000						
Federated Women's Institute of Canada	10,000		10,000						
Canadian Plowing Council	10,000		10,000						
	106,000		106,000						
Contributions									
Compensation in accordance with the terms of the Pesticide Residue Compensation Act for losses occasioned to a farmer by reason of pesticide residue	10,000								
Summer Youth Employment Program ..	63,494		60,688						
Canada's fee for membership in the Office international des épizooties.....	32,000		28,546						
Canadian Veterinary Medical Association	4,200		3,754						
Payments, in accordance with agreements entered into with the Provinces of Ontario, Quebec and Saskatchewan towards the costs of construction of additions or enlargements to veterinary science teaching facilities at the Universities of Guelph, Montreal at St Hyacinthe, and Saskatchewan, Saskatoon	2,633,000		2,633,000						
Producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	775,000		732,423						

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE—Concluded			COMMUNICATIONS		
CANADIAN GRAIN COMMISSION PROGRAM			COMMUNICATIONS PROGRAM		
Vote 35			Vote 1		
Operating expenditures—			Program expenditures—		
Salaries and wages	19,256,554	19,206,635	Salaries and wages	47,537,279	47,091,087
Other operating costs	3,564,200	3,437,530	Other operating costs	23,019,021	23,046,405 ⁽¹⁾
CGE—Salaries and wages	1,131,246	1,022,931	Tenant services	76,000	67,587
Other operating costs	598,000	581,573	Anik-B Lease	1,750,000	1,467,096
Grain drier	350,000	344,276	Development of Space Subsystems and components	2,000,000	1,839,447
Weighscale recorders	187,500	14,261	Frozen	750,000	
Other capital	492,000	410,129		75,132,300	73,511,622
	25,579,500	25,017,335			
Grants			Vote 5		
Grants to Municipalities in accordance with the Municipal Grants Act	145,000	144,994	Capital—		
Contributions			Salaries and wages	50,000	49,467
Canada's fee for membership in the International Assoc for Cereal Chemistry	3,800	3,687	Anik-B Pilot Projects	1,212,000	1,123,721
Contribution to Northern Sales Co Ltd	55,000	55,000	Capital costs	15,281,000	15,264,663
Contribution to Pioneer Grain Terminal	92,500	64,750	Frozen	410,000	
	151,300	123,437		16,953,000	16,437,851
Statutory items	2,700,615	2,700,615	Vote 10		
	28,576,415	27,986,381	Grants and contributions as listed in the details of the estimates	14,661,136	13,068,263
Total, Department	896,518,620	858,346,447	Statutory items (including Government Telecommunications Agency Revolving Fund)	14,181,885	8,088,075
				120,928,321	111,105,811
Canadian Dairy Commission			ARTS AND CULTURE PROGRAM		
Vote 40			Vote 15		
Program expenditures—			Operating expenditures—		
Salaries and wages and other personnel	1,637,000	1,585,554	Salaries and wages	1,855,000	1,737,224
Other operating costs	1,212,000	1,141,591	Operating costs	2,170,000	2,163,855
Product research and development	800,000	341,959		4,025,000	3,901,079
Market research and product promotion	2,100,000	2,100,000	Vote 20		
	5,749,000	5,169,104	Grants		
Canadian Livestock Feed Board			Fathers of Confederation Building Trust	1,445,000	1,427,392
Vote 45			Arts and Cultural Service Organization and Activities Research and Support—Grants	808,000	808,000
Operating expenditures—			Institutions and Public Authorities in Canada in Accordance with Section 29 of the Cultural Property Export and Import Act	800,000	800,000
Salaries and wages and other personnel	596,386	567,757	National Theatre School	425,000	425,000
Other operating costs	381,000	375,320	Massey Hall	3,000,000	3,000,000
Salary adjustment reserve	47,614		Grants to Canadian Non-Profit Cultural Organizations and Institutions for Deficit Reduction, Management Development and for Special Cultural Activities of National Significance	3,900,000	2,958,324 ⁽²⁾
	1,025,000	943,077		10,378,000	9,418,716
Vote 50			Contributions		
Contributions			Contributions for the Construction, Expansion or Improvement of Performing Arts Facilities in Canada	485,000	430,000
Feed Freight Equalization—Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	16,035,000	15,429,694	Contribution for the Development of the Canadian Book Publishing Industry	6,760,000	6,685,206
Supply and Price Stability—Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills	450,000	430,625	Contributions to the Vancouver Art Gallery	1,000,000	1,000,000
Contributions to operators for the construction of new inland elevator facilities in feed grain deficient areas of Eastern Canada and British Columbia	1,065,000	1,060,612	Contributions for Decormag	150,000	150,000
Contributions to elevator operators for expansion of feed grain storage capacity at existing inland elevators in feed grain deficient areas of Eastern Canada and British Columbia	200,000	151,807	Contributions for Quebec Institute Cinema	50,000	50,000
	17,750,000	17,072,738	Contributions for Canadian Film Institute	75,000	75,000
	18,775,000	18,015,815	Contributions for Academy Canadian Cinema	20,000	20,000
Total	921,042,620	881,531,366	Contributions for Canadian Independent Record Production	20,000	20,000
			Statutory items	18,938,000	17,848,922
				225,800	225,800
			Total, Department	144,117,121	133,081,612

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
ECONOMIC DEVELOPMENT					
Vote 1					
Program expenditures—					
Salaries and wages	3,112,800	3,082,145			
Operating costs	1,073,000	1,073,000			
Contribution	150,000	150,000			
	<i>4,335,800</i>	<i>4,305,145</i>			
Statutory items	<i>461,975</i>	<i>461,975</i>			
Total, Department	<u>4,797,775</u>	<u>4,767,120</u>			
Northern Pipeline Agency					
Vote 25					
Program expenditures—					
Salaries and wages	3,503,000	2,822,938			
Other operating	3,169,000	2,396,194			
Frozen lapsing allotment	1,000,000				
	<i>7,672,000</i>	<i>5,219,132</i>			
Statutory item	<i>535,000</i>	<i>535,000</i>			
	<u>8,207,000</u>	<u>5,754,132</u>			
Total	<u>13,004,775</u>	<u>10,521,252</u>			
EMPLOYMENT AND IMMIGRATION					
DEPARTMENTAL ADMINISTRATION PROGRAM					
Vote 1					
Program expenditures—					
Salaries and wages	10,548,800	9,721,914			
Operations and maintenance	3,806,000	3,081,173			
Temporary programs	175,600	121,106			
Less: recoveries from UI Account	<i>9,925,000</i>	<i>8,900,000</i>			
	<i>4,605,400</i>	<i>4,024,193</i>			
Statutory items	<i>1,393,975</i>	<i>1,393,975</i>			
Total, Department	<u>5,999,375</u>	<u>5,418,168</u>			
Advisory Council on the Status of Women					
Vote 60					
Program expenditures	1,400,000	1,313,092			
Canada Employment and Immigration Commission					
ADMINISTRATION PROGRAM					
Vote 5					
Program expenditures—					
Salaries and wages	69,201,000	63,170,805			
Operations and maintenance	81,482,000	80,732,747			
Audit services bureau	2,549,000	2,327,452			
Tenant services	3,692,578	1,722,380			
Temporary programs	355,000	152,231			
	<i>157,279,578</i>	<i>148,105,615</i>			
Less: recoveries from UI Account	<i>133,641,578</i>	<i>130,211,250</i>			
	<i>23,638,000</i>	<i>17,894,365</i>			
Statutory item	<i>7,688,000</i>	<i>7,688,000</i>			
	<u>31,326,000</u>	<u>25,582,365</u>			
EMPLOYMENT AND INSURANCE PROGRAM					
Vote 10					
Program expenditures—					
Salaries and wages	366,375,000	358,902,077			
Operations and maintenance	83,574,000	79,227,764			
Temporary programs	17,504,400	14,778,113			
CMTP—Purchases of training	403,812,000	401,384,577			
Diagnostic services	396,000	331,800			
Less: recoveries from UI Account	<i>427,241,000</i>	<i>427,241,000</i>			
	<i>444,420,400</i>	<i>427,383,331</i>			
Vote 15					
Grants and contributions					
Grants					
Workers compensation	170,000	3,347			
Community employment strategy	25,000	25,000			
Voluntary organizations	365,000	364,963			
Frontier College of Canada	125,000	125,000			
Summer youth employment	500,000	445,557			
Local economic development	505,000				
Contributions					
Job experience and training	8,000	4,485			
Job exploration by students	12,000	8,946			
New technology employment	4,119,000	2,173,616			
Canada community services	5,087,000	3,524,886			
Canada farm labour pool	3,800,000	3,747,979			
Canada manpower training allowances	97,816,000	96,562,015			
Canada manpower industrial training	102,818,000	99,891,617			
Trainee travel	7,200,000	7,071,149			
Canada works	46,269,000	44,210,548			
Local employment assistance	61,800,000	58,862,731			
Summer youth employment	58,201,067	55,092,153			
Canada manpower consultative	2,317,000	2,209,691			
Canada community development	60,426,000	59,059,595			
OPCAN—Lapsing allotment	8,500,000				
Cooperative education	400,000	195,605			
Canada manpower mobility	10,000,000	7,728,811			
Outreach	10,200,000	10,147,007			
Federal-provincial agriculture agreements	610,000	510,893			
Critical trade skills training	9,267,004	7,355,249			
Local economic development	656,000	250,806			
	<i>491,196,071</i>	<i>459,571,649</i>			
Statutory items	<i>2,533,359,769</i>	<i>2,533,359,769</i>			
	<u>3,468,976,240</u>	<u>3,420,314,749</u>			
IMMIGRATION PROGRAM					
Vote 20					
Program expenditures—					
Salaries and wages	61,016,000	60,692,493			
Operations and maintenance	13,769,000	13,132,585			
Transportation of refugees	13,323,000	12,953,336			
	<i>88,108,000</i>	<i>86,778,414</i>			
Grants					
Indochinese refugee settlement	75,000	300,000			
Contributions					
Transportation and other assistance	41,981,000	32,866,261			
Immigration welfare organizations	2,424,000	2,033,306			
	<i>44,480,000</i>	<i>35,199,567</i>			
Statutory items	<i>7,066,764</i>	<i>7,066,764</i>			
	<u>139,654,764</u>	<u>129,044,745</u>			
ANNUITIES PROGRAM					
Vote 30					
Program expenditures—					
Salaries and wages	3,115,000	2,536,870			
Operations and maintenance	312,000	286,263			
	<i>3,427,000</i>	<i>2,823,133</i>			
Statutory items	<i>326,952</i>	<i>326,952</i>			
	<u>3,753,952</u>	<u>3,150,085</u>			
Immigration Appeal Board					
Vote 35					
Program expenditures—					
Salaries and wages	1,507,000	1,506,954			
Salary adjustment reserve allotment ..	126,000	82,000			
Operating cost	354,000	296,000			
Tenant services	5,000	13,000			
	<i>1,992,000</i>	<i>1,897,954</i>			
Transfer from TB Vote 5	60,000				
Statutory item	212,000	212,000			
	<u>2,264,000</u>	<u>2,109,954</u>			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

ENERGY, MINES AND RESOURCES—Concluded	Allotments		Expenditures		Vote 55	Allotments		Expenditures	
	\$		\$			\$		\$	
MINERALS PROGRAM—Concluded									
Vote 45—Concluded									
Operating costs	4,361,000		4,237,349		Capital costs	5,758,000		5,762,179	
Capital costs	453,000		438,011		Statutory items	6,561,795		6,561,795	
	19,957,000		19,138,004			103,902,583		102,904,503	
Grants									
Canadian National Committee of the World Mining Congress	2,000		2,000		Total, Department				
In aid of mineral resources research	241,000		241,000			3,756,070,285		2,975,878,150	
Canadian Advisory Committee on Rock mechanics	3,000		3,000		Atomic Energy Control Board				
Canadian Mineral Processors	1,000		1,000		Vote 60				
Queen's University for the Centre for Resource Studies	50,000		50,000		Program expenditures	14,231,000		13,263,717	
Elliott Lake Centre for the development of the Elliott Lake Institute for Radiation Safety	500,000		500,000		Statutory item	733,791		733,791	
	797,000		797,000			14,964,791		13,997,508	
Contributions									
Centre for resource studies to support a workshop on the Data Base for accident Research in the mining industry	30,000		30,000		Atomic Energy of Canada Limited				
Province of Newfoundland in respect of the Mineral Development Agreement with the Province in accordance with term and conditions approved by the Governor in Council	1,468,000		1,468,000		Vote 65				
Queen's University to conduct studies in resource policy analysis	75,000		75,000		Operating costs	829,219,063		823,974,896	
	1,573,000		1,573,000		Vote 70				
	1,952,366		1,952,366		Capital costs	17,592,000		17,592,000	
Statutory items	24,279,366		23,460,370			846,811,063		841,566,896	
EARTH SCIENCE SERVICES PROGRAM									
Vote 50									
Salary adjustment reserve	570,917				National Energy Board				
Personnel costs	50,063,083		50,036,884		Vote 100				
Operating costs	38,702,000		38,382,159		Program expenditures—				
Energy research and development					Salaries and wages	11,210,608		10,626,550	
Personnel costs	165,000		102,678		Other operating costs	2,236,000		2,051,682	
Operating costs	665,000		650,325		Tenant services	75,000		74,589	
	90,166,000		89,172,046			13,521,608		12,752,821	
Grants									
Canadian Institute of Surveying	30,000		30,000		Statutory item	1,457,000		1,457,000	
Grants to assist in defraying the costs of scientific conferences in the geological sciences	20,000		18,000			14,978,608		14,209,821	
Canadian Geoscience Council	5,000		5,000		Total	4,632,824,747		3,845,652,375	
Canadian Committee of the International Geological Correlation Program	12,000		12,000		ENVIRONMENT				
Canadian Society for Remote Sensing ..	10,000		10,000		ADMINISTRATION PROGRAM				
In aid of earth sciences research	585,000		584,984		Vote 1				
Canadian Institute of Surveying for the publication of the proceedings of the Second International Symposium of North American Vertical Geodetic networks	11,000		11,000		Program expenditures—				
	673,000		670,984		Salaries and wages	16,438,160		16,389,349	
Contributions									
Membership, International Union of Geological sciences	6,000		6,000		Other operating costs	7,285,283		7,199,977	
International Union of Geological Sciences	15,000		15,000		IMPAC (salaries and O and M)	550,000		546,307	
Student Summer and Youth Employment	33,788		30,967		Tenant services	68,828		67,673	
International Seismological Fund	17,000		17,000			24,342,271		24,203,306	
Canadian Committee for the International Geodynamics Project	2,000				Grants				
Membership, Pan-American Institute of Geography and History	37,000		35,915		Canadian Association of Geographers ..	7,000		6,500	
European Space Agency for Canada's participation in the Preparatory European Remote Sensing Satellite Program	633,000		632,617		International Geographical Union	1,300		1,239	
	743,788		737,499			8,300		7,739	
ENVIRONMENTAL SERVICES PROGRAM									
Vote 5									
Operating expenditures—									
					Salaries and wages	142,724,526		141,836,187	
					Tenant services	267,670		231,648	
					Operating costs	89,815,961		87,372,897	
						232,808,157		229,440,732	
Vote 10									
Capital costs—									
					Maritimes Forest Research Centre ..	81,000		69,200	
					Alternative System to Ocean Station ..	1,122,343		620,458	
					Other capital costs	17,564,701		15,944,499	
						18,768,044		16,634,157	

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures			
	\$	\$		\$	\$			
ENVIRONMENT—Concluded								
ENVIRONMENTAL SERVICES PROGRAM—Concluded								
Vote 15								
Grants								
Federation of Associations on the Canadian Environment	5,000	5,000	Grant—International Peace Garden ..	30,000	30,000			
Meteorological Research	326,800	326,796	Scholarships—University training of students in outdoor recreation	36,293				
Canadian Meteorological and Oceanographic Society	16,000	16,000	Scholarships—University training of registered Indians and Inuits	10,000				
Water Resources Research	250,000	250,000	National and Provincial Parks Association of Canada	15,000	15,000			
Canadian Committee—Water Pollution Research	2,000	2,000	Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the conference	11,965	11,800			
Canadian Wildlife Federation	10,000	10,000	International Union for Conservation of Nature and Natural Resources ..	90,000	53,134			
Canadian Nature Federation	10,000	10,000	World Heritage Fund	52,000	50,261			
Creston Valley Wildlife Management ..	55,000	55,000	International Centre for the Study of the Preservation and Restoration of Cultural Property	52,000	52,009			
Scholarships	10,000	10,000	Co-operating Associations	250,000	250,000			
Federal-Provincial Committee—Humane Trapping	120,000	120,000	Petrolia Association	35,000	35,000			
Canadian Forestry Association	50,000	50,000	Aurora and District Historical Society	5,000	5,000			
Commonwealth Forestry Institute	8,000	8,000		<u>132,086,300</u>	<u>125,761,540</u>			
Festival of Forestry	5,000	5,000	Vote 25					
Grants to Universities for Specific Forestry Research Projects	292,000	291,990	Capital—					
Le Festival du Travailleur Forestier	1,100	1,100	Capital costs	84,460,000	79,862,341			
	<u>1,160,900</u>	<u>1,160,886</u>	Purchase and use of solar heating	628,000	311,407			
				<u>85,088,000</u>	<u>80,173,748</u>			
Contributions								
Membership fee WMO	563,500	562,795	Vote 30					
B C Fraser River Flood Control	4,355,000	4,352,494	Payments to the National					
B C Okanagan River Basin	650,000	573,140	Battlefields Commission					
Sask—Qu'Appelle Valley	606,000	605,166		<u>1,294,000</u>	<u>1,194,000</u>			
Quebec—Montreal Area Flood Control	1,133,400	1,003,512	Statutory items					
New Brunswick—Marsh Creek Watershed	130,000			<u>13,588,025</u>	<u>13,588,025</u>			
Waterfowl Crop Depredation	700,001	700,000		<u>14,882,025</u>	<u>14,782,025</u>			
B C Sturgeon Bank Agreement	200,000	102,419		<u>232,056,325</u>	<u>220,717,313</u>			
Quebec Basse Cote Nord Ecological Studies	101,000	67,783	Total					
Manitoba Flood Damage Red River Valley	2,000,000	1,531,839		<u>555,448,857</u>	<u>537,299,078</u>			
Federal-Provincial Water Resources Projects	186,000	146,675	EXTERNAL AFFAIRS					
Flood Damage Reduction Studies and Flood Risk—Mapping	1,998,900	1,977,601	CANADIAN INTERESTS ABROAD PROGRAM					
Quebec Hydrometric Agreement	833,500	833,492	Vote 1					
Quebec Bay James Agreement	80,100	35,000	Tenant services					
Forest Engineering Research Institute of Canada	1,000,000	1,000,000		129,000	64,308			
National Swedish Board for Energy Source Development	25,000	25,000	Salaries	98,791,803	98,206,935			
Forest Engineering Research Institute of Canada Research and Demonstration Activities on Biomass Harvesting Contribution to Forintek Canada Corporation	320,000	320,000	Operating expenditures	149,557,027	144,375,988			
Canada/Ontario Great Lakes Water Quality	1,200,000	1,176,423		<u>248,477,830</u>	<u>242,647,231</u>			
University of Guelph Symposium on James/Hudson Bay	4,000	4,000	Vote 5					
Convention on International Trade in Rare and Endangered Species	18,000	17,040	Capital expenditures					
Summer Youth Employment Program ..	1,713,528	1,617,177		14,075,000	13,084,501			
	<u>20,117,929</u>	<u>18,951,556</u>	Long range capital program	20,922,000	18,149,450			
Statutory items	<u>23,704,685</u>	<u>23,704,685</u>		<u>34,997,000</u>	<u>31,233,951</u>			
	<u>296,559,715</u>	<u>289,892,016</u>	Vote 10					
PARKS CANADA PROGRAM								
Vote 20								
Operating expenditures—								
Salaries and wages	87,363,868	85,600,810	Grants listed in Estimates and Contributions					
Salary adjustment reserve	3,418,536			94,283,975	89,510,730			
Operating costs	34,585,838	33,768,072	Statutory items					
Tenant services	122,500	93,867		<u>9,086,325</u>	<u>9,086,325</u>			
Purchase of operating services	1,475,000	1,449,376		<u>386,845,130</u>	<u>372,478,237</u>			
Summer Youth Employment Program	1,213,300	1,118,852	CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND					
Forest Fire Suppression	3,320,000	3,228,359	Statutory item					
				3,254,107	(436,098)			
WORLD EXHIBITIONS PROGRAM								
Vote 15								
Salaries								
	149,000	81,055	Operating expenditures					
	161,000	142,594		310,000	223,649			
Statutory item	23,000	23,000		<u>333,000</u>	<u>246,649</u>			
			Total, Department					
				<u>390,432,237</u>	<u>372,288,788</u>			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments		Expenditures	
	\$	\$	\$	\$
EXTERNAL AFFAIRS—Continued				
Canadian International Development Agency				
Vote 20				
Operating expenditures—				
Operating costs	8,008,000		8,614,667	
Salaries and wages	27,280,000		27,241,722	
Tenant services	216,000		185,735	
EDP system reserve.....	1,376,000			
Transfer from TB Vote 30—Implementation Assistance Program.....	501,000		501,000	
	37,381,000		36,543,124	
Vote 21b				
Deletion from the Accounts of a loan to Pakistan for \$1,234,758 and payment of \$300,000 to Westinghouse Canada for rights and interests in a nuclear fuel fabrication plant.....	1,534,758		1,509,665	
Vote 25				
Grants				
Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expenses directly related thereto..	285,111,543		258,028,136	
Reserve for Pakistan Write-Off	300,000			
United Nations Development Program..	41,000,000		41,000,000	
United Nations Children's Fund	9,000,000		9,000,000	
International Institute of Tropical Agriculture.....	1,300,000		1,300,000	
International Rice Research Institute....	1,300,000		1,300,000	
International Maize and Wheat Improvement Centre.....	1,300,000		1,300,000	
United Nations Fund for Population Activities	7,000,000		7,000,000	
Commonwealth Fund for Technical Co-operation.....	10,000,000		10,000,000	
United Nations Relief and Works Agency for Palestine Refugees in the Near East	2,200,000		2,200,000	
International Centre of Tropical Agriculture.....	1,150,000		1,150,000	
United Nations High Commissioner for Refugees	2,250,000		2,250,000	
Development assistance to international development institutions for operations and general programs.....	14,515,000		9,476,827	
United Nations High Commissioner for Refugees as relief to Afghan refugees in Pakistan	2,750,000		2,750,000	
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Somalia	1,400,000		1,400,000	
United Nations Children's Fund for humanitarian relief in favor of the Kampuchean people	3,750,000		3,750,000	
World Food Program	10,000,000		10,000,000	
Food aid assistance to developing countries, their agencies and persons in such countries, of to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions	169,500,000		169,499,672	
International Planned Parenthood Federation (\$3,100,000 US).....	3,641,880		3,641,880	
Development assistance to international non-governmental organizations in support of programs and projects.....	1,160,000		1,160,000	
Grants to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local				
and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries				224,475
Emergency assistance to countries, their agencies and persons in such countries and to international institutions for the alleviation of natural and man-made calamities				3,000,000
Grant to International Committee of the Red Cross as humanitarian assistance in Africa				2,000,000
Commonwealth scholarships and fellowships				2,552,000
CIDA scholarships to Canadians for studies related to international development assistance				350,000
Scholarships to Zimbabwe students.....				35,000
Contributions				
Contributions to international development institutions in support of specific development assistance programs and projects and for special administrative expenses directly related thereto.....				373,000
Mennonite Central Committee Food Bank				1,500,000
Canadian University Service Overseas ..				11,494,282
Canada World Youth				4,800,000
Canadian Executive Service Overseas....				1,800,000
Contributions to Canadian non-governmental organizations in support of development assistance programs and projects				46,691,243
Contributions to international non-governmental organizations in support of development assistance programs and projects				3,948,120
Contributions to Canadian non-governmental organizations and community groups in support of development education programs and projects				3,475,000
Incentives to Canadian investors, institutions and organizations, international institutions, and developing country governments, their organizations and agencies, developing country local and regional institutions and developing country investors, institutions and organizations, in support of industrial co-operation programs and projects				7,210,513
Contributions to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries				279,487
Contributions to provincial governments, their organizations and agencies, to developing countries, to Canadian and international non-governmental organizations for the benefit of recipients in developing countries and to international development institutions, in support of joint federal-provincial voluntary agricultural development assistance programs and projects.....				1,000,000
Reconstruction assistance to Southern Italy				1,500,000
				660,861,543
				3,305,000
Statutory item				
				667,615,626

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
EXTERNAL AFFAIRS—Concluded					
International Development Research Centre					
Vote 55					
Payments to the International Development Research Centre.....	42,000,000	42,000,000			
International Joint Commission					
Vote 60					
Program expenditures	2,249,000	2,168,765			
Statutory item	159,000	159,000			
	2,408,000	2,327,765			
Total	1,137,922,538	1,084,232,179			
FINANCE					
FINANCIAL AND ECONOMIC POLICIES PROGRAM					
Vote 1					
Salaries and wages	17,753,000	17,620,260			
Tenant services	210,000	187,116			
Operating costs	2,891,800	2,713,101			
	20,854,800	20,520,477			
Statutory items	94,203,951	94,203,951			
	115,058,751	114,724,428			
PUBLIC DEBT PROGRAM					
Statutory items	10,826,882,751	10,826,882,751			
FISCAL TRANSFER PAYMENTS PROGRAM					
Statutory items	3,787,836,998	3,787,836,998			
ANTI-DUMPING TRIBUNAL					
Vote 10					
Salaries and wages	788,000	785,950			
Operating costs	261,000	229,782			
	1,049,000	1,015,732			
Statutory item	113,000	113,000			
	1,162,000	1,128,732			
INSPECTOR GENERAL OF BANKS					
Vote 15					
Salaries and wages	557,000	549,708			
Operating costs	216,000	193,604			
	773,000	743,312			
Statutory item	88,000	88,000			
	861,000	831,312			
SPECIAL PROGRAM					
Statutory items	14,181,250	13,796,625			
Total, Department.....	14,745,982,750	14,745,200,846			
Auditor General					
Vote 20					
Program expenditures	26,736,200	24,601,044			
Statutory items	2,034,134	2,034,134			
	28,770,334	26,635,178			
Insurance					
Vote 25					
Program expenditures—					
Salaries and wages	5,311,000	5,272,697			
Operating costs	864,000	846,696			
	6,175,000	6,119,393			
Statutory items	1,006,059	1,006,059			
	7,181,059	7,125,452			
Tariff Board					
Vote 30					
Program expenditures	1,149,000	1,099,411			
Statutory items	471,074	471,074			
	1,620,074	1,570,485			
Total	14,783,554,217	14,780,531,961			
FISHERIES AND OCEANS					
Vote 1					
Operating expenditures—					
Salaries and wages	130,872,300	127,492,100			
Tenant services	212,000	174,100			
Salmonid Enhancement—Salaries	5,907,800	6,002,400			
Salmonid Enhancement—Operating..	12,800,000	12,607,900			
Fur Sealskin	500,000	370,400			
Other operating costs	114,311,032	112,795,465			
	264,603,132	259,442,365			
Grants					
Grants to Canadian universities and scholarships	360,000	360,000			
Grants to lobster fishermen	1,200,000	1,167,694			
Grants to Marine Sciences Research Laboratory	150,000	150,000			
Compensation to commercial Pacific halibut fishermen.....	200,000	148,056			
Compensation to commercial Atlantic salmon fishermen.....	1,572,000	1,513,104			
Membership fee—International Hydrographic Organization	18,000	18,000			
Intergovernmental Oceanographic Trust Fund	15,000	15,000			
Sea Use Council	15,000	11,500			
	3,530,000	3,383,354			
Contributions					
Lobster Self-Enforcement	338,000	338,284			
Assistance for construction of fishing vessels	8,500,000	8,442,888			
Assistance to the Committee on Seals and Sealing.....	75,000	75,000			
Assistance to Gulf and Scotian Shelf fishermen to modify fishing gear	270,000	267,530			
Contribution for conversion of fishing vessels—Halibut	400,000	306,848			
Summer Youth Employment Program ..	1,621,000	1,404,074			
Contribution to the Centre for Cold Ocean Resources Engineering	200,000	200,000			
	11,404,000	11,034,624			
Vote 5					
Capital expenditures—					
Small Craft Harbours—Capital	18,985,000	18,647,900			
Vessel Replacement.....	18,871,000	18,822,900			
North West Atlantic Fisheries Centre	2,275,000	2,246,500			
Salmonid Enhancement—Capital	13,972,000	13,653,800			
Other Capital Costs	22,738,000	21,412,641			
	76,841,000	74,783,741			
Statutory items	19,094,878	19,094,878			
	95,935,878	93,878,619			
Total, Department.....	375,473,010	367,738,962			
Commission on Pacific Fisheries Policy					
Vote 1					
Operating expenditures.....	120,910	120,910			
Total	375,593,920	367,859,872			
GOVERNOR GENERAL					
Vote 1					
Program expenditures	2,975,902	2,743,641			
Statutory items	424,772	424,772			
Total	3,400,674	3,168,413			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments		Expenditures			Allotments		Expenditures	
	\$	\$	\$	\$		\$	\$		
INDUSTRY, TRADE AND COMMERCE—Concluded					Encourage experimental and research work in legal aid	300,000		256,204	
GRAINS AND OILSEEDS PROGRAM—Concluded					Employ law students with police forces ..	281,000		273,337	
Vote 56b					Summer exchange program between civil and common law students.....	269,000		262,521	
Oats pool deficit.....	1,870,000		1,827,806		Canadian Law Information Council	300,000		300,000	
Vote 60					Pilot projects relating to family courts ..	490,500		415,972	
Grants and contributions	27,135,001		23,591,920		Canadian Association of Chiefs of Police for the Law Admendments Committee	12,000		12,000	
Statutory items	122,285,539		122,285,539		Canadian Association of Provincial Court Judges	50,000		50,000	
	153,372,540		149,555,378		Criminal Law Reform.....	417,500		223,831	
Total, Department.....	621,190,759		607,319,357		Native Court-Worker related programs Consultation and development fund	2,265,000		2,115,175	
Canadian Commercial Corporation					University of Ottawa Legislative Drafting Program	51,900		48,150	
Vote 65					Public Legal Education.....	594,592		579,666	
Program expenditures	25,338,000		23,811,618		Institute of Public Administration of Canada	9,500		9,500	
Federal Business Development Bank					Canadian Society of Forensic Sciences ..	31,000		30,000	
Vote 70					Statutory items	31,741,243		30,665,875	
Payments to the Federal Business Development Bank	18,222,000		15,330,543			3,744,331		3,744,331	
Foreign Investment Review Agency						73,454,574		72,758,559	
Vote 75					CANADIAN UNITY INFORMATION OFFICE				
Operating expenditures—					Vote 10				
Salaries, wages and allowances	3,188,477		3,181,455		Program expenditures—				
Other operating costs	525,123		532,118		Salary and wages.....	2,230,000		1,962,253	
Tenant services	5,400		2,593		Tenant services	30,000		17,677	
Statutory item	3,719,000		3,716,166		Operating and maintenance	25,085,000		23,139,539	
	414,000		414,000		Statutory item	27,345,000		25,119,469	
	4,133,000		4,130,166			262,000		262,000	
Standards Council of Canada						27,607,000		25,381,469	
Vote 80					Total, Department.....	101,061,574		98,140,028	
Grant to the Standards Council of Canada	4,225,000		4,225,000		Canadian Human Rights Commission				
Total	673,108,759		654,816,684		Vote 15				
JUSTICE					Program expenditures—				
JUSTICE PROGRAM					Salaries and wages and other personnel	2,804,000		2,695,943	
Vote 1					Operating costs	1,557,000		1,387,451	
Operating expenditures—					Tenant services	25,000		20,469	
Salaries and wages	29,069,000		28,999,985		Statutory item	4,386,000		4,103,863	
Tenant services	57,000		55,248			385,000		385,000	
Operating and maintenance	8,843,000		9,293,120			4,771,000		4,488,863	
	37,969,000		38,348,353 ⁽³⁾		Commissioner for Federal Judicial Affairs				
Vote 5					ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM				
Grants					Vote 20				
Uniform Law Conference of Canada—					Program expenditures—				
Administrative expenses	2,500		2,500		Salaries and wages	2,704,000		2,623,855	
Uniform Law Conference—Research	25,000		25,000		Tenant services	32,000		30,320	
International Commission of Jurists	16,000		16,000		Operating costs	1,059,000		1,064,202	
L'Institut international de droit d'expression française	1,500		1,500		Statutory items	3,795,000		3,718,377	
British Institute of International and Comparative Law	10,000		10,000			358,000		358,000	
Grants to encourage student specialization in legislative drafting.....	74,000		69,564			4,153,000		4,076,377	
Grants to encourage native people to enter the legal profession	108,000		96,936		ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM				
Duff-Rinfret Scholarship Program	76,000		65,479		Vote 25				
	313,000		286,979		Program expenditures—				
Contributions					Salaries and wages	549,000		548,335	
Contributions to the provinces and territories to assist in the operation of legal aid systems	24,005,251		23,581,265		Grants				
Contributions to the provinces and territories to assist in the operation of programs to compensate victims of violent crime.....	2,301,000		2,173,917		Grant as listed in the details of Estimates.....	49,000		48,417	
					Operating costs	1,111,000		1,108,019	
						1,160,000		1,156,436	

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
JUSTICE—Concluded					
Commissioner for Federal Judicial Affairs—Concluded			Payments of Adjustment Assistance Benefits.....	3,800,000	3,800,000
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM—Concluded				4,218,490	4,196,267
Vote 30			Contributions		
Program expenditures—			Contributions to the Canadian Labour Congress labour education programs	2,541,930	2,541,930
Salaries and wages	50,000	17,524	Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs ..	338,397	338,397
Salary adjustment reserve	4,000		Quality of working life projects	133,000	108,702
Tenant services	1,000	503	Atlantic Region Education Centre	262,183	261,669
Operating costs	171,000	158,547	Vancouver Rail Task Force	25,000	25,000
	226,000	176,574	Youth Job Corps	28,539	27,637
Statutory items	59,144,391	59,144,391		3,329,049	3,303,335
			Statutory items	19,414,497	19,414,497
	61,079,391	61,025,736		50,494,836	49,860,397
Law Reform Commission of Canada			FITNESS AND AMATEUR SPORT PROGRAM		
Vote 35			Vote 50		
Program expenditures—			Program expenditures—		
Salaries and wages	718,300	652,359	Salaries and wages	2,605,000	2,480,213
Salary adjustment reserve	29,700		Other operating	2,948,000	2,611,702
Tenant services	3,000	1,302		5,553,000	5,091,915
Operating and maintenance	1,909,000	1,626,391	Vote 55		
	2,660,000	2,280,052	Grants and contributions		
Statutory item	97,000	97,000	Amateur sport		
	2,757,000	2,377,052	National sport governing bodies	13,824,740	13,805,534
Supreme Court of Canada			National sport and recreation centre ..	2,913,125	2,913,125
Vote 40			National multi-sport coordinating bodies	4,488,494	4,488,494
Program expenditures—			Athlete assistance	2,346,626	2,346,626
Salaries, wages and other personnel costs	1,247,000	1,149,758	Multi-sport national, regional and international games	2,860,000	2,860,000
Salary adjustment reserve	74,000			26,432,985	26,413,779
Tenant services	24,000	21,668	Recreation		
Operating costs	1,188,000	1,166,832	National recreation associations	2,914,593	2,914,593
Grants	10,000		Native peoples	1,004,969	1,004,969
	2,543,000	2,338,258		3,919,562	3,919,562
Statutory items	1,398,239	1,398,239	Fitness		
	3,941,239	3,736,497	Fitness projects	1,910,572	1,910,572
Tax Review Board			ParticipAction	650,000	650,000
Vote 45				2,560,572	2,560,572
Program expenditures—				32,913,119	32,893,913
Salaries and wages	698,800	637,510	Statutory items	339,000	339,000
Salary adjustment reserve	21,200			38,805,119	38,324,828
Tenant services	4,000	1,314	Total, Department	89,299,955	88,185,225
Operating and maintenance	294,000	276,474	Canada Labour Relations Board		
	1,018,000	915,298	Vote 10		
Statutory items	558,778	558,778	Program expenditures—		
	1,576,778	1,474,076	Salaries and wages	2,268,000	2,429,046
Total	179,339,982	175,318,629	Salary adjustment reserve	184,000	
LABOUR			Operating costs	988,000	981,367
LABOUR PROGRAM			Tenant services	2,000	732
Vote 1				3,442,000	3,411,145
Program expenditures—			Statutory item	325,000	325,000
Salaries and wages and other personnel	23,532,800	22,946,298		3,767,000	3,736,145
Vote 5			Canadian Centre for Occupational Health and Safety		
Grants			Vote 15		
Grants for special research studies in the labour field	40,000	39,300	Payment to Canadian Centre for Occupational Health and Safety	2,015,000	2,015,000
Grants for special research studies (accident prevention)	16,000	16,000	Total	95,081,955	93,936,370
Grants to labour unions and their individual members not affiliated with the Canadian Labour Congress for labour education	303,000	301,017			
Grants to support activities which contribute to Labour Canada's objectives	59,490	39,950			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments		Expenditures			Allotments		Expenditures	
	\$	\$	\$	\$		\$	\$	\$	\$
NATIONAL DEFENCE					Vote 10				
DEFENCE SERVICES PROGRAM					Grants				
Vote 1					Grants to voluntary health organiza-				
Operating expenditures—					tions as listed in the Estimates	442,000		442,000	
Civil salaries and wages	660,695,739	660,695,739			National health research and develop-				
Pay of the Forces	1,625,378,069	1,625,378,069			ment program	8,580,000		8,580,000	
Operating costs	1,201,866,321	1,212,444,412			Family planning	1,099,000		1,099,000	
Tenant services	608,641	608,641			Grants to welfare organizations as				
Meteorological services from Depart-					listed in the Estimates	1,518,000		1,518,000	
ment of Environment	4,198,000	4,198,000			United Nations International Year of				
From TB Vote 10—Student summer					Disabled Persons Secretariat	100,001		100,000	
youth employment	12,414,114	12,414,114				11,739,001		11,739,000	
Official language program	5,315,316	5,315,316			Contributions				
	3,510,476,200	3,521,054,291			National health research and develop-				
Vote 5					ment	1,417,000		1,417,000	
Capital costs	962,771,186	978,408,486			Canadian Organizing Committee IYDP	1,330,000		1,330,000	
Vote 10					Health promotion projects	2,039,000		1,689,717	
Grants as detailed in the Estimates	1,045,848	1,035,205			Health insurance supplementary fund....	24,000		24,000	
Canadian Institute of Strategic Studies	50,000	50,000			Study of sexual offences against chil-				
Contributions to the North Atlantic					dren and youths	68,000		68,000	
Treaty Organization military budgets	22,900,000	22,749,184			Health resources fund	3,076,028		3,076,028	
Infrastructure program	51,715,000	51,699,698			Canadian Hospital Association	30,000		30,000	
Contributions to North Atlantic Treaty					Canadian Public Health Association	25,000		25,000	
Organization Airborne Early Warning					Social services development	3,299,000		3,231,688	
System	98,300,000	98,295,072			New Horizons	11,788,000		11,787,598	
Materiel produced for transfer as					Vocational rehabilitation of disabled				
mutual aid	350,000	178,610			persons	39,026,001		31,673,018	
Contributions to provinces and municipa-					Vocational rehabilitation of disabled				
lities for emergency preparedness					persons research	75,000		47,884	
purposes	2,062,001	1,856,621			Nursing home care	242,972		239,967	
	176,422,849	175,864,390			Services to young offenders	57,200,000		54,582,825	
Vote 15					Contribution to the Canadian Rehabili-				
Defence Construction (1951) Limited....	7,697,000	7,697,000			tation Council for the Disabled	300,000		300,000	
Statutory item	394,051,594	394,051,594			Treasury Board Vote 10—Student				
Total	5,051,418,829	5,077,075,761			summer and youth employment	2,374,911		2,295,040	
						122,314,912		111,817,765	
					Statutory items	5,942,362,231		5,942,362,231	
						6,100,369,713		6,089,366,490	
NATIONAL HEALTH AND WELFARE					MEDICAL SERVICES PROGRAM				
DEPARTMENTAL ADMINISTRATION PROGRAM					Vote 15				
Vote 1					Program expenditures—				
Program expenditures—					Salaries and wages	79,802,000		78,941,640	
Salaries and wages (including T B					Operating costs	85,388,928		85,310,552	
Vote 5—Contingencies)	15,055,032	14,704,716				165,190,928		164,252,192	
Operating costs	5,062,000	4,822,440			Contributions				
Tenant services	771,000	712,501			Indian Health Services				
Treasury Board Vote 30—Implemen-					Contributions on behalf of Indians and				
tation assistance	786,500	432,559			Inuit for:				
Less: recoveries from Canada Pen-					Health Care facilities and equipment	1,905,000		1,877,469	
sion Plan Fund	576,000	604,499			Community health representatives,				
	21,098,532	20,067,717			medical transportation, health care				
Grants					professionals, promotion and sup-				
Institute for Social and Economic					port services	7,949,072		7,906,795	
Research					National Native Alcohol Abuse Pro-				
University of Manitoba	150,000	150,000			gram	2,962,000		2,854,485	
United Nations Fund for drug abuse					Consultation on Indian and Inuit				
control	250,000	250,000			health	950,000		950,000	
	400,000	400,000			Payments to Newfoundland for Indian				
Contributions					and Inuit health care delivery	666,000		633,758	
Welfare information system	1,570,000	1,569,937			Payments to Alberta to upgrade				
Statutory items	1,932,975	1,932,975			Charles Camshell Hospital	1,043,000		1,043,000	
	25,001,507	23,970,629			Alberta Indian Organizations	150,000		144,682	
HEALTH AND SOCIAL SERVICES PROGRAM					Northern Health, Services				
Program expenditures—					Contributions on behalf of Indians and				
Salaries and wages (including T B					Inuit for:				
Vote 5—Contingencies)	13,843,569	13,616,558			National Native Alcohol Abuse Pro-				
Operating costs	9,935,000	9,657,057			gram	136,000		103,009	
Treasury Board Vote 10—Student					Consultation on Indian and Inuit				
summer and youth employment	175,000	173,879			health	77,000		59,500	
	23,953,569	23,447,494			Community health representatives,				
					medical transportation, health care				
					professionals promotion and sup-				
					port services	16,000		15,420	

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
NATIONAL HEALTH AND WELFARE—Concluded					
MEDICAL SERVICES PROGRAM—Concluded					
Vote 15—Concluded					
Contributions to provinces for transfer of ownership and administration of prosthetic units in:					
Nova Scotia	124,000	123,180			
Saskatchewan	106,000	73,372			
Rideauwood Institute	75,000	75,000			
Institute of Child Health	25,000	25,000			
Treasury Board Vote 10—Student summer and youth employment ..	431,831	420,623			
	16,615,903	16,305,293			
Vote 20					
Capital expenditures	12,016,000	11,430,902			
Statutory items	10,091,059	10,091,059			
	203,913,890	202,079,446			
HEALTH PROTECTION PROGRAM					
Vote 25					
Program expenditures—					
Salaries and wages (including TB Vote 5—Contingencies)	44,434,000	44,423,714			
Operating costs (including Vote 26b)	18,609,161	18,583,561			
	63,043,161	63,007,275			
Grants					
National Food Distribution Centre	15,000	15,000			
Association of Official Analytical Chemists	30,000	30,000			
International Commission on Radiological Protection	5,000	5,000			
	50,000	50,000			
Contributions					
Sixth Western Hemisphere Nutrition Congress	7,000	7,000			
Canadian Federation of Humane Societies	5,000	5,000			
Addiction Research Foundation	7,500	7,500			
World Health Organization Voluntary Fund	50,000	50,000			
Centre for Resource Studies, Queen's University	30,000	30,000			
Treasury Board Vote 10—Student summer and youth employment	153,647	131,179			
	253,147	230,679			
Statutory items	6,005,603	6,005,603			
	69,351,911	69,293,557			
INCOME SECURITY PROGRAM					
Vote 30					
Branch (excluding decentralization one-time costs)					
Program expenditures—					
Salaries and wages	49,253,000	48,622,287			
Operating costs	12,862,001	12,218,676			
Less: recoveries from Canada Pension Plan Fund	18,694,000	18,649,570			
	43,421,001	42,191,393			
Decentralization one-time costs					
Program expenditures—					
Salaries and wages	1,047,000	959,147			
Operating costs	898,000	347,297			
Less: recoveries from Canada Pension Plan Fund	1,768,000	1,203,735			
	177,000	102,709			
Statutory item	9,273,151,396	9,273,151,396			
	9,316,749,397	9,315,445,498			
Total, Department	15,715,386,418	15,700,155,620			
Medical Research Council					
Vote 35					
Operating expenditures—					
Salaries and wages	834,000	787,988			
Operating allotment					
Tenant services	601,000	523,046			
	1,435,000	1,311,034			
Vote 40					
Grants and scholarships	80,475,000	80,475,000			
Statutory item	121,000	121,000			
	82,031,000	81,907,034			
Total	15,797,417,418	15,782,062,654			
NATIONAL REVENUE					
Customs and Excise					
Vote 1					
Salaries and wages	207,403,012	207,291,328			
Operating allotment	32,319,560	32,676,173			
Tenant services	378,441	378,441			
Summer youth employment program ..	21,431	20,879			
	240,122,444	240,366,821			
Statutory items	25,622,975	25,622,975			
	265,745,419	265,989,796			
Taxation					
Vote 5					
Salaries and wages and other personnel	335,568,001	331,673,485			
Operating expenditures	33,306,000	33,896,643			
Mortgage interest and tax credit	930,000				
Contributions	47,000	33,685			
Tenant services	1,157,000	1,151,683			
	371,008,001	366,755,496			
Statutory items	43,968,693	43,968,693			
	414,976,694	410,724,189			
Total	680,722,113	676,713,985			
PARLIAMENT					
The Senate					
Vote 1					
Program expenditures	10,375,367	9,171,066			
Statutory items	5,840,643	5,840,643			
	16,216,010	15,011,709			
House of Commons					
Vote 5					
Program expenditures	78,825,000	79,221,576			
Statutory items	29,056,221	29,056,221			
	107,881,221	108,277,797			
Library of Parliament					
Vote 10					
Program expenditures	5,875,000	5,841,567			
Statutory item	638,000	638,000			
	6,513,000	6,479,567			
Total	130,610,231	129,769,073			
POST OFFICE					
Vote 1					
Operating expenditures—					
Salaries and wages	1,192,767,000	1,194,022,000			
Cost of living allowance	17,420,000	15,977,699			
Tenant services	4,034,000	3,032,099			
Other operating costs	326,031,800	317,378,942			
Grants and contributions	860,000	745,153			
Less: receipts credited to the vote	81,300,000	93,780,977			
	1,459,812,800	1,437,374,916			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments		Expenditures			Allotments		Expenditures			
	\$	\$	\$	\$		\$	\$	\$	\$		
POST OFFICE—Concluded					PUBLIC WORKS						
Vote 5					ADMINISTRATION PROGRAM						
Capital expenditures	14,328,000		9,349,017		Vote 1						
Statutory items	150,013,249		150,013,249		Program expenditures—						
Total	1,624,154,049		1,596,737,182		Salaries, wages and other personnel costs						
PRIVY COUNCIL					27,739,800					27,546,557	
PRIVY COUNCIL OFFICE PROGRAM					Operating costs					7,634,000	7,565,218
Vote 1					Transfer from TB Vote 10—						
Program expenditures—					Student summer and youth employment					49,407	48,407
Salaries and wages	12,174,250		11,986,571		Transfer from TB Vote 30—						
Tenant services	100,000		74,424		Implementation Assistance Program					630,000	501,477
Operating expenditures	12,350,250		12,331,773		Statutory items					36,053,207	35,661,659
Grants					3,617,975						
Grant to the Institute for Research on Public Policy	500,000		500,000		39,671,182					39,279,634	
Grant to the Institute of Intergovernmental Affairs Queen's University	49,500		49,500		PROFESSIONAL AND TECHNICAL SERVICES PROGRAM						
Contribution					Vote 5						
Contribution to the Institute for Research on Public Policy	30,000		12,858		Program expenditures—						
Statutory items	25,204,000		24,955,126		Salaries, wages and other personnel costs					30,517,000	29,948,375
Total, Department	27,104,240		26,855,366		Salary adjustment reserve					1,106,000	
Canadian Intergovernmental Conference Secretariat					Operating costs					7,299,000	7,237,071
Vote 5					Low Energy Building Design Awards Program					387,000	382,903
Program expenditures	1,544,000		1,512,201		Program of assistance to solar equipment manufacturers					2,878,000	2,717,421
Statutory items	88,000		88,000		Transfer from TB Vote 10—						
Total	1,632,000		1,600,201		Student summer and youth employment					567,385	532,105
Chief Electoral Officer					42,754,385					40,817,875	
Vote 10					Grants						
Program expenditure	1,282,000		1,173,646		Grant to the Canadian Joint Fire Prevention Publicity Committee					5,000	5,000
Statutory items	18,973,933		18,973,933		Grant to the Canadian Association of Fire Chiefs					25,000	25,000
Total	20,255,933		20,147,579		30,000					30,000	
Commissioner of Official Languages					Contribution						
Vote 15					Contribution to the Second Symposium on the Management, Conservation and Utilization of the Coastal Zone					5,000	5,000
Program expenditures—					Statutory items					4,130,033	4,130,033
Salaries and wages	2,962,610		2,933,360		46,919,418					44,982,908	
Tenant services	5,000		4,107		PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND						
Operating expenditures	1,894,000		1,893,831		Statutory items					55,000,000	1,652,847
Statutory items	4,861,610		4,831,298								
Total	5,318,906		5,288,594								
Economic Council of Canada					ACCOMMODATION PROGRAM						
Vote 20					Vote 10						
Program expenditures—					Operating expenditures—						
Salaries and wages and other personnel	4,634,000		4,249,546		Salaries, wages and other personnel costs					101,084,000	100,449,914
Operating expenditures	2,794,000		2,666,764		Salary adjustment reserve					1,153,000	
Reserved allotment	168,000		168,000		Operating costs					306,904,001	305,451,433
Statutory item	602,000		602,000		Tenant services					364,000	362,845
Total	8,198,000		7,518,310		(4,000,000)					(4,000,000)	
Public Service Staff Relations Board					Grant						
Vote 30					Grant to the City of Bathurst					300,000	300,000
Program expenditures—					405,805,001					402,564,192	
Salaries and wages and other personnel	4,446,000		4,388,590		Vote 15						
Operating expenditures	1,528,800		1,306,018		Capital expenditures—						
Operating reserve	83,300				Capital costs					117,485,004	104,685,284
Tenant services	14,900		14,900		Purchase and use of solar heating program					6,500,000	2,919,354
Statutory item	6,073,000		5,709,508		Cabinet committee on economy in Government reserve					20,175,000	
Total	6,651,000		6,287,508		144,160,004					107,604,638	
	578,000		578,000		13,589,184					13,589,184	
	69,160,079		67,697,558		563,554,189					523,758,014	

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
PUBLIC WORKS—Concluded					
MARINE PROGRAM					
Vote 20					
Operating expenditures—					
Salaries, wages and other personnel costs	9,269,000	9,133,192			
Salary adjustment reserve	301,000				
Operating costs	20,010,001	17,694,850			
	<u>29,580,001</u>	<u>26,828,042</u>			
Vote 25					
Capital expenditures—					
Capital costs	11,509,000	10,913,060			
Miramichi River, NB—Dredging	3,600,000	200,904			
St John's, Nfld—Dry dock synchrolift	2,500,000	20,226			
	<u>17,609,000</u>	<u>11,134,190</u>			
Statutory items	1,401,000	1,401,000			
	<u>48,590,001</u>	<u>39,363,232</u>			
MUNICIPAL GRANTS PROGRAM					
Vote 5					
Grants to municipalities	156,000,000	155,989,766			
TRANSPORTATION AND OTHER ENGINEERING PROGRAM					
Vote 30					
Operating expenditures—					
Salaries, wages and other personnel costs	809,000	792,261			
Salary adjustment reserve	2,000				
Operating costs	21,399,000	19,763,641			
	<u>22,210,000</u>	<u>20,555,902</u>			
Vote 35					
Capital expenditure—					
Capital costs	15,744,000	14,785,687			
Statutory items	207,050	207,050			
	<u>38,161,050</u>	<u>35,548,639</u>			
LAND MANAGEMENT AND DEVELOPMENT PROGRAM					
Vote 40					
Program expenditures—					
Salaries, wages and other personnel costs	3,215,000	3,073,159			
Operating costs	15,421,000	15,381,476			
Transfer from TB Vote 10—					
Student summer and youth employment	216,879	208,110			
Contribution					
Contribution to the City of Saint John ..	900,000	856,595			
	<u>19,752,879</u>	<u>19,519,340</u>			
Statutory items	3,099,394	3,099,394			
	<u>22,852,273</u>	<u>22,618,734</u>			
Total, Department	<u>970,748,113</u>	<u>863,193,774</u>			
Canada Mortgage and Housing Corporation					
Vote 25					
To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act					
	939,447,761	873,520,029			
Vote 30					
Canadian Home Insulation Program—					
To authorize Canada Mortgage and Housing Corporation to administer a home insulation program in the Province of Newfoundland, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia, the Yukon and the North-West Territories, and in respect thereto to make a contribution, in accordance with terms and conditions prescribed by regulations of the Governor in Council, to any person who during the period beginning on September 1, 1977 and ending December 31, 1984 in the said provinces and territories applies for the contribution and purchases materials for the purpose of insulating against heat loss so as to reduce energy consumption					
			195,500,000	176,315,216	
Vote 31b					
Home Insulation Program—To authorize Canada Mortgage and Housing Corporation to administer a home insulation program in the Province of Nova Scotia and Prince Edward Island and in respect thereto to make contributions in accordance with terms and conditions prescribed by regulations of the Governor in Council, to any person who during the period beginning on January 1, 1977 and ending on December 31, 1981 in the said provinces applies for a contribution in respect of the costs of insulating against heat loss so as to reduce energy consumption					
			4,300,000	4,300,000	
Statutory items			3,801,057	3,801,057	
			<u>1,143,048,818</u>	<u>1,057,936,302</u>	
National Capital Commission					
Vote 45					
Operating expenditures—					
Salaries and wages			21,192,000	21,192,000	
Salary adjustment reserve			820,000	820,000	
Interest on loans			4,133,000	4,133,000	
Grants in lieu of taxes			3,015,000	3,015,000	
Operating costs			6,551,000	6,551,000	
Supplementary estimate for grants in lieu of taxes			1,348,000		
Transfer from TB Vote 10—					
Summer student employment			242,088	242,088	
			<u>37,301,088</u>	<u>35,953,088</u>	
Vote 50					
Payment to the National Capital Fund—					
Property acquisition			1,250,000	1,250,000	
Reserve as directed by the Cabinet Committee on economy in Government			3,000,900	3,000,900	
Capital projects			42,660,100	42,660,100	
			<u>46,911,000</u>	<u>46,911,000</u>	
Statutory items			28,281,771	28,281,771	
			<u>112,493,859</u>	<u>111,145,859</u>	
Total			<u>2,226,290,790</u>	<u>2,032,275,935</u>	
REGIONAL ECONOMIC EXPANSION					
Vote 1					
Operating—					
Salaries and wages			47,500,000	47,403,456	
Other operating costs			23,837,894	24,325,657	
Operating costs—Tenant services			165,000	157,028	
			<u>71,502,894</u>	<u>71,886,141</u>	

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments		Expenditures			Allotments		Expenditures	
		\$		\$			\$		\$
REGIONAL ECONOMIC EXPANSION—Concluded									
Vote 5									
Capital costs—Salaries and wages		441,000		440,898					
Other capital		8,135,000		7,237,086					
		8,576,000		7,677,984					
Vote 10									
Grant									
To assist various organizations associated with the promotion and development of regional economic expansion		65,000		27,500					
Contributions									
Development Opportunity									
Initiatives	317,740,000		326,877,407						
Summer Youth Employment Program ..	784,112		743,996						
PEI Comprehensive Development Plan ..	30,279,000		30,331,877						
Industrial incentives	119,532,000		117,687,671						
Less: industrial incentives (frozen)	5,900,000								
Other programs	63,523,000		62,409,801						
	526,023,112		538,078,252						
	6,971,514		6,971,514						
Statutory items									
Total, Department	613,073,520		624,613,891						
Cape Breton Development Corporation									
Votes 45, 46b and 50									
Capital expenditures		89,618,753		89,618,753					
Vote 55									
Payment to the Cape Breton Development Corporation		8,225,000		8,225,000					
		97,843,753		97,843,753					
Total	710,917,273		722,457,644						
SCIENCE AND TECHNOLOGY									
Vote 1									
Operating cost allotments		6,045,151		5,848,453					
Grants									
Grant to Canadian Science Writer's Association		1,000		1,000					
Grant to the Canadian Committee for the International Institute for Applied Systems Analysis		1,500		1,500					
Grant to the Centre for Industrial Relations, University of Toronto		1,000		1,000					
Contributions									
Contribution towards the Support of the International Institute for Applied Systems Analysis		431,500		430,189					
Contribution towards the Support of the Commonwealth Science Council ..		98,900		98,665					
Contribution to cover the cost of participation by Canada in the program of the European Space Agency		1,359,000		1,358,000					
		7,938,051		7,738,807					
Statutory items		623,000		623,000					
Total, Department		8,561,051		8,361,807					
National Research Council of Canada									
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM									
Vote 5									
Program expenditures—									
Salaries, wages and other personnel costs	77,700,000		77,492,641						
Tenant services	10,000		2,749						
Program for Industry/Laboratory projects	9,350,001		8,902,830						
Energy Research and Development	11,825,000		10,084,589						
Other operating expenditures	43,030,000		40,962,508						
Less: receipts and revenue credited to the vote	5,524,000		6,471,478						
	136,391,001		130,973,839						
Vote 10									
Capital—									
Energy Research and Development		2,844,000		2,744,226					
Other capital expenditures		28,182,000		24,213,536					
Less: receipts and revenue credited to the vote		100,000		172,524					
		30,926,000		26,785,238					
Vote 15									
Grants and contributions									
International affiliations		487,000		482,405					
International Energy Agency—									
Implementation agreements		150,000		86,741					
Grants to municipalities in accord with the MGA		713,000		713,000					
Assistance towards research in industry	20,993,000		20,700,701						
Contributions in support of information services for small businesses		818,000		860,035					
Canadian Rehabilitation Council for the Disabled		140,000		140,000					
Canada's share of the cost of the Canada-France-Hawaii Telescope Corporation		1,304,000		1,303,999					
Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF		13,502,000		13,502,000					
Summer Youth Employment Program ..		22,556		22,556					
Large capacity vertical axis wind turbine		200,000		157,849					
Magnetic Confinement Fusion Program ..		370,000		370,000					
		38,699,556		38,339,286					
Statutory items		9,899,000		9,899,000					
		215,915,557		205,997,363					
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM									
Vote 20									
Program expenditures—									
Salary adjustment reserve		37,372							
Salaries, wages and other personnel costs		4,222,628		4,114,279					
Other program expenditures		11,271,000		10,014,263					
Less: receipts and revenue credited to the vote		1,864,000		2,392,377					
		13,667,000		11,736,165					
Statutory item		530,000		530,000					
		14,197,000		12,266,165					
Natural Sciences and Engineering Research Council									
Vote 25									
Program expenditures—									
Salaries and wages		1,619,000 ⁽⁴⁾		1,543,570					
Other operating expenses		1,868,000		1,592,309					
		3,487,000		3,135,879					
Vote 30									
Program expenditures—									
Scholarships and Grants-in-Aid of Research		158,950,000		158,949,656					
Statutory item		210,000		210,000					
		162,647,000		162,295,535					
Science Council of Canada									
Vote 35									
Operating costs		1,117,153		1,045,362					
Salary and wages		1,645,547		1,634,573					
Tenant services		5,000		5,000					
		2,767,700		2,684,935					
Statutory item		205,000		205,000					
		2,972,700		2,889,935					
Total		404,293,308		391,810,805					

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SECRETARY OF STATE					
ADMINISTRATION PROGRAM					
Vote 1					
Program expenditures—					
Salaries and wages	9,865,000	9,805,237			
Operating costs—Other	3,944,001	3,924,839			
Operating costs—Tenant services	169,000	149,358			
	<u>13,978,001</u>	<u>13,879,434</u>			
Statutory items	1,283,975	1,283,975			
	<u>15,261,976</u>	<u>15,163,409</u>			
OFFICIAL LANGUAGES PROGRAM					
Vote 5					
Operating expenditures—					
Salaries and wages	1,372,800	1,338,819			
Operating costs	558,001	512,488			
Salary adjustment reserve	46,200				
	<u>1,977,001</u>	<u>1,851,307</u>			
Vote 10					
Grants					
Official languages in the private sector—Grants to non-profit voluntary associations for the promotion of the use of official languages	1,394,000	1,393,991			
Official language minority groups—To support national federations, provincial associations as well as other groups or associations promoting the development of official language minority groups	7,986,250	7,978,130			
Contributions					
Official languages in education—					
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	170,377,750	169,632,639			
Adjustment payments to the provinces claimable for previous fiscal year in respect of formula payment agreements	7,963,000	2,737,564			
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official language acquisition development and policy co-ordination—					
Contributions to Canadian institutions, associations, other organizations and publications for language research	462,000	447,975			
Official language minority groups—					
Contributions in respect of national federations and provincial associations as well as other groups or associations promoting the development of official language minority groups	7,013,750	7,004,947			
	<u>195,417,000</u>	<u>189,393,017</u>			
Statutory items	184,000	184,000			
	<u>197,578,001</u>	<u>191,428,324</u>			
ARTS AND CULTURE PROGRAM					
Vote 15					
Operating expenditures—					
Salaries and wages	327,000	318,557			
Operating costs	1,236,500	1,106,949			
	<u>1,563,500</u>	<u>1,425,506</u>			
Vote 20					
Grants					
State protocol and special events—					
Festival Canada	1,368,000	1,368,000			
Lieutenant-Governors—					
Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the costs incurred in the exercise of their duties in their provincial capital:					
Newfoundland	12,000	12,000			
Prince Edward Island	10,000	10,000			
Nova Scotia	12,000	12,000			
New Brunswick	12,000	12,000			
Quebec	18,000	18,000			
Ontario	18,000	18,000			
Manitoba	15,000	15,000			
Saskatchewan	15,000	15,000			
Alberta	15,000	15,000			
British Columbia	18,000	18,000			
Contribution					
State protocol and special events—					
Festival Canada	400,000	200,000			
	<u>1,913,000</u>	<u>1,713,000</u>			
Statutory items	433,346	433,346			
	<u>3,909,846</u>	<u>3,571,852</u>			
EDUCATION SUPPORT PROGRAM					
Vote 30					
Program expenditures—					
Salary and wages	1,554,000	1,472,981			
Operating costs	2,132,000	2,063,107			
Grants					
Analysis and co-ordination—					
Association of Canadian Community Colleges	325,000	325,000			
Association of Canadian Studies	40,000	40,000			
	<u>4,051,000</u>	<u>3,901,088</u>			
Statutory items	1,688,888,513	1,688,888,513			
	<u>1,692,939,513</u>	<u>1,692,789,601</u>			
TRANSLATION PROGRAM					
Vote 35					
Program expenditures—					
Salaries and wages	46,186,000	44,880,376			
Translation contracts	5,919,000	5,855,179			
Operating costs—Other	4,890,000	4,833,165			
	<u>56,995,000</u>	<u>55,568,720</u>			
Statutory items	5,840,000	5,840,000			
	<u>62,835,000</u>	<u>61,408,720</u>			
CITIZENSHIP PROGRAM					
Vote 40					
Operating expenditures—					
Salaries and wages	14,588,600	14,301,678			
Operating costs	6,571,400	6,478,369			
	<u>21,160,000</u>	<u>20,780,047</u>			
Vote 45					
Grants					
Citizens participation—Voluntary organizations—					
Grants to status of women groups, human rights organizations, Canadian unity groups and group understanding and development organizations for projects, promoting the full participation of citizens in Canadian society	2,515,000	2,507,481			
Citizens participation—Native citizens—					
Grants to friendship centres, native women's groups, native community groups, native communications societies and native newspapers	9,252,000	9,247,060			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments		Expenditures	
	\$	\$	\$	\$
SECRETARY OF STATE—Concluded				
CITIZENSHIP PROGRAM—Concluded				
Vote 45—Concluded				
Multiculturalism—				
Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	6,056,000		6,045,410	
Open House Canada—				
Grants to groups and organizations for youth exchange projects	6,100,000		6,069,223	
Contributions				
Citizenship registration and promotion—				
Contribution toward the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	3,620,000		3,620,000	
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	193,000		156,773	
Citizenship participation—Voluntary organizations—				
Contributions to Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizen in Canadian society	369,600		369,547	
OPCAN	8,815,500		8,815,458	
Summer Youth Employment Program	5,976,421		5,764,414	
Citizenship participation—Native citizens—				
Contributions to native associations, the national association of friendship centres and capital assistance for friendship centres	13,035,400		12,984,098	
Multiculturalism—				
Contributions to voluntary groups for promoting cultural development	1,810,400		1,739,498	
Open House Canada—				
Contributions to voluntary organizations for youth exchange projects....	3,644,100		3,644,053	
	61,387,421		60,963,015	
Statutory items	1,836,830		1,836,830	
	84,384,251		83,579,892	
Total, Department	2,056,908,587		2,047,941,798	
Public Service Commission				
Vote 115				
Program expenditures	76,861,987		73,535,824	
Statutory items	9,499,571		9,499,571	
	86,361,558		83,035,395	
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND				
Statutory items	2,584,429		1,932,513	
Total	2,145,854,574		2,132,909,706	
SOCIAL DEVELOPMENT				
SOCIAL DEVELOPMENT PROGRAM				
Vote 1				
Program expenditures—				
Salaries and wages	2,257,000		1,246,613	
Operating costs	1,115,300		728,591	
Tenant services	43,500		43,385	
	3,415,800		2,018,589	
Statutory items	294,000		294,000	
	3,709,800		2,312,589	
SOLICITOR GENERAL				
ADMINISTRATION PROGRAM				
Vote 1				
Program expenditures—				
Salaries and wages and other personnel	6,209,000		6,162,607	
Tenant services	23,000		2,383	
Refit of Sir Wilfrid Laurier Building	200,000		53,042	
Operating costs	5,595,800		4,978,901	
Summer Youth Employment Program	100,000		81,385	
	12,127,800		11,278,318	
Grants				
Grant to the Canadian Association of Chiefs of Police	50,000		50,000	
Grant to the Canadian Association for the Prevention of Crime	125,000		125,000	
Grant to the John Howard Society	50,000		50,000	
	225,000		225,000	
Contributions				
Payment to the provinces, territories, public and private bodies in the support of activities complementary to those of the Solicitor General	1,612,000		1,591,991	
Summer Youth Employment Program ..	2,898,490		2,571,298	
	4,510,490		4,163,289	
Statutory items	817,975		817,975	
Total, Department	17,681,265		16,484,582	
Correctional Services				
Vote 5				
Penitentiary Service and National Parole Service				
Program expenditures—				
Salaries and wages and other personnel	257,468,989		259,096,462	
Operating costs	83,581,143		84,842,636	
Grants				
Grants to authorized after-care agencies	781,000		774,918	
Contributions				
Contribution to ARCAD for service to inmates	41,320		38,738	
Contribution to operation springboard for services to inmates	29,300		24,995	
Contribution to M2 W2 Association for services to inmates	34,370		34,370	
Contribution to Fifth International Symposium on Law and Psychiatry....	5,000		5,000	
	341,941,122		344,817,119	
Vote 10				
Capital expenditures	67,123,001		37,496,549	
Statutory items	38,871,460		38,871,460	
	447,935,583		421,185,128	
National Parole Board				
Vote 15				
Program expenditures				
	8,644,660		8,053,987	
Statutory item	805,000		805,000	
	9,449,660		8,858,987	
Royal Canadian Mounted Police				
LAW ENFORCEMENT PROGRAM				
Vote 20				
Law Enforcement				
Operating expenditures—				
Salary adjustment reserve (public servants)	3,921,000		3,921,000	
Salary adjustment reserve (members of the Force)	25,599,500		25,599,500	
Salary shortfall in Health Services Program	300,000		300,000	
Salaries and wages allotment	471,736,500		471,498,848	

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SOLICITOR GENERAL—Concluded					
Royal Canadian Mounted Police—Concluded					
LAW ENFORCEMENT PROGRAM—Concluded					
Vote 20—Concluded					
Grants to the RCMP Police Veterans Association.....	2,500	5,000			
Grants to the International Association of Chiefs of Police	1,500	1,428			
Operating costs allotment.....	168,534,601	164,836,929			
Transfer From Treasury Board Vote 10—Student summer and youth employment creating projects	1,472,177	1,340,142			
Tenant services allotment	1,550,400	936,591			
Clothing and kit.....	6,500,000	6,235,183			
Mess operations	2,250,000	2,030,994			
Less: amount recoverable (maximum 125%—254,100,000).....	203,280,000	214,177,141			
	478,588,178	462,528,474			
Vote 25					
Capital expenditures	56,557,000	47,817,415			
Statutory items	98,023,647	98,023,647			
	633,168,825	608,369,536			
Total	1,108,235,333	1,054,898,233			
SUPPLY AND SERVICES					
SERVICES PROGRAM					
Vote 1					
Program expenditures—					
Salaries, wages and other personnel costs	113,221,210	109,472,952			
Capital	1,084,000	1,671,995			
Other operating costs	61,966,775	58,847,945			
	176,271,985	169,992,892			
Less: receipts and revenues	61,159,000	57,389,484			
Statutory items	14,558,065	14,558,065			
	129,671,050	127,161,473			
SUPPLY PROGRAM					
Vote 5					
Unsolicited Proposals for Research and Development	15,000,000	14,864,998			
Free and subsidized distribution of government publications	2,747,680	2,747,680			
Less: paye frozen	125,002				
	17,622,678	17,612,678			
Statutory item	55,084,719	55,084,719			
	72,707,397	72,697,397			
SUPPLY PROGRAM—SUPPLY REVOLVING FUND					
Statutory items	105,828,655	(8,202,918)			
SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND					
Statutory items	82,116,997	(8,432,059)			
Total, Department	390,324,099	183,223,893			
Statistics Canada					
Vote 35					
Salaries and wages	97,491,722	95,030,701			
Operating and maintenance costs excluding census	29,117,542	27,886,369			
Census operating and maintenance cost	8,781,074	8,498,975			
Census capital allotment.....	137,000	137,000			
Tenant services	478,000	307,400			
Canada's Fee for Membership in the Inter-American Statistical Institute ..	28,440	28,440			
Contribution to the International Statistical Institute	1,706	1,536			
Contribution to the International Comparison Project United Nations	50,000	50,000			
Grant—Student Summer and Youth Employment.....	8,731	8,711			
Contribution to the Association for Research in Income and Wealth	1,348	1,348			
Less: receipts and revenue credited to the vote	5,965,132	6,021,394 ⁽⁵⁾			
	130,130,431	125,929,086			
	12,184,000	12,184,000			
Statutory item	142,314,431	138,113,086			
Total	532,638,530	321,336,979			
TRANSPORT					
DEPARTMENTAL ADMINISTRATION PROGRAM					
Vote 1					
Operating expenditures—					
Salaries and wages	35,862,800	35,148,567			
Grants and contributions as listed in the Estimates	998,000	935,124			
Contributions for the support of transportation research organizations	40,000	40,000			
Tenant services	353,000	347,274			
Energy R & D	4,294,000	3,956,434			
Operating costs	22,390,651	22,212,542			
Less: estimated revenue	4,832,651	4,832,651			
	59,105,800	57,807,290			
Vote 5					
Capital expenditures—					
Salary adjustment reserve	2,000				
Capital costs.....	14,808,000	12,761,446			
	14,810,000	12,761,446			
Statutory items	28,329,307	28,329,307			
	102,245,107	98,898,043			
DEPARTMENTAL ADMINISTRATION PROGRAM—STORES REVOLVING FUND					
Statutory item	4,510,942	2,428,399			
MARINE TRANSPORTATION PROGRAM					
Vote 10					
Operating expenditures—					
Salaries and wages	141,258,566	139,204,951			
Ship refit	18,153,000	16,238,764			
Maintenance dredging	2,847,000	2,389,598			
Other operating costs	78,889,823	75,411,344			
Summer students	127,119	129,998			
Ice reconnaissance.....	8,755,500	8,755,500			
Tenant services	48,000	8,000			
Search and rescue—Other operating Grants and contributions as listed in the Estimates	6,221,000	5,725,650			
	235,067	220,355			
Less: estimated revenue	13,838,956	13,838,956			
	242,696,119	234,245,204			
Vote 15					
Capital expenditures—					
Fleet Capital Investment Plan	25,137,000	20,987,219			
Capital costs.....	56,794,000	54,944,499			
	81,931,000	75,931,718			
Vote 16					
Payment to Nanaimo Harbour Commission	2,500,000	786,068			
Vote 17					
Payment to National Harbours Board—Dredging at Churchill Manitoba	1,527,000	1,527,000			

Special distribution of expenditures maintained under authority of Treasury Board—Concluded

	Allotments		Expenditures			Allotments		Expenditures	
	\$	\$	\$	\$		\$	\$	\$	\$
TREASURY BOARD—Concluded									
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM									
Vote 15									
Program expenditures—									
Operating costs	156,150,000	149,742,776							
Statutory items	(20,102,920)	(20,102,920)							
	<u>136,047,080</u>	<u>129,639,856</u>							
TEMPORARY ASSIGNMENTS PROGRAM									
Vote 20									
Program expenditures—									
Salaries and wages	1,939,000	1,911,391							
Operating costs	4,000	3,017							
Special	1,000								
Less: receipts and revenue credited to the vote	1,778,000	1,832,298							
	<u>166,000</u>	<u>82,110</u>							
Statutory items	194,000	194,000							
	<u>360,000</u>	<u>276,110</u>							
Total, Department	<u>232,346,602</u>	<u>164,813,621</u>							
Comptroller General									
Vote 25									
Program expenditures—									
Salaries and wages	5,352,000	5,250,041							
Operating costs	1,660,400	1,536,300							
Special	43,600								
Grants to International Organization of Supreme Audit Institutions	6,000	6,000							
	<u>7,062,000</u>	<u>6,792,341</u>							
Statutory item	696,000	696,000							
	<u>7,758,000</u>	<u>7,488,341</u>							
IMPLEMENTATION ASSISTANCE PROGRAM									
Vote 30									
Program expenditures	3,114,500								
Total	<u>243,219,102</u>	<u>172,301,962</u>							
VETERANS AFFAIRS									
VETERANS AFFAIRS PROGRAM									
Vote 1									
Salaries and wages	80,629,800	79,014,007							
Tenant services	162,000	140,614							
Operating costs	98,043,003	96,475,317							
Capital	2,190,000	1,875,373							
	<u>181,024,803</u>	<u>177,505,311</u>							
Vote 5									
War Veterans Allowance and Civilian War Allowances	297,787,000	296,645,836							
Assistance in accordance with the provision of the Assistance Fund Regulations	4,056,000	3,873,523							
Grant to Army Benevolent Fund	18,000	18,000							
Grant to Royal Canadian Legion	9,000	9,000							
Grant to Canadian Veterans Association of the United Kingdom	1,000	1,000							
Children of the War Dead	1,115,000	885,055							
University and vocational training	22,000	20,232							
Assistance to Canadian Veterans—Overseas	46,000	40,410							
Repayment under the Rehabilitation Act	2,000								
Last Post Fund	1,052,000	1,039,161							
Special Housing Assistance for Veterans	203,100	195,333							
Commonwealth War Graves Commission	2,535,000	2,535,000							
United Nations Memorial Cemetery in Korea	15,000	10,999							
Treatment and related allowances	3,647,000	3,485,469							
Grants to various provinces concerning the provision of prosthetic services to veterans	200,000								
Grant to the province of Nova Scotia in accordance with the agreement of Transfer Camp Hill Hospital	1,167,000	1,166,664							
Contributions to the respective provinces in accordance with the agreements of Transfer of departmental hospitals	3,448,900	2,362,211							
Transfer from TB Vote 10—Student summer and youth employment	3,082								
	<u>315,327,082</u>	<u>312,287,893</u>							
Statutory items	13,054,395	13,054,395							
	<u>509,406,280</u>	<u>502,847,599</u>							
WAR VETERANS ALLOWANCE BOARD PROGRAM									
Vote 10									
Salaries and wages	951,000	790,952							
Salary adjustment reserve	69,000								
Tenant services	2,000	2,000							
Operating costs	75,000	57,196							
	<u>1,097,000</u>	<u>850,148</u>							
Statutory item	132,000	132,000							
	<u>1,229,000</u>	<u>982,148</u>							
PENSIONS PROGRAM									
Vote 15									
Salaries and wages	602,000	544,395							
Salary adjustment reserve	41,000								
Tenant services	1,000	85							
Operating costs	51,000	37,974							
	<u>695,000</u>	<u>582,454</u>							
Vote 20									
Salaries and wages	7,573,000	7,258,872							
Tenant services	10,000	9,930							
Operating costs	2,055,001	1,817,868							
	<u>9,638,001</u>	<u>9,086,670</u>							
Vote 25									
Compensation for loss of earnings	100,000	60,735							
Grants	495,866,000	488,515,002							
	<u>495,966,000</u>	<u>488,575,737</u>							
Statutory item	1,068,000	1,068,000							
	<u>507,367,001</u>	<u>499,312,861</u>							
BUREAU OF PENSIONS ADVOCATES PROGRAM									
Vote 30									
Salaries and wages	2,767,000	2,719,619							
Tenant services	5,000	2,305							
Operating costs	161,000	156,667							
	<u>2,933,000</u>	<u>2,878,591</u>							
Statutory item	345,000	345,000							
	<u>3,278,000</u>	<u>3,223,591</u>							
Total	<u>1,021,280,281</u>	<u>1,006,366,199</u>							

(1) \$27,384 allotment over expenditure was created by the transfer of \$28,555 lapsing funds to MOSST for the International Committee on Space.
 (2) This expenditure includes an amount of \$1,744,044 which was credited to miscellaneous revenue (refund of previous year's expenditure) in June 1981.
 (3) TB773995, January 21, 1981, outstanding receivable from Canadian Commercial Corporation in regard to litigation costs, CAE Aircraft Ltd vs Canadian Commercial Corporation.
 (4) Includes transfer of Salary Adjustment Reserve of \$104,190 approved by Treasury Board on February 26, 1981.
 (5) An additional \$56,262 was collected and expended under the Department's Revenue credited to Vote Authority.

Travelling expenses of ministers and parliamentary secretaries

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE					
<i>Minister—</i>					
Hon E F Whelan	1	109,696	<i>Parliamentary Secretaries—</i>		
<i>Parliamentary Secretary—</i>					
M Ostiguy	1	5,441	Ron Irwin	1	43
COMMUNICATIONS					
<i>Minister—</i>					
Hon F Fox	1	11,457	Kenneth Robinson	1	983
CONSUMER AND CORPORATE AFFAIRS					
<i>Minister—</i>					
Hon A Ouellet	1	23,496	LABOUR		
<i>Minister—</i>					
<i>Parliamentary Secretary—</i>					
ECONOMIC DEVELOPMENT					
<i>Minister—</i>					
Hon H A Olson	1	16,583	Hon G Regan	1	36,897
<i>Minister—</i>					
<i>Parliamentary Secretary—</i>					
EMPLOYMENT AND IMMIGRATION					
<i>Minister—</i>					
Hon Lloyd Axworthy	1	16,184	Gilbert Parent	1	1,523
<i>Parliamentary Secretary—</i>					
Dennis Dawson	1	6,737	FITNESS AND AMATEUR SPORT PROGRAM		
<i>Minister—</i>					
ENERGY, MINES AND RESOURCES					
<i>Minister—</i>					
Hon M Lalonde	1	18,991	Hon G Regan	50	13,188
<i>Minister of State for Mines—</i>					
Hon J Erola	1	25,357	<i>Parliamentary Secretary—</i>		
<i>Parliamentary Secretaries—</i>					
R MacLaren	55	2,354	Gilbert Parent	50	6,665
<i>Minister—</i>					
J Masters	5	6,839	NATIONAL DEFENCE		
<i>Minister—</i>					
<i>Parliamentary Secretary—</i>					
ENVIRONMENT					
<i>Minister—</i>					
Hon J Roberts	1	29,561	Hon J G Lamontagne	1	9,216
<i>Parliamentary Secretary—</i>					
R Simmons	1	5,839	NATIONAL HEALTH AND WELFARE		
<i>Minister—</i>					
EXTERNAL AFFAIRS					
<i>Minister—</i>					
Hon M MacGuigan	1	26,375	Hon Monique Bégin	1	48,568
<i>Parliamentary Secretary—</i>					
L Duclos	1	2,804	<i>Parliamentary Secretaries—</i>		
FINANCE					
<i>Minister—</i>					
Hon Allan J MacEachen	1	19,312	Douglas Frith	1	845
<i>Minister of State—</i>					
Hon Pierre Bussières	1	14,397	David Weatherhead	1	7,912
<i>Parliamentary Secretary—</i>					
J Evans	1	5,695	NATIONAL REVENUE		
<i>Minister—</i>					
FISHERIES AND OCEANS					
<i>Minister—</i>					
Hon R LeBlanc	1	36,768	<i>Customs and Excise</i>		
<i>Parliamentary Secretary—</i>					
George Henderson	1	2,970	<i>Minister—</i>		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
<i>Minister—</i>					
Hon J Munroe	1	39,337	Hon William Rompkey	1	20,434
<i>Parliamentary Secretary—</i>					
R Chenier	1	3,495	POST OFFICE		
<i>Minister—</i>					
INDUSTRY, TRADE AND COMMERCE					
<i>Minister—</i>					
Hon H Gray	1	39,988	Hon André Ouellet	1	23,618
Hon C Lapointe	1	50,722	<i>Minister—</i>		
Hon E Lumley	1	70,171	Hon John A Fraser	1	890
Sen H Argue	55	56,210	<i>Parliamentary Secretary—</i>		
<i>Parliamentary Secretaries—</i>					
G Lanier	1	1,753	Aideen Nicholson	1	627
R Ferguson	1	1,178	PRIVY COUNCIL		
C A Lachance	1	4,927	<i>Prime Minister—</i>		
JUSTICE					
<i>Ministers—</i>					
Hon Jean Chrétien	1	29,857	Rt Hon P E Trudeau	1	6,440
Hon Senator J Flynn	1	418	<i>President of the Privy Council—</i>		
<i>Minister—</i>					
<i>Parliamentary Secretary—</i>					
REGIONAL ECONOMIC EXPANSION					
<i>Minister—</i>					
<i>Parliamentary Secretary—</i>					
SCIENCE AND TECHNOLOGY					
<i>Minister—</i>					
<i>Parliamentary Secretary—</i>					
SECRETARY OF STATE					
<i>Ministers—</i>					
Hon F Fox	1	3,794	Hon Y Pinard	1	12,357
Hon J Fleming	1	30,412	<i>Parliamentary Secretary—</i>		
<i>Parliamentary Secretaries—</i>					
P Stollery	1	1,326	David Collenette	1	168
P Deniger	1	8,007	<i>Leader of the Government in the Senate—</i>		
SOLICITOR GENERAL					
<i>Minister—</i>					
Hon R Kaplan	1	24,030	<i>Minister—</i>		
<i>Parliamentary Secretary—</i>					
Céline Hervieux-Payette	1	4,580	<i>Minister—</i>		

Travelling expenses of ministers and parliamentary secretaries—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
SUPPLY AND SERVICES			TREASURY BOARD		
SERVICES PROGRAM			<i>Minister—</i>		
<i>Minister—</i>			Hon Donald Johnston	1	13,264
Hon J J Blais	1	51,787			
TRANSPORT			VETERANS AFFAIRS		
<i>Minister—</i>			<i>Minister—</i>		
Hon Jean-Luc Pepin	1	6,933	Hon J G Lamontagne	1	12,168
<i>Parliamentary Secretary—</i>					
Robert Bockstael	1	211			

EXTERNAL AFFAIRS

Canadian representation at international conferences and meetings—
Expenditure by conference and meeting

	\$
Canada-Mexico Joint Ministerial Committee.....	56,778
Commonwealth Education	41,206
Economic Summit	89,062
Law of the Sea	208,816
Ministres de l'Agriculture	13,751
Ministres de la Jeunesse et des Sports	15,575
Ministres de l'éducation des Pays d'Expression française	17,146
Non Proliferation Treaty Review	24,352
North Atlantic Treaty Organization	66,135
Organization for Economic Cooperation and Development	15,388
Security and Cooperation in Europe	771,733
United Nations Educational, Scientific and Cultural Organization	100,397
United Nations Educational, Scientific and Cultural Organization— Ministers of Education	16,683
United Nations General Assembly.....	388,604
Weapons Restrictions	21,172
Miscellaneous Conferences and Meetings	19,259
Total	1,866,057

Canadian representation at international conferences and meetings—
Travelling expenses regarding conferences

Canada-Mexico Joint Ministerial Committee Meeting—\$37,522

Members of the House of Commons
Lalonde Hon M, MacGuigan Hon M.
Canadian Government Office of Tourism
Burchell J.
External Affairs
Collacott D M, Gorham R V, Green L, Groves J, Lapointe G,
Main R G, Marchand De M, Saint Louis M.
Industry Trade and Commerce
McCloskey J C.

Commonwealth Education—\$39,789

Canadian International Development Agency
MacKinnon A.
External Affairs
Harrington J M, McNulty J.
Non Government
Earp A, Parrot R, Perras L.
Provincial Governments
Carter R J, Fallu E, Gallagher G G, Hiebert A P, Mosher R D,
Nicholson B J.

Economic Summit—\$71,979

Members of the House of Commons
Lalonde Hon M, MacGuigan Hon M, Trudeau Rt Hon P E.
Canadian International Development Agency
Masse M.
Energy Mines and Resources
Cohen M, Niven M.
External Affairs
Gotlieb A E, Johnstone B V, Lee P D, Marshall C J, Moore J.
Industry, Trade and Commerce
Johnstone R.
Prime Minister's Office
Davignon G, Fox M H, Gossage P, Johnson T, Perry S, Viau C.
Privy Council Office
Fowler R, Pitfield M.

Law of the Sea Conference—\$180,634

Members of the House of Commons
Campbell C, Cyr A, Gass M, Lonsdale B, Lawrence Hon A,
Miller T, Siddon T.
Energy Mines and Resources
Crosby D G, Jackson W H, Pasho D.
External Affairs
Beesley J A, Clark L S, Cooper E J, DeMestral A, Fredette J,
Hague R, Jalbert O, Lapointe P A, Legault L H, Reiskind J,
Rochon R J.
Finance
Guillemette N, Robinson W.
Fisheries and Oceans
Appelbaum B, Blandford H, Caskey M J, Derouin A J A, Walsh
M.
Justice
Bluteau A.
National Defence
Robison D M.
Provincial Governments
Evans G, Legare J, Mohide T, Singh S.
Non-Government
Keyes R, Munro B.

Ministres de l'Agriculture—\$13,751

Members of the House of Commons
DeBané Hon P, Ostiguy A.
Agriculture
Lussier G.
Canadian International Development Agency
Preault P.
External Affairs
Bujold M.
Regional Economic Expansion
Murray A.

Ministres de la Jeunesse et des Sports—\$15,575

Canadian International Development Agency
Sutherland A.
External Affairs
Bougie R F, Paquet G.
Provincial Governments
Daigle R, Decelles C, Martin N, Ouellet J P, Prefontaine R.
Non-Government
Hoffman A.

Ministres de l'Éducation des Pays d'Expression Française—\$17,146

External Affairs
Bujold M, Landry G.
Provincial Governments
Duhamel R.
Non-Government
Boisvert N, Bradley L, Lecuyer G, St-Onge A.

Non-Proliferation Treaty Review—\$21,916

External Affairs
Campbell D W, Cherkasky B J, Cocker P E, Moher M J.
Non-Government
Carrothers W D, Sinden D B.

North Atlantic Treaty Organization—\$51,600

Members of the House of Commons
MacGuigan Hon M.
External Affairs
Cameron R P, Gotlieb A E, Hammond T C, Hardy J E G,
Marshall C J, Mawhinney B, McCardle J J, Montembault R,
Moore J, Norman D, Ouellette M, Saint Louis M, Simard A,
Sullivan A W, Thordarson J, Thornton-Hill A.

EXTERNAL AFFAIRS—Continued

Canadian representation at international conferences and meetings—
Travelling expenses regarding conferences—Concluded*Organization for Economic Cooperation and Development—\$13,291*

Members of the House of Commons

MacGuigan Hon M.

External Affairs

McLean D, Simard A, Sullivan A W.

Security and Cooperation in Europe (CSCE)—\$374,584

Members of the Senate

Haidasz Hon S, Yuzyk Hon P.

Members of the House of Commons

Anguish D, Bosley J, Bradley T A, Caccia C L, Duclos L, Flis J, Gourd R, Jewett P, King F, Marleau G, McKinnon Hon A.

External Affairs

Anstis C, Church J M, Corriveau A, Fairweather W M M, Lapointe G, Loignon F X E, Marchand De M, McLaine A P, McRae P, Rogers R L, Thorpe D.

National Defence

Broski S G.

*United Nations Educational, Scientific and Cultural Organization—
\$94,285*

Members of the House of Commons

Bégin Hon M.

Communications

Turgeon R, Warren G I.

External Affairs

Belec J, Berlinguet L, Dumoulin M, Patenaude L, Tanguay J F, Trottier P E.

Secretary of State

Saulnier A.

Provincial Governments

Fenske M R, Quick E J, Vallerand N.

Non-Government

Baillargeon J, Beauchemin J M, Blanchard J E, Cohnstaedt J, Decarie V, Harrison J, Leblanc N, Loubser J, Lussier C, Zimmerman B.

*United Nations Educational, Scientific and Cultural Organization—
\$16,372*

Communications

Dorais L A.

External Affairs

Bolduc G.

Provincial Governments

Donahoe T, McArthur D, McCarthy C J.

United Nations General Assembly—\$368,559

Members of the Senate

Cottreau Hon E G, Murray Hon L, Neiman Hon J, Nurgitz Hon N, Rizzuto Hon P.

Members of the House of Commons

Bossy M, Comtois J R, Cote E, Dantzer V, Daudlin R, Dingwall D, Dionne M, Domm B, Duclos L, Duquet G, Fennell S, Harquail M, Killens T, Loïselle B, MacGuigan Hon M, McCain F, McMillan T, Murta J B, Orlikow D, Prud'Homme M, Riis N, Schroder J, Speyer C.

External Affairs

Clark L S, DeMestral A, Edelstein V M, Gaudreau J, Gignac J, Hamlin D L B, Hermansen M, McKinnon R, McLean D, Menzies A R, Moore J, Moses J, Paynter J L, Pollack A, Rowe M, Roy J S, Simard A, Smith L A H, Sullivan A W, Thordarson J, Tyerman G, Malone D M.

Industry, Trade and Commerce

McJanet D.

Non-Government

Matas D.

Weapons Restrictions—\$19,138

External Affairs

Godfrey M A, McRae P.

National Defence

Broski S G, Fenrick W J, Wolfe J P.

Miscellaneous Conferences and Meetings—\$14,423

Members of the House of Commons

Duclos L, MacGuigan Hon M, Roche D.

Canadian International Development Agency

Devlin J.

External Affairs

Bell M D, Bolduc G, Bujold M, Calder K, Cook G C, Couturier J, Couvrette J A, DeGoumois M, Graham R C, Hardy J E G, Hyndman J E, Kergin M F, Licari W G, McLean D, Moore J, Phillips M B, Simard A, Wilder L J.

Provincial Governments

Daigle R.

Non-Government

Beauchemin R.

EXTERNAL AFFAIRS—Continued

Distribution of operational and capital expenditures (1980-81)

	Personnel costs	Other operational	Total operational	Capital	Total
	\$	\$	\$	\$	\$
Headquarters	36,491,273	29,533,523	66,024,796	8,179,677	74,204,473
DIPLOMATIC POSTS—					
Algeria	552,036	1,298,836	1,850,872	149,524	2,000,396
Argentina	785,529	822,509	1,608,038	184,330	1,792,368
Australia	813,625	673,292	1,486,917	76,863	1,563,780
Austria and Permanent Delegation to the Conference on Mutual and Balanced Forces Reduction	1,346,868	1,426,627	2,773,495	125,401	2,898,896
Bangladesh	349,858	376,453	726,311	148,765	875,076
Barbados	428,563	504,450	933,013	77,363	1,010,376
Belgium	2,113,770	4,627,499	6,741,269	396,764	7,138,033
Brazil	544,704	614,595	1,159,299	135,722	1,295,021
Britain	6,245,020	6,214,103	12,459,123	299,979	12,759,102
Cameroun	401,651	714,629	1,116,280	177,277	1,293,557
Chile	568,353	519,721	1,088,074	161,096	1,249,170
China, People's Republic of	922,242	733,604	1,655,846	157,845	1,813,691
Colombia	428,873	523,734	952,607	1,106,830	2,059,437
Costa Rica	320,272	293,176	613,448	26,321	639,769
Cuba	668,024	468,520	1,136,544	185,594	1,322,138
Czechoslovakia	576,438	400,351	976,789	70,507	1,047,296
Denmark	588,241	449,136	1,037,377	47,702	1,085,079
Ecuador	22,306	157,176	179,482	131,348	310,830
Egypt, Arab Republic of	645,075	1,027,675	1,672,750	367,771	2,040,521
Ethiopia	227,318	370,559	597,877	36,809	634,686
Finland	345,167	226,814	571,981	22,172	594,153
France	4,322,245	6,905,788	11,228,033	2,759,859	13,987,892
Gabon	152,587	239,608	392,195	18,785	410,980
Germany	2,444,971	2,161,480	4,606,451	280,500	4,886,951
Ghana	491,561	559,627	1,051,188	101,023	1,152,211
Greece	721,533	679,777	1,401,310	62,799	1,464,109
Guatemala	267,887	350,729	618,616	29,893	648,509
Guyana	294,711	536,746	831,457	285,308	1,116,765
Haiti	352,144	466,031	818,175	93,009	911,184
Holy See	333,795	226,987	560,782	9,172	569,954
Hungary	457,904	487,898	945,802	64,891	1,010,693
India	1,082,767	1,283,022	2,365,789	211,088	2,576,877
Indonesia	574,637	921,272	1,495,909	77,563	1,573,472
Iran	342,059	532,045	874,104	874,104	874,104
Iraq	512,075	625,590	1,137,665	60,438	1,198,103
Ireland	395,172	503,812	898,984	32,264	931,248
Israel	865,158	1,400,181	2,265,339	136,237	2,401,576
Italy	1,685,849	1,354,670	3,040,519	67,995	3,108,514
Ivory Coast	800,262	2,007,771	2,808,033	1,749,665	4,557,698
Jamaica	450,009	691,392	1,141,401	234,988	1,376,389
Japan	3,445,757	3,004,313	6,450,070	245,857	6,695,927
Kenya	705,970	1,151,615	1,857,585	331,805	2,189,390
Korea	526,191	1,754,498	2,280,689	149,453	2,430,142
Kuwait	235,916	729,960	965,876	217,449	1,183,325
Lebanon	685,441	698,224	1,383,665	140,739	1,524,404
Malaysia	441,815	478,492	920,307	78,949	999,256
Mexico	927,785	1,228,685	2,156,470	4,344,606	6,501,076
Morocco	398,873	577,077	975,950	42,354	1,018,304
Netherlands	1,032,868	932,461	1,965,329	138,165	2,103,494
New Zealand	359,446	384,554	744,000	94,158	838,158
Nigeria	723,267	2,240,522	2,963,789	177,840	3,141,629
Norway	545,490	460,930	1,006,420	90,632	1,097,052
Pakistan	567,692	479,742	1,047,434	233,371	1,280,805
Peru	398,950	397,587	796,537	113,142	909,679
Philippines	363,647	789,182	1,152,829	93,233	1,246,062
Poland	731,367	823,917	1,555,284	137,514	1,692,798
Portugal	411,639	355,567	767,206	23,755	790,961
Rumania	397,110	484,454	881,564	111,018	992,582
Saudi Arabia	625,251	1,293,899	1,919,150	138,726	2,057,876
Senegal	567,021	910,094	1,477,115	135,615	1,612,730
Singapore	562,116	1,002,918	1,565,034	95,796	1,660,830
South Africa	454,587	702,029	1,156,616	106,960	1,263,576
Spain	636,089	607,175	1,243,264	154,066	1,397,330
Sri Lanka	234,865	218,983	453,848	70,451	524,299
Sweden	623,829	644,306	1,268,135	109,458	1,377,593
Switzerland	724,081	632,781	1,356,862	45,340	1,402,202
Tanzania	441,252	538,410	979,662	193,301	1,172,963
Thailand	693,981	970,009	1,663,990	27,464	1,691,454
Trinidad and Tobago	526,893	612,226	1,139,119	147,106	1,286,225
Tunisia	371,257	658,020	1,029,277	157,441	1,186,718
Turkey	459,692	495,652	955,344	128,929	1,084,273
Union of Soviet Socialist Republics	1,520,753	1,251,685	2,772,438	153,642	2,926,080
United States of America	4,664,253	3,951,500	8,615,753	122,946	8,738,699

EXTERNAL AFFAIRS—Concluded

Distribution of operational and capital expenditures (1980-81)—Concluded

	Personnel costs	Other operational	Total operational	Capital	Total
	\$	\$	\$	\$	\$
Venezuela	739,320	875,496	1,614,816	217,617	1,832,433
Yugoslavia	856,993	942,077	1,799,070	130,801	1,929,871
Zaire	593,703	717,698	1,311,401	118,954	1,430,355
Zambia	462,792	414,416	877,208	73,297	950,505
Zimbabwe	119,735	318,278	438,013	1,622,139	2,060,152
CONSULAR POSTS—					
Atlanta, USA.....	406,444	438,148	844,592	97,672	942,264
Birmingham, UK.....	121,816	101,266	223,082	23,638	246,720
Bordeaux, France	260,581	193,610	454,191	7,995	462,186
Boston, USA	563,211	684,237	1,247,448	25,186	1,272,634
Buffalo, USA	215,304	257,515	472,819	45,888	518,707
Chicago, USA	514,111	746,051	1,260,162	71,281	1,331,443
Cleveland, USA	175,542	321,725	497,267	19,729	516,996
Dallas, USA	254,694	430,056	684,750	80,784	765,534
Detroit, USA	305,572	448,405	753,977	20,493	774,470
Dusseldorf, Germany	203,355	309,607	512,962	12,960	525,922
Glasgow, UK	138,830	59,685	198,515	4,873	203,388
Hamburg, Germany	216,096	291,748	507,844	8,374	516,218
Los Angeles, USA	678,782	648,681	1,327,463	52,320	1,379,783
Marseille, France.....	415,104	355,396	770,500	56,241	826,741
Melbourne, Australia	181,906	241,222	423,128	22,031	445,159
Milan, Italy	300,633	224,675	525,308	21,228	546,536
Minneapolis, USA	212,067	222,340	434,407	17,649	452,056
New Orleans, USA	125,062	103,938	229,000	4,055	233,055
New York, USA	1,311,956	2,550,481	3,862,437	214,945	4,077,382
Philadelphia, USA	158,559	256,306	414,865	6,713	421,578
Rio de Janeiro, Brazil	275,956	274,863	550,819	37,427	588,246
San Francisco, USA	517,851	642,045	1,159,897	25,611	1,185,508
Sao Paulo, Brazil	191,387	302,856	494,243	30,268	524,511
Seattle, USA	480,349	494,991	975,340	62,114	1,037,454
Strasbourg, France	238,746	305,595	544,341	18,787	563,128
Sydney, Australia	360,804	431,365	792,169	70,003	862,172
West Berlin, Germany	178,707	179,698	358,405	6,132	364,537
DELEGATIONS TO INTERNATIONAL ORGANIZATIONS—					
North Atlantic Council, Brussels.....	1,388,586	565,649	1,954,235	13,831	1,968,066
Organization for Economic Co-operation and Development, Paris	406,741	294,886	701,627	4,432	706,059
Permanent Mission of Canada to the European Communities, Brussels	579,457	275,074	854,531	7,291	861,822
Permanent Mission of Canada to the Organization of American States, Washing- ton	95,064	147,157	242,221	5,465	247,686
Permanent Mission of Canada to the United Nations, New York	1,050,581	1,331,741	2,382,322	280,170	2,662,492
Permanent Mission of Canada to the United Nations, Geneva	1,652,118	1,477,981	3,130,099	172,462	3,302,561
OTHER POSTS—					
Bamako, Mali	47,146	293,264	340,410	61,991	402,401
Frankfurt, Germany	83,216	206,179	289,395	54,428	343,823
Niamey, Niger.....	74,785	189,223	264,008	64,829	328,837
Ouagadougou, Upper Volta	56,371	138,979	195,350	54,775	250,125
Victoria, Hong Kong.....	1,114,388	1,307,655	2,422,043	194,654	2,616,697
Total	116,262,097	126,385,134	242,647,231	31,233,951	273,881,182

INDUSTRY, TRADE AND COMMERCE

Details of expenditures by trade mission post

	Salaries	Allowances	Other operating expenses	Total operating expenses
	\$	\$	\$	\$
Canada Head Office Ottawa	1,863,873	174,997	1,576,490	3,615,360
Africa—				
Salisbury	20,172	963	13,788	34,923
Yaounde	21,606	10,911	22,321	54,838
Algeria Algiers	160,879	47,435	28,988	237,302
Argentina Buenos Aires	143,950	20,568	33,202	197,720
Australia—				
Canberra	104,944	24,303	24,571	153,818
Melbourne	167,987	27,139	62,729	257,855
Sydney	201,940	41,730	72,845	316,515
Austria Vienna	93,984	26,604	11,325	131,913
Belgium—				
Brussels	224,202	208,778	41,600	474,580
Candel Nato	74,078		19,011	93,089
Canmiseur	240,754		52,263	293,017
Brazil—				
Brasilia	108,686	14,758	30,303	153,747
Rio de Janeiro	124,775	14,551	42,448	181,774
Sao Paulo	196,798	22,226	44,292	263,316
Central America—				
San Jose	99,935	13,625	24,365	137,925
Chile Santiago	102,513	16,726	24,712	143,951
China Peking	141,983	37,880	53,820	233,683
Colombia Bogota	133,379	12,111	34,764	180,254
Congo Kinshasa	37,039	23,432	25,310	85,781
Cuba Havana	128,681	26,598	25,540	180,819
Czechoslovakia Prague	94,743	12,105	17,410	124,258
Denmark Copenhagen	93,909	16,471	20,477	130,857
France Paris	405,352	120,851	112,947	639,150
Finland Helsinki	65,854	11,578	13,238	90,670
Germany—				
Bonn	270,501	83,618	88,832	442,951
Dusseldorf	167,052	54,416	58,155	279,623
Hamburg	167,987	42,785	54,546	265,318
Greece Athens	119,704	16,728	20,502	156,934
Guatemala	121,470	20,824	32,317	174,611
Hong Kong	131,562	16,086	23,700	171,348
Hungary Budapest	65,733	6,788	12,583	85,104
India New Delhi	164,901	18,434	33,676	217,011
Indonesia Djakarta	171,440	41,714	30,319	243,473
Iran Teheran	28,435	1,050		29,485
Iraq Bagdad	74,887	12,423	4,781	92,091
Ireland Dublin	65,474	8,836	11,124	85,434
Israel Tel Aviv	88,079	5,531	22,150	115,760
Italy—				
Milan	196,422	40,527	45,737	282,686
Rome	205,026	47,745	53,581	306,352
Ivory Coast Abidjan	74,004	41,425	27,604	143,033
Jamaica Kingston	60,735	7,741	10,133	78,609
Japan Tokyo	692,559	261,260	195,801	1,149,620
Kenya Nairobi	104,151	19,673	23,445	147,269
Korea Seoul	186,169	19,768	28,660	234,597
Kuwait Kuwait	102,513	24,151	40,555	167,219
Lebanon Beirut	29,228		9,522	38,750
Malaysia—				
Kuala Lumpur	102,674	18,816	27,026	148,516
Singapore	88,453	14,080	12,409	114,942
Mexico Mexico	225,523	21,527	46,104	293,154
Morocco Rabat	65,474	15,597	13,785	94,856
Netherlands The Hague	134,035	29,240	28,405	191,680
New Zealand Wellington	96,777	6,207	25,310	128,294
Nigeria Lagos	117,290	51,329	34,018	202,637
Norway Oslo	90,823	17,331	21,336	129,490
Pakistan Islamabad	62,387	2,701	16,479	81,567
Peru Lima	124,775	7,078	21,296	153,149
Phillippines Manila	160,879	21,836	39,023	221,738
Poland Warsaw	113,146	17,815	16,453	147,414
Portugal Lisbon	65,474	7,780	10,068	83,322
Romania Bucharest	65,474	13,303	14,577	93,354
Saudi Arabia Jeddah	152,944	53,464	67,232	273,640
Senegal Dakar	37,039	14,974	17,845	69,858
South America Quito	15,433	1,604	10,455	27,492
South Africa Pretoria	21,326		3,395	24,721
Spain Madrid	131,916	28,593	26,955	187,464
Sweden Stockholm	159,383	32,694	37,973	230,050

INDUSTRY, TRADE AND COMMERCE—Continued

Details of expenditures by trade mission post—Concluded

	Salaries	Allowances	Other operating expenses	Total operating expenses
	\$	\$	\$	\$
Switzerland—				
Bern	130,948	41,803	29,821	202,572
Geneva	12,346		1,219	13,565
Thailand Bangkok	96,302	14,424	20,340	131,066
Tunisia Tunis	37,039	9,461	4,526	51,026
Turkey Ankara	65,821	5,081	16,017	86,919
Union of Soviet Socialist Republic—				
Moscow	132,387	40,923	25,896	199,206
United Arab Republic—				
Cairo	172,419	22,044	53,827	248,290
United Kingdom—				
Glasgow	41,213	3,964	4,457	49,634
London	497,821	109,536	128,394	735,751
United States of America—				
Atlanta	164,901	22,018	63,561	250,480
Boston	196,422	24,021	45,256	265,699
Buffalo	149,616	18,314	27,999	195,929
Chicago	196,422	25,755	37,835	260,012
Cleveland	202,118	31,213	46,475	279,806
Dallas	201,940	23,646	58,334	283,920
Detroit	196,422	31,485	44,699	272,606
Los Angeles	226,353	32,483	47,538	306,374
Minneapolis	136,741	25,853	33,592	196,186
New York	286,249	45,530	49,826	381,605
Philadelphia	167,987	21,786	31,385	221,158
San Francisco	165,100	26,567	47,004	238,671
Seattle	159,383	12,471	31,176	203,030
United Nation Permanent—				
Mission	37,039		13,675	50,714
Washington	395,678	65,914	78,810	540,402
Venezuela Caracas	194,095	37,592	44,266	275,953
West Indies Port of Spain	155,803	20,096	33,275	209,174
Yugoslavia Belgrade	122,688	15,453	25,364	163,505
Zambia Lusaka	15,433	2,792	3,246	21,471
Total	14,927,959	2,824,057	4,794,439	22,546,455

INDUSTRY, TRADE AND COMMERCE—Continued

TRADE-INDUSTRIAL PROGRAM

Travelling expenses regarding trade missions

Ministerial Mission to Peru, Chile and Ecuador, February 28-March 12, 1981—\$9,784

Government Delegates

Collacott M, Fitzpatrick P, Glynn M, Hartman C, Lambert G, Lambert M L, Lumley Hon E, MacNeil J L, Stolarik M.

Aerospace and Capital Projects, Ministerial Mission to India and Egypt, February 7-17, 1981—\$18,059

Government Delegates

Van Adel R, Duffield L, Fournier R, Gough G R, Guerin A M, Lumley Hon E, Vincent A G, Yendall E.

Non-Government Delegates

Drew G E, LePage G, Sandford J W, Srinivasan S, Sullivan K.

Mission from the US to the Calgary Oil Show, May 17-30, 1980—\$22,825

Non-Government Delegates

Barlindhung O, Carcoana A, El Dally M A, Elliott C, Faerman J, Khera S, Mansor M I, de Oliveira A C, Zehnder J.

Automotive Parts Mission to the International Automotive Show, Montreal, April 15-18, 1980—\$43,145

Non-Government Delegates

Agresar R H, Anzola M F, Billbe D, Binder P, Bocquet P, Boodram F, Brandt L, Carlsson S, Carpenter B, Carr J, Cervi A, Chandler P, Cobo H, Correa L E, De Agnelis C A, de Witteleir J P, Derrible A, Duffy T J, Dykins G, Eberhard H, Egstrand B, Eriksson T, Ewert K, Falcon N A, Fitzgerald D, Freed M, Ghestem M, Godoy Jr G, Gonzalez P, Gregory K A, Hakansson B, Hansman H, Harper D, Herbig B, Y Heredia R R, Hernandez R, Huffman E, Jakobsen J, Kaiser D J, Knudsen J C, Komnos L, Korda P, Kruss H, La Berge R, Loro A, Mahaffey B, McGrath J, Morris J C, Nalezny J, Norgren P, Norrmann F, Pitzer W, Poncelet R, Powell R, Prawdzik U, Rasmussen T, Rietveld J, Schmidli H, Shumukler I, Stein L, Taylor R, Thomsen J, Tornesi D, Van de Calseyde E, Weiss R, Western D, White C.

Canadian Franchise Firms Mission to Japan, February 14-21, 1981—\$20,856

Government Delegate

Gélinas G A.

Non-Government Delegates

Chipman R, Dargan R, Imbeault B, Joyce R, Mercier M, Meyer J, Morris B, Ryan J B, Tennant H S.

Clothing Buyers Mission from the US to the Canadian Outerwear Fashion Fair, February 17-19, 1981—\$103,366

Non-Government Delegates

Aaron E, Adrian G, Aitken N, Albert G, Ammen D, Anderson Mrs, Anderson P, Ator D, Avery J, Baker M, Bartley G, Bayliss V W, Bealle A, Beer H, Berry G, Bill M, Bjorklund G, Bobco J, Bohnhoff D, Bohnhoff J, Brill C, Brines S, Brisco D, Burger B, Cabela D, Cabela M, Caterall D, Clagett T, Conglin T, Connelly J M, Conte R, Cooper G, Copeland J, Cozad D, Crockett J, Crunkleton E, Cumming R A, Cunningham L, Dallas R, Daniel K, Davidson M, Deitch A, Delturco R, Dengg I, Deryks J, Dewey G, Dietz K, Doughty A, Doughty P, D'Aloia P, Egilsson S, Eskildsen S, Fabbro Jr R, Fabbro L, Fabbro Mrs, Farina S, Fearman L, Flegel E, Foster-Moore J, Foster J, Fox N, Francis H, Freeman J, Freeman P, Garrity V, Gary P, Geuseppe S, Geyer P, Goldberg J, Grasselle R, Griffin B, Gubanich J, Gubanich P,

Guida J, Gunn Mrs, Gunn R, Hambleton B, Harris T, Hawk Gary, Hayes R, Herz M, Highby D, Hillmer W, Hilton B, Hirschberg L, Hoffman M, Hogan K, Horowitz A, Huseby O, Jacobs J, Jallifer J P, Johnson J C, Johnston R, Katz B, Kingsley A, Kirchner C, Kirchner N, Kjar M, Klein W, Kotlan L, Kruger J, Kungenthal F, Lanctot D, Landau I, Larson B, Larson R, Lecock D, Lee B, Lee E, Leier E, Leopold D, Leous R, Levine S, Levy H, Lipian B, Lyons B, Lyons D, Maassen W, Magdovitz A, Markus C, McDonald P, McIntosh J, McQuade C, McQuade E, Megliola M, Morris C, Mullen D, Nawrot K, Nell K, Nelson K, Nelson M, Nesti E, Nesti L, Newman S, Nicholson J, Nosak D, Nosak K, Orr B, Orr D, Oswald C, O'Neill J, Parkus M, Parkus S, Pehrsson B, Pelton J, Phillips B, Poach D, Pretasky M, Ragle B, Ragnarsd T, Reed J, Resnick R, Resnick S, Rice G, Richard B, Richards P, Rimmerman B, Rock H, Ron H, Roth H, Rubinstein D, Russell G, Russell MW, Schaefer J, Schaefer M, Schnell J, Schuemer O, Schwang E, See R, Shaffer K, Shannon J, Signore F, Sinclair J, Slease W, Smith F, Spence P, Stahl A, Steinberg C, Stern J, Stoner C, Strandberg R, Sukin J, Sukin R, Swanson R, Swanson T, Tadema R, Takeuchi K, Tindall J, Trowbridge G, Ugent Mrs, Ugent R, Uzun R, Velasco V, Viotti D, Ward J, Ward R T, Warush P, Waterman S N, Willmer S, Witz M, Worsfold G, Yoder H, Yoder T, Zugerman S.

Rapeseed Technical Mission and Seminars in Hungary and Czechoslovakia, October 17-November 1, 1980—\$8,240

Government Delegate

Sigal S J.

Non-Government Delegate

Bell Dr M, Carr R, Clandinin Dr D.

Fisheries Products Mission to Nigeria and the Ivory Coast, March 28-April 8, 1981—\$22,826

Government Delegate

Horne R.

Non-Government Delegates

Best H, Cachero N, Feltrate D, Lindsay J, Moores D, Pope C, Stewart J.

Processed Pork Mission from Japan, September 15-30, 1980—\$23,642

Government Delegates

Baker A G, Kaiser A.

Non-Government Delegates

Endo M, Hakabe T, Kada K, Kumazaki H, Miyamoto M, Nakahara T.

Rapeseed Technical Mission and Seminar in Algeria, Tunisia and Morocco, June 2-12, 1980—\$12,503

Government Delegate

McBride A.

Non-Government Delegates

Clandinin Dr D, McDonald Dr B, Schafer H, Stefansson Dr B.

Technical Seed Potato Mission from Brazil, July 18-30, 1980—\$2,987

Government Delegate

Wilson M R.

Non-Government Delegate

Mallozzi Dr P.

INDUSTRY, TRADE AND COMMERCE—Continued

TRADE-INDUSTRIAL PROGRAM—Continued

Travelling expenses regarding trade missions—Continued

Railway Equipment Mission to Libya, April 8-14, 1980—\$2,908

Government Delegate
Morrison E.
Non-Government Delegates
Magahay B, de Pellegrin M.

US Marine Buyers Mission to the Toronto International Boat Show, January 11-20, 1981—\$26,911

Non-Government Delegates
Ahern B, Anderson D A, Becker B, Briarly D, Briarly P, Bryant E, Carlson T, Carlson T, Carlson W J, Carrick B, Carrick K, Cole R H, Conrad C, Conrad Mrs, Culley J, Dailey M S, Davis J, Doller J S, Dubos B, Frietsch H, Goodwin B, Goodwin B, Green W D, Grubbs J, Grubbs Mrs, Hughes J, Huttinger C, Jona Mrs, Jurkis J, Leet D, Leet M, Leinmiller G, Lienmiller B, Marsh B, McCoy B, McCullough C, Mehlman T, Morse B, Nicolle B, Oliver D, Olson D, Rivette R, Roberts C, Roberts J, Roller M, Shumway Jr F R, Shumway S P, Slatnik B, Smith Jr A F, Smith K A, Steinhauer E, Steinhauer Mrs, Stokes E, Tonne J, Wendell K, Williamson G T, Wladyka W, York R.

Non-Ferrous Metals Mission to Japan, March 8-21, 1981—\$28,363

Government Delegates
Chiperzak A, Craigen W J S, Peplinski D, Petrash S S.
Non-Government Delegates
Bell Dr M C, Butterfield J A, Frantisak F, Fraser W W, Fowler P, Jackson J F, Keyes R J, Nickel W, Norman G E.

Agricultural Equipment and Services Mission to Argentina and Mexico, March 21-April 4, 1981—\$27,723

Government Delegate
Moffatt D R.
Non-Government Delegates
Daugela G, Dostie B, Fell G, Hutch J, Klassen J, MacDonald G, MacInnis D H, Muirhead L, Rivet P, Soler J P, Stedman R W.

Lumber Industry Seminar, Boston, Mass, USA, October 15, 1980—\$1,130

Government Delegate
Merner R.

Lumber Industry Seminar, Chicago, Illinois, USA, October 7, 1980—\$471

Non-Government Delegate
Rouse M.

Lumber Industry Seminar, Detroit, Michigan, USA, November 17, 1980—\$657

Government Delegate
Selin A.

Fur Apparels Buyers Mission from the US to the Montreal Fur Fair, May 3-8, 1980—\$16,406

Non-Government Delegates
Alper B, Alper M, Angstreich A, Bjorkman R, Braustein S and Wife, Ceresnie S and Wife, Chudik C, Chudik E, Diamond C, Diamond N, Diener P, Diutsch R, Fox J, Fox S, Gale B and Wife, Gartenhaus H, Gartenhaus J, Gartenhaus M, Gaylon S, Gellar E, Giba J, Goldman A and Wife, Goldsmith M, Gordon G,

Gordon J, Grof A, Herman L, Himmel A, Kanter A, Karas A, Kemenzis A, Key S, Kirchner N, Kloss D, Kneeter D, Lane S, London L, Marti V, McCarthy J, McCarthy J, Neustadter H, Newman G, Novitic B, Offen S and Wife, Ost M, Poppie J, Rosenberg H, Rosenberg L, Rosen L and Wife, Schindler H, Schwartz S, See M, Siegle J and Wife, Silverman M, Soyfer A, Sweeney D and Wife, Szor S, Thylan B and Wife, Traeger A, Traeger B, Weisman R, Witt H, York W.

Timber Frame Construction Mission from Italy, September 13-27, 1980—\$42,414

Government Delegates
Buswell E E, Charland C C.
Non-Government Delegates
Arlunno Prof A, Baldini S, Basile A S, Bassani D M, Bernardis A, Biazutti G, Capusso Prof A, Fiorebelli A G P, Luigi R P, Nannerini G, Rossignoli P, Talcotti V, Tedeschi A, Toccaceli M, Vuano E.

Townhouse Construction and Lumber Mission from Japan, October 5-18, 1980—\$55,374

Government Delegate
Buswell E E.
Non-Government Delegates
Endo M, Hirao N, Iijima T, Inoue M, Ishikawa N, Iwasaki S, Kanba Y, Kimura Y, Koike M, Kurokawa T, Maruyama H, Mieda K, Miisho K, Ochi F, Sato M, Sugimoto Y, Takahashi T, Tanno M, Toda T, Uhara S, Yamada A, Yamada F, Yamashita K, Yoshida N.

Coal Mission from Italy, May 11-17, 1980—\$11,840

Government Delegates
Mulvihill P, Sulzenko A.
Non-Government Delegates
Baldassarri Ing L, Bruzzone Dr G, Gatti Ing M, Buzzini Avv M, Maiello Dr D.

Food Handling Equipment Mission from Algeria, October 26-November 6, 1980—\$19,924

Government Delegates
Arsenault J P, Gieytor J, Rank W E.
Non-Government Delegates
Abdelaziz S, Ait-Amara S, Ayache A, Fekari R, Seddiki M, Si-Ahmed S A, Tchicou M.

Investment Casting Mission from Norway and Sweden, September 1-5, 1980—\$10,815

Government Delegate
Ellis W R.
Non-Government Delegates
Fjellheim P, Jonassen E, Leffler S, Lundgren L E, Nesse A, Sward G.

Display and Merchandising Buyers Mission from the US to ACDI, Toronto, March 22-24, 1981—\$8,508

Non-Government Delegates
Bitler W, Carr B, Carr S H, Dan A, Elliott J, Frank L, Gengler A, Grattan D N, Johnson S H, Higgins L, Hinson C W, Horan D, Huson J, Johnson D, Kertman D, Leopold H, Levy E, Murray

INDUSTRY, TRADE AND COMMERCE—Continued

TRADE—INDUSTRIAL PROGRAM—Continued

Travelling expenses regarding trade missions—Continued

P, Owen A, Reynolds C, Richardson H, Rilling B, Schmidt R, Shilling E, Slater P, Slatow F, Smith N R, Sokolnicki R, Steele P, Stein B, Sturm L, Sway R, Undercoffer D, Ward R, Weidenbeck F, Wilson J.

Jewellery Buyers Mission from the US to Toronto Jewellery Show, July 20-23, 1980—\$14,512

Government Delegate

Gavenas A.

Non-Government Delegates

Anderson B, Anderson H, Avellaneda I, Baroukin A, Bernotas L, Berry A, Berry R, Black S, Bouthro B, Brown E, Cosby W F, Darcangleo L, Darcangleo A, Duquay G, Duquay A, D'Alessio J, Esses K, Fleming W, Fogarty C, Fogarty H, Goldberg B, Goldberg J, Golden N, Gouthro J, Green L, Green S, Gross A, Gross S, Hain R, Hess D, Hester D, Heverley L, Heverley A, Hoffmann M, Kolkman G, Kolter M, Letwinger L C, Love M, Love A, McNutt E, Monene J, Pepicelli B, Piatti L, Pisco J, Primmer B, Radity S, Reiter M, Roberts J, Rudd S, Ryback A, Ryback S, Sager B, Sarkissian J, Sarkissian S, Slack B, Soron C, Soron A, Sowers S, Stone N, Tiffany J, Torrano C, Valencia J A, Ward G, Washburn R, Wilson N, Wynsma W, Yamguchi G, Yaseen L R.

Architect Specifiers Mission from the US to Canexus Show, September 12-13, 1980—\$21,406

Government Delegates

Brittain L, McConnell D, Kirby J, Jessop G P, Mearns M.

Non-Government Delegates

Amado C, Arnold R, Avery M, Bender N, Boczkha A, Bothe E, Boughter S, Brett J, Brown M, Bruno P, Burroughs M, Cassani D, Cassani M, Chan L, Conway J, Dalvey K, Davis R, de Mers S, Deal C, Edson L, Fechtner P, Fior M, Fry S, Gallagher M, Hall N, Harley J, Haynes S, Heikin C, Henderson Jr E, Hermanovski D, Hettich M, Hibbard S, Hildebrandt N, Hinshaw M, Ishi K, Jeas J, Joansse J, Johnson G, Johnson M, Jones B, Jones E, Jones J, Joyce D, Kamps M, Kane J, Korral D, Laessle M, Lanak S, Larson C, Magni R, Matson C, Matzen M, McGhee B, Mead G, Meredith P, Mikosz W, Miller P, Newman J, Norstrom D, Osler M, Pawlowski G, Pertula N, Phel C, Platzker M, Pomeranz S, Post B, Puc H, Rich T, Romanella G, Romein S, Ross P, Scheyer L, Sevadjian A, Shefer L, Siebert P, Skerl C M, Spaulding C, Strother P, Thornton C, Throckmorton D, Tilton J, Valentine B, Van der Hude C, Wheeler G, Williams L, Zimmerman N.

Buyers Mission to the Canadian Children's Wear Presentation, Montreal, Quebec, March 1-3, 1981—\$45,616

Non-Government Delegates

Amon T, Appelstein K, Appelstein A, Argyropoulos J, Argyropoulos L, Arnold D, Atlas C, Atlas P, Bartlett M, Belur B, Benante P, Benson A, Benson A, Berman A, Berman V, Braha E, Braha P, Bredecka C, Brodnick J, Brodnick A, Butler T, Buxbaum B, Buxbaum S, Cargill M, Casagrande A, Cohen D, Cohen M, Cohen S, Cohen S, Coleman K, Cranston S, Demers R, Deutsch M, Deutsch O, Dietrich A, Dietrich J, Dopp K, Ecksel A, Einhorn A, Einhorn G, Eppoliot M, Ezzo A, Ezzo A, Fehrenbach A, Flood B, Gholson S, Globerson L, Goodman M, Gram M, Greenfield A, Green M, Green T, Green T, Gulas B, Bushaver A, Bushaver B, Haack M, Hack G, Hack S, Haid A, Haid A, Haugland S, Haugland T, Hecker G, Herman R, Hershkovitz A, Hess S, Jallade B, Jallade A, Jamaledin G, Jordon J, Kaiser J, Kardon K, Katzman M L, Kelman M R, Kimball R, Klein J, Kone M, Korn B, Korn M, Korn B, Kusselov A, Lancaster J, Lang J, Lesser S, Liss R, Lord M, Mannheimer Jr N, Mansfield

C, Marchese J, Marchese K, Marchese L, Marchese R, Martin K, Martin M, Martin R, McGee J, McNearney M, Michaels C, Michaels S, Moshlak M, Moskow H, Murphy G, Neff R, Niblock B, Novotny M, Odriscoll E, Ornstein J, Osullivan C, Pfeifer G, Prosnick V, Prussack B, Prussack B, Puttman R, Puttman R, Quinn A, Rapenstein B J, Regan V, Renshaw C, Robinowit J, Rosen A B, Sachnoff E, Saladino L, Salamone L, Schwartz G, Seruya C, Siefert B, Sims C, Sims E, Sloane B, Stein J, Thalheimer A, Vogel J, Wagner J, Waide D, Warchalowski J, Whitman A, Whitman A, Wichern J, Widenski C, Widenski N, Wiseman W, Wolf B, Wolf R, Wright G A H, Wright H, Yamani M.

Electrical Appliance Buyers Mission from West Germany, November 30-December 6, 1980—\$2,339

Non-Government Delegates

Grupa A, Maher L.

Computer Technology Mission to Scandinavian Countries, September 27-October 11, 1980—\$10,255

Government Delegate

St John R.

Non-Government Delegates

Bowden J, Harris R N, Lahay E W, Lang J A, McPhail D M, Paradi J C.

Comfort and Air Conditioning Buyers Mission from France and Belgium, June 15-21, 1980—\$8,956

Government Delegate

Maher L.

Non-Government Delegates

Gilles J, Mary J, Potherat A C, Turquin B.

Computer Technology Mission to Korea, Hong Kong and Singapore, November 29-December 10, 1980—\$19,551

Government Delegate

Mudde M.

Non-Government Delegates

Barry R, Fedak P, Gluck A, Kawchak P, Keirstead K W, Marcellus L, Meinzer G E, Pringle C.

T V Broadcasting Mission from Italy, October 5-10, 1980—\$10,920

Government Delegate

Sulzenko O A.

Non-Government Delegates

Elevati I, Fedele P, Marmonti L, Morandi P, Naldoni S, Poss A, Visintin F.

Defence Products Seminar (Taradcom) Detroit, November 12, 1980—\$2,499

Government Delegates

Berezowski Colonel C, Bond J, Evans B, Lucano Major F, Smith Colonel L, Della Valle N.

Non-Government Delegates

Stothers D, Williams E.

INDUSTRY, TRADE AND COMMERCE—Continued

TRADE-INDUSTRIAL PROGRAM—Continued

Travelling expenses regarding trade missions—Continued

Farm Machinery Buyers Mission to Western Farm Progress Show, June 18-21, 1980—\$11,267

Non-Government Delegates

Alway T, Amos G, Audsley H, Baldry I, Brown D, Buege D, Cane H S, Cummings H, Edney M, Fayhee J, Ferris J E, Fountain B, Grimes M, Kanter D, McConaha J, Meriman T, Moore H, Moore A, Mycue D, Nelson R, O'Donnell R, Panizzi R, Pretorius D, Ramsay E, Robertson K, Roser R, Spitchke R, Stewart R, Sweet H, Thompson R, Wagner J, Wingfield D.

Nafinsa Mission from Mexico, May 4-10, 1980—\$7,980

Government Delegates

Courchesne D, Eager A, McNab J, Morrison A.

Non-Government Delegates

Ayza J, Castro H, Montaya M, Ruiz P C, de la Selva F, Velazquez J A.

Oil and Gas Mission and Seminars in Venezuela, February 14-25, 1981—\$49,071

Government Delegates

Courchesne D, McGregor R K.

Non-Government Delegates

Aziz Dr K, Bower R B, Collie R A, Halle R, Lindseth R O, Lunin G, Redford Dr D A, Scott R J, White W H, Williams J.

Ministerial Mission to Australia and New Zealand, May 8-24, 1980—\$49,800

Government Delegates

Bakker M, Delworth W J, Fitzpatrick P, Fournier R, Lumley Hon E, McGregor R, Petrie F, Sandor R, Vandenhoff M, Wilson Hon M H.

Non-Government Delegates

Annan D, Baker C, Bedard P C, Belander A, Bell K, Bevis R J, Bragg J, Butler M A, Coates G, Cowling W, Deacon W, Deering E K, Dickout H C, Gray G, Hargraft W D, Hepburn J, Hulisko L, Hutch J, Ireland R L, Irvine F B, Jenikov J D, Jones P G, Leighton F, Magee E, Nankivell N J, Nutt W H, Rabinovitch R, Rix W, Ross D, Schaper M, Stadnyk N, Steeves H, Sullivan K, Williams J R.

Agricultural Equipment and Services Mission from Nigeria and Kenya, June 15-17, 1980—\$13,838

Government Delegate

Green G W.

Non-Government Delegates

Elechi J D, Nyaga C R J, Odusanya S O, Yobera J.

Rapeseed Technical Mission and Seminars China, November 7-23, 1980—\$17,822

Government Delegate

Armstrong H T.

Non-Government Delegates

Bell Dr J M, Boulter G S, Clandinin Dr D R, Earl A E, Hughes D, Sarsons K D, Smythe J W C, Stefansson Dr B R, Temple A.

Ministry of State for Forestry Mission from Algeria, June 8-20, 1980—\$19,485

Government Delegates

Bilodeau R, Merifield R.

Non-Government Delegates

Abdellaoni A, Abderrahamine S A, Bendani S, Bennadji M E H, Mebkhout M, Salem H M.

Dryland Farming Seminars in Australia, August 12-September 11, 1980—\$3,463

Government Delegate

Moffatt D R.

Defence Contractors Mission to the US Eastern Seaboard, June 8-14, 1980—\$7,908

Government Delegates

Duffield L, Pruner D.

Non-Government Delegates

Boulakia J, Catlin G, Dettwiler V, Hinds M, Keseris L V, Miller A, O'Donovan V, Shukster A, Sloane M, Stott M.

Ministerial Mission to Malaysia and Indonesia, June 5-14, 1980—\$1,140

Government Delegates

Bakker M, Clarke N J, Creber Maj Gen E B, Fogerty L D, Fournier R B, Gough G, Keys G T, Lumley Hon E, Staneland H A.

Ministerial Mission to Mexico, June 16-21, 1980—\$30,867

Government Delegates

Deans I, Gherson A R A, Heney M J, Knowles D, Lumley Hon E, McCloskey J C, Siig M, Teschke W, Winfield, D J S.

Non-Government Delegates

Bailey H, Beneteau B A, Boudriau M, Daykin A, de Langavant B, Dionne B, Donnelly J, Ernst F H, Gilbert A, Gordon J L, Hamovitch E, Hodson M P, Lindsay J, McGarrell T, McKenna M, Plante N, Searle J, Valle H, Wright H.

Architect Specifiers Mission from the US to the Neodesign Show, Montreal, November 1-2, 1980—\$13,720

Non-Government Delegates

Adler L, Brown H L, Brown R, Bruegge J, Bucchieri S J, Buck B, Carnes B, Clancy J, Coons P, Crandall J, Crandall N, Dean S, Englert P, Farrell W, Fitzgerald J, Fox D, Hedlund S, Hoefler J, Johnson B, Killian R, Kordich C, Little J, Macmullan R, McGrath B, Mitchell F, Monical B, Morelli J, Morelli M, Moroz J, Newman R, Paulding A R, Plachy S, Pleskow D, Poirier S, Puc H, Reed S, Schlinski L, Seubert S, Solstein A, Spaulding C, Stonis R, Ungar A, Wang S, Young D.

Foreign Buyers Mission to Cantrade '80 Edmonton, September 16-19, 1980—\$14,258

Non-Government Delegates

Bufe Dr R, Sabri J, Sanchez R, Virado M, Woolgar M G.

Ministerial Mission to China, Hong Kong, Phillipines, Singapore, and Thailand, September 12-October 3, 1980—\$23,033

Government Delegates

Cheh J, Duval J, Lachance C A, Lamoureux S, Lumley Hon E, Steers B, Thomson J, Waterfall D.

Dairy Products Mission from Algeria, October 1-10, 1980—\$18,492

Government Delegate

Hunt A.

Non-Government Delegates

Belardi M M, Benharrats M A, Bouchiba H D, Hafiz I, Mokhtari A H, Sabri L, Tabet D.

INDUSTRY, TRADE AND COMMERCE—Continued

TRADE-INDUSTRIAL PROGRAM—Continued

Travelling expenses regarding trade missions—Continued

Aviation Equipment and Services Mission to S E Asia, March 20-April 2, 1981—\$1,663

Government Delegate

Harvey D.

Non-Government Delegates

Baldwin G, Cameron J A, Cartwright D, Christensen N, Dandy K, Henwood R, Margetts B, Wilkinson C.

Urban Transportation Mission from Chile, September 23-October 10, 1980—\$9,971

Government Delegate

Gill J.

Non-Government Delegates

Mayer F I, Salazar J C.

Ministerial Mission to Paraguay and Argentina, September 2-6, 1980—\$3,973

Government Delegates

Fitzpatrick P, Lumley Hon E, Petrie F R, Treleaven J H.

Non-Government Delegates

Dingle D T, Drouin M, Paquette R, Platt J, Rowe G.

Mining Projects Joint Ventures Mission to Zimbabwe, October 19-25, 1980—\$28,489

Government Delegates

Janigan D J, MacDonald J V.

Non-Government Delegates

Berranger A, Bowes R B, Coombes P, Eden J, Gascho D, Gerry G, Gill A, Halliday D R, Milbrath J, Morgan D, Stewart W M, Reinertson L C.

Automotive Aftermarket Parts Mission to Mexico, February 9-21, 1981—\$2,741

Government Delegates

Pruner C, Watters R P.

Non-Government Delegates

Bierstock D A, Bray J, Desrosiers D, Montpetit H, Steeves N.

Canola (Rapeseed) Oil Mission to Pakistan, India and Bangladesh, January 8-28, 1981—\$9,161

Government Delegate

House W.

Non-Government Delegates

Broeska R, Gillies S, Patel N.

US Buyers Mission to Vancouver International Boat Show, February 6-15, 1981—\$4,228

Non-Government Delegates

Babson R, Blais L, Bruch B, Czar N, Grant B, Henderson M, Jones C, Lapoca B, Neibert W, Noya B, Olsen R, Paul W, Pohl J E, Sams A D, Stone R, Szaa A.

Economic Development Mission from Zimbabwe, November 23-December 3, 1980—\$42,742

Government Delegate

MacDonald I V.

Non-Government Delegates

Cole R S, Kotze W C S, Marsh A, Morrison E R, Nziramasanga M T, Reid Prof A B, Siziba C, Standing K, Stephens R, Vanderplank K.

Dryland Farming Seminar, Wimmera Field Days, Australia, March 3-5, 1981—\$12,159

Government Delegate

Moffatt D R.

Automotive Industry Joint Venture Mission to Japan, January 31-February 7, 1981—\$20,883

Government Delegate

Cleve D.

Non-Government Delegates

Bloom M, Donaldson D M, Elliot N, Evgenis J, Johnston B E, Kaminsky G, Lunder S E, Neal L, Stewart D.

Automotive Parts Seminar and Sample Displays Mission to Australia, March 17-27, 1981—\$44,548

Government Delegate

Skorupinski S.

Non-Government Delegates

Bevans D L, Bray J, DiSanto O M, Groce S W, Henri R, Houston J, Mathieson B, McMillan H, Mitten R F, Philipps J, Tabori A, Wilding F, Wilkes R, Van Pykstra F.

Sporting Goods Buyers Mission from Europe to the Canadian Sporting Goods Show, February 15-18, 1981—\$28,394

Non-Government Delegates

Aasland A, Backstrom K, Cawston J, Conuau J P, Gilbert L, Hoffman H, Hurvoy J C, Keuthen D, Kivela K, Mattson S, Mester P, Moltzen D, Murstad F, Nordberg O, Oord E P, Radier S, Schwab Dr A, Tarbe M, Verstad O, Viltanen O, Walton E.

Vice Minister of State Farms Mission from China, December 6-13, 1980—\$6,773

Government Delegates

Clapp J B, Merkley C.

Non-Government Delegates

Daoin J, Jian G, Jiang B, Qinke S, Shuduo H, Wuxian Z, Zhanzhong H.

Electric Power Mission from Zimbabwe, January 26-February 7, 1981—\$31,846

Government Delegates

MacDonald I V, Potheary D.

Non-Government Delegates

Chapman D, Charlton G, Chitauru J, Slack P, Lamport-Stokes P G H, Wetmore C.

Pork Products Mission to Panama, Venezuela, Curacao, and the Dominican Republic, February 16-28, 1981—\$23,130

Government Delegate

Baker, A G.

Non-Government Delegates

Chisholm T A, Dietze S, Meredith T, Morris J, Newton D, Ouellet P, Rios J, St Jean D, Tremblay Y, Yearwood B.

Plastics Processors Mission to Philadelphia, USA, March 23-25, 1981—\$3,011

Government Delegate

Ralph R.

INDUSTRY, TRADE AND COMMERCE—Continued

TRADE—INDUSTRIAL PROGRAM—Continued

Travelling expenses regarding trade missions—Continued

Non-Government Delegates

Côté V, Giglio J, Hamlin L, Liebmann A, MacArthur D, Nicholson T, Peacock S, Timberley F.

Nuclear Energy Industry Seminar in Mexico City, February 2-4, 1981—\$13,472

Government Delegate

Chiperzak A.

Non-Government Delegates

Craik N G, Douglas J M, Foulkes F M, Gilbert A, Hemmings R L, Hillyer K O, Howett J R, Jones K, Rogers T, Tough D E.

Ocean Industry Technical Trade Mission to Australia and Indonesia, March 7-20, 1981—\$2,340

Government Delegate

Colpitts M J.

Non-Government Delegates

Ashworth E, Saurley D, Schaper M, Sharma H C, Thompson T, Walker R J.

Softwood Lumber Mission from West Germany, February 28-March 7, 1981—\$19,594

Government Delegates

Miller R N, Selin A P.

Non-Government Delegates

Claus W, Garrels T, Glatzel H G, Hoelscher F, Lau U, Rump H, Wester H J, Wettergren G.

Trading House Mission to Trinidad, Colombia, Ecuador and Peru, March 22-April 9, 1981—\$15,041

Government Delegate

Reshitnyk M J.

Non-Government Delegates

Ellison J, Keefer R, Kendrick P, Kew J M, Morrison G, Skippon J, Vachon M.

Minister of Commerce Mission from Algeria to the Joint Economic Committee Meetings, Ottawa, March 2-4, 1981—\$14,598

Non-Government Delegates

Aliouane A, Azizi M, Benchehida A, Benouniche S, Bentayer A, Bitam A, Charef A, Khellef His Excellence M A, Mekideche A, Ouelbani A, Rebaine M, Sbih His Excellence M M.

Ministerial Visit to Philadelphia, March 30-31, 1981

Government Delegates

Fournier B, Gilchrist D, Hendriks Staff Sgt C, Lumley Hon E, Price Corp G.

Ministerial Mission to the UK and West Germany, March 23-27, 1981—\$1,019

Government Delegate

Lumley Hon E.

Nuclear Power Seminar in Yugoslavia, March 17-18, 1981—\$2,818

Non-Government Delegates

Howett J R, Tough D E.

Timber Frame Construction Seminars in West Germany, March 6, 1981—\$3,526

Non-Government Delegate

Prachtto Prof.

Ministerial Visit to Boston, January 16-17, 1981

Government Delegates

Bowey R, Fitzpatrick P, Gilchrist D, Lumley Hon E.

Forest Industry Equipment Exhibition from U S (Vancouver and area), September 24-27, 1980—\$2,265

Government Delegate

Shott A.

Non-Government Delegates

Blank C, Curley J R, Fiedler E, Hildebrandt M.

Defense Suppliers Mission to U S (Raytheon, Massachusetts, Hughes Aircraft California), March 29-April 1, 1981—\$9,937

Government Delegate

Reid W W.

Non-Government Delegates

Allock D, Atkinson B, Davies L, Deans R L, Heaslip W, Hough B, MacRitchie B, Sloan M, Spruston T, Stock B, Tae E, Wilson G.

Incoming Building Products Mission from Cleveland (Toronto, Montreal), March 22-26, 1981—\$2,731

Government Delegate

Marks R M.

Non-Government Delegates

Bruner W, Mooney J, Parks J A, Prominski J, Welling T J.

Incoming Buyers to Canadian Hardware Show (Toronto), February 8-11, 1981—\$12,670

Government Delegate

Sweet L.

Non-Government Delegates

Baker J, Best R, Blake T, Boogher C, Chatterton N, Collerell D, Fay J T, Flynn T, Greenwood S, Huddle D, Lang B, Larson R, Martin B M, Massie D, Matthews T, Molzann D, Mazie L, Neal J C, Newsom D, Plourde K, Polay D, Polay W, Rosnov N, Schabinger W, Stein W, Steven F, Stowe J, Swartz R, Woodburn K.

Building Materials Mission from U S (Batimat, Montreal), March 23-April 1, 1981—\$26,344

Non-Government Delegates

Beyster T, Blinder S, Blinder W, Borders J, Brunote B, Billard R A, Cazart B, Chabot P, Clifford G, Cleary B, Chatterson N, Christoph E, Covert J, Chung S H, Chung K M, Daly C, Daly K, Diem F, Dudley H, Fairbanks E, Franks M, Friend R, Gee J, Glassman J, Green W, Grumberg S, Guria C, Hancock J, Horowitz J, Horowitz L, Huid P, Johns W, Johnson T, Jones J, Kent J, Klei L, Klug H, Laduca D, Laken G, Long M, Lopenzi M, Lowery G, Manville A, MacLean M, McDiarmid E, Metcalf D, Mitchell J, Neusendorsett J, O'Brien W, Parades J, Parades J H, Park J Y, Quinn J, Riches K, Power W, Rhein M, Rubbell N, Rue D, Robinson P, Shaffer H, Shanbrom J, Shanbrom L M, Shockey L, Slauta K, Smith G, Spencer R, Stiefel A, Still C E, Sussman D, Szydnanal J, Tugg J, Tully J, West A, Williams J, Wright P, Wyde E, Yoon K U, Zurka B, Zurka J.

INDUSTRY, TRADE AND COMMERCE—Continued

TRADE-INDUSTRIAL PROGRAM—Continued

Travelling expenses regarding trade missions—Continued

Incoming Furniture Buyers Mission from Ohio to Montreal, October 22-23, 1980—\$22,500

Government Delegate

Marsden-Dole P.

Non-Government Delegates

Andres K, Austin R, Baas J, Baker V, Bean J, Beard D, Betz E, Billman N, Boll R, Brown A, Burns P, Burton D, Caldwell B, Caplan D, Carey J, Cathers J, Chandler P, Christopher D, Comstock D, Covell D, Daly N, Dahnke D, Ditter R, Dixon R, Driehorst B, Elech P, Fitzpatrick M, Fitzner J, Gaal R, Gantz T, Gassman C, Geese R, Gemperline T, Glavia J, Gordon J, Gorman P, Gunnerson D, Guss B, Habig B, Harris B, Hayes J, Heinzerling K, Hendrix T, Hewlett D, Hite J, Hodgson C, Holyroyd B, Howard T, Hudson R, Keske R, Kiefer R, King D, Krukewitt L, Lee J, Lehring L, Leiter B, Leonard R, Lucks J, Luchs J, Maccioce A, Magato N, Marsh V, Marsten B, Maul D, McGuire L, Menzies L, Miller B, Mills W, Mlicki K, Neff D, Oelberg K, Ortlip T, Petrick J, Phillips J, Powers B, Rainey T, Rasmussen S, Rauch D, Rump B, St. Clair T, Sabo B, Schooley J, Schulber D, Smith R, Snider L, Snyder T, Swatek G, Szabo L, Szumbic T, Thomas J, Triolo S, Ucker A, Ugrinor B, Warren D, Weithman H, Welsh T, Wesley L, William W, Wittenberg S, Wolfe D, Woodworth J.

Canadian Lumber Suppliers Mission to US (Memphis, Atlanta, Charlotte), January 12-16, 1981—\$4,478

Government Delegates

Guy H W, Selin A.

Non-Government Delegates

Boulet J G, Gray S, Vailllette Y.

Industrial Cooperation Mission from Finland, September 15, 1980—\$762

Government Delegate

Watt A R.

Non-Government Delegates

Aminoff E, Freund O, Hakkarainen J, Hintikka T, Hyttinen T, Ingman L, Kupiainen S, Lahtinen P, Landtman C, Liusvaara A, Makinen E, Pentikainen R, Pesonen J, Rantanen P, Rannali R, Riistama V, Seppola S, Tallberg J, Weikkola J, Westerberg E.

RKW Mission from Germany, June 2, 1980—\$2,595

Government Delegate

Watt A R.

Non-Government Delegates

Alizade E, Bureick G, Claus H, Ellenbogen A, Gies G, Haube H, Helbig B, Jessen H, Meimers P, Michel Dr F, Muscheid Dr I, Pueschmann G, Schiffer K, Schnitzler M, Seibel R, Semer W, Stratemeyer E, Stratemeyer Jr E, Voigt D.

Canadian Health Care Products Mission to Germany, November 19-28, 1980—\$17,389

Government Delegate

Fiksel F.

Non-Government Delegates

Arh I, Brabant R, Brushett S, Clapp J, Duruisseau J P, Gams J P, Grunwald R, Hills A A, Jolicoeur J, Lane G R, Simkin G, Tuxworth A.

Plastics Technology Mission to Europe, November 15-30, 1980—\$14,629

Government Delegate

King F.

Non-Government Delegates

Acres R, Bern S, Bonnett J, Dorazio M, Gagnon E, Peterson G, Rolland R, Sambourne C, Unger W.

Duesseldorf Chamber of Commerce Mission from Germany, September 25, 1980—\$1,206

Government Delegates

Guérin A M, Watt A R.

Non-Government Delegates

Amelung S, Amelung Dr H J, am Brunnen S, Brunner H, Fuchs Dr J, Gaddum W, Glatzel Dr W, Haberland K O, Hilger P, Huelsbeck Dr W, Kirchfeld Dr H G, Kuppen W, Ott E, Sandt Dr B, Soerensen Dr M, Stockheim H, Stoelting R, Vollmann P, Westendorff H.

Essen Chamber of Commerce Mission from Germany, September 4, 1980—\$1,017

Government Delegates

Loftus D, Watt A R.

Non-Government Delegates

Bachmann M, Becker W, Behrens H C, Behzad F, Bergmann Dr H, Brackelsberg R, Braun K D, Edeling Dr C, Gehring Dr H G, Hartman H J, Horstenkamp W, Horstenkamp G, Jaeger H, Kaemmer E, Korte H, Krapp W, Menge Dr G, von Menges Dr D W, Naunheim W, Naunheim O M, Schmidbauer I, Thoma Dr W, Westerhoff H.

Nuclear Mission from Yugoslavia, June 2-11, 1980—\$1,110

Government Delegates

Jandik V, Miller I, Walker R.

Non-Government Delegates

Athanasu L, Draca Z, Macek O R, Mandzurov D, Mesanovic F, Milanovic R, Mitrovic Z, Sturn J, Varga A.

Officials Mission from Sweden, October 15-16, 1980—\$3,390

Government Delegate

Watt A R.

Non-Government Delegates

Andreen C J, Bertilsson K, Erikson L A, Graslund P, Holmvall L, Kinbom G, Levin U, Sidenbladh T.

Technology Transfer Mission from China, September 11, 1980—\$426

Government Delegate

Preston C.

Non-Government Delegates

Cheng X, Gao Z, Li Z, Qi Z, Rao G, Su P, Sui Y, Yang W, Zhai J, Zhao Z.

GEBECOMA Mission from Belgium, October 7, 1980—\$471

Government Delegate

Paris I.

Non-Government Delegates

Barthelemy E, Dalleur R, de Fonvent J, Tavernier P.

INDUSTRY, TRADE AND COMMERCE—*Concluded*TRADE-INDUSTRIAL PROGRAM—*Concluded***Travelling expenses regarding trade missions—*Concluded****Nuclear Industrial Cooperation Mission from Mexico, January 19-23, 1981—\$7,834*

Government Delegate

Miller I.

Non-Government Delegates

Calderon R, Cervantes P, Lopez J, Romo A, Torres R, Ubbelohde E, Vargas R, Vega E.

Construction Mission to Finland, November 31-December 4, 1980—\$12,367

Government Delegate

Emery J R.

Non-Government Delegates

Daniels W, Gautrin H, Jacobsen E, Olsen K, Schmidt A.

Food Processing Mission to France, March 13-22, 1981—\$12,907

Government Delegate

Parsons G C.

Non-Government Delegates

McPhee R, Prudhomme P, Stephens A, Van Zydevelt H, Williamson D, Wright G, Yarem J.

USSR/Canada Working Group for Cooperation in the Oil Industry, November 27-31, 1981—\$3,238

Government Delegates

McGregor R K, Saharov I.

Non-Government Delegates

Lowrey B, Murray S, Pratt K.

CDA/USSR Forest Based Industries Working Group Meeting in USSR, October 7-13, 1980—\$6,138

Government Delegates

Hall J W, Kiriloff N, Vandervan K, Ward E J.

Non-Government Delegates

Hilchie L, McCullough R, Rye I, Van De Weert G.

Coal Mission from Spain, July 7-10, 1980—\$420

Government Delegate

Burianyk Z W.

Non-Government Delegates

Auraz M, Oller S, Santaro F, Sierra J.

Industrial Cooperation Activities with the European Communities EEC Transport Committee Meeting, London, July 5-18, 1980—\$50,237

Government Delegate

Gardner N.

Copper Mission to Brussels, June 21-26, 1980

Government Delegates

Peplinski D, Halliburton D, Thomson Dr R.

Non-Government Delegates

Carmichael J, Carriere R, English C, Farge J, Gervais Dr E, Goldman D, Harris T, Hodkin E W, Kirby B, Lee L, Lily J H, Molson J, Newman C, Pearson E B, Russek A, Schloen J, Sicotte D, Vertesi T.

Sub-Committee for Industrial Cooperation Meeting in Ottawa, November 18-20, 1980

Government Delegates

Burger A, Guérin A M, Riley G, Trépanier G, Watt A R, Williamson T.

Non-Government Delegates

Apperley T, Armstrong M, Andrzejewski P, Booth J, Bélanger J, Caspari M, Carrette D, Davis M, Dieg F, de Condé A, Fitzbiggon A, Fox R, Fritz C, Garrick C, Gay P, Gerner E, Govaerts F, Grenier P E, Maes A, Margotton B, Palmer C, Poder P, Ruel M, Watts C, Yeates C.

EC Coal Mission to Canada, September 14-26, 1980

Government Delegate

Nash G.

Non-Government Delegates

Anderheggen E, Baralis R, Baumann H P, Berstein F, Bots J W, Daniels W, Eliasmoller H, Gibson J, Heinemann W R, Meek M.

Canada/EC Forest Products Working Group Meeting in Brussels, May 10-16, 1980

Government Delegates

Côté B, Hall J W, Ross R W, Shaw D, Vandervan K.

Non-Government Delegates

de la Brosse P, Eggleston D, Friz C, Goffard W, Govaerts F, Gravigny L, Gray P, Put G, Sangway K.

Lumber Seminar in Hamar, Norway, September 14-19, 1980

Government Delegate

Selin A.

Non-Government Delegate

Carroll Dr M.

Asbestos Mission to Europe, January 16-25, 1981

Government Delegate

Nash G.

Non-Government Delegates

Dahmen Dr G, Dunnigan J, Lesage Dr M, Meek M, Perlstein D.

Japanese Fats and Oil Wholesalers' Mission from Japan, July 24-26, 1980—\$596

Government Delegate

McBride A D.

Canola Trade Delegation to North Africa, February 20-28, 1981—\$2,974

Government Delegate

McBride A D.

Non-Government Delegates

Baryliuk N, Chamberlain R, Hall B, Hughes D, Langer J.

Incoming Technical Mission from India, January 7-30, 1981—\$9,340

Non-Government Delegates

Agarwal V K, Sen C, Singhal Dr.

JUSTICE

Supreme Court of Canada

Summary Statement of Judges' Salary Rates

	Annual salary rate
	\$
Chief Justice of Canada	88,000
Puisne Judges	81,000

PARLIAMENT

The Senate

Statement of indemnities, allowances and travelling expenses paid in 1980-81

Honourable Members of the Senate	Expense			Honourable Members of the Senate	Expense		
	Indemnities paid on annual basis	allowances paid on annual basis	Travelling expenses		Indemnities paid on annual basis	allowances paid on annual basis	Travelling expenses
	\$	\$	\$		\$	\$	\$
Adams Willy	31,225	6,700	5,808	Langlois L	31,225	6,700	4,460
Anderson Margaret	31,225	6,700	6,755	Lapointe Renaude	31,225	6,700	804
Argue Hazen	31,225	6,700	3,263	Lawson Edward M	26,495	3,150	6,945
Asselin Martial	31,225	6,700	7,951	Leblanc Fernand-E	31,225	6,700	3,491
Austin Jack	31,225	6,700	23,243	Lewis Derek	31,225	6,700	11,967
Balfour R J	31,225	6,700	11,069	Lucier Paul	31,225	6,700	21,004
Barrow A I	30,625	6,100	8,425	Macdonald J M	31,225	6,700	6,187
Beaubien L P	31,225	6,700	698	Macquarrie Heath N	31,225	6,700	8,664
Belisle R	31,225	6,700	6,616	Manning Ernest C	29,195	4,770	11,125
Bell A E H	31,225	6,700	10,467	Marchand Jean	31,225	6,700	1,236
Benidickson W M	31,225	6,700	6,045	Marshall Jack	31,225	6,700	1,705
Bielish Martha	31,225	6,700	18,759	McElman Charles	31,225	6,700	7,429
Bird Florence	31,225	6,700	622	McGrand F A	31,225	6,700	3,234
Bonnell Lorne	31,225	6,700	9,257	McIlraith George J	31,225	6,700	1,291
Bosa Peter	31,225	6,700	7,987	Molgat Gildas L	31,225	6,700	17,982
Buckwold Sidney L	31,225	6,700	14,256	Molson H De M	30,985	6,460	1,928
Cameron Donald	31,225	6,700	11,461	Muir Robert	31,225	6,700	6,341
Charbonneau Guy	31,225	6,700	4,032	Murray Lowell	31,225	6,700	4,019
Choquette Lionel	28,933	6,211	495	Neiman Joan	31,225	6,700	9,186
Connolly John J	31,225	6,700	566	Norrie M	16,588	3,566	4,650
Cook Eric	31,225	6,700	1,898	Nurgitz Nathan	31,225	6,700	15,092
Cottreau Ernest	31,225	6,700	4,570	Olson Horace Andrew (Bud)	31,225	6,700	2,275
Croll David A	31,225	6,700	8,217	Paterson N M	27,445	2,920	
Davey Keith	31,225	6,700	10,050	Perrault R J	31,225	6,700	1,428
Denis A	31,225	6,700	1,973	Petten William J	31,225	6,700	7,714
Deschatelets Jean-Paul	31,225	6,700	1,184	Phillips O H	31,225	6,700	4,593
Desruisieux P	2,558	550	1,046	<i>Estate of the late</i>			
Donahoe Richard A	31,225	6,700	6,549	Quart Josie D	2,558	312	
Doody C William	31,225	6,700	17,310	Riel Maurice	31,225	6,700	2,023
<i>Estate of the late</i>				Riley D	31,225	6,700	3,472
Eudes Raymond	17,908	3,743	252	Rizzuto Pietro	31,225	6,700	2,399
Everett Douglas D	29,845	5,320	8,558	Robichaud L J	31,225	6,700	5,412
Flynn Jacques	31,225	6,700	4,631	Roblin Duff	31,225	6,700	15,558
Fournier Edgar E	31,225	6,700	3,242	Rousseau Yvette Bouch- er	31,225	6,700	2,143
Fournier M	15,180	3,263	3,341	Rowe F W	31,225	6,700	12,842
<i>Estate of the late</i>				Sherwood Cyril B	31,225	6,700	7,163
Fournier S	10,233	2,058		Smith Donald	8,170	1,756	483
Frith Royce	31,225	6,700	1,183	Smith George Isaac	31,225	6,700	7,837
Giguere Louis de G	31,225	6,700	3,142	Sparrow Herbert O	31,225	6,700	9,923
Godfrey John M	31,225	6,700	9,363	Stanbury Richard J	31,225	6,700	11,305
Goldenberg H Carl	31,225	6,700	3,121	Steuart David Gordon	31,225	6,700	10,812
Graham B A	31,225	6,700	15,159	Sullivan J A	31,225	6,700	363
Grosart Allister	31,225	6,700	7,795	Therhault L Norbert	31,225	6,700	14,473
Guay Joseph-Philippe	31,225	6,700	15,709	Thompson Andrew E	31,225	6,700	4,035
Haidasz Stanley	31,225	6,700	7,530	Tremblay A	31,225	6,700	10,571
Hastings Earl	31,225	6,700	17,883	Van Roggen George C	31,225	6,700	23,507
Hayden S A	31,225	6,700	4,705	Walker D J	31,225	6,700	4,203
Hays Harry	31,225	6,700	24,295	Williams Guy	31,225	6,700	22,323
Hicks H D	31,225	6,700	12,292	Wood Dalia	31,225	6,700	5,704
Inman F Elsie	31,225	6,700	542	Yuzyk P	31,225	6,700	5,503
Lafond Paul C	31,225	6,700					
Laird Keith	31,225	6,700	2,869				
Lamontagne M	31,225	6,700	2,403				
Lang D	29,665	5,140	4,549				
					2,991,733	631,519	709,940

PARLIAMENT—Continued

House of Commons

Statement of indemnities, allowances and travelling expenses paid in 1980-81

Members of the House of Commons	Indemnities	Expense allowances	Travelling expenses	Members of the House of Commons	Indemnities	Expense allowances	Travelling expenses
	\$	\$	\$		\$	\$	\$
Alexander L	4,897	2,141	1,433	Demers Y	31,125	13,725	5,279
Allmand W	31,125	13,725	5,546	Deniger P	31,125	13,725	9,547
Althouse V	31,125	13,725	17,550	Desmarais L R	31,125	13,725	4,445
Andre H	31,125	13,725	28,417	Dick P	31,125	13,725	4,613
Anguish D	31,125	16,875	24,237	Dingwall D	31,125	13,725	16,089
Appolloni U	31,125	13,725	6,947	Dinsdale W	31,125	13,725	12,169
Axworthy L	31,125	13,725	1,501	Dion R	31,125	13,725	15,050
Bachand A	31,125	13,725	8,805	Dionne M	31,125	13,725	14,999
Baker G	31,125	16,875	24,168	Domme B	31,125	13,725	9,596
Baker W D	31,125	13,725	5,559	Dubois J-G	31,125	13,725	11,098
<i>Allowance as Opposition House Leader</i>	6,924			Duclos L	31,125	13,725	6,876
Baldwin G W			402	Dupont R	31,125	13,725	5,449
Beatty P	31,125	13,725	9,357	Dupras M	31,125	13,725	4,287
Beauchamp-Niquet S B	31,125	13,725	17,449	Duquet G	31,125	13,725	6,200
Bégin M	31,125	13,725	204	Ellis J	31,125	13,725	6,702
Benjamin L	31,125	13,725	18,630	Elzinga P	31,125	13,725	29,349
Berger D	31,125	13,725	4,001	Epp J	31,125	13,725	21,741
Blackburn D	31,125	13,725	9,430	Erola J	31,125	13,725	1,109
Blaikie B	31,125	13,725	15,277	Ethier D	31,125	13,725	2,916
Blais J J	31,125	13,725	2,734	<i>Allowance as Assistant Deputy Chairman—Deputy Chairman—Committees</i>	2,996		
Blaker R	31,125	13,725	7,719	<i>Allowance as Deputy Chairman—Committees</i>	5,787		
<i>Allowance as Assistant Deputy Chairman—Committees</i>	5,787			Evans J	31,125	13,725	4,009
Blenkarn D	31,125	13,725	10,574	Fennell S	31,125	13,725	6,619
Bloomfield G	31,125	13,725	10,198	Ferguson R	31,125	13,725	13,382
Bockstael R	31,125	13,725	16,890	Fisher D	31,125	13,725	11,154
Bosley J	31,125	13,725	8,537	Fleming J	31,125	13,725	2,356
Bossy M	31,125	13,725	12,149	Flis J	31,125	13,725	9,514
Bradley B	31,125	13,725	8,595	Forrestall M	31,125	13,725	4,124
Breau H	31,125	13,725	10,538	Foster M	31,125	13,725	12,285
Broadbent E	31,125	13,725	2,029	Fox F	31,125	13,725	1,035
<i>Allowance as Other Party Leader</i>	6,000			Francis L	31,125	13,725	1,337
Buchanan J J	11,269	4,972	10,190	<i>Allowance as Deputy Speaker of the House of Commons</i>	8,825		
Bujold R	31,125	13,725	19,500	Fraser J	31,125	13,725	19,839
Bussièrès P	31,125	13,725	127	Fretz G	31,125	13,725	11,749
Caccia C	31,125	13,725	4,654	Friesen B	31,125	13,725	32,055
Campbell C	31,125	13,725	14,427	Frith D	31,125	13,725	12,260
Campbell J	31,125	13,725	5,236	Fulton J	31,125	16,875	13,672
Cardiff M	31,125	13,725	10,911	Gamble J	31,125	13,725	11,622
Carney P	31,125	13,725	25,411	Garant A	31,125	13,725	12,319
Chénier R	31,125	13,725	19,955	Gass M	31,125	13,725	13,912
Chrétien J	31,125	13,725		Gauthier J R	31,125	13,725	
Clark J	31,125	16,875	577	Gendron R	31,125	13,725	11,383
<i>Allowance as Leader of the Opposition</i>	22,975			Gilchrist G	31,125	13,725	7,682
Clarke W	31,125	13,725	16,217	Gimaiel P	31,125	13,725	14,732
Coates R C	31,125	13,725	15,275	Gingras R	31,125	16,875	11,748
Collenette D	31,125	13,725	10,125	Gourd R	31,125	13,725	5,999
Comtois R	31,125	13,725	6,818	Gray H	31,125	13,725	748
Cook C	31,125	13,725	30,166	Greenaway L	31,125	16,875	22,300
Cooper A	31,125	16,875	12,152	Guay R	12,585	5,552	4,423
Corbett R	31,125	13,725	10,290	Guilbault J	31,125	13,725	4,011
Corbin E	31,125	13,725	13,275	Gurgin G M	31,125	13,725	13,527
Corriveau L	31,125	13,725	8,070	Gustafson L	31,125	13,725	17,843
Cosgrove P J	31,125	13,725	780	Halliday B	31,125	13,725	16,045
Cossitt T	31,125	13,725	2,905	Hamilton A	31,125	13,725	12,588
Cousineau R	31,125	13,725	3,456	Hamilton F	31,125	13,725	21,137
Crombie D	31,125	13,725	8,957	Hargrave B	31,125	13,725	19,229
Crosbie J	31,125	13,725	15,650	Harquail M	31,125	13,725	15,699
Crosby H	31,125	13,725	15,802	Hawkes J	31,125	13,725	22,401
Crouse L R	31,125	13,725	7,154	Hees G	31,125	13,725	2,126
Cullen J	31,125	13,725	8,425	Henderson G	31,125	13,725	13,369
Cyr A	31,125	13,725	18,523	Herbert H T	31,125	13,725	4,032
Dantzer V	31,125	13,725	36,141	Hervieux-Payette C	31,125	13,725	7,183
Darling S	31,125	13,725	6,454	Hnatyshyn R	31,125	13,725	25,338
Daudlin R	31,125	13,725	15,683	Hogan A			214
Dawson D	31,125	13,725	10,079	Hopkins L	31,125	13,725	5,215
Deans I	31,125	13,725	9,119	Hovdebo S J	31,125	13,725	15,742
De Bané P	31,125	13,725	398	Howie J R	31,125	13,725	13,262
de Corneille R	31,125	13,725	8,651	Hudecki S	17,780	7,837	6,924
de Jong S	31,125	13,725	18,011	Huntington R	31,125	13,725	17,596

PARLIAMENT—Continued

House of Commons—Continued

Statement of indemnities, allowances and travelling expenses paid in 1980-81—Continued

Members of the House of Commons	Indemnities	Expense allowances	Travelling expenses	Members of the House of Commons	Indemnities	Expense allowances	Travelling expenses
	\$	\$	\$		\$	\$	\$
Irwin R	31,125	13,725	13,377	McKinnon A B	31,125	13,725	28,233
Isabelle G	31,125	13,725	934	McKnight B	31,125	13,725	37,109
Ittinuar P	31,125	18,200	17,087	McLean W	31,125	13,725	14,631
Jarvis W	31,125	13,725	9,155	McMillan T	31,125	13,725	12,520
Jelinek O	31,125	13,725	15,578	McRae P	31,125	13,725	15,126
Jewett P	31,125	13,725	15,468	Miller T	31,125	13,725	15,499
Johnston D J	31,125	13,725	1,196	Mitchell M A	31,125	13,725	15,881
Joyal S	31,125	13,725	3,986	Mitges G	31,125	13,725	9,575
Jupp A			94	Munro D W	31,125	13,725	16,342
Kaplan R	31,125	13,725	2,431	Munro J	31,125	13,725	8,082
Keeper C	31,125	13,725	14,056	Murphy R	31,125	16,875	15,960
Kelly N	31,125	13,725	11,220	Murta J	31,125	13,725	16,161
Kemping W J	31,125	13,725	11,556	Neil D	31,125	13,725	15,397
<i>Allowance as Chief Opposition Whip</i>	6,000			Nicholson A	31,125	13,725	8,539
Kilgour D	31,125	13,725	11,136	Nickerson D	31,125	18,200	10,942
Killens T	31,125	13,725	5,823	Nielsen E	31,125	16,875	14,282
King F	31,125	13,725	31,897	Nowlan J P	31,125	13,725	15,553
Knowles S H	31,125	13,725	14,967	Nylander T A			485
Korchinski S	31,125	16,875	13,437	Nystrom L	31,125	13,725	12,378
Kristiansen L S	31,125	13,725	23,289	Oberle F	31,125	16,875	18,399
Kushner J	31,125	13,725	20,617	Ogle B	31,125	13,725	9,271
Lachance C A	31,125	13,725	2,723	Olivier J	31,125	13,725	5,053
Lachance-Côté E	31,125	13,725	18,586	Orlikow D	31,125	13,725	16,483
Lajoie C G	31,125	13,725	9,513	Ostiguy M	31,125	13,725	8,399
Lalonde M	31,125	13,725	313	Ouellet A	31,125	13,725	196
Lambert A			584	Paproski S	31,125	13,725	16,729
Lambert M	31,125	13,725	18,806	Parent G	31,125	13,725	18,078
Lamontagne G	31,125	13,725	538	Parker S	31,125	13,725	19,464
Landers M J	31,125	13,725	10,088	Patterson A B	31,125	13,725	13,769
Lang P	31,125	13,725	10,835	Pelletier I	31,125	13,725	8,877
Laniel G	31,125	13,725	3,464	Penner K	31,125	16,875	25,105
<i>Allowance as Deputy Speaker of the House of Commons</i>	6,508			Pepin J L	31,125	13,725	525
Lapierre J	31,125	13,725	9,902	Peterson J	31,125	13,725	14,357
Lapointe C	31,125	13,725	801	Pinard Y	31,125	13,725	
Lapointe N	31,125	13,725	13,745	Portelance A	31,125	13,725	6,330
La Salle R	29,806	13,144	4,169	Prud'homme M	31,125	13,725	787
Lawrence A	31,125	13,725	9,921	Rae R	31,125	13,725	11,108
LeBlanc R A	31,125	13,725		Regan G	31,125	13,725	2,001
Leduc J L	31,125	13,725	6,386	Reid J	31,125	13,725	14,459
Lefebvre T	31,125	13,725	5,178	Reid J M	31,125	16,875	12,729
Lewis D	31,125	13,725	9,928	Richardson G			184
Lewycky L	31,125	13,725	22,826	Riis N	31,125	13,725	33,222
Loiselle B	31,125	13,725	4,962	Roberts J	31,125	13,725	215
Lonsdale B	31,125	16,875	12,354	Robinson K W	31,125	13,725	10,544
Lumley E	31,125	13,725	3,913	Robinson S J	31,125	13,725	21,271
MacBain A	31,125	13,725	9,638	Roche D	31,125	13,725	21,134
MacDonald D J	15,300	6,750	1,691	Rompkey W	31,125	16,875	210
MacDonald F	31,125	13,725	3,694	Rooney D	31,125	16,875	15,558
MacEachen A J	31,125	13,725	102	Rose M	31,125	13,725	27,694
MacGuigan M	31,125	13,725	3,358	Rossi C	31,125	13,725	5,133
Mackasey B	31,125	13,725	5,718	Roy F			2,899
MacKay E	31,125	13,725	15,683	Roy M	31,125	13,725	3,647
MacLaren R	31,125	13,725	13,772	Sargeant T	31,125	13,725	16,989
MacLellan R	31,125	13,725	16,004	Sauvé J	31,125	13,725	1,120
Malépart J C	31,125	13,725	4,892	<i>Allowance as The Speaker of the House of Commons</i>	22,159		
Malone A	31,125	13,725	17,940	Savard R	31,125	13,725	4,728
Maltais A	31,125	16,875	16,547	Schellenberger S	31,125	13,725	22,754
Manly J	31,125	13,725	19,860	Schroder J	31,125	13,725	7,806
Marceau G	31,125	13,725	13,178	Scott G	31,125	13,725	13,352
Massé P A	31,125	13,725	7,008	Scott W	31,125	13,725	10,722
Masters J	31,125	16,875	16,175	<i>Allowance as Deputy Chairman—Committees</i>	1,944		
Mayer C	31,125	13,725	21,269	Shields J	31,125	16,875	44,034
Mazankowski D	31,125	13,725	30,182	Siddon T	31,125	13,725	30,381
McCain F A	31,125	13,725	14,049	Simmons R	31,125	16,875	13,054
<i>Allowance as Deputy Chairman—Committees</i>	1,944			Skelly R	31,125	16,875	22,964
McCauley G	31,125	13,725	11,774	Smith D	31,125	13,725	11,308
McCuish L	31,125	16,875	19,520	Speyer C	31,125	13,725	14,182
McDermid J	31,125	13,725	11,270	Stevens S	31,125	13,725	12,373
McGrath J A	31,125	13,725	13,451	Stewart R	31,125	13,725	12,290
McKenzie D	31,125	13,725	7,714	Stollery P	31,125	13,725	10,311
				Tardif A	31,125	13,725	12,408

PARLIAMENT—Continued

House of Commons—Continued

Statement of indemnities, allowances and travelling expenses paid in 1980-81—Concluded

Members of the House of Commons	Indemnities	Expense allowances	Travelling expenses	Members of the House of Commons	Indemnities	Expense allowances	Travelling expenses
Taylor D.....			39	Veillette, M.....	31,125	13,725	9,898
Taylor G.....	31,125	13,725	16,524	Waddell I.....	31,125	13,725	19,181
Tessier C.....	31,125	13,725	12,031	Wakim S.....			(47)
Thacker B.....	31,125	13,725	18,520	Watson I.....	31,125	13,725	4,480
Thomson J.....	31,125	13,725	13,078	Weatherhead D.....	31,125	13,725	10,902
Tobin B.....	31,125	16,875	12,535	Wenman R L.....	31,125	13,725	20,357
Tousignant H.....	31,125	13,725	12,525	Whelan E.....	31,125	13,725	4,311
Towers G.....	31,125	13,725	26,570	Wilson M.....	31,125	13,725	12,072
Trudeau Rt Hon P E.....	31,125	13,725		Wise J.....	31,125	13,725	10,110
Turner C.....	31,125	13,725	1,500	Wright B.....	31,125	13,725	33,869
<i>Allowance as Deputy Chair-</i>				Yanakis A.....	31,125	13,725	11,725
<i>man—Committees.....</i>	2,996			Young N.....	31,125	13,725	9,504
<i>Allowance as Chief Government</i>				Yurko B.....	31,125	13,725	30,545
<i>Whip.....</i>	6,333						
Vankoughnet W.....	31,125	13,725	7,646		8,820,440	3,923,621	3,357,107

PARLIAMENT—Concluded

House of Commons—Concluded

Salaries of parliamentary secretaries to ministers

Names	Parliamentary Secretary to	Amount	Names	Parliamentary Secretary to	Amount
		\$			\$
Appolloni U	Minister of National Defence March 4, 1980 to March 31, 1981.....	6,444	McCauley G	Minister of Consumer and Corporate Affairs and Postmaster General October 1, 1980 to March 31, 1981.....	3,050
Bockstael R	Minister of Transport March 4, 1980 to March 31, 1981.....	6,444	Nicholson A	Minister of Consumer and Corporate Affairs and Postmaster General March 4, 1980 to September 30, 1980	3,394
Campbell J	Minister of Veterans Affairs March 4, 1980 to March 31, 1981.....	6,444	Ostiguy M	Minister of Agriculture March 4, 1980 to March 31, 1981.....	6,444
Chénier R	Minister of Indian Affairs and Northern Development October 1, 1980 to March 31, 1981.....	3,050	Parent G	Minister of Labour March 4, 1980 to September 30, 1980	3,394
Collenette D	President of the Queen's Privy Council for Canada March 4, 1980 to March 31, 1981.....	6,444	Robinson K W	Minister of Justice and Attorney General of Canada and Minister of State for Social Development March 4, 1980 to September 30, 1980	3,394
Daudlin B	President of the Treasury Board March 4, 1980 to September 30, 1980	3,394	Savard R	Minister of Public Works March 4, 1980 to March 31, 1981.....	6,444
Dawson D	Minister of Employment and Immigration March 4, 1980 to March 31, 1981.....	6,444	Simmons R	Minister of State for Science and Technology and Minister of the Environment March 4, 1980 to March 31, 1981.....	6,444
Demers Y	Minister of National Revenue March 4, 1980 to September 30, 1980	3,394	Stollery P	Secretary of State and Minister of Communi- cations March 4, 1980 to March 31, 1981.....	6,444
Deniger P	Minister of State (Multiculturalism) March 4, 1980 to March 31, 1981.....	6,444	Tessier C	Minister of National Revenue October 1, 1980 to March 31, 1981.....	3,050
Desmarais L R	Minister of Labour October 1, 1980 to March 31, 1981.....	3,050	Weatherhead D	Minister of National Health and Welfare March 4, 1980 to September 30, 1980	3,394
Duclos L	Secretary of State for External Affairs March 4, 1980 to March 31, 1981.....	6,444			180,432
Dupont R	Minister of Supply and Services March 4, 1980 to September 30, 1980	3,394			
Evans J	Deputy Prime Minister and Minister of Finance March 4, 1980 to March 31, 1981.....	6,444			
Ferguson R	Minister of State (Small Businesses) March 4, 1980 to March 31, 1981.....	6,444			
Frith D	Minister of National Health and Welfare October 1, 1980 to March 31, 1981.....	3,050			
Harquail M	Minister of Regional Economic Expansion March 4, 1980 to September 30, 1980	3,394			
Henderson G	Minister of Fisheries and Oceans March 4, 1980 to March 31, 1981.....	6,444			
Hervieux-Payette C	Solicitor General March 4, 1980 to March 31, 1981.....	6,444			
Irwin R	Minister of Justice and Attorney General of Canada and Minister of State for Social Development October 1, 1980 to March 31, 1981.....	3,050			
Joyal S	President of the Treasury Board October 1, 1980 to March 31, 1981.....	3,050			
Kelly N	Minister of Supply and Services October 1, 1980 to March 31, 1981.....	3,050			
Lachance C A	Minister of State (Trade) March 4, 1980 to March 31, 1981.....	6,444			
Laniel G	Minister of Industry, Trade and Commerce March 4, 1980 to March 31, 1981.....	6,444			
Loiselle B	Minister of Indian Affairs and Northern Development March 4, 1980 to September 30, 1980	3,394			
MacLaren R	Minister of Energy, Mines and Resources March 4, 1980 to March 31, 1981.....	6,444			
MacLellan R	Minister of State (Mines) March 4, 1980 to September 30, 1980 Minister of Regional Economic Expansion October 1, 1980 to March 31, 1981.....	6,444			
Masters J	Minister of State (Mines) October 1, 1980 to March 31, 1981.....	3,050			

PRIVY COUNCIL**Miscellaneous salaries and allowances to ministers**

Allowances to former prime ministers:

Mrs M E Pearson \$8,333

Hon H R Argue \$22,975

Hon P Bussières \$22,975

Hon J Erola \$22,975

Hon J S Flemming \$22,975

Hon C Lapointe \$22,975

Hon E Lumley \$22,975

Salary and motor car allowance:

Prime Minister:

Rt Hon P E Trudeau \$40,449

President of the Privy Council:

Hon Y Pinard \$24,975

Leader of the Government in the Senate:

Hon R J Perrault \$24,975

Motor car allowances to ministers without portfolio and ministers of state:

Hon H R Argue \$2,000

Hon P Bussières \$2,000

Hon J Erola \$2,000

Hon J S Flemming \$2,000

Hon C Lapointe \$2,000

Hon E Lumley \$2,000

Salaries to ministers without portfolio and ministers of state:

SOLICITOR GENERAL

Correctional Services

Expenditures and revenues by institution

	Operation and	Construction	Revenue
	maintenance of penitentiaries	improvements and equipment	
	\$	\$	\$
Ottawa—Headquarters	64,278,126	2,544,909	87,638
Regional Headquarters (Moncton)	2,890,787	412,568	51,053
Atlantic Correctional Staff College	104,268		300
Carlton Centre	285,932	10,913	1,734
Springhill Institution	10,252,740	2,289,304	475,009
Springhill Minimum Security Annex		5,800	
Dorchester Penitentiary	11,861,230	2,431,428	384,559
Westmorland Institution	1,529,190	1,067,001	110,918
Shulie Lake	577,187	64,073	1,765
Parrtown Centre	323,611	472	1,643
Dungarvon Institution	111,200		
Newfoundland Minimum Security Institution		5,800	
District Office—Halifax, NS	717,469	32,401	
District Office—Moncton, NB	681,070	12,376	
District Office—St John's Nfld	516,628	11,120	
District Office—Truro, NS	438,849	22,574	
District Office—Sydney, NS	201,717	9,607	
District Office—Saint John, NB	437,403	16,207	
Regional Headquarters (Montreal)	11,921,750	668,758	263,905
Quebec Correctional Staff College	2,040,963	104,230	5,388
Community Correctional Centre (Martineau)	293,988	10,370	5,891
St Hubert Centre (Montreal)	4,083		
Community Correctional Centre (Quebec—Benoit XV)	222,981	3,781	4,591
Community Correctional Centre (Ogilvy)	210,919		5,923
Montée St François Institution	2,547,498	332,030	73,362
Laval Institution	12,792,344	681,946	1,094,029
Quebec Maximum Security Institution No 2 (Mirabel)		188,934	
Federal Training Centre	7,996,325	663,301	128,918
Leclerc Institution	11,693,661	2,612,299	530,624
Archambault Institution	9,519,966	1,414,774	885,760
Ste Anne des Plaines Institution	5,304,671	717,311	43,918
Regional Reception Centre (Quebec) Ste Anne des Plaines	10,599,266	170,391	77,720
Medium Security Institution (Drummondville)		558,918	
Cowansville Institution	10,254,712	883,531	364,585
Quebec Medium Security Institution No 2 (Donnacona)		438,070	
Quebec Minimum Security Institution No 1 (La Macaza)	4,501,001	544,553	375,093
Correctional Development Centre (Quebec)	6,277,622	524,487	36,431
PIE IX Community Correctional Centre (Montreal)	275,971	6,184	7,360
Community Correctional Centre (Sherbrooke)	250,170	6,215	4,925
District Office—Quebec City, Que	361,803	2,494	48
District Office—Montreal, Que	1,738,696	93	
District Office—Laval, Que	662,460		
District Office—Granby, Que	379,345	2,124	740
District Office—Rimouski, Que	117,428	7,409	
District Office—Chicoutimi, Que	80,984		
District Office—Saint Jerome, Que	718,068	27,139	243
District Office—Trois Rivières, Que	155,226	106	
District Office—Rouyn-Noranda, Que	99,915	6,903	
District Office—Hull, Que	164,922	13,734	
Regional Headquarters (Kingston)	6,442,283	762,080	721,060
Ontario Correctional Staff College	1,674,445	81,879	2,606
Montgomery Centre	249,965	2,717	3,017
Portsmouth	139,939	4,115	2,462
Regional Psychiatric Centre (Ontario)	2,860,638	12,598	3,762
Regional Reception Centre (Kingston)	9,328,229	283,253	289,872
Millhaven Institution	11,693,224	983,494	242,598
Bath Institution	835,154	186,881	149,134
Ontario Regional Health Centre		518,770	
Prison for Women	3,784,373	1,001,540	7,674
Collins Bay Institution	9,254,056	3,249,169	165,458
Frontenac Institution	1,261,127	254,590	122,618
Beaver Creek Correctional Camp	924,821	311,261	7,126
Joyceville Institution	10,297,315	861,663	1,235,856
Pittsburgh Institution	1,605,286	385,653	505,391
Warkworth Institution	9,092,810	654,315	409,362
Keele Street CCC	51,419	5,942	1,037
Bison Institution		10,000	
District Office—Kingston, Ont	941,596	7,870	
Sub Office—Peterborough, Ont	611,941	12,786	
Sub Office—Ottawa, Ont	624,057	2,827	479
District Office—Toronto, Ont	884,141	5,640	102
Sub Office—Scarborough, Ont	230,030	209	
Sub Office—North Toronto, Ont	198,031	209	1,849

SOLICITOR GENERAL—*Concluded*Correctional Services—*Concluded*Expenditures and revenues by institution—*Concluded*

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	\$	\$	\$
Sub Office—Etobicoke, Ont	185,752	175	
Sub Office—Sudbury, Ont	363,897	7,290	16
District Office—London, Ont	378,050	82	
Sub Office—Guelph, Ont	266,123		917
Sub Office—Hamilton, Ont	575,491	7,051	
Sub Office—Windsor, Ont	221,039		
Sub Office—Niagara Falls, Ont	69,220	3,713	
Sub Office—Brantford, Ont	177,800	7,374	
Regional Headquarters (Saskatoon)	5,217,443	199,596	1,061,679
Regional Psychiatric Centre (Prairies)	4,994,184	414,391	21,368
Osborne Centre (Winnipeg)	253,450	18,422	6,023
Stony Mountain Institution	10,260,699	809,450	716,182
Rockwood Institution	1,049,114	203,383	76,550
Saskatchewan Penitentiary	11,523,149	601,588	760,276
Saskatchewan Farm Annex	1,275,938	140,283	174,957
Oskana Centre (Regina)	204,860	26,568	3,967
Drumheller Institution	9,513,030	807,620	278,810
Altadore Centre (Calgary)	248,378	3,805	4,434
Scarboro Centre (Calgary)	294,443	2,767	4,562
Grierson Centre (Edmonton)	737,557	150,079	24,878
Bowden Institution	5,022,551	494,897	229,511
Edmonton Institution	6,816,202	731,558	122,899
Regional Staff College Alberta (Holy Redeemer)	817,774	26,845	228,093
District Office—Winnipeg, Man	1,128,074	38,870	91
District Office—Brandon, Man	197,850	9,181	392
District Office—Thunder Bay, Ont	65,766		
District Office—Prince Albert, Sask	464,071	14,683	
District Office—Regina, Sask	316,166	5,436	
District Office—Saskatoon, Sask	158,316	1,296	
District Office—Lethbridge, Alta	83,519	1,366	
District Office—Edmonton, Alta	1,055,490	7,751	
District Office—Calgary, Alta	914,101	3,695	957
District Office—Red Deer, Alta	206,008	492	
District Office—Kenora, Ont	46,541		
District Office—Thompson, Man	84,574		
District Office—Yellowknife, NWT	156,366	790	
Regional Headquarters (Pacific)	6,400,660	450,910	436,416
Western Correctional Staff College	656,442	37,271	113
Robson Centre	402,148	6,124	4,718
British Columbia Penitentiary	972,560	963	15,878
William Head Institution	4,014,677	155,797	51,578
Pandora Centre (Victoria)	227,865	6,484	1,286
Matsqui Medium Security Institution	8,516,178	685,370	67,995
Regional Psychiatric Centre (Pacific)	5,484,274	278,312	8,515
Mountain Prison Institution	3,836,909	820,320	46,440
Matsqui Trailer Unit	178,634	1,369	3,424
Kent Institution	8,289,499	466,696	70,499
Elbow Lake	871,455	161,696	17,558
Ferndale Institution	822,637	67,115	4,173
Mission Institution	5,980,801	463,796	334,568
District Office—Vancouver, BC	678,188	9,727	
District Office—Victoria, BC	393,883	2,757	
District Office—Abbotsford, BC	608,869	6,169	64
District Office—Chilliwack, BC	223,299	494	
District Office—Prince George, BC	270,221	1,574	11
District Office—Kamloops, BC	137,369	7,009	
Total	383,688,579	37,496,549	13,675,334

TREASURY BOARD

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

Details of amounts transferred to other departments to supplement provisions of other votes

Department or agency	Vote supplemented	Vote 5	Vote 10	Vote 30	Department or agency	Vote supplemented	Vote 5	Vote 10	Vote 30
		Government contingencies	Student summer and youth employment	Implementation assistance			Government contingencies	Student summer and youth employment	Implementation assistance
		\$	\$	\$			\$	\$	\$
Agriculture					Northern Canada Power Commission	60		9,426	
Administration	1		120,719	616,000	Industry, Trade and Commerce				
Research—Operating	5		1,748,027		Trade-Industrial				
Production and Marketing					Operating	1	2,500,000		
Grants and contributions	20		87,224		Trade-Industrial				
Food Production and Inspection					Grants and contributions	10		146,252	
Grants and contributions	30		63,494		Tourism	50		1,648,326	
Communications					Justice				
Grants and contributions	10		233,936		Administration—Operating	1	449,000		
Canadian Radio-television and Telecommunications Commission	15		9,752		Administration—Grants and contributions	5		594,592	
Canadian Broadcasting Corporation					Labour				
Operating	70		89,189		Operating	1	225,000		
National Film Board	90	602,446	34,776		Grants and contributions	5		28,539	
National Library	95	1,081,000			National Defence				
National Museums Operating	100	436,860			Defence Services				
National Museums Grants and contributions	105		876,534		Operating	1		12,600,000	
Public Archives	110	656,000			National Health and Welfare				
Consumer and Corporate Affairs					Administration	1	399,032		786,500
Operating	1		284,802		Health and Social Services				
Restrictive Trade Practices Commission	5	23,000			Operating	5	402,569	175,000	
Employment and Immigration					Health and Social Services				
Administration	1		175,600		Grants and contributions	10		2,374,911	
Employment and Immigration Commission					Medical Services				
Administration	5	1,356,000	355,000		Operating	15		431,831	
Employment and Insurance					Health Protection				
Operating	10	12,765,000	17,504,400		Program	25	300,000	153,647	
Employment and Insurance Contributions	15		58,701,067		National Revenue				
Immigration	20	4,470,000			Customs and Excise	1	4,794,207	21,431	
Immigration Appeal Board	35	60,000			Post Office				
Energy, Mines and Resources					Operating	1	70,594,000		504,000
Administration	1		255,000		Privy Council				
Energy—Grants and Contributions	10		20,063		Commissioner of Official Languages	15	116,610		
Earth Science Services Operating	50		33,788		Public Works				
Environment					Administration	1		49,407	630,000
Administration	1		94,742	550,000	Professional and Technical Services—Program	5		567,385	
Environmental Services Operating	5	2,871,000			Land Management and Development—Program	40		216,879	
Environmental Services Grants and contributions	15		1,713,528		National Capital Commission	45		242,088	
Parks Canada—Operating	20		1,213,300		Regional Economic Expansion				
External Affairs					Grants and contributions	10		784,112	
Canadian Interest Abroad					Canada Mortgage and Housing Corporation				
Operating	1	1,176,003			Operating	25		247,761	
Canadian International Development Agency	20		501,000		Science and Technology				
International Joint Commission	60	40,000			National Research Council				
Finance					Scientific and Industrial Research—Operating	5	1,116,000		
Financial and Economic Affairs	1	300,000			Scientific and Industrial Research—Grants and contributions	15		22,556	
Fisheries and Oceans					Science Council of Canada	35	15,000		
Operating	1		1,621,209		Secretary of State				
Indian Affairs and Northern Development					Administration	1	200,000		
Administration	1	304,674			Translation	35	1,200,000		
Indian and Inuit Affairs					Citizenship—Operating	40		525,000	
Grants and contributions	15		2,910,517		Citizenship—Grants and contributions	45		5,976,421	
Northern Affairs					Solicitor General				
Operating	20	438,582			Administration	1		2,998,490	
Northern Affairs					Correctional Services				
Grants, Contributions and Other Transfer Payments	30		44,251		Operating	5	12,796,158	202,974	
					National Parole Board				
					Operating	15		7,660	
					Royal Canadian Mounted Police				
					Operating	20	15,000,000	1,472,177	343,000

TREASURY BOARD—Concluded

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS—Concluded

Details of amounts transferred to other departments to supplement provisions of other votes—Concluded

Department or agency	Vote supplemented	Vote 5	Vote 10	Vote 30	Department or agency	Vote supplemented	Vote 5	Vote 10	Vote 30
		Government contingencies	Student summer and youth employment				Implementation assistance	Government contingencies	
		\$	\$	\$			\$	\$	\$
Supply and Services					Surface Transportation				
Services	1	2,000,000	15,185		VIA Rail Canada Inc	90		210,084	
Transport					Canadian Transport Commission				
Marine Transportation					Grants and contributions	110		321,528	
Operating	10	1,300,000	127,119		Treasury Board				
Marine Transportation					Statistics Canada	35		8,731	
Redevelopment of the Old					Veterans Affairs				
Port of Quebec	30		8,731		Veterans Affairs				
Air Transportation					Operating	5		3,082	
Grants and contributions	65		26,200		Bureau of Pensions Advocates ..	30	112,000		
Surface Transportation					Total		140,100,141 ⁽¹⁾	120,190,286	4,185,500
Grants and contributions	75		36,843						

⁽¹⁾ Salaries.

SECTION 39

**1980-81
PUBLIC ACCOUNTS**

Index

NOTE—NUMBERS IN HEAVY TYPE PERTAIN TO SECTIONS

A

Academy Canadian Cinema, contributions, **2•12**
 Accommodation Program, **22•4**
 Accounts of Canada and reporting services, **28•7**
 Accounts Receivable and Deletions, **32•2**
 Acquisition and construction of land, buildings and equipment by department, **34•2**
 Acquisition and construction of machinery and equipment by department, **34•17**
 Activities of national importance
 health services, field of public health, grants, **17•10**
 welfare services, contributions, **17•11**
 Activity—Budgetary, Programs by, *see* related departmental section
 Addiction Research Foundation, **17•12**
 Adjustment assistance, contribution, **5•12**
 Adjustment assistance benefits to workers in textile, clothing, footwear and tanning industries, grants, **15•7**
 Adjustment payments to the provinces, formula payment agreements, contribution, **25•11**
 Administration of Federal Court of Canada Program, **14•3**
 Administration of Federal Judicial Affairs Program, **14•3**
 Administration of Justice Program, **14•3**
 Administration Program *see* related departmental section
 Stores Revolving Fund, **29•24**
 Administrator—Anti-Inflation, **18•3**
 Adult Occupational Training Act
 payments of training allowances, **5•11**
 payments to employers, **5•11**
 Advance payments for Crops Act, **1•10**
 Advanced technology in specific fields, grants, **13•13**
 Advancement of Indian and Eskimo culture, grants, **12•11**
 Advances to posts and employees on posting abroad financial statements, **5•17**
 Adverse weather conditions, greenhouse operators, damage caused by, contributions, **1•11**
 Advisory Council on the Status of Women, **5•9**
 Aeronautics Act, **29•13**
 Aerosat Co-ordination Office, payments, **29•13**
 After-care agencies, grants to authorized, **27•9**
 Agency for Cultural and Technical Co-operation in Francophone Countries, contribution, **8•11**
 Agricultural Commodities Stabilization Account, **1•10**
 Agricultural crops and varieties for commercial production, stimulating, developing and adapting, contributions, **1•10**
 Agricultural products, marketing of, **1•10**
 Agricultural Products Board, **1•18**
 audited financial statements, **1•17**
 Agricultural research in universities, grants in aid of, **1•10**
 Agricultural Stabilization Board
 audited financial statements, **1•17**
 contributions, **1•11**
 net operating loss, **1•11**
 Agricultural Winter Fair, Royal, **1•10**
AGRICULTURE, 1
 programs' objectives, **1•3**
 table of contents, **1•1**
 Aid of research, grants, **17•10**
 Air Cadet League of Canada, grant, **16•7**
 flying scholarships, **29•13**
 Air Canada, **29•3**

A—Continued

Air fare subsidies, residents of the Queen Charlotte Islands, grant, **29•13**
 Air navigational services, **29•11**
 Air Transportation Program, **29•3**
 Self-Supporting Airports and Associated Ground Services Revolving Fund, **29•26**
 Air Transportation Tax, **29•6**
 Airports, air navigation and airways facilities, operation and maintenance, payments, **29•13**
 Airports and associated ground services, **29•13**
 Alberta, Province of *see* selected miscellaneous payments, **36•8**
 Anti-Inflation Act, payment, **9•13**
 energy research and development projects, grant, **6•11**
 maintenance of domestic oil price, **6•4**
 Alberta Chamber of Resources, grant, **12•12**
 Alcohol and Drug Dependencies, Canadian Foundation on, grant, **17•10**
 Alleviation of natural and man-made calamities, emergency assistance for, **8•12**
 Allowances to former Prime Ministers, **21•4**
 Amateur athletes, expenses of outstanding, contributions, **15•7**
 Amateur sport for Canadians, promotion and development, contributions, **15•7**
 American Society of Travel Agents, contributions, **13•13**
 Amount transferred to supplement provisions of other votes (Treasury Board), **38•59**
 Anik-C spacecraft, Canadian content for, Telesat Canada, contribution, **2•12**
 Anik-D spacecraft, acquisition of, Telesat Canada, contribution, **2•12**
 Animal contagious diseases, **1•9**
 Animal Diseases and Protection Act, compensation, **1•11**
 Animal pathology, **1•9**
 Animal Research, **1•8**
 Annuities Program, **5•3**
 Annuities under the Judges Act, **14•9**
 Anthrax, compensation to owners of animals that have died as a result of, contributions, **1•11**
 Anti-Dumping Tribunal Program, **9•3**
 Anti-Inflation
 Administrator, **18•3**
 Board, **9•3**
 Appendices *see* related departmental section
 Apple juice, manufacture of, contribution, **1•10**
 Appropriations, use of, *see* related departmental section
 ARCAD, for services to inmates, contribution, **27•9**
 Arctic Resources Committee, Canadian, grant, **12•11**
 Army Benevolent Fund, grant, **31•7**
 Army Cadet League of Canada, grant, **16•7**
 Arthritis Society **17•10**
 Arts and cultural service organizations and activities, research and support, grants, **2•12**
 Arts and Culture Program, **2•4**
 Assistance, payments of financial, to producers, **1•11**
 Assistance, Local Economic Development, grants, **5•11**
 Assistance Fund, Canadian Forces Personnel, grant, **16•7**
 Assistance Fund Regulations, grants, **31•7**
 Assistance to Canadian veterans—Overseas district, grant, **31•7**
 Assistance to Gulf and Scotian Shelf fishermen, **10•7**
 Assisted Passage Scheme, **5•12**
 Association des universités partiellement ou entièrement de langue française, grant, **8•11**

A—Concluded

- Association for Canadian studies in the United States, grant, 8•11
- Association for Research in Income and Wealth, grant, 28•8
- Association internationale des parlementaires de langue française, Canadian section, grant, 19•7
- Association of Canadian Community Colleges, grant, 25•11
- Association of Canadian Studies, grant, 25•11
- Association of Canadian Universities for Northern Studies, northern scientific activities, grant, 12•11
- Association of Official Analytical Chemists, grants, 17•12
- Atlantic Council of Canada, grant, 8•11
- Atlantic provinces intercity bus systems contribution, 29•14
- Atlantic Region Freight Assistance Act, payments, 29•15
- Atlantic Region Labour Education Centre, contribution, 15•7
- Atlantic salmon fishermen, compensation for loss of income, grant, 10•7
- Atomic Energy Control Board, 6•3
- Atomic Energy of Canada Limited, 6•3
- Auditor General, 9•3
- Aurora and District Historical Society, 7•8
- Authorized after-care agencies, grant, 27•9

B

- Basic and exploratory research in the natural sciences and engineering, 24•7
- Bell Canada, payments to, 2•12
- BIBLIOCOM 78, L'Institut international de la communication, grants, 2•12
- Bilateral development assistance, special administrative expenses grants, 8•12
- Bilingualism *see* Official Languages
- Bilingualism in the National Capital Region, contributions, 22•13
- Biomass Energy Institute, grant, 6•11
- Biomass residue, forest industry firms, contribution, 6•11
- Blind persons allowances, federal share, 17•11
- Board of Trustees of the Queen Elisabeth II Canadian Fund to Aid in Research of the Diseases of Children audited financial statements, 21•10
- Brace Research Institute, McGill University, grant, 6•11
- Brazilian Government, grain silos, contributions, 13•14
- British Association of Canadian Studies, contribution, 8•11
- British Columbia and Yukon Chamber of Mines, grant, 12•12
- British Columbia, Province of *see* selected miscellaneous payments, 36•8
 - Anti-Inflation Act, payment, 9•13
 - contribution, *re* Okanagan River Basin, 7•7
 - ferry and coastal freight and passenger services, grants, 29•14
 - Fraser River Flood Control, contributions, 7•7
 - Sturgeon Bank Agreement, 7•7
- British Columbia Indian Bands, grants to, 12•11
- British Commonwealth Air Training Plan, payments, 16•7
- British Institute of International and Comparative Law, grant, 14•9
- British Sailors' Society (Canada), grant, 29•13
- British Yukon Railway Company, improving rail service, grant, 12•11
- Broadcasting Act, contributions, towards research, 2•13
- Budgetary expenditure by program and standard object *see* related departmental section
- Bullion and coinage, 9•16
- Bureau of Pensions Advocates Program, 31•3
- Burial grants, 31•7
- Business and industry development, to assist and further, contributions, 13•13

C

- Camp Hill Hospital, transfer, Province of Nova Scotia, grant, 31•7
- Canada and Gulf Terminal Railway, Maritime Freight Rates Act, contribution, 29•15

C—Continued

- Canada Assistance Plan, payments to provinces and territories, 17•11
- Canada Council, 2•4
 - Act, payment to, 2•4
 - audited financial statements, 2•18
- Canada Deposit Insurance Corporation, 9•17
- Canada Employment and Immigration Commission, 5•3
 - adult Occupational Training Act, payments to employers, contributions, 5•11
 - audited financial statements, 5•13
 - Indo-Chinese Refugee Account, 5•16
 - Personnel posted Abroad, 5•17
 - Transportation and Assistance Loans, 5•15
- Canada Employment and Immigration Advisory Council, 5•9
- Canada-France-Hawaii Telescope Corporation, Canada's share of the costs of, 24•8
- Canada-France Inter-Parliamentary Association, grant, 19•7
- Canada Grains Council, contributions, 13•14
- Canada Labour Relations Board, 15•3
- Canada Mortgage and Housing Corporation, 22•6
- Canada/Ontario Agreement on Great Lakes Water Quality, contributions to the Province of Ontario, 7•7
- Canada Post Office balance sheet, 20•7
- Canada Safety Council, contributions, 1•10
 - grant, 29•13
- Canada-Saskatchewan program *re* heavy oil recovery technology, contribution, 6•11
- Canada Shipping Act, expenses of distressed Canadian seamen, 29•4
- Canada Student Loans Act, provision of funds, contribution, 25•11
- Canada-United States Inter-Parliamentary Group, Canadian section, grant, 19•7
- Canada West Foundation, grant, 6•11
- Canada Works, unemployed workers and betterment of the community, payments, 5•11
- Canada World Youth, contribution, 8•13
- Canadian Advisory Committee on Rock Mechanics, grant, 6•12
- Canadian and international non-governmental organizations, contributions, 8•13
- Canadian Agricultural Research Council, contribution, 1•10
- Canadian Arctic Co-operative Federation Limited
 - supplemental support programs, contributions, 12•12
 - working and operating capital, contributions, 12•12
- Canadian Arctic Producers Co-operative Limited, supplemental support programs, contributions, 12•12
- Canadian Arctic Resources Committee, grant, 12•11
- Canadian Arsenals Limited, 28•3
- Canadian Association for the Mentally Retarded, grant, 17•10
- Canadian Association for the Prevention of Crime, grant, 27•9
- Canadian Association of Chiefs of Police
 - contributions, 14•9
 - grant, 14•9, 27•9
- Canadian Association of Fire Chiefs, grant, 22•13
- Canadian Association of Friedreich's Ataxia, 17•10
- Canadian Association of Geographers, grants, 7•7
- Canadian Association of Provincial Court Judges, contribution, 14•9
- Canadian Association of Schools of Social Work, grant, 17•10
- Canadian book publishing industry, contributions, 2•12
- Canadian Branch of the Commonwealth Parliamentary Association, grant, 19•7
- Canadian Broadcasting Corporation, 2•4
- Canadian Broadcasting League, contribution, 2•12
- Canadian Centre for Occupational Health and Safety, grant, 15•7
 - audited financial statements, 15•11
 - grants, 15•7
- Canadian Cerebral Palsy Association, grant, 17•10
- Canadian Commercial Corporation, 13•3
- Canadian Committee for the International Geodynamics Project, contribution, 6•12

C—Continued

- Canadian Committee for the International Institute for Applied Systems Analysis, grant, 24·8
- Canadian Committee of the International Association of Water Pollution Research, grant, 7·7
- Canadian Committee of the International Geological Correlation Program, grant, 6·12
- Canadian Community Colleges, Association of, grant 25·11
- Canadian Comprehensive Auditing Foundation, contribution, 9·13
- Canadian Conference on Social Welfare, grants, 17·10
- Canadian Co-ordinating Council on Deafness, grants, 17·10
- Canadian Council on Children and Youth, 17·10
- Canadian Council on International Law, contribution, 8·12
- Canadian Council of Rehabilitation Workshops, grant, 17·10
- Canadian Council of Resource and Environment Ministers, contribution, 7·7
- Canadian Council on 4-H Clubs, 1·12
- Canadian Council on Social Development, grant, 17·10
- Canadian Dairy Commission, 1·3
- Canadian defence industry, contributions to, 13·13
- Canadian distressed citizens abroad, assistance to, 8·4
- Canadian distressed seamen, expenses of, 29·4
- Canadian Electrical Association, contribution, 6·11
- Canadian Entomologist, 1·4
- Canadian European Parliamentary Association, grant, 19·7
- Canadian Executive Service Overseas, contribution, 8·13
- Canadian export sales, contributions, 13·13
- Canadian Federation of Humane Societies, 17·12
- Canadian Film Development Corporation, 2·4
- Canadian Film Institute, contributions, 2·12
- Canadian food industry scholarship fund, grant to, 13·13
- Canadian Forces Personnel Assistance Fund, grant, 16·7
- Canadian Forestry Association, grant, 7·7
- Canadian Foundation for Ileitis and Colitis, 17·10
- Canadian Foundation on Alcohol and Drug Dependencies, grant, 17·10
- Canadian Geoscience Council, grant, 6·12
- Canadian-German Society of Hanover, grant, 8·11
- Canadian government elevator operations, 1·11
- Canadian Government Photo Centre Revolving Fund financial statements, 2·25
- Canadian Grain Commission Program, 1·3
- Canadian Grains Council, 1·11
- Canadian grains and oilseeds, assistance *re* market for, 13·14
- Canadian Group, Inter-Parliamentary Union, grant, 19·7
- Canadian Group of the Trilateral Commission, contribution, 8·12
- Canadian Home Insulation Program, 22·6
- Canadian Hospital Association, 17·10
- Canadian Horticultural Council, grant, 1·10
- Canadian Human Rights Commission, 14·3
- Canadian Independent Record Production, contributions, 2·12
- Canadian Institute of International Affairs, grant, 8·11
- Canadian Institute of Strategic Studies, 16·7
- Canadian Institute of Surveying, grant, 6·12
- Canadian Interests Abroad Program, 8·4
- Passport Office Revolving Fund, 8·4
- Canadian Intergovernmental Conference Secretariat, 21·3
- Canadian International Development Agency, 8·3
- Canadian International Grains Institute, contribution, 13·14
- Canadian Joint Fire Prevention Publicity Committee, grant, 22·13
- Canadian Labour Congress, labour education programs, contribution, 15·7
- Canadian Law Information Council, contribution, 2·12, 14·9
- Canadian Legion, Royal, grant, 31·7
- Canadian Livestock Feed Board, 1·3
- Canadian Marine Rescue Auxiliary vessels, compensation, 29·13
- Canadian Mental Health Association, grant, 17·10
- Canadian Meteorological and Oceanographic Society, grant, 7·7
- Canadian Mineral Processors, grant, 6·12

C—Continued

- Canadian National Committee of the World Mining Congress, grant, 6·12
- Canadian National Institute for the Blind, grant, 17·10
- Canadian National Livestock Records, grant, 1·11
- Canadian National Railway Company, payments to, 29·14, 29·15
- Canadian National Railways
- Canadian National Telecommunications, contribution, 2·12
- Maritime Freight Rates Act, 29·14
- termination of tolls on Victoria Bridge, 29·14
- Canadian Nature Federation, grant, 7·7
- Canadian non-governmental organizations and community groups, development education programs and projects, contribution, 8·13
- Canadian non-profit cultural organizations and institutions, grants, 2·12
- Canadian North Atlantic Treaty Organization Parliamentary Association, grant, 19·7
- Canadian Organizing Committee IYDP, contributions, 17·11
- Canadian Pacific Express Company Limited, contributions, 29·15
- Canadian Pacific Railway, grain service in Western Canada, boxcars, period of 5 years
- 2,000 boxcars, 29·14
- Canadian Pacific Railway Company, Maritime Freight Rates Act, 29·15
- Canadian Paraplegic Association, grant, 17·10
- Canadian Patents and Development Limited, 13·4
- Canadian Petroleum Association, environmental workshop, contribution, 12·12
- Canadian Plowing Council, grant, 1·11
- Canadian investors in developing countries, incentives to, 8·13
- Canadian Public Health Association, grant, 17·10
- Canadian Radio Technical Planning Board, grant, 2·12
- Canadian Radio-television and Telecommunications Commission, 2·6
- Canadian rapeseed processing industry, increased costs, contributions, 13·14
- Canadian Red Cross boating safety program, contribution, 29·13
- Canadian Red Cross Society, grant, 17·10
- Canadian Rehabilitation Council for the Disabled
- contribution, 17·11, 24·8
- grant, 17·10
- Canadian representation at international conferences and meetings—
- Expenditure by conference and meeting (External Affairs), 38·6
- Travelling expenses regarding conferences (External Affairs), 38·6
- Canadian Representative, United Nations Human Rights Committee, contribution, 8·11
- Canadian Safety Council, grant, 17·10
- Canadian Saltfish Corporation, 10·4
- Canadian Science Writers' Association, grant, 24·8
- Canadian Shorthorn Association, contribution, 1·11
- Canadian Society for Remote Sensing, grant, 6·12
- Canadian Society groups, project promoting full participation of citizens in, contribution, 25·12
- Canadian Society of Forensic Science, contribution, 14·9
- Canadian Studies, Association of, grant, 25·11
- Canadian Studies, French Association of, contribution, 8·11
- Canadian studies in the United States, Association for, grant, 8·11
- Canadian Transport Commission, 29·3
- Canadian Tuberculosis and Respiratory Disease Association, grant, 17·10
- Canadian Unity Information Office Program, 14·3
- Canadian universities
- grants for fisheries and marine economic and aquatic research, 10·7
- grants for military studies, 16·7
- Canadian Universities for Northern Studies, northern scientific activities, Association of, grant, 12·11
- Canadian University Services Overseas, contribution, 8·13
- Canadian Veterans—Overseas district, assistance to, 31·7

C—Continued

- Canadian Veterans Association of the United Kingdom, grant, 31•7
 Canadian Veterinary Medical Association, contribution, 1•11
 Canadian Vickers, Montreal, payment of subsidy, 22•13
 Canadian Western Agribition, Regina, grant, 1•10
 Canadian Wheat Board, acquisition and leasing of hopper cars, payment, 29•14
 reimbursement, 1977-78 Oats Pool Account Deficit, 13•14
 reserve stocks of feed grain, contribution, 13•14
 Canadian Wildlife Federation, grant, 7•7
 Canfarm Co-operative Services Limited,
 accounting and farm management services, 1•12
 Government Guaranteed Loan, 1•10
 operating resources, 1•12
 Canteen Account—Correctional Services
 financial statements, 26•10
 Cape Breton Development Corporation, 23•3
 Central Administration of the Public Service Program, 30•3
 Centre for Canadian studies at John Hopkins University, contribution, 8•11
 Centre for Cold Ocean Resources Engineering, contribution, 10•7
 Centre for education, research and innovation, 8•11
 Centre for Industrial Relations, University of Toronto, grant, 24•8
 Centre for Resource Studies
 accident research in mining industry, grant, 6•12
 grant to Queen's University for, 6•12
 Centre québécois de relations internationales de l'Université Laval,
 grant, 8•11
 Charles Camsell Hospital, 17•11
 Cheques, transfer to revenue, 9•16
 Chief Electoral Officer, 21•3
 Chiefs of Police
 Canadian Association of, 27•9
 International Association of, 27•9
 Children of war dead, education assistance, 31•7
 CIDA scholarships to Canadians, 8•12
 Citizen participation, grants to voluntary groups, 25•11
 Citizenship and language instruction for immigrants, contribution,
 25•12
 Citizenship Program, 25•3
 Citizenship registration and promotion, 25•12
 City of Bathurst, development of property, grant, 22•13
 City of Windsor Convention Committee, contributions, 13•13
 Civil and common law students, contributions for a Summer Exchange
 Program, 14•9
 Civil aviation medicine, 17•9
 Civil pensions and annuities, grants, 16•7
 Civilian Government Employees (War) Compensation Order, grant,
 31•7
 Civilian War Allowances, grants, 31•7
 Civilians, World War II, grants, 31•7
 Claims, preparation and submission of, native claimants, contribu-
 tions, 12•13
 Class "A" and Class "B" fairs, 1•10
 Club des relations internationales, contribution, 8•11
 Coal Research Implementing Agreement of the International Energy
 Agency, I.E.A. Services Ltd. of Great Britain, contribution, 6•11
 Coastal ferry services, Province of Newfoundland, grants, 29•14
 Coastal freight and passenger service, Province of Quebec, 29•14
 College Art Association of America, grant, 2•13
 Combines Investigation and Competition Policy, 3•5
 Commercial facilities, assistance for construction and equipment of,
 10•4
 Commercial and fishing vessels, capital subsidies for, 13•13
 Commission on Inflation, National, 9•6
 Commission on Pacific Fisheries Policy, 10•3
 Commissioner for Federal Judicial Affairs, 14•3
 Commissioner of Official Languages, 21•3
 Commissions of inquiry, task forces and others, 21•6

C—Continued

- Committee on Seals and Sealing, assistance to the, contribution, 10•7
 Commonwealth Agricultural Bureau, 1•10
 Commonwealth Air Transport Council, contribution, 8•11
 Commonwealth Association of Tax Administrators, contribution,
 18•6
 Commonwealth Forestry Institute, grant, 7•7
 Commonwealth Foundation, contribution, 8•11
 Commonwealth Fund for Technical Co-operation, grant, 8•12
 Commonwealth Parliamentary Association, grant to Canadian
 Branch, 19•7
 Commonwealth scholarships and fellowships, grant, 8•12
 Commonwealth Science Council, contributions, 24•8
 Commonwealth Secretariat, contribution, 8•11
 Commonwealth War Graves Commission, grant, 31•7
 Commonwealth Youth Program, contribution, 8•11
 COMMUNICATIONS, 2
 Associations conferences, sponsored by Canadian universities,
 contribution, 2•12
 Government Telecommunications Agency Revolving Fund, 2•4
 Program, 2•4
 programs' objectives, 2•3
 table of contents, 2•1
 Community development projects, contributions, 5•11
 Community employment strategy, Port-au-Port, Nfld, grant, 5•11
 Community services projects, contributions, 5•11
 Compensation and administration expenses, 36•3
 Compensation for injuries, RCMP, 26•7
 Compensation for loss of earnings, contributions, 31•7
 Compensation payable to first users, petroleum, contribution, 6•11
 Compensation payments, Public Service employees and merchant
 seamen, 15•7, 36•3
 Compensation to owners of slaughtered, diseased animals, 1•11
 Comptroller General, 30•3
 Concordia University, "Beyond Oil", grant, 6•11
 Conference of Defence Associations, grant, 16•7
 Conference on Security and Co-operation in Europe (CSCE), contri-
 bution, 8•11
 Conference on the Mutual Reduction of Forces and Armaments and
 Associated Measures, in central Europe, contribution, 8•11
 Conférences ministérielles de l'éducation, de la jeunesse et des sports
 des pays d'expression française (STP), Secrétariat technique per-
 manent des, contribution, 8•12
 Conseil africain et malgache de l'enseignement supérieur (CAMES),
 contribution, 8•11
 Conseil international de la langue française, (CILF), grant, 8•11
 Conservation of Nature and Natural Resources, International Union
 for, contribution, 7•8
 Construction and acquisition, 34•2
 Construction and acquisition of land, buildings and equipment (by
 department), 34•17
 Construction and acquisition of machinery and equipment (by depart-
 ment), 34•17
 Construction Management Development Institute, grant, 22•13
 Construction of commercial and fishing vessels, contributions, 10•7,
 13•13
 Construction of dry docks and supporting facilities, Canadian East
 and West coasts, payments, 13•13
 Construction of hospitals, contributions, 17•11
 Construction Services Revolving Fund, Professional and Technical
 Services Program, 22•4
 Consultation and Development Fund, contribution, 14•9
 CONSUMER AND CORPORATE AFFAIRS, 3
 Programs' objectives, 3•3
 table of contents, 3•1
 Consumer organizations, contributions, 3•6
 Contingencies, Government and Centrally Financed Programs, 30•3
 Construction of fishing vessels, assistance, 10•7
 Contracting-Out Payments Program, 9•13

C—Concluded

- Contributions, Grants and, *see* related department section
- Conversion of fishing vessels and gear, contributions, **10•7**
- Co-operating associations for National parks, **7•8**
- Co-operative Education, payment, **5•11**
- Copyrights and industrial design, **3•7**
- Correctional Services, **27•3**
 - Program, **27•3**
- Council of Ministers of Education of Canada, grant, **8•11**
- Creston Valley Wildlife Management, grant, **7•7**
- Criminal Law Reform, contribution, **14•9**
- Crop damage caused by migratory waterfowl, **1•12**
- Crop Insurance Act, provinces under, contributions, **1•12**
- Crop research, **1•9**
- Crown Corporations, purchase and use of solar heating, contributions, **22•13**
- Crude oil, Sarnia-Montreal extension, Interprovincial Pipe Line Limited, contribution, **6•11**
- Cultural development, promoting contributions, **25•12**
 - grants, **25•12**
- Cultural Property Export and Import Act, institutions and public authorities, grants, **2•12**
- Customs and Excise, **18•3**
- Customs Co-operation Council, contribution, **8•11**

D

- Damage claims (by department), payments of, **35•2**
- Decormag, contributions, **2•12**
- Defence Appropriation Act, **16•4**
- Defence Construction (1951) Limited, **16•4**
- Defence Forces—Peacetime services, grants, **31•7**
- Defence Production Revolving Fund, Supply Program, **28•14**
 - financial statements, **28•14**
- Defence Services Pension Continuation Act, payments; **16•7**
- Defence Services Program, **16•3**
- Defence support assistance to non-NATO countries, contribution, **8•11**
- Delegates, inter-parliamentary conferences and visits, expenses of, contributions, **19•7**
- Deletions from accounts receivable by department and agency, **32•5**
- Demonstration projects, research and, contributions, **29•13**
- Departmental hospitals, transfer of, contributions, **31•7**
- Details of amounts transferred to other departments to supplement provision of other votes (Treasury Board), **38•59**
- Details of expenditures by trade mission post, **38•40**
- Details of New Horizons payments (National Health and Welfare), **36•6**
- Details of payments under the Family Allowance Act (National Health and Welfare), **36•5**
- Details of payments under the Old Age Security Act (National Health and Welfare), **36•6**
- Devco Railway (Cumberland Railway Company), Maritime Freight Rates Act, **29•15**
- Development assistance programs and projects Canadian and international non-governmental organizations
 - agricultural development, **8•13**
 - education programs and projects, **8•12**
 - public administration, **8•12**
- Development assistance to developing countries and agencies, grant, **8•12**
- Development assistance to international development institutions, grant, **8•12**
- Development education programs and projects, Canadian non-governmental organizations and community groups, contribution, **8•13**
- Development of the International Peace Garden in Manitoba, grant, **7•8**
- Developmental opportunity initiatives, contributions, **23•6**

D—Concluded

- Diesel serviced northern communities, non-government domestic power consumers, contribution, **12•12**
- Digby—Saint John Ferries and terminals, **29•6**
- Diplomatic consular and international organisation's property grants in lieu of taxes, **8•11**
- Diplomatic properties
 - real estate taxes and local improvement costs, **8•11**
- Diplomatic Service (Special) Superannuation Act, payments, **8•10**
- Direct job creation, **5•9**
- Disabled, Canadian Rehabilitation Council for the, contribution, **17•11, 24•8,**
 - grant, **17•10**
- Disabled persons federal share of allowances, **17•11**
- Distressed Canadian citizens abroad, assistance to, **8•4**
- Distressed Canadian seamen, expenses, **29•4**
- Distribution of operational and capital expenditures, (External Affairs), **38•8**
- Domestic oil price, payment to Alberta, **6•4**
- Dominion Atlantic Railway, Maritime Freight Rates Act, **29•15**
- Drought, due to, payments to
 - Manitoba, **1•12**
 - Ontario, **1•12**
 - Saskatchewan, **1•12**
- Drug abuse control, **17•10**
- Drug quality and hazards, **17•9**
- Dry dock subsidy, Canadian Vickers, Montreal, grant, **22•12**
- Dry docks and supporting facilities, construction of, Canadian East and West coasts, payments, **13•13**
- Dual Service (World Wars I and II), allowances, grants, **31•7**
- Duff-Rinfret Scholarship Program, grant, **14•9**

E

- Earlier superannuation and retirement acts, payments, **30•9**
- Earth Science Services Program, **6•3**
- Earth science research, grant in aid, **6•12**
- Economic Council of Canada, **21•3**
 - audited financial statement, **21•15**
- Economic expansion and social adjustment, contributions, **23•6**
- ECONOMIC DEVELOPMENT, **4**
 - programs' objectives, **4•3**
 - table of contents, **4•1**
- Economic Growth Component of Canada Works, contributions, **1•11, 2•12**
- EDC insurance losses, payment of, **13•13**
- Education Support Program, **25•3**
- Efficiency of energy use, contribution, **6•11**
- Eldorado Nuclear Limited, **6•3**
- Elections, expenses of, **21•4**
- Elliott Lake Centre, grant, **6•12**
- Emergency assistance to countries, grant, **8•12**
- Emergency Herd Maintenance Assistance Program, **1•12, 23•6**
- Emergency preparedness purposes, contributions to provinces and municipalities, contributions, **16•7**
- Emergency services, **17•9**
- Employer Contributions to Insurance Plans Program, **30•3**
- EMPLOYMENT AND IMMIGRATION, **5**
 - programs' objectives, **5•3**
 - table of contents, **5•1**
- Employment and Insurance Program, **5•4**
- ENERGY, MINES AND RESOURCES, **6**
 - programs' objectives, **6•3**
 - table of contents, **6•1**
- Energy conservation demonstration projects, renewable energy and, contribution, **6•11**
- Energy Program, **6•3**
 - Petroleum Compensation Revolving Fund, **6•3**
- Energy research and development projects, payments to Alberta, **6•11**

E—Concluded

- Energy Resource Institute, University of Calgary, grant, 6•11
 Energy Resources research, grants in aid of, 6•11
 Energy Source Development, National Swedish Board for, contributions, 7•7
 Engineering and Natural Sciences Research Program *see* Scientific and Industrial Research Program, 24•3
 Enterprise Development Program, insurance payments, 13•13
ENVIRONMENT, 7
 programs' objectives, 7•3
 table of contents, 7•1
 Environmental management, scholarships, 7•7
 Environmental quality and hazards, 17•9
 Environmental Services Program, 7•4
 Eskimo culture, grants for the advancement of Indian and, 12•11
 Eskimo Loan Fund, 12•6
 Eskimos, economic development, contribution, 12•12
 Established Programs Financing Act, 1977, 17•4
 Established Programs Financing Act, payments to Quebec, 36•4
 Equalization, fiscal, transfer payments, 9•13
 European Space Agency
 Canada's participation contribution, 24•8
 Definition Phase of the Large Satellite Program, cost of participation, contribution, 2•12
 Ex gratia payments (by department), 35•15
 municipalities of Pickering, Markham and Uxbridge, contributions, 29•13
 Expenditure by program and standard object, Budgetary, *see* related departmental section
 Expenditures and revenues by institution (Solicitor General), 38•57
 Export Development Corporation, 13•3
 Extended health care services, contributions under Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 17•4
EXTERNAL AFFAIRS, 8
 programs' objectives, 8•3
 table of contents, 8•1
- F**
- Facilities at feeder airports, contributions, 29•13
 Fairs, winter and spring fairs and special fairs, 1•11
 Family allowance payments, 17•12
 Family planning, 17•10
 Farm Credit Act, 1•6
 Farm Credit Corporation, 1•3
 Farm Improvement Loans Act, 1•12
 Farm Labour Pools, payments, 5•11
 Farm Products Marketing Agencies Act, grant, 1•4
 Farm Syndicates Credit Act, 1•6
 Farming and related industries, organization and use of workers for, 5•11
 Fathers of Confederation Buildings Trust, Charlottetown, PEI, grant, 2•12
 Federal Business Development Bank, 13•3
 Federal-Provincial Committee on Humane Trapping, grant, 7•7
 Federal Court awards (by department), 35•21
 Federal Court of Canada Program, 14•3
 Federal Institute of Management, grant, 30•8
 Federal Judicial Affairs, Commissioner for, 14•3
 Federal property, grants to provinces in respect of, 22•13
 Federal-provincial agreements, new technologies, renewable and non-conventional sources of energy conservation, contribution, 6•11
 Federal-Provincial Agricultural Agreements, payments, 5•11
 Federal-Provincial Fiscal Arrangements Act, payments to provinces, 9•4, 25•4
 Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977, 9•4, 25•4
 extended health care services, 17•11

F—Continued

- hospital insurance 17•11
 medical care, 17•11
 Federal-Provincial Parks Conference, contribution, 7•8
 Federal-Provincial shared-cost programs by province, 36•8
 Federal-Provincial water resources projects, contributions, 7•7
 Federated Women's Institutes of Canada, grant, 1•12
 Fédération des co-opératives du Nouveau-Québec, contributions, 12
 Federation of Associations on the Canadian Environment, 7•7
 Feed Freight Assistance Adjustment Fund, 1•11
 Feed grain deficient areas of Eastern Canada and British Columbia, inland elevator facilities, contributions, 1•13
 Feed grain inventories, payments for storage and interest charges, 1•13
 Feed grain storage expansion at existing inland elevators, deficient areas of Eastern Canada and British Columbia, contributions, 1•13
 Ferry and coastal freight and passenger services, grant to British Columbia, 29•14
 Ferry and coastal passenger and freight services, contributions, 29•14
 Festival Canada, grant, contribution, 25•11
 Festival du travailleur forestier, 7•7
 Festival of Forestry, grant, 7•7
 Fifth International Symposium on Law and Psychiatry, contribution, 27•9
 Film events, grants in support of, 2•13
 Film libraries, payments to, 2•13
FINANCE, 9
 programs' objectives, 9•3
 table of contents, 9•1
 Financial and Economic Policies Program, 9•3
 Financial Assistance, Field of Disarmament and Arms Control, contribution, 8•12
 Fiscal equalization, transfer payments, 9•13
 Fiscal Transfer Payments Program, 9•3
 Fiscal transfer payments to the provinces by activity, 36•3
 Fisheries and marine economic research, grants, 10•7
FISHERIES AND OCEANS, 10
 programs' objectives, 10•3
 table of contents, 10•1
 Fisheries Improvement Loans Act, liabilities under, grants, 10•7
 Fisheries management and research, 10•7
 Fishermen's benefits, government's contribution in respect of, 5•11
 Fishing vessels
 assistance for construction, 10•7, 13•13
 Fitness and Amateur Sport Program, 15•3
 Fitness level of Canadians, costs of projects, contributions, 15•7
 Flight Safety Foundation, contributions, 29•13
 Flood damage reduction studies and flood-risk mapping, contributions, 7•7
 Flying Accidents Compensation Order, grant, 31•7
 Flying clubs, schools and instructors, grants, 29•13
 Food aid assistance, Canadian and international non-governmental organizations
 contributions, 8•13
 grant, 8•12
 Food and Agriculture Organization, contribution, 8•11
 Food industry, grants to assist technological capability, 13•13
 Food Production and Inspection Program, 1•3
 Race Track Supervision Revolving Fund, 1•6
 Food quality and hazards, 17•8
 Foreign Claims Fund, payment to, 9•13
 Foreign Investment Review Agency, 13•3
 Forest Engineering Research Institute of Canada, contribution, 7•7
 Biomass harvesting, contribution, 7•7
 Forest industry firms, biomass residue, contribution, 6•11
 Forestry research projects, grants to universities for specific, grant, 7•7
FORINTEK Canada Corporation, 7•7

F—Concluded

- Formula payment agreements, adjustment payments to the provinces, contribution, **25·11**
- 4-H Clubs, Canadian Council on, **1·12**
- Fraser River Flood Control, contributions, **7·7**
- Freight assistance
 - on feed grains, grain storage costs, **1·13**
- Freight "stop-off" charges, Eastern and Western Canada, payments to millers, **13·14**
- French Association of Canadian Studies, contribution, **8·11**
- Freshwater Fish Marketing Corporation, **10·4**
- Friends of the British Columbia Provincial Museum, grant, **8·11**
- Friendship centres, native associations and capital assistance for, contributions, **25·12**
- Friendship centres and native groups, grants to, **25·12**
- Frontier College of Canada, grant, **5·11**
- Funds, Canada Student Loans Act, provision of, contribution, **25·11**
- Future world exhibitions, **8·12**

G

- Gallantry awards, World War II and Special Force, grants, **31·7**
- General Agreement on Tariff and Trade, contribution, **8·11**
- General elections and by-elections, **21·12**
- Geographers, Canadian Association of, grant to, **7·7**
- Geological Sciences
 - costs of scientific conferences, grants, **6·12**
 - membership, International Union of, **6·12**
- Government Annuities Act, **5·10**
- Government Contingencies and Centrally Financed Programs, **30·3**
- Government employees compensation (Labour), **36·3**
- Government Telecommunications Agency Revolving Fund, **2·4**
 - financial statements, **2·18**
- Government's contributions to
 - Employees engaged outside Canada, pension plans, health insurance plans, death benefit plans, **30·4**
 - Fishermen's benefits, **5·11**
 - Hospital Insurance (outside Canada) Plan, **30·4**
 - Supplementary Retirement Benefits Act, **16·7**
 - Surgical-medical and other insurances, **30·4**
- GOVERNOR GENERAL, **11**
 - program's objective, **11·3**
 - table of contents, **11·1**
- Governor General's Retiring Annuity Act, **11·4**
- Grain
 - testing and research, **1·12**
 - weighing, **1·12**
- Grain and grain products, sales on credit to developing countries, payments, **13·14**
- Grains and oilseeds
 - assistance to Canadian companies, **13·14**
 - program, **13·3**
 - selected projects, **13·14**
- Grants and Contributions
 - by department *see* related departmental section
 - grants and scholarships in aid of research, **17·12**
 - total expenditure by recipient or class of recipients with individual payments of \$25,000 or over, **37·2**
- Grants in lieu of taxes on diplomatic and consular properties in Canada, **8·11**
- Gratuities to widows or such dependents, of judges who die while in office, **14·9**
- Great Lakes Water Quality, Canada/Ontario Agreement on, contributions to the Province of Ontario, **7·7**
- Greenhouse operators, Ontario, contributions to, **1·12**
- Guaranteed income supplement payments, **17·12**
- Guaranteed Loans Program, **10·3**
- Gulf and Scotian Shelf fishermen, assistance to, **10·7**

H

- Harbourfront Corporation, contribution, **22·13**
 - Health and other insurance plans for employees engaged locally (outside Canada), **30·4**
 - Health and Social Services Program, **17·3**
 - Health care delivery, Indian and Inuit communities, Government of Newfoundland, contributions to, **17·11**
 - Health facilities, capital cost, **17·11**
 - Health League of Canada, grant, **17·10**
 - Health of Animals Program, **1·3**
 - Health organizations, grants, **17·10**
 - Health promotion projects, contributions, **17·10**
 - Health Protection Program, **17·3**
 - Health Resources Fund Act, contributions to provinces, **17·11**
 - Heavy oil recovery technology, contribution to Canada-Saskatchewan program, *re*, **6·11**
 - Hebrew University of Jerusalem, contribution, **8·10**
 - Historic parks and sites, **7·8**
 - Historical symposium, Royal Society of Canada, grant, **12·11**
 - Home Insulation Program, Canadian, **22·6**
 - Horticultural Science, International Society for, membership, **1·11**
 - Hospital care of Indians and Eskimos, contributions, **12·10**
 - Hospital construction, contributions, **17·11**
 - Hospital Insurance and Diagnostic Services Act, contributions to provinces, **17·11**
 - Hospital Insurance (outside Canada) Plan, **30·4**
 - House of Commons, **19·3**
 - Hydrometric Agreement, contribution to the Province of Quebec, **7·7**
 - Hydrometric surveys, **7·4, 7·7**
 - Hydro Quebec Research Institute, electrical energy research, grant, **6·11**
- I**
- IEA Services Ltd., of Great Britain, Coal Research Implementing Agreement of the International Energy Agency, contribution, **6·11**
 - Immigrant settlement and adaptation, contribution, **5·12**
 - Immigrants
 - citizenship and language instruction, contributions, **25·12**
 - Immigration Appeal Board, **5·6**
 - Immigration Medical Services, **17·9**
 - Immigration Program, **5·6**
 - Implementation Assistance Program, **30·3**
 - Improved urban environment, contributions, **29·14**
 - Improvement of Health Services, contributions, **17·10**
 - Improvement of Welfare Services, **17·11**
 - Incentive Award Plan, **30·4**
 - Incentives to Canadian investors, industrial co-operation programs and projects, contribution, **8·13**
 - Income Security Program, **17·3**
 - Indemnities, allowances and travelling expenses, statement of
 - House of Commons, **38·52**
 - The Senate, **38·51**
 - Independent Commission on Disarmament and International Security, contribution, **8·12**
 - INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, **12**
 - programs' objectives, **12·3**
 - table of contents, **12·1**
 - Indian and Eskimo culture, grants for advancement of, **12·11**
 - Indian and Inuit Affairs Program, **12·3**
 - Indian and Inuit communities, health care delivery, Government of Newfoundland, contributions, **17·11**
 - Indian and Inuit economic development activities, **12·4**
 - Indian annuities, **12·4**
 - Indian Annuities Treaty payments, grant, **12·11**
 - Indian association for policy development and consultation, contributions to, **12·11**
 - Indian Association of Alberta, **17·11**

I—Continued

- Indian associations, policy development and consultation, contributions, 12 • 11
- Indian Band Funds
 - financial statement, 12 • 19
- Indian Band funds, receipts and disbursements, 12 • 19
- Indian Bands, British Columbia, grants to, 12 • 11
- Indian Bands, district councils and Inuit settlements, administration, grants, 12 • 11
- Indian Bands, land selection, contributions, 12 • 11
- Indian Bands and Inuit settlements,
 - administrative overhead costs, contributions, 12 • 11
 - care, rehabilitation and preventative services, contributions, 12 • 11
 - educational services and facilities, contributions, 12 • 11
 - local development planning, contributions, 12 • 11
 - social assistance, contributions, 12 • 11
- Indian health services, 17 • 11
- Indians and Inuit
 - community services, facilities and housing, operation of, 12 • 11
 - construction of hospitals, 17 • 11
 - economic development activities, 12 • 4
 - educational and cultural advancement, grants, 12 • 11
 - health services, contributions for the improvement of, 17 • 10
 - hospital care, 12 • 12
 - James Bay and Northern Quebec Agreement, grants, 12 • 13
 - Northeastern Quebec Agreement, contributions, 12 • 13
 - social assistance payments, grants, 12 • 11
 - social assistance to non-Indians on Indian reserves, 12 • 4, 12 • 11
 - university training, 7 • 8
- Indochinese refugee settlement grants, 5 • 12
- Indo-Chinese Refugee Account
 - Canada Employment and Immigration Commission, 5 • 12
 - audited financial statements, 5 • 16
- Industrial design, grants, scholarships, bursaries and awards, 13 • 13
- Industrial incentives, contribution, 23 • 6
- Industrial research associations and institutes, grants, 13 • 13
- INDUSTRY, TRADE AND COMMERCE, 13
 - programs' objectives, 13 • 3
 - table of contents, 13 • 1
- Information services for small business, contributions, 24 • 8
- Infrastructure and military budgets, NATO contributions to, 16 • 7
- Inspector General of Banks Program, 9 • 3
- Institut international de droit d'expression française, grant, 14 • 9
- Institute for Social and Economic Research, grants to 17 • 10
- Institute for Research on Public Policy, grant, 21 • 7
 - contribution, 21 • 7
- Institute of Child Health 17 • 11
- Institute of Intergovernmental Affairs, Queen's University, grant, 21 • 7
- Institute of Public Administration of Canada, contribution, 14 • 9
 - grant, 30 • 8
- International symposium, grant, 6 • 12
- Institutions assisting sailors, grants, 29 • 13
- Insurance, 9 • 3
- Inter-American Centre of Tax Administrators, contribution, 18 • 6
- Inter-American Development Bank, 8 • 6
- Inter-American Institute of Agricultural Sciences, contribution, 8 • 11
- Inter-American Statistical Institute, membership, 28 • 8
- Inter-parliamentary conferences and visits, expenses of delegates, contributions, 19 • 7
- Inter-parliamentary Union, grant to Canadian group, 19 • 7
- Intercity bus system, Atlantic Provinces, contribution, 29 • 14
- Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act, 29 • 14
- Intergovernmental Committee for European Migration, contribution, 8 • 11
- Intergovernmental Maritime Consultative Organization, contribution, 8 • 11

I—Continued

- Intergovernmental Oceanographic Trust Fund, grant, 10 • 7
- International Affairs, Canadian Institute of, 8 • 11
- International affiliations, grants, 24 • 8
- International Association for Cereal Chemistry, Canada's fee for membership, 1 • 12
- International Association of Chiefs of Police, grant, 27 • 9
- International Association of Lighthouse Authorities, membership, 29 • 13
- International Atomic Energy Agency, contribution, 8 • 11
- International Baccalaureat Office, grant, 8 • 11
- International Bureau of Exhibitions, Canada's fees for membership, 8 • 12
- International Bureau of the, Canada's share of upkeep
 - Postal Union of the Americas and Spain, 20 • 4
 - Universal Postal Union, 20 • 4
- International Centre of Tropical Agriculture, grant, 8 • 12
- International Centre for the Study of Cultural Property, 7 • 8
- International Civil Aviation Organization
 - contribution, 8 • 11
 - reimbursement of provincial income tax, 8 • 11
- International Commission of Jurists, grant, 14 • 9
- International Commission on Irrigation and Drainage, membership, 1 • 11
- International Commission on Radiological Protection, grant, 8 • 11, 17 • 12
- International Comparison Project, United Nation, grant, 28 • 8
- International Council on Social Welfare, grant, 17 • 10
- International Dairy Federation, membership, 1 • 11
- International Development
 - assistance, programs and projects, 8 • 12
- International development institutions, development assistance to operations and general programs, grant, 8 • 12
 - programs and projects, contributions, 8 • 13
- International Development Research Centre, 8 • 3
 - audited financial statements, 8 • 17
 - payment to, grant, 8 • 13
- International emergency relief grant for natural and man-made calamities, 8 • 12
- International Energy Agency (IEA), contribution, 8 • 11
- International Executive Council, World Energy Conference, contribution, 6 • 11
- International Federation of Library Associations, grant, 2 • 13
- International Finance Corporation, purchase of shares, 9 • 4
- International fisheries commissions
 - Canada's share of expenses, 10 • 4
 - free accommodation, 10 • 4
- International French-speaking community, participation in, 8 • 11
- International Geographical Union, membership, 7 • 7
- International Hydrographic Organization, membership fee, grant, 10 • 7
- International Institute for Applied Systems Analysis, contribution, 24 • 8
- International Institute of Administrative Sciences, contribution, 8
- International Institute of Communications, contribution, 2 • 12
- International Institute of Tropical Agriculture, grant, 8 • 12
- International Joint Commission, 8 • 4
- International Labour Organization, contribution, 8 • 11
- International Maize and Wheat Improvement Centre, grant, 8 • 12
- International non-governmental organizations, programs and projects, grant, 8 • 13
- International Organization of Supreme Audit Institutions, grant, 30 • 8
- International organizations
 - multilateral and bilateral assistance, grants, 8 • 12
 - non-governmental organizations, contributions, 8 • 13
 - reimbursement to, *re* Canadian income taxes, 8 • 11
- International Peace Garden, Manitoba, grant, 7 • 8
- International Perspectives, contribution, 8 • 12
- International Planned Parenthood Federation, grant, 8 • 12

I—Concluded

- International Rice Research Institute, grant, 8·12
- International Seismological Fund, contribution, 6·12
- International Serials Data System, grant, 2·13
- International Social Services Canada, 17·10
- International Society for Horticultural Science, membership, 1·11
- International Statistical Institute, grant, 28·8
- International Telecommunication Union, Geneva, Canada's share of cost, contribution, 2·12
- International Telegraph and Telephone Consultative Committee, Canadian National Organization, contribution, 2·12
- International Union for Conservation of Nature and Natural Resources, contributions, 7·8
- International Union of Geological Sciences, contribution, 6·12 membership, 6·12
- International Wheat Council, membership, 13·14
- Interprovincial Pipe Line Limited
 - crude oil, Sarnia-Montreal extension, contribution, 6·11
 - Montreal extension of the Interprovincial Pipe Line system, payments, 6·11
- Inuit associations, programs, contributions, 12·12
- Inuit Tapirisat of Canada, contribution, 12·12

J

- Jacques Cartier and Champlain Bridges, Montreal Harbour, 29·4
- Jamaica, loan to government for economic assistance, 9·16
- James Bay Agreement, contributions to the Province of Quebec, 7·7
- James Bay and Northern Quebec Agreement
 - contributions to meet the non-discretionary federal commitment, 12·11
 - grants to Indians and Inuit, 12·13
- Jerusalem, Hebrew University of, contribution, 8·11
- Job experience and training, payment, 5·11
- Job exploration by students, payment, 5·11
- John Howard Society, grant, 27·9
- Judges
 - gratuities to widows and dependents, 14·9
 - salaries, allowances, 14·9
- Judges Act, annuities, 14·9
- JUSTICE, 14
 - programs' objectives, 14·3
 - table of contents, 14·1

K

- Keewatin resupply operation, 29·8
- Kentville, Town of, Nova Scotia, sewage facility, contribution, 1·11
- Korea
 - Special Forces, grants, 31·7
 - United Nations Memorial Cemetery in, grants, 31·7
 - World War II and Special Forces, grants, 31·7

L

- Laboratory health surveillance, 17·9
- LABOUR, 15
 - programs' objectives, 15·3
 - table of contents, 15·1
- Labour Canada's objectives, to support activities, grant, 15·7
- Labour Committee, Task Force, Vancouver Rail, contribution, 15·7
- Labour Market Policy, activities complementary to, payments to organizations or individuals, 5·11
- Labour mobility and assessment incentives, payments, 5·11
- Labour organizations, promote and upgrade labour education programs, contributions, 15·7
- Labour Program, 15·3
- Labour unions, grants for labour education, 15·7
- Lac Seul, recoverable advances *re* regulating the levels of, 7·4

L—Concluded

- Lake of the Woods, recoverable advances *re* regulating the levels of, 7·4
- Land Management and Development Program, 22·6
- Language research, contributions, 25·11
- Language texts for citizenship classes, contributions, 25·12
- Large capacity vertical axis wind turbine, contribution, 24·8
- Last Post Fund, grant, 31·7
- Law Amendments Committee, contribution for the, 14·9
- Law Enforcement Program, 27·3
- Law Reform Commission of Canada program, 14·3
- Leader of the Government in the Senate, 21·4
- Lebanon, United Nations Interim Force in, contribution, 8·12
- Legal aid, experimental and research work in, contributions, 14·9
- Legal aid systems, contributions to assist in the operation of, 14·9
- Legal profession, grants to encourage native people in, 14·9
- Legal system, Native court-worker and related programs, contribution, 14·9
- Legislative drafting, grants, 14·9
- Liabilities under the Fisheries Improvement Loans Act, 10·4
- Liabilities under the Small Businesses Loans Act, 13·13
- Library of Parliament, 19·3
- Lieutenant-Governors, costs incurred in the exercise of their duties, grants, 25·11
- Lighthouse Authorities, International Association of, membership, 29·13
- Loan guarantees under the Farm Improvement Loans Act, 1·12
- Loans, cost of issuing new, 9·11
- Lobster fishermen, grants, 10·7
- Lobster self-enforcement, contribution, 10·7
- Local airports and related facilities, contributions, 29·13
- Local economic development assistance, contributions, 5·11
- Local Employment Assistance Program, 5·11

M

- M2/W2 for services to inmates, contribution, 27·9
- Magnetic Confinement Fusion Program, contribution, 24·8
- Maintenance of northern roads
 - Government of the Northwest Territories, 12·12
- Maison des étudiants canadiens à Paris, grant, 8·11
- Management capabilities and practices of Canadian industry, grants and fellowships, 13·13
- Management, financial and other services, 28·7
- Management Practices and Controls Program, 30·3
- Manitoba, Province of—*see* Selected miscellaneous payments, 36·9
 - Anti-Inflation Act, payment, 9·13
 - assistance, natural disasters, contribution, 9·13
 - contribution to Queen's University, *re* resource policy analysis, 6·12
 - flood damage in the Red River Valley, 7·7
 - mineral development program, 6·12
- Manpower Consultative Services, payment, 5·11
- Manpower Mobility Program, payments, 5·11
- Manpower Mobility Regulations, payments to individuals under, contribution, 5·11
- Manufacturing and processing industries in Canada and service, contributions, 13·13
 - grants, scholarships and bursaries, 13·13
- Marine and aquatic research, grants to Canadian universities, 10·7
- Marine Program, 22·4
- Marine Remedial Works, contribution, 22·13
- Marine Sciences Research Laboratory of Memorial University, Newfoundland, grant, 10·7
- Marine Transportation Program, 29·3
- Mariners' House of Montreal, Montreal, PQ, grant, 29·13
- Maritime Freight Rates Act, contributions, 29·15
- Market Square Corporation, contribution, 22·13
- Marketing of agricultural products, grants, 1·11

M—Concluded

- Marketing Program, 1•3
- Marsh Creek Watershed, contributions, 7•7
- Massey Hall, grant, 2•12
- Materiel produced for transfer as mutual aid contribution, 16•6
- McGill University, Brace Research Institute, grants, 6•11
- McMaster University, contribution, 8•11
- Meat inspection, 1•9
- Medical Care Act, contributions to provinces, 17•11
- Medical Research Council, 17•3
 - audited financial statement, 17•16
- Medical Services Program, 17•3
- Medicare of Indians and Eskimos, contributions, 12•12
- Members of commissions and rates of pay, 38•2
- Members of Parliament Retiring Allowances Account, government's contributions, 19•4
- Members of the Senate pensions 19•7
 - pensions to retired Senators, 19•7
- Mennonite Central Committee Food Bank, contribution, 8•12
- Merchant seamen compensation, grants, 15•7
- Meteorological research, grants in aid, 7•7
- Metric conversion, contributions to employed persons, 13•13
- Military and united services institutes, grants 16•7
- Military budgets and NATO, infrastructure, contribution, 16•7
- Mineral deposits, maintenance of permanent offices, grant, 12•12
- Mineral Development Agreement, Province of Newfoundland, contribution, 6•12
- Mineral Processors, Canadian, grants, 6•12
- Mineral resources research, grants in aid, 6•12
- Minerals Program, 6•3
- Minister's travelling expenses, 38•34
- Miscellaneous minor and unforeseen expenses, 30•4
- Miscellaneous payments by province, 36•3
- Miscellaneous salaries and allowances to ministers (Privy Council), 38•56
- Miscellaneous Statements by Department, 3•8
- Montreal area flood control, contribution, 7•7
- Motor vehicle registration fees, transfer payment, 29•13
- Multi-sport games, sponsoring of, expenses, contributions, 15•7
- Multiculturalism, 25•12
- Multilateral development assistance, 8•11
- Municipal Grants, 37•54
 - Act, 1•12, 22•6
- Municipal or other airports, contributions towards the operation of, 29•13
- Municipalities, grants under Municipal Grants Act, 9•13, 22, 13
- Museums and other organizations in Canada, grants, 2•13
- Mutual reduction of forces and Armaments, and Associated Measures in central Europe, Conference on, 8•11

N

- Names of members of commissions and rates of pay, 38•2
- National Anti-poverty Organization, grant, 17•10
- National and commercial organizations, tourism objectives, contributions, 13•13
- National and Provincial Parks Association, grant, 7•8
- National Arts Centre, contribution, 8•12
- National Arts Centre Corporation, 2•6
 - audited financial statements, 2•28
- National Battlefields at Quebec, 7•4
- National Battlefields Commission, 7•4
- National Capital Commission, 22•8
- National Capital Fund, 22•8
- National Capital Region, contributions, 22•13
- National Commission on Inflation, 9•3
- NATIONAL DEFENCE, 16
 - program's objective, 16•3
 - table of contents, 16•1

N—Continued

- working capital advance, 16•11
 - Imprest Accounts, Standing advances and authorized loans, 16•11
- National Energy Board, 6•3
- National Farm Safety Week, Canadian Safety Council in support of, contribution, 1•11
- National Film Board, 2•6
 - audited financial statements, 2•33
 - operating account, 2•6
- National Food Distribution Centre, grants, 17•12
- National Gallery of Canada, 2•13
- National Harbours Board, 29•4
- NATIONAL HEALTH AND WELFARE, 17
 - programs' objectives, 17•3
 - table of contents, 17•1
- National Housing Act Advances, 22•8
 - urban renewal scheme, 22•11
- National Library, 2•6
- National Library purchase account, payment, 2•6
- National Lottery Account, 15•4
- National multi-sport co-ordinating bodies, administrative and operational costs, contributions, 15•7
- National Museums of
 - Man, 2•11
 - Natural Sciences, 2•11
- National Museums of Canada, 2•6
 - audited financial statements, 2•38
 - purchase account, 2•39
 - trust account, 2•42
- National Native Alcohol Abuse Program, contributions, 17•11
- National parks, historic parks and sites, 7•8
- National Parole Board, 27•4
- National Parole Service and Penitentiary Service, 27•4
- National police services, 27•6
- National Research Council of Canada, 24•3
- NATIONAL REVENUE, 18
 - programs' objectives, 18•3
 - table of contents, 18•1
- National Sport and Recreation Centre Inc, costs of services, contribution, 15•7
- National Swedish Board for Energy Source Development, contribution, 7•7
- National Systems and Services, 5•9
- National Theatre School, grant, 2•12
- National Transportation Week Committee, grant, 29•13
- National women's organizations, grants, 5•12
- National Youth Service Program, unemployed workers and betterment of the community, payments, 5•11
- Native associations and capital assistance for friendship centres, contributions, 25•12
- Native claimants, preparation and submission of claims, contributions, 12•13
- Native Claims Program, 12•3
- Native court-worker and related programs, legal system, contribution, 14•9
- Native groups, friendship centres and, grants to, 25•12
- Native People, encourage legal profession, contribution, 14•9
- NATO See North Atlantic Treaty Organization
- NATO airborne early warning system, contribution, 16•7
- NATO infrastructure and military budgets and agencies, contributions, 16•7
- Natural Sciences and Engineering Research Council, 24•3
 - audited financial statements, 24•13
- Naval Officers Association, grant, 16•7
- Navy League of Canada, grant, 16•7
- New Brunswick Power Commission, grant, 6•11
- New Brunswick, Province of
 - Anti-Inflation Act, payment, 9•13

N—Continued

- assistance, natural disasters, contribution, 9·13
- Selected miscellaneous payments, 36·8
- New Horizons, contributions to, 17·11
- New Technology Employment Program, contribution, 5·11
- New Westminster Bridge, operating expenses, 22·6
- Newfoundland, Province of, contribution, extension to St John's West Research Station, 1·11
- Newfoundland, Province of, *see* Selected miscellaneous payments, 36·8
 - coastal ferry services, grant, 29·14
 - Mineral Development Agreement, contribution, 6·12
 - Terra Transport Division, 29·8
- Newfoundland and Labrador, expenditures for programs and services, contributions, 12·11
- Newfoundland and Labrador Development Corporation, loans, 23·4
- Newfoundland railways, steamships and telecommunications services, allowances to former employees, contribution, 29·14
- Newfoundland Special Awards, grants, 31·7
- 1971 undistributed income on hand, transfer payments, 9·11
- Non-government domestic power consumers diesel serviced northern communities, contribution, 12·11
- Noranda Mines, 6·11
- North Atlantic Ice Patrol, Canada's share of the cost of the, 29·13
- North Atlantic Treaty Organization
 - Canadian European Parliamentary Association, grants, 19·7
 - cost of civil administration, 8·11
 - infrastructure and military budgets, 16·4, 16·7
 - science programs, 8·11
- North West Field Force, war veterans allowances, grants, 31·7
- Northern Affairs Program, 12·3
- Northern Canada Power Commission, 12·3
- Northern communications assistance program, contributions, 2·12
- Northern development mineral assistance, grants, 12·12
- Northern health services, 17·12
- Northern native associations, to carry out projects, and matters related to northern development, contributions, 12·12
- Northern Pipeline Agency, 4·3
- Northern research and northern scientific research expeditions, grants to universities, 12·11
- Northern Sales Company Limited, contribution, electromagnets, 1·12
- Northern scientific activities, Association of Canadian Universities for Northern Studies, grant, 12·11
- Northern Transportation Company Limited, payment to, 29·8
- Northwest Territories, Government of,
 - Accident Prevention Association, grant, 12·12
 - fuel and utility costs, payment to supplement, 12·11
 - grant to cover reduction in territorial revenues, 12·11
 - home heating oil, subsidize costs of, contribution, 12·12
 - hospital care of Indians and Eskimos, contribution, 12·12
 - interim payments, 12·15
 - maintenance of northern roads, contribution, 12·12
 - medicare of Indians and Eskimos, contribution, 12·12
 - Mine Safety Association, grant, 12·12
 - Northern Transportation Company Limited deficit, contribution, 12·12
 - Other transfer payments, northern co-ordination and social development, 12·12
 - power rate relief, contribution, 12·12
 - reconstruction of northern roads, contribution, 12·12
- Northwest Territories, Province of, *see* Selected miscellaneous payments..., 36·3
- Northwest Territories Chamber of Mines, 12·12
- Northwestern University, contributions, 8·11
- Notes to statement of accounts receivable, 32·6
- Nova Scotia, Province of *see* Selected miscellaneous payments, 36·3
 - Anti-Inflation Act, payment, 9·13
 - transfer of Camp Hill Hospital, grant, 31·7
- Nuclear Energy Agency of the OECD, contribution, 8·11

N—Concluded

- Nuclear Research and Utilization Program, 6·3
- Nugatory Payments (by department), 35·23
- Nursing home care, benefit program, 17·11

O

- Occupational Health and Safety, Canadian Centre for, grants, 15·7
- Occupational training, Adults Occupational Training Act, payments, 5·11
- Office international des épizooties, membership, 1·12
- Office of the Chief Electoral Officer
 - financial statement, 21·12
- Office of the Co-ordinator, Status of Women, 5·10
- Official language minority groups, grants, 25·11
 - contributions, 25·11
- Official languages
 - contributions, for language research, 25·11
 - contributions for programs relating to, 25·11
 - grants and contributions, to minority groups, 25·11
 - grants, for the promotion of, 25·11
 - in areas of territorial responsibility, contributions, 25·11
 - summer language bursaries, contributions, 25·11
- Official Languages Program, 25·3
- Oil import compensation, 6·11
- Okanagan River Basin, contribution to Province of British Columbia *re*, 7·7
- Old age assistance, 17·11
- Old age security payments, 17·12
- Ontario, Province of—*See* Selected miscellaneous payments, 36·9
 - Anti-Inflation Act, payment, 9·13
- OPCAN
 - contribution, 25·12
- Open House Canada, 25·12
- Operation and maintenance of airports, air navigation and airways facilities, payments, 29·13
- Operation Lifesaver Committee, grant, 29·14
- Operation Springboard, for services to inmates, contribution, 27·9
- Opportunity for people retired from labour force, projects, contributions, 17·11
- Orchestre mondial des jeunesses musicales, 8·11
- Organization and use of workers for farming and related industries, 5·11
- Organization for Economic Co-operation and Development, contribution, 8·11
- Other programs, contributions, 23·6
- Ottawa Civil Service Recreation Association, maintenance, 22·4
- Outdoor recreation, scholarships for university training of students in, 7·8
- Outstanding amateur athletes, expenses of, contributions, 15·7

P

- Pacific halibut fishermen, compensation for loss of income, grants, 10·7
- Palestine refugees in the Near East, United Nations relief and works agency for, 8·12
- Pan American Health Organization, contribution, 8·11
- Pan-American Institute of Geography and History, membership, 6·12
- Panarctic Oils Limited, 12·18
- Parks Canada Program, 7·3
- PARLIAMENT, 19
 - programs' objectives, 19·3
 - table of contents, 19·1
- Parliamentary Centre for Foreign Affairs and Foreign Trade, grant, 8·10, 19·7
- Parliamentary secretaries salaries, travelling expenses of, 38·34
- Passenger service and coastal freight, Province of Quebec, grant, 29·14

P—Continued

- Passport Office Revolving Fund, Canadian Interests
 - Abroad Program, 8•4
 - financial statements, 8•7
- Paul Martin Fund, grant, 8•11
- Pay Research Bureau, 21•7
- Payment in support of activities complementary to those of the Solicitor General, 27•9
- Payments by provinces, selected miscellaneous, 36•3
- Payments for commitments, contributions, 29•14
- Payments of damage claims, 35•2
- Payments of \$5,000 or over for land and buildings (by department), 34•25
- Payments under Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (National Health and Welfare), 36•4
- Payments under the Canada assistance plan (National Health and Welfare), 36•4
- Payments under the Health Resources Fund Act (National Health and Welfare), 36•4
- Payments under the Hospital Insurance and Diagnostic Services Act (National Health and Welfare), 36•4
- Penitentiary inmates accident compensation, 27•9
- Pension plans for employees engaged locally outside Canada, government's contributions, 30•4
- Pensions
 - and other employee benefits, 27•9
 - compensation for injuries, RCMP, 27•9
 - compensation for loss of earnings, contributions, 31•7
 - employees engaged locally outside Canada, 30•4
 - Judges Act, 14•9
 - military, 16•6
 - Royal Canadian Mounted Police Pension Continuation Act, 27•9
 - to families of members of the RCMP, 27•9
 - to retired Senators, 19•7
 - to the survivors of a penitentiary service officer killed on duty, 27•9
- Pensions Program, 31•3
- Performing arts facilities in Canada, contributions for construction, 2•12
- Perimeter Airlines (Inland) Limited, contribution, 29•13
- Permanent Court of Arbitration, contribution, 8•11
- Permanent International Association of Navigational Congresses, membership, 29•13
- Personnel Posted Abroad, Canada Employment and Immigration Commission, 5•17
- Pesticide Residue Compensation Act, compensation, 1•12
- Petro-Can, study, Cape Breton, contributions, 6•11
- Petro-Canada, 6•3
- Petroleum Compensation Revolving Fund, Energy Program
 - financial statements, 6•16
- Petrolia Association, contribution, 7•8
- Physical recreation, promotion and development of, contributions, 15•7
- Pig producers, wearing, contributions, 1•11
- Pilot projects relating to family courts, contribution, 14•9
- Pioneer Grain Terminal Limited, contribution, 1•12
- Plant Quarantine Act, compensation, 1•12
- Polar continental shelf, 6•10
- Police
 - Canadian association of chiefs of, 27•9
 - International association of chiefs of, 27•9
- Policy and liaison, 21•7
- POS Pilot Plant Corporation, contribution, 13•14
- Post-secondary education adjustment payments, 25•4
- POST OFFICE, 20
 - financial statements, 20•7
 - program's objective, 20•3
 - table of contents, 20•1

P—Continued

- Postal Union, Universal, International Bureau of, 20•4
- Postal Union of the Americas and Spain, International Bureau of, 20•4
- Prairie Branch Railway Lines, costs of rehabilitating, contribution, 29•14
- Prairie Grain Advance Payments Act, payments, 13•14
- Prairie Provinces Water Board, 7•4
- President of the Privy Council, 21•4
- Primary highway network, Provinces of Nfld, NS, PEI, Saskatchewan, contributions, 29•14
- Primary highway network, strengthening and improving, Provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island, contributions, 29•14
- Prime Minister's residence, 21•4
- Prime Ministers, allowances to former, 21•4
- Prince Edward Island, conservation and renewable energy, contribution, 6•11
- Prince Edward Island, Province of, *see* Selected miscellaneous payments..., 36•8
- Prince Edward Island Railway Employees' Provident Fund Act, Intercolonial and, 29•14
- PRIVY COUNCIL, 21
 - programs' objectives, 21•3
 - table of contents, 21•1
- Producer and industry groups, universities and provincial agencies, 1•12
- Producer groups, contributions, 1•11
- Producer organizations, payments to, 1•11
- Professional and special services (by department and by program within departments)
 - total expenditure by type of service with individual payments of \$25,000 or over, 33•2
- Professional and Technical Services Program, 22•4
 - Construction Services Revolving Fund, 22•4
- Programs—Budgetary, Total cost of, *see* related departmental section
- Programs by activity—Budgetary *see* related departmental section
- Programs' objectives *see* related departmental section
- Programs relating to the use of official languages in areas of provincial competence, 25•11
- Projects promoting full participation of citizens in Canadian society, grants to groups, 25•11
- Promote and upgrade labour education programs, labour organizations, contributions, 15•7
- Promoting cultural development, grant, 25•12
- Promoting of economic development, contribution, 4•6
- Promotion and development of amateur sport for Canadians, contributions, 15•7
- Promotion and development of physical recreation for Canadians, contributions, 15•7
- Promotion and development of regional economic expansion, grant, 23•6
- Promotion of the use of official languages, grants to non-profit voluntary associations for the, 25•11
- Prospectors' Training Courses, grants, 12•12
- Prospectors, grants to, 12•12
- Prosthetic services, 17•9, 31•7
- Provinces and Territories, contributions and grants
 - activities complementary to those of Solicitor General, 27•9
 - blind persons allowances, 17•11
 - citizenship classes, *re* language texts, 25•12
 - disabled persons allowances, 17•11
 - flood-risk mapping, 7•7
 - Health Resources Fund Act, 17•11
 - Hospital Insurance and Diagnostic Services Act, 17•11
 - legal aid systems, 14•9
 - Medical Care Act, 17•11
 - organization and use of workers for farming and related industry, 5•11

P—Concluded

- post-secondary education adjustment payments, 25•4
- victims of violent crime, 14•9
- water resources research, 7•7
- Subsidies and taxes—
 - British North America Act, 9•11
 - Federal-Provincial Fiscal Arrangements Act, 9•11
 - Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977, 9•6, 17•11
 - Public Utilities Income Tax Transfer Act, 9•11
 - Unemployment Assistance Act, 17•11
- Provincial and territorial native associations, *re* physical recreation activities, contributions, 15•7
- Provincial Water Authorities, 23•4
- Public Archives, 2•6
- Public Debt Program, 9•3
- Public Legal Education, contribution, 14•9
- Public Policy, Institute for Research on, 21•7
- Public Servants Inventions Act, awards, 30•4
- Public Service Commission, 25•3
 - Staff Development and Training Revolving Fund, 25•15
- Public Service Compensation Administration, 28•7
- Public Service employees and merchant seamen, payments of compensation, 15•6
- Public Service health, 17•11
- Public Service insurance
 - health insurance plans for employees engaged locally (outside Canada), 30•4
 - hospital insurance (outside Canada) plan, contribution, 30•4
 - surgical-medical and other insurance payments, 30•4
- Public Service Pension Adjustment Act
 - grants, 30•8
 - payments, *re*: earlier superannuation and retirement acts, 30•7
- Public Service Staff Relations Board, 21•3
- Public utilities income tax transfer, transfer payments, 9•13
- PUBLIC WORKS, 22**
 - programs' objectives, 22•3
 - table of contents, 22•1

Q

- Qu'Appelle Basin Study Board, 7•4
- Quality of Working Life Projects, contributions, 15•7
- Quarantine and regulatory services, 17•9
- Quebec Health Insurance Act, 30•7
- Quebec Institute Cinema, contributions, 2•12
- Quebec, Province
 - Selected miscellaneous payments, 36•9
 - Basse Côte Nord Ecological Studies, 7•7
 - Coastal freight and passenger services, grant, 29•14
 - Established Programs Financing Act and Federal-Provincial Fiscal Revision Act, 1964, payments, 9•11
 - Hydrometric Agreement, 7•7
 - James Bay Agreement, 7•7
 - Montreal area, contribution *re* flood control, 7•7
 - non-discretionary federal commitment, contribution, 12•11
- Queen Elizabeth II Canadian Fund, 21•10
- Queen's University
 - contribution for resource policy analysis, 6•12
 - grant to Centre for Resource studies, 6•12

R

- Rabies, contributions to province, *re*, 1•11
- Race Track Supervision Revolving Fund, Food Production and Inspection Program, 1•6
 - financial statements, 1•26
- Racial discrimination, United Nations committee on the elimination of all forms of, 8•12

R—Continued

- Radio frequency spectrum, management of the, 2•10
- Radioactive decontamination of sites in Canada, 6•10
- Radiological Protection, International Commission on, grant, 8•11, 17•12
- Railway Act, payments to railway and transportation companies, 29•15
- Railway and transportation companies, payments to, 29•15
- Railway and trucking companies, payments to, 29•15
- Railway employee's Provident Fund, Intercolonial and PEI, pensions, 29•14
- Railway Grade Crossing Fund, contributions, 29•15
- Railway Relocation and Crossing Act, payments, 29•14
- Rapeseed Association of Canada, improvement manufacture of Canadian rapeseed products, 13•14
- Rapeseed processing industry, Canadian, increased costs, contributions, 13•14
- Rationalization of the coal industry, 23•6
- Re-establishment credits, Veterans, 31•7
- Reciprocal taxation, transfer payments, 9•13
- Reconstruction assistance to Southern Italy, contribution, 8•13
- Reconstruction of northern roads
 - Government of the Northwest Territories, 12•12
- Red Cross, International Committee of the, grant, 8•12
- Regional air carriers, payment, 29•15
- REGIONAL ECONOMIC EXPANSION, 23**
 - grants to various organisations, 23•6
 - programs' objectives, 23•3
 - table of contents, 23•1
- Regional Water Resources Planning Investigations and Water Resources Inventories, 7•4
- Rehabilitation of inmates, grants to authorized after-care agencies, 27•9
- Reimbursement of candidates expenses, contributions, 21•7
- Reimbursement to parties, contributions, 21•7
- Relations internationales, Club des, contributions, 8•11
- Remedial works, veterans properties, 31•4
- Remote Sensing Preparatory Program, 6•12
- Renewable and non-conventional sources of energy and energy conservation, new technologies, Federal-Provincial agreements, contribution, 6•11
- Renewable energy and energy conservation demonstration projects, contribution, 6•11
- Repatriation of Distressed Canadian Citizens, 8•4
- Representation Commissioner, 25•3
- Representatives on International Commissions, 8•4
- Research
 - accident prevention, grants, 15•7
 - agricultural, in universities, grants in aid, 1•10
 - animal, 1•8
 - Broadcasting Act, contributions, 2•13
 - crop, 1•8
 - energy efficiency, contributions, 13•13
 - energy resources, grants in aid, 6•11
 - fisheries and marine economic, grant, 10•7
 - forestry, grants to universities, 7•7
 - geological sciences, grants in aid, 6•12
 - grain testing, 1•11
 - industry, assistance, 24•8
 - labour field, grant, 15•7
 - legal aid, contribution, 14•9
 - meteorological, grants in aid, 7•7
 - mineral resources, grants in aid, 6•12
 - northern scientific expeditions, 12•11
 - Program, 1•3
 - public policy, 21•7
 - scholarships and grants, 24•8
 - special, labour field, grants, 15•7
 - to universities, transportation, grants in aid, 29•13
 - water resources, grants in aid, 7•7

R—Concluded

- Research and demonstration projects, contributions, 29·13
- Research and development, hydrogen from water, Noranda Mines, grant, 6·11
- Reserve stocks of feed grain, Canadian Wheat Board, contributions, 13·14
- Residents of the Queen Charlotte Islands, air fare subsidies, grants, 29·13
- Resource Development Impact Program, contribution, 12·11
- Restrictive Trade Practices Commission, 3·4
- Retirement Acts, payments under earlier superannuation and, 30·8
- Returned soldiers insurance actuarial liability adjustment, grant, 31·7
- Revenue *see* related departmental section
- Rideauwood Institute, 17·11
- Rifle Associations, grants, 16·7
- Road safety, contribution, 29·14
- Roads and Transportation Association of Canada, grant, 29·14
- Rock Mechanics, Canadian Advisory Committee on, 6·12
- Roosevelt Campobello International Park Commission, contribution, 8·11
- Royal Agricultural Winter Fair, Toronto
 - freight on livestock shipments, 1·11
 - grant, 1·10
- Royal Canadian Air Force
 - Association, grant, 16·7
 - Benevolent Fund, grant, 16·7
 - payment to dependants of, 16·7
- Royal Canadian Flying Clubs Association, grant, 29·13
- Royal Canadian Legion, grant, 31·7
- Royal Canadian Mint, 28·4
- Royal Canadian Mounted Police, 27·3
 - Pension Continuation Act, 27·9
 - Veterans Association, grant, 27·9
- Royal Canadian Naval Association, grant, 16·7
- Royal Canadian Navy Benevolent Fund, grant, 16·7

S

- St John Ambulance Association, grant, 17·10
- St John River Basin Board, 7·4
- Salaries of parliamentary secretaries to ministers (Parliament), 38·55
- Salon international de l'agriculture et de l'alimentation, Le, grant, 1·10
- Saskatchewan, contributions of highway and road facilities, 29·14
- Saskatchewan, Province of, *see* Selected miscellaneous payments, 36·9
- Scholarships,
 - CIDA, Canadian, international development assistance, 8·12
 - Duff-Rinfret Program, 14·9
 - Environmental management, 7·7
 - growth and efficiency, to promote, 13·13
 - industrial design, to promote, 13·13
 - medical research, 17·12
 - Natural Sciences and Engineering Research Council, 24·8
 - Social Sciences and Humanities Research Council, 2·8
 - university training for Indians and Inuit, 7·8
 - university training of students in outdoor recreation, 7·8
 - Zimbabwe students, 8·12
- SCIENCE AND TECHNOLOGY, 24
 - programs' objectives, 24·3
 - table of contents, 24·1
- Science Council of Canada, 24·12
 - financial statement, 24·12
- Scientific and Industrial Research Program, 24·3
- Scientific and Technical Information Program, 24·3
- Seals and Sealing, Committee on, assistance to the, contribution, 10·7
- Sea Use Council, grant, 10·7

S—Continued

- Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (STP), contribution, 8·12
- SECRETARY OF STATE, 25
 - programs' objectives, 25·3
 - table of contents, 25·1
- Self Supporting Airports and Associated Ground Services Revolving Fund, Air Transportation Program, 29·6
- Selected miscellaneous payments and federal-provincial shared-cost programs by province, 36·3
- Senate, The, 19·3
- Senate and House of Commons Act, The, 19·4
- Service in developing countries, 8·6
- Services Program, 28·4
- Settlement, 5·10
- Shastri Indo-Canadian Institute, contribution, 8·12
- Sixth Western Hemisphere Nutrition Congress, contribution, 17·12
- Small businesses, information services for, contributions, 24·8
- Small Business Loans Act, liabilities under, 13·13
- Small farm development adjustment, 1·11
- Social and economic assistance payment administration, 28·7
- SOCIAL DEVELOPMENT, 26
 - program's objective, 26·3
- Social Development, Canadian Council on, grant, 17·10
- Social sciences and humanities, research and scholarship, grants, 2·13
- Social Sciences and Humanities Research Council, 2·8
 - audited financial statements, 2·43
- Social Welfare, Canadian Conference on, grants, 17·10
- Society of Forensic Science, 14·9
- Solar Energy Society of Canada, grant, 6·11
- SOLICITOR GENERAL, 27
 - programs' objectives, 27·3
 - table of contents, 27·1
- South Africa, United Nations Trust Fund for, 8·11
- South African War, veterans allowances, grants, 31·7
- Special administrative expenses, bilateral development assistance, grants, 8·12
- Special distribution of expenditures maintained under authority of Treasury Board, 38·11
- Special Forces
 - gallantry awards, 31·7
 - (Korea), 31·7
 - pensions for disability and death, 31·7
 - war veterans allowances, 31·7
- Special Housing Assistance for veterans, grant, 31·7
- Special Indian Constable Program, contribution, 12·11
- Special Program, 9·6
- Specialization in legislative drafting, grants, 14·9
- Sponsoring of multi-sport games, expenses, contributions, 15·7
- Sport Participation Canada *Participation* campaign, operating expenses, contribution, 15·7
- Spouse's allowance payments, 17·12
- Staff Development and Training, Revolving Fund, Public Service Commission, 25·3
 - financial statements, 25·15
- Staff Relations Administration, 21·7
- Standards Council of Canada, 13·3
 - audited financial statements, 13·17
- Standards Council of Canada Act, grants, 13·14
- Statements of accounts receivable by department and agency, 32·2
- Statement of indemnities, allowances and travelling expenses paid in 1980-81 (Parliament), 38·51
- Statistics Canada, 28·4
- Status of Women—Office of the Co-ordinator, 5·6
- Statutory subsidies, transfer payments, 9·13
- Storages, cost of construction, 1·12
- Stores, obsolete, unserviceable, lost or destroyed, 29·19
- Stores account, 29·19

S—Concluded

- Stores Revolving Fund, Departmental Administration Program, 29 • 3
- Student summer and youth employment, 6 • 13, 17 • 11, 27 • 9, 29 • 14
- Study on sexual offences against children and youths, 17 • 11
- Subsidies
 - and other payments to provinces (Finance), 36 • 3
 - construction of commercial and fishing vessels, 13 • 13
 - statutory, transfer payments, 9 • 13
- Summary of payments under the Family Allowances Act (National Health and Welfare), 36 • 5
- Summary of payments under the Old Age Security Act (National Health and Welfare), 36 • 5
- Summary statement of judges' salary rates (Justice), 38 • 50
- Summer Exchange Program between civil and common law students, contributions for, 14 • 9
- Summer Job Corps Program, 1 • 11, 7 • 7, 13 • 13, 24 • 8
- Summer language bursaries, 25 • 14
- Summer student employment, contribution, 29 • 14
- Summer Youth Employment Program, 1 • 11, 10 • 7, 12 • 11, 25 • 12, 29 • 14
- Summer Youth Employment Secretariat grants, 5 • 11
- Superannuation and retirement acts, payments under earlier acts, 30 • 7, 30 • 8
- Supplementary Retirements Benefits Accounts, Members of Parliament, 19 • 4
- Supplementary Retirement Benefits Act, payments to, 16 • 7
- SUPPLY AND SERVICES, 28
 - programs' objectives, 28 • 3
 - table of contents, 28 • 1
- Supply Program, 28 • 3
 - Defence Production Revolving Fund, 28 • 14
- Supply Revolving Fund, 28 • 11
- Supply Revolving Fund, Supply Program, 28 • 11
 - financial statements, 28 • 11
- Supreme Court of Canada, 14 • 3
- Surface Transportation Program, 29 • 3
- Surgical-medical and other insurances, government's contribution, 30 • 7
- Symposium on James/Hudson Bay, University of Guelph, contribution, 7 • 7

T

- Tagramiut Nipingat, contribution, 12 • 12
- Tariff Board, 9 • 3
- Tariff and Trade, General Agreement on, contribution, 8 • 11
- Task force on explosions and fire hazards in grain elevators, 15 • 7
- Tax Review Board Act, annuities, 14 • 9
- Taxation, 18 • 3
- Taxation, reciprocal, transfer payments, 9 • 13
- Taxes on diplomatic and consular properties in Canada, grants in lieu of, 8 • 11
- Technical Assistance Regulations, 8 • 6
- Technological capability
 - Canadian defence industry, to sustain, 13 • 13
 - food industry grants, 13 • 13
- Technology, grants to assist in specific fields, 13 • 13
- Telecommunications research, 2 • 12
- Telesat Canada
 - acquisition of Anik-D spacecraft, contribution, 2 • 12
 - Canadian content for Anik-C spacecraft, contribution, 2 • 12
- Temporary Assignments Program, 30 • 3
- Territories Accident Prevention Association, grant, 12 • 12
- Tex-Scope Foundation, grant, 13 • 13
- The Senate, 19 • 3
- The Senate and House of Commons Act, 19 • 4
- Thin Route Service in the Northwest Territories, 2 • 12
- Tidal Power Corporation, contribution, 6 • 11
- Tobacco tax, 27 • 9

T—Concluded

- Total cost of programs—Budgetary *see* related departmental section
- Tourism Industry Association of Canada, grant, 13 • 13
- Tourism objectives, national and commercial organizations, 13 • 13
- Tourism Program, 13 • 3
- Trade and convention centres in Canada, contribution, 13 • 13
- Trade-Industrial Program, 13 • 3
- Trade Marks, revenues, 3 • 7
- Traffic accident counter-measure development program, contributions, 29 • 14
- Traffic Injury Research Foundation of Canada, grant, 17 • 10
- Traffic safety program, village de sécurité routière, Chicoutimi-Nord Inc, grant, 29 • 14
- Trainee travel, contribution, 5 • 11
- Training for persons from developing countries, 8 • 6
- Transfer of departmental hospitals, contributions, 31 • 7
- Translation Program, 25 • 3
- TRANSPORT, 29
 - programs' objectives, 29 • 3
 - table of contents, 29 • 1
- Transportation and Assistance Loans, Canada Employment and Immigration Commission, 5 • 6
- Transportation and other Engineering Program, 22 • 6
- Transportation research,
 - grants in aid to universities, 29 • 13
 - organizations, contributions, 29 • 13
- Transportation studies, universities and institutions, contributions, 29 • 13
- Travelling expenses of ministers and parliamentary secretaries, 38 • 29
- Travelling expenses regarding conferences (External Affairs), 38 • 36
- Travelling expenses regarding trade missions, 38 • 42
- TREASURY BOARD, 30
 - programs' objectives, 30 • 3
 - table of contents, 30 • 1
- Treatment and related allowances, 31 • 7
- TRIUMF project, contributions to universities, 24 • 8
- Tropical Agriculture, International Centre of, grant, 8 • 12
- Tudor Singers of Montreal, 8 • 12
- Turkey processing industry, Canadian, contribution, 1 • 11

U

- UN Human Rights Commission, 8 • 11
- Undistributed income on hand, 1971, transfer payments, 9 • 13
- US Environment Protection Agency, 6 • 11
- Unemployed workers and betterment of the community, Canada Works, 5 • 11
- Unemployment Assistance Act, payments to provinces, 17 • 11
- Unemployment Insurance Account, government's contribution, 5 • 11
- Unemployment Insurance Act, 28 • 4
- Uniform Law Conference, research purposes, grant, 14 • 9
- Uniform Law Conference of Canada, grant, 14 • 9
- United Nations Association in Canada, grant, 8 • 11
- United Nations Biological Weapons Treaty Review Conference, contribution, 8 • 12
- United Nations Children's Fund, grant, 8 • 12
- United Nations committee on the Elimination of all Forms of Racial Discrimination, contributions, 8 • 12
- United Nations Development Program, grant, 8 • 12
- United Nations Educational, Scientific and Cultural Organization (UNESCO), contribution, 8 • 12
- United Nations Emergency Force in the Middle East, 8 • 12
- United Nations for the Convention in Trade of Rare and Endangered Species, 7 • 7
- United Nations Fund for Population Activities, grant, 8 • 12
- United Nations High Commissioner for Refugees, grant, 8 • 12
 - refugees in Pakistan, 8 • 12
 - refugees in Somalia, 8 • 12
- United Nations Interim Force in Lebanon, contribution, 8 • 12

U—Concluded

- United Nations IYDP secretariat, grant, 17 • 10
- United Nations Memorial Cemetery in Korea, grant, 31 • 7
- United Nations Non-Proliferation Treaty Review Conference, contribution, 8 • 12
- United Nations Organization, contribution, 8 • 12
 - Emergency Force in the Middle East, contribution, 8 • 12
- United Nations Relief and Works Agency for Palestine Refugees in the Near East, grant for multilateral assistance, 8 • 12
- United Nations Trust Fund for South Africa, grant, 8 • 11
- United Nations Voluntary Fund for the Environment, contribution, 8 • 12
- Universal nursing home care benefit program, 17 • 11
- Universities and institutions, transportation studies, contributions, 29 • 13
- University and vocational training, grant, 31 • 7
- University of Ottawa Legislative Drafting Program, contribution, 14 • 9
- University of Toronto, international symposium, chemical dispersants, contribution, 12 • 12
- University training of students in outdoor recreation, scholarships, 7 • 8
- Unsolicited research and development proposals, 28 • 4
- Urban renewal agreement, 22 • 6
- Urban Transportation Assistance Program, payments, 29 • 14
- Use of appropriations *see* related departmental section

V

- Vancouver Art Gallery, contribution, 2 • 12
- Vancouver Rail Task Force Labour Committee, contribution, 15 • 7
- Vancouver Terminal areas, Western Transportation Advisory Council, contribution, 29 • 14
- VETERANS AFFAIRS, 31**
 - program's objectives, 31 • 3
 - table of contents, 31 • 1
 - Veterans Affairs Program, 31 • 3
 - Veterans housing, special assistance for, 31 • 7
- Veterans' Land Act
 - compensating adjustments, 31 • 7
 - grants, 31 • 7
 - remedial works on properties, 31 • 4
 - upkeep of property, 31 • 4
- Veterans insurance actuarial liability adjustment, grant, 31 • 7
- Veterans Rehabilitation Act, grant, 31 • 7
- Veterans services, 31 • 7
- Veterinary science teaching facilities at Universities, payments, 1 • 11
- VIA Rail Canada Inc, 29 • 8
- Victims of violent crime, to compensate, contributions, 14 • 9
- Victoria Bridge, Montreal, termination of tolls, 29 • 14
- Victorian Order of Nurses, grant, 17 • 10
- Violent crime, to compensate victims of, contributions 14 • 9
- Vocational and university training, Veterans, 31 • 7
- Vocational Rehabilitation of Disabled Persons Act, payments, 17 • 11
- Voluntary organizations, grants, 5 • 11
- Voluntary services, grant to assist, 17 • 10

W

- W Clifford Clark Memorial Centre, 22 • 4
- War allowances, civilian, grant, 31 • 7
- War Service Grants Act, re-establishment credits, 31 • 7
- War Veterans Allowance Board Program, 31 • 3
- War Veterans allowances and civilian war allowances grants, 31 • 7
- Water level control, 22 • 11
- Water pollution research, grant to Canadian Committee of the International Association, 7 • 7
- Water Resources Inventories, 7 • 4
- Water resources projects, Federal-Provincial, contributions, 7 • 7

W—Concluded

- Water resources research, grants in aid, 7 • 7
- Water transportation grants, ferry and coastal passenger and freight service, contribution, 29 • 14
- Waterfowl crop depredation, 7 • 7
- Wave energy, development of power from, Japan Marine Science and Technology Centre, contribution, 6 • 11
- Welfare information system, 17 • 10
- Welfare organizations, grants, 17 • 10
- Wentworth Foundation of the Mohawk College of Applied Arts and Technology of Hamilton, grant, 13 • 13
- Western Grain Stabilization Act, payments in connection with, 1 • 4, 13 • 14
- Western Ontario, University, 1980 International Symposium, grant, 6 • 11
- Western Transportation Advisory Council, *re* Vancouver Terminal areas, contribution, 29 • 14
- Winter Capital Projects Fund Program, 9 • 13
- Workers' compensation grants, 5 • 11
- World Coal Reserves and Resources Service, International Energy Agency, membership, 6 • 11
- World Energy Conference, International Executive Council, Canada's share of expenses, 6 • 11
- World Exhibitions Program, 8 • 4
- World Food Program, grant, 8 • 12
- World Health Organization, contribution, 8 • 12
- World Health Organization Voluntary Fund, 17 • 12
- World Heritage Fund, Canadian contribution to, 7 • 8
- World Intellectual Property Organization, contributions, 8 • 11
- World Meteorological Organization, membership, 7 • 7
- World Petroleum Congress, Canadian Association; membership, 6 • 11
- World War I and World War II
 - pensions, 31 • 7
 - war veterans allowances, 31 • 7
- World War II and Special Forces (Korea), 31 • 7
 - gallantry awards, 31 • 7
 - war veterans allowances, 31 • 7
 - Workshop on oil, gas and ice, 12 • 11

Y

- Yale University, contribution, 8 • 12
- YANSI (CYI), training and employment liaison for Indian People, contributions, 12 • 12
- Young offenders, contributions towards cost of services to, 17 • 11
- Youth allowances recovery, transfer payments, 9 • 13
- Youth and Summer Job Corps, contribution, 13 • 13
- Youth exchange projects, groups and organizations contributions, 25 • 12
 - grants, 25 • 12
- Youth Job Corps Program
 - contributions, 2 • 12, 12 • 10, 13 • 13, 15 • 7,
- Yukon Association of Non-Status Indians, 12 • 11
- Yukon Chamber of Mines, grant, 12 • 12
- Yukon Conservation Society, grant, 12 • 11
- Yukon Native Construction Association, *re* Yukon Construction Company, contribution, 12 • 12
- Yukon Prospectors' Association, grant, 12 • 12
- Yukon Territory *see* Selected miscellaneous payments..., 36 • 9
- Yukon Territory, Government of
 - home heating oil subsidize costs of, contribution, 12 • 12
 - hospital care of Indians, contribution, 12 • 12
 - low income rental-purchase housing, contribution, 12 • 12
 - medicare of Indians, contribution, 12 • 12
 - other transfer payments, northern co-ordination and social development, 12 • 12
 - payments *re*: capital expenditure, 12 • 13
 - re*: taxes, 12 • 13
 - power rate relief, contribution, 12 • 12

Y—Concluded

- reconstruction of northern roads, **12•12**
- Territorial Election costs, 1978, payment, **12•11**
- Territorial Tourism industry, contribution, **12•12**





Government
of Canada

Gouvernement
du Canada

Receiver General for Canada
Hon. Jean-Jacques Blais, M.P., P.C.

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

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

The Public Accounts is produced in three volumes.

Volume I presents a summary and analysis of the financial transactions of the Government while **Volume II** presents the financial operations of the Government, segregated by department and associated agencies, as well as additional information and analysis of selected types of payments.

Volume III contains the financial statements of those Crown corporations which are permitted by legislation to keep their own accounts. These are Schedules C and D (agency and proprietary) corporations, as well as the Bank of Canada and The Canadian Wheat Board which, although not designated as Crown corporations, act as agents of Her Majesty.

Summary Table

Table 1 contains a summary of the loans, investments and advances made by the Government to the Crown corporations as well as the financial assistance paid from budgetary appropriations during the current year. The table also includes the total amount of investments in Crown corporations financed from non-budgetary appropriations as at March 31, 1981 and the return on these investments during the fiscal year of the Government.

Details of the financial assistance authorized by budgetary appropriations and paid to corporations can be found in Volume II under the department through which the corporation reports. The return on investments paid by the corporations to the Government are analyzed in Section 13 of Volume I as well as in the departmental sections of Volume II. Further information on loans, investments and advances made by the Government to the corporations is contained in Section 6 of Volume I.

TABLE 1

SUMMARY OF GOVERNMENT FINANCIAL TRANSACTIONS
WITH CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1981

Corporations	Financed from budgetary appropriations ⁽¹⁾	Non-budgetary				Total amount invested	Return on investments Current year
		Loans and advances		Capital stock and other			
		Current year (\$)	Current year(net) (\$)	Balance (\$)	Current year(net) (\$)		
Air Canada	2,187,696	- 13,382,875	293,153,009		329,009,000	622,162,009	35,310,925
Atomic Energy of Canada Limited.....	841,566,896	- 697,420,506	716,467,997		164,159,473	880,627,470	68,195,138
Bank of Canada					5,920,000	5,920,000	1,458,802,297
Canada Mortgage and Housing Corporation	1,057,936,302	66,338,061	10,164,124,246		25,000,000	10,189,124,246	839,209,159
Canadian Arsenals Limited			3,500,000			3,500,000	
Canadian Broadcasting Corporation ..	783,231,599	- 187,880,410	33,000,000			33,000,000	
Canadian Commercial Corporation	23,811,618		7,000,000		10,000,000	17,000,000	555,706
Canadian Dairy Commission.....	5,169,104	- 30,274,218	12,312,000			12,312,000	9,275,688
Canadian Film Development Corporation	1,175,201	4,998,768	5,756,462			5,756,462	
Canadian Livestock Feed Board	18,015,815						
Canadian National Railways	140,294,481	- 8,608,524	256,621,546	16,517,000	2,496,480,732	2,753,102,278	63,178,376
Canadian National (West Indies) Steamships Limited			324,024		976	325,000	
Canadian Patents and Development Limited	1,074,762				296,199	296,199	
Canadian Saltfish Corporation		- 2,915,000	2,031,000			2,031,000	1,054,205
Canadian Wheat Board, The.....	1,827,806						
Cape Breton Development Corporation	97,843,753	- 22,520,000					
Defence Construction (1951) Limited	7,697,000						
Eldorado Nuclear Limited.....		- 11,468,618	22,200,000		8,246,877	30,446,877	3,210,394
Export Development Corporation		- 39,348,858	1,220,248,256	20,000,000	330,000,000	1,550,248,256	101,044,713
Farm Credit Corporation.....		259,915,672	3,249,234,607	10,400,000	129,700,000	3,378,934,607	243,446,920
Federal Business Development Bank ..	15,330,543	- 139,000,000	934,000,000	38,000,000	222,000,000	1,156,000,000	94,503,659
Freshwater Fish Marketing Corporation		1,029,473	11,552,895			11,552,895	971,308
Jacques Cartier and Champlain Bridges Incorporated, The.....	2,496,000		59,752,867			59,752,867	
Loto Canada Inc.					1	1	
National Battlefields Commission	1,194,000						
National Capital Commission	111,145,859	- 41,165,669	43,619,097			43,619,097	3,365,291
National Harbours Board	4,625,992	20,862,619	358,073,554			358,073,554	1,006,793
Northern Canada Power Commission	295,865	167,116	179,408,924			179,408,924	17,054,310
Northern Transportation Company Limited	420,000	- 767,422	37,225,105		24,900,000	62,125,105	2,904,948
Petro-Canada				440,000,000	1,443,799,853	1,443,799,853	
Royal Canadian Mint		- 2,131,785	20,467,730			20,467,730	2,047,516
St Lawrence Seaway Authority, The ..					624,950,000	624,950,000	
Teleglobe Canada		- 2,853,196	15,393,708			15,393,708	8,090,185
Uranium Canada, Limited	26,174				9	9	
VIA Rail Canada Inc.	451,669,097				9,300,000	9,300,000	
Municipal Development and Loan Board	3,569,035,563	- 846,425,372	17,645,467,027	524,917,000	5,823,763,120	23,469,230,147	2,953,227,531
		- 11,609,282	158,161,841			158,161,841	9,071,896
Total.....	3,569,035,563	- 858,034,654	17,803,628,868	524,917,000	5,823,763,120	23,627,391,988	2,962,299,427

⁽¹⁾ Excludes grants and contributions paid to Crown corporations where they qualify as members of a general class of recipients.

TABLE OF CONTENTS

Financial Statements of Crown Corporations

	<i>Reporting through</i>	<i>Page</i>
Air Canada.....	Minister of Transport.....	6
Atlantic Pilotage Authority	Minister of Transport.....	10
Atomic Energy of Canada Limited	Minister of Energy, Mines and Resources	13
Bank of Canada	Minister of Finance	19
Canada Deposit Insurance Corporation	Minister of Finance	21
Canada Mortgage and Housing Corporation	Minister responsible	24
Canadian Arsenals Limited	Minister of Supply and Services	33
Canadian Broadcasting Corporation	Secretary of State and Minister of Communications	36
Canadian Commercial Corporation.....	Minister of Industry, Trade and Commerce	40
Canadian Dairy Commission	Minister of Agriculture	43
Canadian Film Development Corporation	Minister of Communications and Secretary of State	47
Canadian Livestock Feed Board	Minister of Agriculture	50
Canadian National Railway System	Minister of Transport.....	53
Canadian National (West Indies) Steamships Ltd.....	Minister of Transport.....	62
Canadian Patents and Development Limited	Minister of Industry, Trade and Commerce	64
Canadian Saltfish Corporation	Minister of Fisheries and Oceans	67
Canadian Wheat Board, The	Minister of State responsible.....	71
Cape Breton Development Corporation	Minister of Regional Economic Expansion	79
Crown Assets Disposal Corporation	Minister of Supply and Services	86
Defence Construction (1951) Limited.....	Minister of National Defence	87
Eldorado Aviation Limited	Minister of Energy, Mines and Resources	90
Eldorado Nuclear Limited	Minister of Energy, Mines and Resources	93
Export Development Corporation	Minister of Industry, Trade and Commerce	100
Farm Credit Corporation	Minister of Agriculture	109
Federal Business Development Bank.....	Minister of Industry, Trade and Commerce	114
Freshwater Fish Marketing Corporation	Minister of Fisheries and Oceans	118
Great Lakes Pilotage Authority, Ltd.	Minister of Transport.....	122
Jacques Cartier and Champlain Bridges Incorporated, The	Minister of Transport.....	125
Laurentian Pilotage Authority.....	Minister of Transport.....	128
Loto Canada Inc.....	Minister of Labour	131
National Battlefields Commission	Minister of Environment	132
National Capital Commission	Minister of Public Works	135
National Harbours Board.....	Minister of Transport.....	145
Northern Canada Power Commission	Minister of Indian Affairs and Northern Development	149
Northern Transportation Company Limited	Minister of Transport.....	153
Pacific Pilotage Authority	Minister of Transport.....	157
Petro-Canada	Minister of Energy, Mines and Resources	160
Royal Canadian Mint	Minister of Supply and Services	166
St. Lawrence Seaway Authority, The	Minister of Transport.....	167
Seaway International Bridge Corporation, Ltd., The	Minister of Transport.....	171
Teleglobe Canada	Minister of Communications.....	173
Uranium Canada, Limited	Minister of Energy, Mines and Resources	178
VIA Rail Canada Inc.....	Minister of Transport.....	181

AIR CANADA

AUDITORS' REPORT

TO THE HONOURABLE,
THE MINISTER OF TRANSPORT,
OTTAWA
AND
TO THE BOARD OF DIRECTORS OF AIR CANADA.

We have examined the balance sheet of Air Canada as at December 31, 1980 and the statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation and the accompanying financial statements are in agreement with the books of account.

The financial statements for the preceding year were examined by other Chartered Accountants.

CLARKSON GORDON
Chartered Accountants

Montreal, Quebec,
February 14, 1981

BALANCE SHEET DECEMBER 31
(in thousands of dollars)

ASSETS	1980	1979	LIABILITIES	1980	1979
Current			Current		
Cash and short-term investments (Note 2)	261,749	291,107	Accounts payable and accrued liabilities	209,243	178,578
Accounts receivable	200,194	185,676	Advance ticket sales	150,476	112,796
Spare parts, materials and supplies (Note 3)	73,680	54,839	Current portion of long-term debt and capital lease obligations (Notes 7 and 8).....	55,758	46,608
Prepaid expenses	2,492	2,631		415,477	337,982
Deferred income taxes	27,333	25,260	Long-term debt (Note 7)	374,140	345,680
	565,448	559,513	Long-term obligations under capital leases (Note 8)	203,537	221,022
Property and equipment (Note 4)	895,805	713,276	Other long-term liabilities	10,932	10,690
Flight equipment under capital leases (Note 5)	184,058	204,714	Deferred credits:		
Investment in and advances to other companies (Note 6).....	40,899	27,790	Income taxes	173,467	123,113
Long-term receivable and deferred charges	1,578	531	Other	9,008	9,952
				1,186,561	1,048,439
	1,687,788	1,505,824			
			SHAREHOLDER'S EQUITY		
			Share capital		
			Authorized: \$750 million divided into shares of one thousand dollars each		
			Issued and fully paid: 329,009 shares	329,009	329,009
			Retained earnings	172,218	128,376
				501,227	457,385
				1,687,788	1,505,824

See accompanying notes.

On behalf of the Board:

PIERRE TASCHEREAU
Chairman of the Board

CLAUDE I. TAYLOR
President & Chief Executive Officer

AIR CANADA—Continued

STATEMENT OF INCOME
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1980	1979
Operating Revenues		
Passenger	1,612,058	1,351,875
Freight and express	176,962	155,555
Mail	35,584	29,433
Charter	37,351	16,102
Incidental services—Net	43,907	42,207
	<u>1,905,862</u>	<u>1,595,172</u>
Operating Expenses		
Flying operations	612,323	471,508
Maintenance	239,015	187,851
Passenger service	205,705	179,496
Aircraft and traffic servicing	277,152	242,675
Sales and promotion	263,402	223,377
General and administrative	90,116	75,964
Depreciation, amortization and obsolescence ..	128,231	113,478
	<u>1,815,944</u>	<u>1,494,349</u>
Operating Income	<u>89,918</u>	<u>100,823</u>
Non-Operating Income (Expense)		
Interest on long-term debt and capital lease obligations	(43,998)	(45,643)
Interest income	36,136	37,498
Interest capitalized	7,748	4,159
Gain on disposal of property and equipment	12,021	1,541
Gain (loss) on foreign exchange	(1,594)	198
Equity in earnings of investee companies	2,907	1,415
Other	2,185	2,288
	<u>15,405</u>	<u>1,456</u>
Income before income taxes	<u>105,323</u>	<u>102,279</u>
Provision for deferred income taxes	<u>48,281</u>	<u>46,910</u>
Net income for the year	<u>57,042</u>	<u>55,369</u>

See accompanying notes.

STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1980	1979
Balance at beginning of year	128,376	86,207
Dividend	13,200	13,200
	<u>115,176</u>	<u>73,007</u>
Net income for the year	<u>57,042</u>	<u>55,369</u>
Balance at end of year	<u>172,218</u>	<u>128,376</u>

See accompanying notes.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1980	1979
Source of Funds		
Net income	57,042	55,369
Depreciation and amortization	122,652	109,235
Deferred income taxes	50,354	49,870
Gain on disposal of assets	(12,021)	(1,541)
Other	2,280	(3,502)
	<u>220,307</u>	<u>209,431</u>
Proceeds from disposal of property and equipment ..	13,721	2,680
Increase in long-term debt	64,979	
Increase in long-term obligations under capital leases		66,792
Return of progress payments upon lease of aircraft ..		24,746
Decrease in investment in and advances to other companies	901	2,143
Other	3,185	7,386
	<u>303,093</u>	<u>313,178</u>
Use of Funds		
Property and equipment including progress payments	286,224	203,119
Flight equipment under capital leases		66,792
Decrease in long-term debt	39,161	31,594
Decrease in long-term obligations under capital leases	19,321	21,695
Investment in and advances to other companies	12,048	24,090
Dividend	13,200	13,200
Other	4,699	637
	<u>374,653</u>	<u>361,127</u>
Decrease in working capital	71,560	47,949
Working capital, beginning of year	221,531	269,480
Working capital, end of year	<u>149,971</u>	<u>221,531</u>

See accompanying notes.

AIR CANADA—Continued

NOTES TO FINANCIAL STATEMENTS

1. Summary of significant accounting policies

(a) Property and equipment and flight equipment under capital leases

Depreciation and amortization is provided by the straight line method based on the following periods.

Asset	Number of Aircraft	Depreciation Period
Boeing 747	7	16 years
Lockheed 1011	10	15 and 16 years
Boeing 727	34	14 years
DC-8	27	14 years
DC-9	44	12 years
Ground equipment and facilities		5 to 30 years

Air Canada leases 18 of the above aircraft. For accounting purposes, these aircraft are treated as though they are owned.

Expenditures for maintenance and repairs are charged to operating expenses as incurred. Significant expenditures for modifications and betterments are capitalized.

Gains or losses realized on the disposal of major property and equipment are reflected in income in the year of disposition.

(b) Spare parts

Provision for the obsolescence of aircraft spare parts included in current assets, less their estimated residual value, is made by charges to operating expenses over the service lives of the related aircraft types.

(c) Deferred charges

Costs incurred in introducing new types of aircraft are deferred and amortized on a straight line basis over five years, commencing with the time the first aircraft of each type is placed into revenue service.

Financing and other deferred costs are amortized on a straight line basis over the period to which they relate.

(d) Passenger and freight revenues

Passenger and freight sales are recognized as earned revenue when the transportation service is provided. Unearned amounts are treated as current liabilities.

(e) Capitalized interest

Interest is capitalized on payments for major property and equipment additions made prior to their entry into regular service and is included in their cost.

(f) Translation of foreign currencies

All assets and liabilities are translated into Canadian dollars at year-end exchange rates except spare parts, property and equipment, flight equipment under capitalized leases, and investment in other companies which are translated at exchange rates prevailing when the asset was acquired. Revenues and expenses (excluding depreciation, amortization, and obsolescence which are translated at their historic rates) are translated at the rates in effect during the month in which the transactions occurred.

Foreign exchange gains and losses are reflected in income for the year.

(g) Income taxes

The Corporation records income taxes on the tax allocation basis which recognizes the income tax effect on transactions when they are recorded in accounting income, regardless of

when such items are recognized for tax purposes. These timing differences can result in deferred income taxes either being provided for or recoverable depending on when the items are recognized for accounting and tax purposes.

(h) Pensions

The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities as determined by actuarial valuation are funded by annual payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements.

2. Cash and short-term investments

	1980	1979
	(\$000)	
Working funds and cash on deposit.....	1,418	1,108
Short-term investments.....	301,662	321,687
	303,080	322,795
Outstanding cheques less bank balances.....	(41,331)	(31,688)
	261,749	291,107

Short-term investments in 1980 include \$207.8 million in U.S. funds and \$0.8 million in Pounds Sterling.

3. Spare parts, materials and supplies

	1980	1979
	(\$000)	
Spare parts	100,784	78,556
Materials and supplies.....	15,965	13,307
Cost	116,749	91,863
Accumulated obsolescence	43,069	37,024
	73,680	54,839

4. Property and equipment

	1980	1979
	(\$000)	
Flight equipment	1,186,778	1,018,253
Ground equipment and facilities.....	413,522	369,114
Cost	1,600,300	1,387,367
Accumulated depreciation and amortization..	838,263	760,518
	762,037	626,849
Progress payments	133,768	86,427
	895,805	713,276

5. Flight equipment under capital leases

	1980	1979
	(\$000)	
Value of capitalized leases.....	302,453	302,414
Accumulated depreciation.....	118,395	97,700
	184,058	204,714

6. Investment in and advances to other companies

	1980	1979
	(\$000)	
Investments in companies accounted for on the equity basis	37,304	25,510
Other companies—at cost	730	1,674
Advances	2,865	606
	40,899	27,790

AIR CANADA—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

The Corporation has excluded Nordair Ltd. from consolidation and has recorded the investment using the equity method of accounting because the continued ownership of Nordair Ltd. is subject to Government review.

In May 1980, Air Canada purchased 29.3% of Guinness Peat Aviation Ltd. for a total of \$8.9 Million. This company is in the business of leasing, selling and financing aircraft on a worldwide basis. The cost of the shares purchased exceeded the underlying net book value of Guinness Peat Aviation Ltd.'s net assets by \$7.6 million at the date of purchase. This goodwill is being amortized on a straight line basis over 15 years.

7. Long-term debt

	1980	1979
	(\$000)	
Government of Canada		
7.2% note, payable semi-annually, maturing in 1993	279,353	292,736
8.1% to 8.8% notes maturing in 1981	13,800	13,800
	293,153	306,536
5.5% notes due 1982/84	10,388	12,695
6.0% notes due 1983/84	44,090	54,876
8.375% note due 1990	63,179	
	410,810	374,107
Current portion.....	36,670	28,427
	<u>374,140</u>	<u>345,680</u>

On January 1, 1981 the Corporation exercised its options on the \$13.8 million notes with the Government of Canada and renewed the debt at 8.31%, payable in annual installments, to 2001.

Repayment requirements over the next five years amount to \$172.3 million; \$36.7 million in 1981, \$38.0 million in 1982, \$37.4 million in 1983, \$34.1 million in 1984, and \$26.1 million in 1985.

Long-term debt in 1980 includes \$107.3 million payable in U.S. funds and \$10.4 million payable in Pounds Sterling.

8. Lease obligations

The assets and related obligations for capital leases are recorded at an amount equal to the present value of future lease payments using the interest rates implicit in the leases. The weighted average interest rate of these obligations is 7.9% and their expiry dates are from 1986 to 1991.

The future minimum lease payments under capital leases and operating leases having initial or remaining lease terms of more than one year are as follows:

	Capital Leases	Operating Leases
	(\$000)	
1981	36,785	16,464
1982	36,221	14,911
1983	35,657	10,943
1984	35,092	7,886
1985	34,532	6,446
Remaining years	147,935	35,569
Total future minimum lease payments	326,222	92,219
Less amount representing interest	103,597	
Present value of obligations under capital leases	222,625	
Less current portion of obligations under capital leases	19,088	
Long-term obligations under capital leases	<u>203,537</u>	

9. Income taxes

As at December 31, 1980, the Corporation had available \$24.5 million of investment tax credits that may be applied as a reduction to future federal income taxes payable. Of these investment tax credits, \$13.2 million is available until 1984, and \$11.3 million is available for use until 1985.

10. Commitments

Contracts for the acquisition of aircraft and spare engines, after deducting progress payments, amounted to approximately \$925.1 million U.S. Aircraft deliveries are scheduled as follows:

	1981	1982	1983	1984	Total
B-727	5	3			8
L-1011-500	6				6
B-767		2	4	6	12

Other commitments as at December 31, 1980 include \$19.2 million Canadian for ground equipment and facilities, and \$16.2 million U.S. for aircraft betterment projects.

11. Pension plans

The Corporation maintains pension plans for virtually all its employees. The total charge against operations for these plans for the year was \$63.5 million (1979—\$65.9 million). As at December 31, 1980, the unfunded liability of the Corporation's pension plans amounted to \$217.9 million (1979—\$208.3 million) and is being retired by annual payments over various periods ending 2003. At December 31, 1980, the market value of the pension funds' assets exceeded vested benefits.

12. Subsequent events

On January 30, 1981, the Board of Directors declared a dividend of \$13.2 million payable to the Government of Canada on or before March 31, 1981.

13. Contingencies

Various lawsuits and claims are pending by and against the Corporation. It is the opinion of management that final determination of these claims will not materially affect the financial position or the results of the Corporation.

14. Related party transactions

In 1980, expenses incurred with related parties covering such items as landing fees, terminal assessments, fuel taxes and interest on long-term debt amounted to approximately \$133 million, while revenues derived in the ordinary course of business from providing such services as passenger, mail and freight transportation approximated \$116 million.

Not included above is the 1980 dividend of \$13.2 million paid by the Corporation to the Government of Canada and the federal portion of the deferred corporate income tax provision of \$36.2 million.

Account balances resulting from those transactions are included in the balance sheet and are settled on normal trade terms.

ATLANTIC PILOTAGE AUTHORITY
(Established by the Pilotage Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

I have examined the balance sheet of Atlantic Pilotage Authority as at December 31, 1980 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
Senior Deputy Auditor General
for the Auditor General of Canada

Ottawa, Ontario
February 13, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Current			Current		
Cash and short-term investments	40,637	240,945	Accounts payable and accrued liabilities.....	293,803	203,747
Accounts receivable	635,400	468,507	Due to Canada in respect of parliamentary appropriations (Note 4)	368,084	420,178
Prepaid expenses	32,330	41,294	Current portion of capital lease agreements (Note 3)	51,536	47,481
	<u>708,367</u>	<u>750,746</u>		<u>713,423</u>	<u>671,406</u>
Fixed assets, at cost			Long-term		
Land and buildings	14,035	14,035	Accrued employee termination benefits	639,141	607,028
Pilot boats	343,916	343,916	Principal amount of capital lease agreements net of current portion (Note 3)	703,037	754,573
Pilot boats under capital lease (Note 3)	964,000	964,000		<u>1,342,178</u>	<u>1,361,601</u>
Furniture and equipment	146,277	113,679		<u>2,055,601</u>	<u>2,033,007</u>
	<u>1,468,228</u>	<u>1,435,630</u>	DEFICIT OF CANADA		
Less: accumulated depreciation (Note 3)	500,468	427,502	Contributed capital	701,009	648,915
	<u>967,760</u>	<u>1,008,128</u>	Deficit	(1,080,483)	(923,048)
				<u>(379,474)</u>	<u>(274,133)</u>
	<u>1,676,127</u>	<u>1,758,874</u>		<u>1,676,127</u>	<u>1,758,874</u>

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

Approved by the Authority:

G. E. SIMMONS
Acting Chairman

D. BELL
Member

S. M. KEDDY
Secretary

ATLANTIC PILOTAGE AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Income		
Pilotage charges	4,715,773	4,293,857
Interest and other income	17,824	18,700
	4,733,597	4,312,557
Expenses		
Pilots' fees, salaries and benefits	2,442,382	2,179,241
Staff salaries and benefits	331,162	309,617
Pilot boats	1,450,883	1,355,359
Transportation and travel	173,387	163,544
Professional and special services	169,873	145,586
Interest expense—lease agreements	67,953	71,667
Depreciation	74,738	71,478
Rentals	66,116	48,632
Communications	49,700	35,618
Utilities, materials and supplies	64,838	56,428
	4,891,032	4,437,170
Net loss for the year	157,435	124,613

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

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Balance, beginning of year	923,048	949,891
Net loss for the year	157,435	124,613
	1,080,483	1,074,504
Recovered from parliamentary appropriations		151,456
Balance, end of year	1,080,483	923,048

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

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Balance, beginning of the year	648,915	623,396
Parliamentary appropriations to finance		
Additions to fixed assets	25,006	837
Principal payments on lease agreements	27,088	24,682
	52,094	25,519
Balance, end of the year	701,009	648,915

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Funds provided		
Parliamentary appropriations	52,094	176,975
Proceeds on disposal of fixed assets	2,327	1,125
	54,421	178,100
Funds applied		
Operations		
Net loss for the year	157,435	124,613
Less: items not requiring an outlay of funds		
Employee termination benefits	32,113	(24,457)
Depreciation	74,738	71,478
Loss (gain) on disposal of fixed assets	(1,568)	126
Funds utilized by operations	52,152	77,466
Decrease in principal amount of capital lease agreements	51,536	47,481
Additions to fixed assets	35,129	11,428
	138,817	136,375
Increase (decrease) in working capital during the year	(84,396)	41,725
Working capital, beginning of the year	79,340	37,615
Working capital (deficiency), end of the year	(5,056)	79,340

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

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980

1. Nature of activities

The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

2. Significant accounting policies

(a) Parliamentary appropriations

Until the revenue from pilotage charges is sufficient to permit the Authority to operate on a self-sustaining financial basis, it has been the practice to recover operating deficits and capital expenditures, including amounts paid under capital lease arrangements, from parliamentary appropriations provided for that purpose. Appropriations received by the Authority in excess of these amounts are reflected on the balance sheet under current liabilities as "Due to Canada in respect of parliamentary appropriations".

(b) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Pilot boats under capital lease	25 years
Furniture and equipment	10 years

Although charged in the statement of operations, depreciation is not recovered from parliamentary appropriations.

ATLANTIC PILOTAGE AUTHORITY—*Concluded*NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980—*Concluded*

(c) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972, the cost of capital assets and the principal portion of payments made under capital lease agreements financed from parliamentary appropriations are shown as contributed capital.

(d) Capitalized leases

The Authority leases three boats from Canada under long-term financing leases. Under the terms of the lease agreements, the Authority assumes the rights and obligations of ownership. As a result, the leases are treated as purchases and the principal portion of lease payments is capitalized and depreciated over the estimated useful lives of the boats. The corresponding liability is reduced by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

(e) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid generally over the remaining service lives of the pilots.

(f) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. This liability is recorded in the accounts as the benefits accrue to the employees.

(g) Income tax

Under the provisions of the Income Tax Act, the Authority is not subject to federal income tax.

3. Capital lease agreements

The Authority leases three pilot boats under long-term financing leases. The payments required under the leases are as follows:

	1980	1979
	\$	\$
9 3/4% lease agreement, due April 1991, payable in blended annual payments of \$54,785	602,640	657,425
8% lease agreement, due October 1989, payable in blended annual payments of \$31,077	279,690	310,767
8% lease agreement, due November 1989, payable in blended annual payments of \$31,077	279,690	310,767
Total lease payments	1,162,020	1,278,959
Less: amount representing interest	407,447	476,905
Principal amount of capital lease	754,573	802,054
Less: current portion	51,536	47,481
	<u>703,037</u>	<u>754,573</u>

The aggregate payments required on these leases, in each of the next five years is \$116,939 per annum.

Upon maturity of the leases, the Authority has the option to purchase each of the boats for \$1.

Included in the figure for accumulated depreciation of fixed assets at December 31, 1980 is \$235,360 (\$196,800 at December 31, 1979) representing accumulated amortization on pilot boats under capital lease.

4. Due to Canada in respect of parliamentary appropriations

It is anticipated that the final Supplementary Estimates of the Government of Canada for the fiscal year ended March 31, 1981 will include provisions for the forgiveness of the amounts "Due to Canada in respect of parliamentary appropriations". In the event that this proposal is adopted, the effect will be to eliminate the balance due to Canada and to reduce the accumulated operating deficit by \$368,084.

The Authority does not intend to apply for parliamentary appropriations with respect to operations subsequent to March 31, 1980. Accordingly, the parliamentary appropriations received during the current year relate to operations to March 31, 1980.

5. Pension plan

Under provisions of the Pilotage Act, pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these employees was approximately \$305,000 as of December 31, 1980 (1979—\$321,000) and will be funded over the remaining service lives of the pilots, or the terms of purchase whichever is the lesser.

6. Contingencies

The Authority is defendant in certain pending litigation relating to its operations. It is the opinion of management that these actions will not result in any significant liabilities to the Authority.

ATOMIC ENERGY OF CANADA LIMITED

AUDITOR GENERAL OF CANADA

THE HONOURABLE MARC LALONDE, P.C., Q.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA, ONTARIO

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1981 and the statements of income, retained earnings (deficit), contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the company as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
May 15, 1981

BALANCE SHEET AS AT MARCH 31, 1981
(in thousands of dollars)

ASSETS	1981	1980	LIABILITIES	1981	1980
Current assets			Current liabilities		
Cash and short-term investments	99,034	88,324	Accounts payable and accrued liabilities	89,035	78,353
Accounts receivable	156,250	122,275	Loans and current portion of long-term debt	73,046	100,923
Inventories	54,566	149,767	Deferred revenues and costs	164,320	105,898
	309,850	360,366	Loss provision	53,361	63,453
Non current inventory	54,470			379,762	348,627
Long-term receivables	120,971	100,802	Long-term debt		
Utility financing	685,369	696,013	Utility financing	684,291	695,029
Investment	98,552	103,399	Heavy water plant loans	58,663	892,979
	959,362	900,214	Other	106,006	115,103
Fixed assets				848,960	1,703,111
Property, plant and equipment	84,557	81,512	SHAREHOLDER'S EQUITY		
Heavy water plants		765,415	Capital stock		
	84,557	846,927	Authorized—75,000 common shares		
	1,353,769	2,107,507	Issued—54,000 common shares	15,000	15,000
			Contributed capital	96,580	187,827
			Retained earnings (deficit)	13,467	(147,058)
				125,047	55,769
				1,353,769	2,107,507

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

Approved by the Board:

ROBERT DESPRÉS
Director

JAMES DONNELLY
Director

ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1981 (in thousands of dollars)

	1981	1980
Commercial Operations		
Revenues		
International nuclear power projects.....	185,340	260,763
Engineering services	101,210	62,555
Heavy water.....	120,210	22,652
Radiation equipment and isotopes.....	55,219	48,845
Investment income	30,539	32,690
Interest income	77,644	69,618
	570,162	497,123
Costs and expenses		
Cost of sales.....	432,649	352,097
Marketing, administration and other	39,713	32,648
Interest charges	68,952	97,019
	541,314	481,764
Operating profit	28,848	15,359
Nuclear Research and Development		
Expenditures	140,676	127,222
Less:		
Revenue	17,146	12,451
Parliamentary appropriations	123,119	114,654
Net revenue (expense)	(411)	(117)
Prototype Reactor Operations		
Expenditures	34,915	30,394
Less:		
Revenue	9,764	17,559
Parliamentary appropriations	10,181	8,795
Net revenue (expense)	(14,970)	(4,040)
Net income for the year	13,467	11,202

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

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED MARCH 31, 1981 (in thousands of dollars)

	1981	1980
Balance at beginning of year	187,827	187,827
Reduction in Contributed Capital arising from reorganization	91,247	
Balance at end of year.....	96,580	187,827

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

STATEMENT OF RETAINED EARNINGS (DEFICIT) FOR THE YEAR ENDED MARCH 31, 1981 (in thousands of dollars)

	1981	1980
Balance at beginning of year	(147,058)	(158,260)
Elimination of deficit on reorganization	147,058	
		(158,260)
Net income for the year	13,467	11,202
Balance at end of year.....	13,467	(147,058)

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1981 (in thousands of dollars)

	1981	1980
Source of funds		
Funds provided by		
Commercial operations.....	28,848	15,359
Nuclear research and development		
Parliamentary appropriations	123,119	114,654
Excess of expense over revenue	(123,530)	(114,771)
Prototype reactor operations		
Parliamentary appropriations	10,181	8,795
Excess of expense over revenue	(25,151)	(12,835)
Add: depreciation and amortization	9,779	23,746
	23,246	34,948
Parliamentary appropriations		
—Heavy water	65,000	
—Third party loans.....	4,278	
New long-term debt	7,351	273,301
Reduction of long-term receivables	1,283	
Reduction in utility loans	10,644	9,134
	111,802	317,383
Application of funds		
Non current inventory	119,470	
Additions to property, plant and equipment.....	7,977	88,690
Increase in long-term receivables	21,452	65,646
Increase in utility loans.....		78,977
Reduction of long-term debt	44,554	37,246
	193,453	270,559
Increase (decrease) in working capital	(81,651)	46,824
Increase (decrease) in working capital is represented by changes in:		
Cash and short-term investments	10,710	53,111
Accounts receivable	33,975	468
Inventories	(95,201)	1,558
Accounts payable	(10,682)	14,253
Deferred revenues and costs.....	(58,422)	4,201
Loss provisions.....	10,092	8,998
Loans	27,877	(35,765)
	(81,651)	46,824

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1981

1. Significant accounting policies

- (a) Reporting of operations: The activities of the Company are reported in the Statement of Income under three categories—Commercial Operations; Nuclear Research and Development; Prototype Reactor Operations.
- (i) The Commercial Operations comprise:
- International Division which constructs nuclear power plants and provides project management, marketing, and engineering services outside Canada;
 - Engineering Division which provides marketing, engineering, testing and project management services rendered principally to domestic power utilities and the International Division;
 - Chemical Division which produces and sells heavy water;

ATOMIC ENERGY OF CANADA LIMITED—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1981—Continued

- (d) Radiochemical Division which manufactures and markets medical and industrial radiation equipment and radioisotopes;
- (c) Corporate operations and investments.
- (ii) Nuclear Research and Development comprise:
- (a) Nuclear research and development operations conducted at the Chalk River and Whiteshell laboratories. The cost of the Research and Development program is funded primarily by appropriation from Parliament by way of capital and operating votes which are deducted from the program costs in the Statement of Income.
- (iii) Prototype Reactor Operations comprise:
- (a) Gently-1 prototype nuclear station. The cost of maintaining this prototype is funded by appropriation from Parliament;
 - (b) Douglas Point nuclear station which is operated by Ontario Hydro for the Company.
- (b) Nuclear power projects: Nuclear power projects are accounted for on the percentage of completion method. Under this method revenues and related costs of each project are reported in the annual Statement of Income based on the percentage of completion. When project estimates indicate a probable loss, full provision for the estimated loss is made against current operations. The percentage of completion method is applied on a conservative basis in order to recognize the absence of certainty on these long-term projects.
- (c) Foreign currencies: Monetary assets and liabilities in foreign currencies are recorded in Canadian dollars at current exchange rates. Deferred revenues and costs on uncompleted contracts in foreign currencies are recorded at historical rates on a monthly basis. Gains and losses resulting from foreign currency transactions and balances, which relate to international nuclear power projects are included in project costs. Other foreign exchange gains and losses are recorded in operations when realized.
- (d) Inventories:
- (i) Valuation: Radiation equipment and materials are valued at the lower of average cost and net realizable value. Maintenance and general supplies are valued at cost. Heavy water inventory is valued at the lower of average cost net of related parliamentary appropriations, if applicable, and net realizable value.
 - (ii) Classification: Inventories are classified as non current when they are not expected to be sold within the next fiscal year.

- (c) Plant and property:
- (i) Expenditures for research facilities are recorded as program costs in the year of acquisition.
 - (ii) Other assets are recorded at cost and are depreciated on a straight-line basis over the estimated useful lives of the assets as follows:

Houses	—50 years
Buildings	—20 to 40 years
Machinery and equipment	—5 to 20 years
Nuclear generating stations	—30 years
- (f) Comparative figures: Where appropriate, financial data for 1980 has been reclassified to conform with the 1981 format.

2. Reorganization

A major reorganization plan was implemented to address certain financial problems of the Company. These problems pertained to the inadequacy of forecast revenues from sales of heavy water to repay the loans and interest charges related to the purchase, rehabilitation and construction of the heavy water plants.

To correct this debt financing problem and to place the Company on a more viable financial basis, the Government of Canada authorized various financial measures which were approved by Parliament effective April 1, 1980 including the forgiveness of the heavy water plant loans and interest totalling \$816.9 million. The company also received a commitment from the Government for future funding by Parliamentary appropriations of third party loan payments of \$70.3 million, and the funding of heavy water plant operations as required, the latter being repayable in the event of future sales. The current year production has been partially funded by a \$65.0 million appropriation and has not yet been sold. Future funding levels for heavy water production and third party loan payments require annual approval by Parliament.

As part of the reorganization the value of the plants has been written down to a nominal amount recognizing that the historical capital costs of the Company's heavy water plants, based on present forecasts, would not be recovered from future sales. The reorganization also provides for the elimination of the deficit in the amount of \$147.1 million against Contributed Capital as at April 1, 1980.

The adjustments to Contributed Capital which result from the reorganization are as follows (in thousands of dollars):

Forgiveness of heavy water plant loans by Canada including interest	
La Prade	442,220
Glance Bay	297,426
Port Hawkesbury	77,302
	816,948
Principal on third party loans	4,278
	821,226
Write down of heavy water plants (Note 7)	765,415
	55,811
Elimination of Deficit	147,058
Reduction in Contributed Capital	91,247

ATOMIC ENERGY OF CANADA LIMITED—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1981—Continued

3. Transactions with the Government of Canada

(a) In addition to the transactions described in Note 2, the Government of Canada funds specific nuclear research, development and utilization activities of the Company and provides loan financing for other purposes. During the year the following amounts were utilized:

	(in thousands of dollars)	
	1981	1980
Budgetary appropriations		
Nuclear research and development	123,119	114,654
Prototype reactor operations	10,181	8,795
Heavy water—Inventory	65,000	
—Loan payments	9,300	
—La Prade maintenance	8,623	
	<u>216,223</u>	<u>123,449</u>
Loans and Advances		
Advances to provincial utilities		64,900
Heavy water—Inventory		97,000
—Plants		81,600
Other plant	3,600	
	<u>3,600</u>	<u>243,500</u>
	<u>219,823</u>	<u>366,949</u>

(b) During the year the Company paid \$11.1 million (1980—\$9.7 million) to the Government of Canada as the Corporation's contributions to the Public Service Superannuation Account.

4. Inventories

Inventories comprise the following:

	(in thousands of dollars)	
	1981	1980
Current		
Heavy water	5,161	113,661
Radiation equipment and materials	27,749	19,504
Maintenance and general supplies	21,656	16,602
	<u>54,566</u>	<u>149,767</u>
Non-current		
Heavy water at cost less recoverable parliamentary appropriation of \$65.0 million (Note 2)	54,470	

5. Long-term receivables and utility financing

	(in thousands of dollars)	
	1981	1980
(a) Long-term receivables—These primarily consist of lease/sale options due from foreign governments and companies. Interest rates on fixed rate agreements range from 7.0% to 10.5% with terms of up to 12 years, and on floating rate agreements interest is based on bank offered rates	119,925	92,984
Other	7,625	13,844
	<u>127,550</u>	<u>106,828</u>
Current portion	6,579	6,026
	<u>120,971</u>	<u>100,802</u>
(b) Utility financing—Notes receivable from provincial utilities to finance nuclear facilities some of which are under construction, at interest rates varying from 7.795% to 10.0%. The notes with established terms (\$195.0 million) mature through 1992. Other notes have a 25 year amortization from the "in-service date" of the plants	712,999	705,873
Current portion	27,630	9,860
	<u>685,369</u>	<u>696,013</u>

Refer to Note 9(a) for related debt.

6. Investment

Pickering nuclear generating station—

Ontario Hydro, the Province of Ontario and the Company are parties to a joint undertaking for the construction and operation of Units 1 and 2 of the Pickering 'A' nuclear generating station, with ownership of these units being vested in Ontario Hydro. Ontario Hydro is committed to make payments over a period terminating in 2001 to each of the parties in proportion to their capital contributions. These payments, termed "payback", represent in a broad sense the net operational advantage of having the power generated by Pickering Units 1 and 2 as compared with Lambton Units 1 and 2 coal-fired units. The cost of the investment is amortized on a straight-line basis and amounted to \$4.8 million for the year as a charge to operations.

ATOMIC ENERGY OF CANADA LIMITED—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1981—Continued

7. Fixed assets (in thousands of dollars)

(a) Property, plant and equipment

	Cost	Parliamentary Appropriations	Accumulated Depreciation	Net Book Value
Commercial				
Land	1,430	455		975
Buildings	18,355	3,548	9,303	5,504
Machinery & equipment	23,482	7,345	7,217	8,920
Construction in progress	4,149			4,149
	<u>47,416</u>	<u>11,348</u>	<u>16,520</u>	<u>19,548</u>
Research facilities				
Land	8,761	8,761		
Buildings	59,210	55,106	1,810	2,294
Research reactors & equipment	209,141	198,757	10,359	25
Construction in progress	9,792	9,776		16
	<u>286,904</u>	<u>272,400</u>	<u>12,169</u>	<u>2,335</u>
Prototype reactors				
Gentilly-1	88,795	88,795		
Douglas Point	81,739	7,056	12,009	62,674
	<u>170,534</u>	<u>95,851</u>	<u>12,009</u>	<u>62,674</u>
	<u>504,854</u>	<u>379,599</u>	<u>40,698</u>	<u>84,557</u>

Depreciation for the year ended March 31, 1981 for the above property, plant and equipment amounted to \$4,932 (1980—\$4,636).

(b) Heavy water plants

	Cost	Write Down on Reorganization (Note 2)	Accumulated Depreciation	Net Book Value
La Prade	442,848	442,848		
Glace Bay	258,892	240,530	18,362	
Port Hawkesbury	101,037	82,037	19,000	
	<u>802,777</u>	<u>765,415</u>	<u>37,362</u>	

8. Major contracts in progress

(a) International nuclear power projects

The Company has major contracts in progress in Argentina, Korea, and Romania with respect to the construction of, and/or supply of engineering services and materials, for 600 megawatt (electric) CANDU nuclear power stations.

(b) Domestic projects

The Company has contracts with provincial utilities in Ontario, Quebec and New Brunswick for the provision of engineering and procurement services for the construction of CANDU nuclear power stations.

(c) Loss provision

Based on current forecasts provision for future losses in the Company's accounts remains adequate at March 31, 1981.

9. Long-term debt

	(in thousands of dollars)	
	1981	1980
(a) Utility financing—Loans by Canada to finance provincial utility nuclear projects at interest rates varying from 7.565% to 10%. The notes with established terms (\$194.0 million) mature through 1992. Other notes have a 25 year amortization from the "in-service date" of the plants	715,480	704,999
Current portion	31,189	9,970
	<u>684,291</u>	<u>695,029</u>
Refer to Note 5(b) for related receivables.		
(b) Heavy water plant loans (Note 2)		
Loans by Canada		822,641
Third party loans	66,060	70,338
	<u>66,060</u>	<u>892,979</u>
Current portion	7,397	
	<u>58,663</u>	<u>892,979</u>
(c) Other long-term debt—Loans by Canada to finance leased heavy water and other assets maturing through 2003 bearing interest rates from 3.5% to 13.75%	104,270	168,045
Provision for employee termination benefits ..	17,061	14,434
	<u>121,331</u>	<u>182,479</u>
Current portion	15,325	67,376
	<u>106,006</u>	<u>115,103</u>

Long-term debt includes outstanding interest of (\$000's) 1981—\$16,986; 1980—\$89,144.

Long-term debt is due as follows (\$000): 1983—\$25,848; 1984—\$30,581; 1985—\$32,884; 1986—\$34,207; subsequent to 1986—\$725,440.

ATOMIC ENERGY OF CANADA LIMITED—Concluded

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1981—Concluded

10. Major commitments

- (a) In July 1969, the Company entered into a contract with Ontario Hydro whereby the Company is committed to purchase all of the Cobalt-60 produced at the Pickering generating station for a period of 30 years from the in-service date (1971) of the installation. The contract is independent of market demand and may be terminated by agreement between the parties.
- (b) The Company has a contract with Hydro Quebec to supply 1,440 megagrams of heavy water by 1990 at a price that is intended to recover all relevant costs. The Company is required to repurchase up to 960 megagrams of the heavy water in 1995 if declared surplus by Hydro Quebec. To date Hydro Quebec has not committed to take delivery of any heavy water under the terms of this contract.

11. Segmented information

	(in thousands of dollars) 1981
(a) Net income	
Commercial operations	
Nuclear engineering, projects and heavy water	4,366
Radiation equipment and isotopes	1,334
Corporate and investments	23,148
Operating profit	28,848
Nuclear research and development—Net expense	(411)
Prototype reactor operations—Net expense.....	(14,970)
	<u>13,467</u>
(b) Assets	
Commercial operations	
Nuclear engineering and projects	212,162
Heavy water	72,687
Radiation equipment and isotopes	57,155
Corporate and investments	243,388
	585,392
Nuclear research and development	20,334
Prototype reactors.....	62,674
Utility loans.....	685,369
	<u>1,353,769</u>
(c) Capital expenditures	
Commercial operations	
Nuclear engineering and projects	1,817
Radiation equipment and isotopes	5,350
Corporate and investments	105
	7,272
Nuclear research and development	9,608
Prototype reactors.....	1,075
	<u>17,955</u>

12. Supplementary information

- (a) During the year the Company's Board of Directors received aggregate remuneration as directors of \$11,100 (1980—\$13,800). The Company has 12 officers, two of whom are also directors. The aggregate remuneration received by these officers amounted to \$746,700 (1980—\$601,500).
- (b) During the year, remuneration and expenses paid to the following sales agents and representatives, primarily with respect to the operations of the Radiochemical Division, aggregated \$556,524 (1980—\$832,972):

Arab Trading & Engineering Office, Syria; Busico (M) Sdn. Bhd., Malaysia; CIA Brasileira de Radiologia, Brazil; Dada S.A., El Salvador; A. Bruce Edwards, U.S.A.; Equipo Para Hospitales, S.A., Mexico; Gammaster, The Netherlands; General Electric de Colombia S.A., Colombia; G.E. South Africa P.T.Y. Ltd., South Africa; International General Electric Company (India) Limited, India; Korea General Trading Corporation, Republic of South Korea; Roberto L. Lannes, Uruguay; Marubeni Corporation, Japan; Pensa Provedora de Equipos Y Materiales S.A., Bolivia; Siemens A.G., Germany; ociata Lombarda di Televisione S.R.L., Italy; Tamathe, S.R.L., Argentina; Zelin Limited, Pakistan.

BANK OF CANADA

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1980 and the statement of income and expense for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at December 31, 1980 and the results of its operations for the year then ended in accordance with the accompanying summary of significant accounting policies, applied on a basis consistent with that of the preceding year.

ROBERT E. L'ABBÉ, C.A.
du cabinet Raymond, Chabot, Martin, Paré & Associés

M. A. MACKENZIE, F.C.A.
of the firm Clarkson Gordon

Ottawa, Canada.
January 16, 1981

STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 1980
(with comparative figures for 1979)
(in thousands of dollars)

ASSETS	1980	1979	LIABILITIES	1980	1979
Deposits payable in foreign currencies:			Capital paid up	5,000	5,000
U.S.A. dollars	278,625	225,398	Rest fund	25,000	25,000
Other currencies	5,672	5,580	Notes in circulation	11,108,020	10,314,754
	284,297	230,978	Deposits:		
Advances to chartered and savings banks	16,000	116,900	Government of Canada	58,701	24,799
Investments—At amortized values:			Chartered banks	5,466,282	4,738,420
Treasury bills of Canada	5,252,434	4,239,985	Other deposits	85,935	107,452
Other securities issued or guaranteed by				5,610,918	4,870,671
Canada maturing within three years	3,892,522	3,768,421	Liabilities payable in foreign currencies:		
Other securities issued or guaranteed by			Government of Canada	177,647	136,285
Canada not maturing within three years	6,648,736	5,542,889	Other	239	233
Bonds and debentures issued by the Industrial				177,886	136,518
Development Bank	170,612	344,283	Bank of Canada cheques outstanding	281,423	297,429
Other investments	225,340	827,356	Collections and payments in process of settle-		
	16,189,644	14,722,934	ment:		
Bank premises:			Government of Canada (net)	99,496	38,814
Land, buildings and equipment, at cost less			Other	1,491	54,655
accumulated depreciation	76,655	76,567		100,987	93,469
Cheques drawn on other banks	488,552	384,591	Other liabilities	3,989	2,905
Accrued interest on investments	253,205	206,782		17,313,223	15,745,746
Other assets	4,870	6,994			
	17,313,223	15,745,746			

G. K. BOUEY
Governor

A. C. LAMB
Chief Accountant

BANK OF CANADA—Concluded

STATEMENT OF INCOME AND EXPENSE
YEAR ENDED DECEMBER 31, 1980
 (with comparative figures for 1979)
 (in thousands of dollars)

	1980	1979
Income		
Revenue from investments and other income		
After deducting interest of \$5,849 (\$2,975 in 1979) paid on deposits	1,541,892	1,161,133
Expense		
Salaries ⁽¹⁾	31,733	28,397
Contributions to pension and insurance funds ⁽¹⁾	4,954	4,647
Other staff expenses ⁽²⁾	1,298	1,621
Directors' fees	49	47
Auditors' fees and expenses	231	200
Taxes—Municipal and business	4,932	4,232
Bank note costs	19,611	18,685
Data processing and computer costs	3,491	3,013
Maintenance of premises and equipment—net ⁽³⁾	6,542	6,471
Printing of publications	453	470
Other printing and stationery	1,275	1,400
Postage and express	866	826
Telecommunications	983	913
Travel and staff transfers	1,080	977
Other expenses	768	597
	78,266	72,496
Depreciation on buildings and equipment.....	4,824	4,704
	83,090	77,200
Net income paid to Receiver General for Canada..	1,458,802	1,083,933
	1,541,892	1,161,133

⁽¹⁾ Salaries, including overtime, and related contributions to pension and insurance funds for bank staff other than those engaged in building maintenance. The number of employee years worked by such staff (including temporary, part-time, and overtime work) was 1,956 in 1980 and 1,883 in 1979.

⁽²⁾ Includes cafeteria expenses, retirement allowances, educational training costs and medical expenses.

⁽³⁾ Includes all building maintenance costs (including staff costs) but net of rental income. Certain of the expenses for 1979 have been reclassified in order to conform with the presentation adopted for 1980.

FINANCIAL STATEMENTS DECEMBER 31, 1980
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared within the framework of the accounting policies summarized below.

(a) Form of Presentation

The form of the statement of assets and liabilities meets the requirements of the Bank of Canada Act. The figures for the prior year have been reclassified to comply with the 1980 revisions to the Act.

(b) Revenues and Expenses

Revenues and expenses have been accounted for on the accrual basis.

(c) Investments and Bills

In accordance with the requirements of the Bank of Canada Act, these assets have been recorded at their cost adjusted for amortization of purchase discounts and premiums. The amortization as well as gains and losses on disposition have been included in income.

(d) Translation of Foreign Currencies

Assets and liabilities in foreign currencies have been translated to Canadian dollars at the rates of exchange prevailing at the year-end.

(e) Depreciation

Depreciation has been recorded at the following annual rates applied on the declining balance method:

Buildings	5%
Equipment	20%

CANADA DEPOSIT INSURANCE CORPORATION
(Established by the Canada Deposit Insurance Corporation Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE ALLAN J. MACEACHEN, P.C., M.P.,
MINISTER OF FINANCE,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Canada Deposit Insurance Corporation as at December 31, 1980 and the statements of income and accumulated net earnings and changes in cash resources for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1980 and the results of its operations and the changes in its cash resources for the year then ended in accordance with the accounting policies described in Note 2, applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

MICHAEL H. RAYNER
Acting Auditor General of Canada

Ottawa, Ontario
January 26, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Cash and cash equivalents (Note 3).....	66,907,964	66,415,297	Accounts payable (Note 7).....	981,556	107,746
Premiums and other accounts receivable	5,762,918	4,778,476	Current income taxes	235,692	599,034
Secured loans—Astra Trust Company (Note 4)	8,400,000		Deferred income taxes	2,539,718	2,286,937
Accrued interest	3,274,685	2,747,502		3,756,966	2,993,717
Investments (Note 5)	91,935,973	91,821,033			
Assets acquired from a member institution (Note 6)	2,037,543	2,160,397			
Claims re insured deposits (Note 7).....			DEPOSIT INSURANCE FUND		
Commonwealth Trust Company	1	1	Balance, beginning of the year	125,672,278	114,320,181
Astra Trust Company	21,791,946		Premiums (Note 8)	21,877,967	17,352,097
Fixed assets			Rebates (Note 8)		(6,000,000)
Furniture and leasehold improvements	61,264	50,884	Balance, end of the year	147,550,245	125,672,278
Less: accumulated depreciation	(19,532)	(10,177)	Accumulated net earnings	48,845,551	39,297,418
				196,395,796	164,969,696
	200,152,762	167,963,413		200,152,762	167,963,413

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

Certified correct:

T. J. DAVIS
Secretary-Treasurer

Approved by the Board:

JOHN F. CLOSE
Chairman

RICHARD HUMPHRYS
Director

CANADA DEPOSIT INSURANCE CORPORATION—Continued

STATEMENT OF INCOME AND
ACCUMULATED NET EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Revenue		
Return on investments.....	18,398,738	14,558,251
Expense		
Inspection and other fees and expenses	565,056	203,327
Salaries and employee benefits.....	134,964	114,537
General, administrative and other	116,343	164,152
	816,363	482,016
Net income before taxes	17,582,375	14,076,235
Provision for income taxes		
Current	7,835,692	5,399,162
Deferred	252,781	1,104,937
	8,088,473	6,504,099
Net income for the year	9,493,902	7,572,136
Accumulated net earnings, beginning of the year	39,297,418	31,602,501
Recovery of claim (Note 7)	54,231	122,781
Accumulated net earnings, end of the year.....	48,845,551	39,297,418

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

STATEMENT OF CHANGES IN CASH RESOURCES
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Cash resources provided		
Operations		
Net income for the year.....	9,493,902	7,572,136
Add (deduct):		
Provision for deferred income taxes	252,781	1,104,937
Net amortization of premium and discount	(176,817)	(141,938)
Depreciation and amortization	9,355	10,177
	9,579,221	8,545,312
Premiums credited to the Deposit Insurance Fund	21,877,967	17,352,097
Decrease in investments—Net	61,000	14,556,500
Realization of assets acquired from a member institution—Net	123,731	286,372
Increase in accounts and income taxes payable	510,468	203,592
Recovery of claim re insured deposit payments	54,231	122,781
	32,206,618	41,066,654
Cash resources applied		
Secured loans—Astra Trust Company	8,400,000	
Premium rebates		6,000,000
Increase in accrued interest receivable.....	527,183	1,818,214
Increase in premiums and other receivables	984,442	1,356,422
Purchase of fixed assets	10,380	50,884
Increase in claims re insured deposits	21,791,946	
	31,713,951	9,225,520
Increase in cash resources ⁽¹⁾	492,667	31,841,134
Cash resources, beginning of the year	66,415,297	34,574,163
Cash resources, end of the year.....	66,907,964	66,415,297

⁽¹⁾ Cash resources include cash, short-term deposits and treasury bills (Note 3).

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

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980

1. Objective of the Corporation

The Canada Deposit Insurance Corporation was incorporated as a Crown corporation on April 17, 1967 under the provision of the Canada Deposit Insurance Corporation Act. The Corporation is, for all purposes of this Act, an agent of Her Majesty and all property acquired by the Corporation is the property of Her Majesty.

The Corporation's principal objective is to provide insurance on deposits with federal institutions (banks, trust and loan companies) and with approved provincial institutions (trust and loan companies) up to \$20,000 per depositor per institution.

2. Significant accounting policies

(a) Deposit Insurance Fund

Premiums are assessed against member institutions based on the insurable deposits held by those institutions as of April 30 of each year. Premiums are credited directly to the Deposit Insurance Fund in accordance with section 18 of the Canada Deposit Insurance Corporation Act. Premium rebates, representing a refund of premiums previously paid, are charged directly to the Deposit Insurance Fund.

In accordance with section 20(2) of the Canada Deposit Insurance Corporation Act, the Corporation's accumulated net earnings are reported as a separate item on the balance sheet, and shown as an addition to the Deposit Insurance Fund.

(b) Recognition of losses

Provisions for losses arising from actions taken to secure the subrogation of depositors' rights and interests are recorded in the year these actions are taken or as soon as possible thereafter when the losses can be reasonably estimated. Such provisions are recorded as a direct charge against accumulated net earnings.

(c) Revenue

Return on investments include gains and losses on sales of investments and the annual amortization of premiums and discounts on fixed term securities.

(d) Income taxes

Income taxes are accounted for on the tax allocation basis, which relates the provision for income taxes to the reported accounting income or loss for the period. Significant timing differences between the income or losses reported for accounting and for tax purposes arise from the exclusion of accrued interest from income for tax purposes and from claiming an investment reserve for tax purposes.

(e) Fixed assets

Depreciation on furniture and equipment is calculated at 20%, per annum, on the declining balance method; leasehold improvements are amortized on a straight line basis over five years.

(f) Asset valuation

Fixed assets, treasury bills and mortgages are recorded at cost. The cost of bonds and debentures are adjusted for the amortization of discounts and premiums.

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980—*Concluded*

3. Cash and cash equivalents

	1980	1979
	\$	\$
Cash.....	48,309	49,380
Short-term deposits	800,000	500,000
Treasury bills	66,059,655	65,865,917
Total	<u>66,907,964</u>	<u>66,415,297</u>

4. Secured loans—Astra Trust Company

These represent fully secured loans made to the company prior to its liquidation.

5. Investments—Canada bonds

Due Date	Par Value	Amortized Cost	Market Value
	\$	\$	\$
1981	10,000,000	9,998,527	9,740,000
1982	30,000,000	29,933,191	28,925,000
1983	32,350,000	32,078,825	30,154,850
1984	20,000,000	19,925,430	18,575,000
Total investments, December 31, 1980	<u>92,350,000</u>	<u>91,935,973</u>	<u>87,394,850</u>
Total investments, December 31, 1979	<u>92,350,000</u>	<u>91,821,033</u>	<u>86,809,150</u>

6. Assets acquired from a member institution

	1980	1979
	\$	\$
Canada bonds	158,938	158,824
Other bonds and debentures	1,109,034	1,113,271
	<u>1,267,972</u>	<u>1,272,095</u>
Mortgages	769,571	888,302
	<u>2,037,543</u>	<u>2,160,397</u>

Market value of Canada bonds and other bonds and debentures at December 31, 1980 was \$821,088 (1979—\$867,515).

7. Claims re insured deposit payments

(a) Commonwealth Trust Company

In 1970 under the provisions of section 13 of the Canada Deposit Insurance Corporation Act, the Corporation, by paying \$5,432,971, acquired all the rights and interests of the depositors against the member institution which was in receivership. Recoveries to December 31, 1980 totalled \$4,992,971 which include an amount of \$54,231, received during the year, leaving a balance of \$440,000 outstanding. The Corporation has recorded this claim at \$1 since 1976; subsequent recoveries are credited directly to the accumulated net earnings.

(b) Astra Trust Company

During the year Astra Trust was placed in liquidation and the Corporation paid claims for insured deposits totalling \$21,071,508. Further claims included in accounts payable as at December 31, 1980 totalled \$720,438. The recoveries of these claims by the Corporation are anticipated to be significant but they cannot yet be reasonably estimated and accordingly a provision for a loss by the Corporation on the realization of the assets of the Astra Trust Company to offset the claims paid has not been recorded.

Certain claims have been filed against the Corporation with respect to a non-member institution which are alleged to be related to the operations of the Astra Trust Company. The Corporation is of the opinion that it is not liable in this connection and therefore no provision for losses has been made.

8. Premiums and premium rebates

As provided in section 19(8) of the Canada Deposit Insurance Corporation Act and as approved by the Board of Directors on February 13, 1980, member institutions were assessed reduced premiums for the year. Under section 19(8.2) of the Canada Deposit Insurance Corporation Act, the Corporation may pay a premium rebate to member institutions. No premium rebates were paid in 1980.

9. Insured deposits

Deposits insured by the Corporation, based on returns received from member institutions, totalled \$96,078 million as of April 30, 1980 representing \$87,178 million for federal institutions and \$8,900 million for provincial institutions.

CANADA MORTGAGE AND HOUSING CORPORATION

AUDITOR'S REPORT

TO THE HONOURABLE PAUL COSGROVE, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION.

We have examined the balance sheet of Canada Mortgage and Housing Corporation as at 31 December 1980, and the statements of operations and reserve fund, financial activities, mortgage insurance fund and insurance, guarantee and contribution funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these statements are in agreement with the books of account of the Corporation and present a true and fair view of the state of affairs of the Corporation as at 31 December 1980, and the results of its operations and financial activities for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

In our opinion, proper books of account have been kept and the transactions of the Corporation that have come under our notice have been within the powers of the Corporation.

ROBERT W. DAVIS, F.C.A.
of the firm
Peat, Marwick, Mitchell & Co.

CHARLES-ALBERT POISSANT, C.A.
of the firm
Thorne Riddell

Ottawa, 18 February 1981

BALANCE SHEET 31 DECEMBER 1980
(in thousands of dollars)

ASSETS	1980	1979	LIABILITIES	1980	1979
Investments			Borrowings from the Government of Canada (Note 2)—Schedule IV	10,084,575	9,836,129
Loans—Schedule I	8,971,913	8,802,268	Cheques issued in excess of funds on deposit	190,240	200,464
Investments under Federal-Provincial Agreements—Schedule II	1,014,216	914,206	Notes Payable to Government of Canada (Note 3)	180,238	60,254
Real Estate—Schedule III	158,562	238,096	Accounts Payable and Accrued Liabilities		
Agreements for Sale and Mortgages arising from sales of real estate, including accrued interest	83,238	81,129	Due to the Receiver General	9,222	
	<u>10,227,929</u>	<u>10,035,699</u>	Due under federal-provincial agreements	40,606	42,213
Short Term Investments	85,539	70,936	Other	19,884	68,720
Accounts Receivable			Deposits, Contractors' Holdbacks and Deferred Income	6,807	6,024
Due from the Receiver-General		5,534	Actuarial Obligation to the Pension Fund (Note 4)	17,535	
Due from the Minister	18,944	13,720	Deferred Profits on sales of real estate	7,908	9,625
Due under federal-provincial agreements	39,792	37,321		<u>10,557,015</u>	<u>10,223,429</u>
Due from the Mortgage Insurance Fund	182,546	72,655	Capital		
Due from the Home Insulation Contribution Fund	3,632	134	Authorized and fully paid by the Government of Canada	25,000	25,000
Other	3,666	2,824	Reserve Fund	5,000	5,000
	<u>248,580</u>	<u>132,188</u>		<u>30,000</u>	<u>30,000</u>
Other Assets	8,767	5,828		<u>10,587,015</u>	<u>10,253,429</u>
Deferred Income Taxes	7,072		Mortgage Insurance Fund	314,436	511,839
Business Premises, Office Furniture and Equipment at cost, less accumulated depreciation (1980—\$13,373; 1979—\$12,077)	9,128	8,778			
	<u>10,587,015</u>	<u>10,253,429</u>	Insurance, Guarantee and Contribution Funds ..	17,338	26,052
Net Assets of the Mortgage Insurance Fund	314,436	511,839			
Net Assets of the Insurance, Guarantee and Contribution Funds	17,338	26,052			

RAYMOND V. HESSION
President

H. S. PERRIE
Chief Accountant

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

STATEMENT OF OPERATIONS AND RESERVE FUND
(in thousands of dollars)

	Year ended 31 December 1980		Year ended 31 December 1979	
	Direct Financing Operations	Grants, Contributions and Subsidies on Behalf of the Minister	Direct Financing Operations	Grants, Contributions and Subsidies on Behalf of the Minister
Loans				
Interest earned	711,827		683,116	
Recovery of interest rate losses	46,220	46,220	41,072	41,072
Application fees on mortgage loans	3,246		3,843	
	<u>761,293</u>		<u>728,031</u>	
Interest charged by the Government of Canada	57,670		47,464	
Forgiveness of loans		138,517		154,536
Federal-Provincial Agreements				
Interest earned	83,624		68,216	
Recovery of interest rate losses	354	354	374	374
Gain on disposal of federal-provincial assets	13,606		5,878	
	<u>97,584</u>		<u>74,468</u>	
Interest charged by the Government of Canada	21,909		8,900	
Losses arising from agreements		64,780		48,841
Agreements for Sale and Mortgages				
Interest earned	7,644		7,876	
Interest charged by the Government of Canada	3,692	3,952	3,149	4,727
Real Estate				
Operating loss		14,724		21,049
Gain on disposal of real estate		2,179	1,447	
Loss on disposal of uninsured properties		44,696		12,982
Other Income	16,679		16,272	
Grants, Direct Subsidies and Research		655,591		533,535
Margin on Financing Operations	102,389		78,810	
Administrative Expenses				
Administrative Expenses	115,513		111,080	
Provision for employees' pension plan—Unfunded obligation (Note 4)	24,881			
Recoveries—Fees earned for services	(20,978)		(11,425)	
—Charged to the Minister	(32,113)	87,303	(27,716)	71,939
		<u>996,995</u>		<u>840,105</u>
Total charged to the Minister—Schedule V				
Income before Income Taxes		15,086		6,871
Income Taxes—Current	14,391		2,969	
—Deferred	(7,072)	7,319		2,969
Net income transferred to Reserve Fund		7,767		3,902
Balance in Reserve Fund, beginning of year as restated (Note 5)		5,000		5,000
		<u>12,767</u>		<u>8,902</u>
<i>Add:</i> profits realized on sales of assets acquired without cost from the Government of Canada		287		184
		<u>13,054</u>		<u>9,086</u>
<i>Deduct:</i> excess over statutory limitation transferred to the credit of the Receiver General		8,054		4,086
Balance in Reserve Fund, end of year		5,000		5,000

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

STATEMENT OF FINANCIAL ACTIVITIES
(in thousands of dollars)

	Year ended 31 December 1980		Year ended 31 December 1979	
	Direct Financing Operations	Grants, Contributions and Subsidies on Behalf of the Minister	Direct Financing Operations	Grants, Contributions and Subsidies on Behalf of the Minister
Financial resources provided				
Operations:				
Interest received	817,385		773,678	
Cash recovered from the Minister		991,771		836,423
Other receipts	28,792		18,517	
Gain on disposal of federal-provincial assets	13,606		5,878	
	859,783		798,073	
Increase in notes payable to Government of Canada	172,384		60,254	
Increase in accrued interest on borrowings	4,186		1,747	
Increase in operating liabilities and deferred income			160,408	
Borrowings from the Government of Canada	697,500		724,500	
Loan repayments	459,634		572,589	
Profits realized on sales of assets acquired without cost from the Government of Canada	287		184	
Sale of mortgages			393,771	
Real estate disposals (net)	75,037			
Decrease in accrued interest on loans			5,205	
Received from the Minister on prior year's disbursements	(727)	727	1,620	(1,620)
	2,268,084	992,498	2,718,351	834,803
Financial resources applied				
Operations:				
Interest paid	736,416		707,838	
Expenditures made on behalf of the Minister excluding depreciation		992,498		834,803
Administrative payments excluding depreciation	96,733		82,176	
Reduction of unfunded obligation to employees' pension fund	10,241			
Income taxes	14,391		2,969	
	857,781		792,983	
Increase in accrued interest on loans	12,147			
Increase in operating assets	123,900		134,178	
Decrease in operating liabilities and deferred income	44,065			
Increase in agreements for sale and mortgages	2,109		25,796	
Excess reserve fund transferred to the credit of the Receiver General	3,908		4,086	
Repayment of borrowings from the Government of Canada	453,240		788,190	
Repayment in notes payable to Government of Canada	52,400			
Loan advances	616,878		828,169	
Real estate additions (net)			31,942	
Investments under federal-provincial agreements	100,010		111,484	
Business premises, office furniture and equipment additions	1,646		1,523	
	2,268,084	992,498	2,718,351	834,803

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

STATEMENT OF MORTGAGE INSURANCE FUND
(in thousands of dollars)

NET ASSETS	31 December		CONTINUITY OF FUNDS	Year ended 31 December	
	1980	1979		1980	1979
Current assets	19,567		Fees	30,641	42,154
Deferred receivables on sales of real estate	21,801		Income from securities	256	16,102
Mortgages	128,078	135,471	Income from mortgages	12,190	12,024
Real estate	327,536	449,023	Real estate acquired on claims	491,908	499,043
	496,982	584,494		534,995	569,323
Less: due to Canada Mortgage and Housing Corporation	182,546	72,655	Less: provision for revaluation of real estate	(58,773)	98,411
			Net loss on disposal of real estate	231,717	19,910
			Loss on real estate operations	23,007	19,437
			Net loss on sales of securities		42,515
			Administrative expenses	19,728	9,458
			Interest expense on borrowings	24,813	254
				240,492	189,985
				294,503	379,338
			Claims paid and legal expenses	491,906	499,090
			Decrease in fund	(197,403)	(119,752)
			Balance, beginning of year	511,839	631,591
	314,436	511,839	Balance, end of year	314,436	511,839

STATEMENT OF INSURANCE, GUARANTEE AND CONTRIBUTION FUNDS
(in thousands of dollars)

NET ASSETS	31 December		CONTINUITY OF FUNDS	31 December	
	1980	1979		1980	1979
			HOME IMPROVEMENT LOAN INSURANCE FUND		
Cash	2		Fees	28	39
Due from (to) Canada Mortgage and Housing Corporation	(1)	3	Income from securities	442	397
Securities, at amortized cost	5,403	5,029	Income from mortgages	5	5
Mortgages	62	70	Recoveries on claims paid	100	114
				575	555
			Less: administrative expenses	90	128
				485	427
			Claims paid and legal expenses	121	272
			Increase in fund	364	155
			Balance, beginning of year	5,102	4,947
	5,466	5,102	Balance, end of year	5,466	5,102
			RENTAL GUARANTEE FUND		
Cash	78	4	Income from securities	743	575
Due from (to) Canada Mortgage and Housing Corporation	(15)	43	Net profit on operation of real estate	446	348
Securities, at amortized cost	8,807	7,824		1,189	923
Real estate	3,002	3,002	Less: administrative expenses	190	134
				999	789
			Increase in fund	10,873	10,084
			Balance, beginning of year	10,873	10,084
	11,872	10,873	Balance, end of year	11,872	10,873
			HOME INSULATION CONTRIBUTION FUND		
Cash	3		Income from securities	732	1,950
Due to Canada Mortgage and Housing Corporation	(3,632)	(134)	Less: contributions	8,062	17,191
Securities, at amortized cost	3,629	10,211	Administrative expenses	548	922
				(7,878)	(16,163)
			Decrease in fund	10,077	26,240
			Balance, beginning of year	(2,199)	
			Refundable to the Minister		10,077
			Balance, end of year		
Total Assets	17,338	26,052	Total Insurance, Guarantee and Contribution Funds	17,338	26,052

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER, 1980

1. Significant Accounting Policies

Canada Mortgage and Housing Corporation was constituted as a Crown Corporation by an Act of Parliament on 1 January, 1946. Its activities are regulated by the National Housing Act, the Canada Mortgage and Housing Corporation Act and, in certain respects, the Financial Administration Act, and include:

- (a) Financing housing directly through the making of mortgage loans under specified conditions at interest rates set by statute normally at market rates which are generally higher than the rates it pays on funds borrowed from the Government of Canada;
- (b) Making payments or incurring expenses needed to implement government housing policy as agent for the Minister responsible for Canada Mortgage and Housing Corporation. These include grants, loan forgiveness, losses on real estate, losses under federal-provincial agreements, interest rate losses, research and development and specified administrative expenses. These payments or expenses are charged to the Minister as incurred;
- (c) Establishing a framework of confidence for lending by private lending institutions, the chief instrument of which is the provision of Mortgage Insurance. This facilitates an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages. For purposes of this activity the Corporation administers on behalf of the Government of Canada certain Insurance and Guarantee Funds. The Mortgage Insurance Fund, the largest of the Funds, was established to provide for claims made under the National Housing Act and is the depository for the mortgage insurance premiums paid by borrowers. The Corporation has no direct financial interest in the Fund. To the extent that the assets of the Fund are not sufficient to meet claims against it, any deficiency will be provided by the Government of Canada.

The principal accounting policies followed are:

- (a) Revenue Recognition
 - (i) Interest income is accounted for on the accrual basis.
 - (ii) Grants, contributions and subsidies made on behalf of the Minister are recorded as recoverable when expenses are recognized.
- (b) Loans

Loans are capitalized as the cash is advanced. Where loans under certain program conditions contain forgiveness clauses, such forgiveness is recorded at time of initiation and recovered from the Minister. Costs incurred in connection with making loans are included in administrative expenses. Certain programs are subject to interest rate losses which are recoverable from the Minister. No provisions are made for possible losses on loans since losses on insured loans are recoverable from the Mortgage Insurance Fund, while property acquired upon default on uninsured loans is transferred to real estate for subsequent disposal.
- (c) Real Estate

Real estate is recorded at cost. Property acquired upon default of loans is recorded at the unpaid loan balance plus interest accrued to the date of acquisition by default, together with acquisition expenditures and any modernization and improvement costs. Both the net operating costs prior to disposal and net losses resulting from the disposal of properties acquired upon default of loans are recoverable from the Minister, subject to parliamentary appropriation. Profits on

the sale of Corporation-funded real estate or real estate acquired without cost, to the extent not deemed to have been realized and where financing is provided for the transactions, are deferred and income recognized as repayments are received.

(d) Depreciation

Depreciation on real estate is recorded on a straight line basis. Rates are set in terms of the loan repayment originally negotiated, usually 40 or 50 years. Depreciation on business premises, office furniture and equipment is recorded on a diminishing balance basis at the following fixed annual rates:

Masonry buildings	5%
Frame buildings	10%
Furniture, fixtures and equipment	20%
Automotive equipment	30%

(e) Federal-Provincial Agreements

The investments recorded under federal-provincial agreements include only costs to the Corporation and do not reflect amounts contributed by other parties. The investments under federal-provincial agreements with the provinces to encourage development of rental housing, land assembly, co-operative housing and rural and native housing are considered joint ventures. The Corporation's seventy-five per cent investment in the joint ventures is accounted for on the equity method. Under this method the investment is carried in the balance sheet at original cost plus the Corporation's seventy-five per cent share of recognized earnings. These earnings may include gains on the sale of land assembly projects. The timing of these sales is dependent on many factors and as a result the earnings derived therefrom fluctuate from year to year. The Corporation's share of losses under these agreements is charged to the Minister.

(f) Income Taxes

The Corporation is subject to federal income taxes and provides for income taxes on the tax allocation basis. Under this basis the provision for income taxes is determined from the earnings reported in the statement of operations rather than from the Corporation's income for tax purposes.

Deferred income taxes on the balance sheet result primarily from a provision in the accounts for an unfunded actuarial obligation on the employees' pension plan which is in excess of the actual funding of the obligation deductible for tax purposes. In future years as the obligation is funded, allowable deductions for tax purposes will be greater than the costs reflected in the statement of operations and accordingly applicable income taxes payable on the deferred tax balance will be reduced.

(g) Reserve Balance

Income or loss after income taxes is transferred to the Reserve Fund which is limited by statute to \$5,000,000. Any excess over this amount is transferred to the credit of the Receiver General of Canada.

(h) Valuation of Real Estate

The market value of real estate acquired on claims against the Mortgage Insurance Fund is estimated by the Corporation using generally accepted appraisal methodologies. These are applied by its accredited appraisers taking into account factors which include, but are not limited to, market conditions, prevailing interest rates, occupancy rates and project income potential.

(i) Employees' Pension Plan

Current service costs of the employees' pension fund are charged to earnings and funded on the basis of actuarial

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER, 1980—Concluded

calculations made at least every three years, using the projected unit credit method under which the actuarial liability equals the present value of future benefits expected to be paid.

The effect of inflationary forces which cause salary and pension levels to rise at a rate faster than that used in the actuarial calculations and deficiencies and surpluses resulting from changes in actuarial assumptions and from other factors are charged to operations in the year in which such deficiencies and surpluses are identified.

(j) Insurance, Guarantee and Contribution Funds

For purposes of reporting stewardship of the Funds administered by the Corporation, transactions are recorded on a cash basis with fees taken into income in the year received and claims charged against the Fund when paid by the Corporation. No provision is made for claims anticipated or in process. Real estate acquired on claims against the Mortgage Insurance Fund is carried in the accounts at the amount of the claim or the estimated realizable value whichever is lower. Real estate acquired by the Rental Guarantee Fund is carried at cost which does not exceed market. No depreciation is recorded on real estate owned by these funds.

2. Borrowings from the Government of Canada

The Corporation borrows from the Government of Canada to finance investments in loans, federal-provincial agreements, real estate and agreements for sale and mortgages arising from sale of real estate. These loans bear interest of varying rates and are repayable over periods not in excess of 50 years.

3. Notes Payable to the Government of Canada

The Corporation borrows, under the provision of Section 9(6) of the National Housing Act, from the Consolidated Revenue Fund in order to meet its obligations related to the Mortgage Insurance Fund. Under terms and conditions approved by the Governor in Council, these Notes bear interest at varying rates equal to the rates which the Minister of Finance approves for loans to Crown Corporations and are repayable not later than 31 March, 1985.

4. Actuarial Obligation to Employees' Pension Plan

An actuarial study dated October, 1980 identified an estimated underfunding as at 1 January 1980 in respect of the Corporation's employees' pension plan, in the amount of \$27.8 million. This underfunding resulted primarily from a change in the Department of Insurance requirements in respect of valuation methodology and assumptions. This amount has been charged against operations in 1980 net of those amounts recoverable in future years from the Minister as this obligation is discharged. In addition recoveries of administrative expenses include \$5.5 million currently recoverable from the Minister and the Mortgage Insurance Fund in respect to this provision.

Of this actuarial obligation, the Corporation has contributed \$12 million (capital and interest) to the Pension Fund, including a special payment of \$9.5 million over and above its regular contributions in 1980. The remaining liability of \$17.5 million represents an obligation which must be discharged by 31 December 1994, in accordance with the regulations of the Pension Benefits Standards Act.

5. Adjustment of Prior Years' Net Income

The adjustment to prior years' net income results from net overestimates in calculating interest earned totalling \$8,019,000, less applicable income taxes of \$3,873,000. This \$4,146,000 adjustment of net income is recoverable from the Receiver Gener-

al as an offset against the excess over the statutory limitation on the Reserve Fund of \$8,054,000 for 1980. The adjustment has been applied to 1979 in the amount of \$1,313,000, and to 1978 and prior years in the amount of \$2,833,000.

This adjustment has been reflected by a restatement of the Statement of Operations and Reserve Fund for the year ended 31 December 1979.

6. Actuarial Evaluation of the Mortgage Insurance Fund

During the year the Corporation undertook an actuarial study of the Mortgage Insurance Fund. In the opinion of Management, based on preliminary results of the study, there could be a deficiency in the resources available to meet future claims arising from insurance in force which could result in a charge to the Government of Canada under Section 9(6) of the National Housing Act. This possible deficiency cannot be accurately determined at this time. This situation has resulted from the charging of premiums imposed by legislation which have proven to be inadequate.

7. Other Information

	(in thousands of dollars)
Loans and Investments under Federal-Provincial Agreements	
Commitments outstanding	1,050,000
Mortgage Insurance Fund	
Insurance in force	29,200,000
Claims in process for payment	170,000
Home Improvement Loan Insurance Fund	
Insurance in force	25,400
Claims in process for payment	7

8. Comparative Figures

The 1979 comparative figures have been reclassified to conform to the statement presentation adopted in 1980.

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

LOANS

(in thousands of dollars)

SCHEDULE I

	Balance 31 December		Advances during the year	
	1980	1979	1980	1979
Uninsured Loans				
Homeowners (NHA 1944)—Corporation's share of loans made jointly with lending institutions	12	73		
Homeowners (NHA 1944)	40	62		
Low rental housing	2,327,541	2,328,404	53,112	136,230
Student housing	397,133	399,135	1,262	4,645
Municipal sewage treatment projects	1,077,608	997,426	144,105	219,157
Land assembly	146,628	154,267	14,486	24,510
Public housing	2,544,571	2,386,697	154,208	193,454
Residential Rehabilitation Assistance Program	136,732	113,912	119,210	127,867
Neighbourhood improvement program	22,175	15,104	6,809	5,400
Urban renewal	33,050	35,160	1,028	901
Indians on reserves	15,053	8,696	6,677	1,938
Interest reduction	99,924	86,365	28,019	36,611
Assisted rental program	180,889	108,109	79,602	67,044
Payment reduction	4,177	1,827	2,676	2,469
	<u>6,985,533</u>	<u>6,635,237</u>	<u>611,194</u>	<u>820,226</u>
Insured Loans				
Made directly by the Corporation:				
Homeowners	1,011,100	1,099,876	5,541	5,854
Assisted Home Ownership Program	714,562	811,322	143	2,089
Made by agents	19,934	27,086		
Purchased from approved lenders	1,524	1,888		
	<u>1,747,120</u>	<u>1,940,172</u>	<u>5,684</u>	<u>7,943</u>
	<u>8,732,653</u>	<u>8,575,409</u>	<u>616,878</u>	<u>828,169</u>
Accrued interest	239,260	226,859		
	<u>8,971,913</u>	<u>8,802,268</u>		

INVESTMENTS UNDER FEDERAL-PROVINCIAL AGREEMENTS

(in thousands of dollars)

SCHEDULE II

	Balance 31 December		Additions during the year		Recoveries during the year	
	1980	1979	1980	1979	1980	1979
Total Federal-Provincial Investment						
Rental housing projects	701,565	627,959	85,599	53,745	11,993	17,204
Land assembly projects	146,608	143,193	23,499	24,757	20,084	39,199
Rural and native housing projects	283,851	218,524	68,616	79,772	3,289	(12,576)
Co-operative housing projects	160,157	165,436	305	14,016	5,584	(8,180)
	<u>1,292,181</u>	<u>1,155,112</u>	<u>178,019</u>	<u>172,290</u>	<u>40,950</u>	<u>35,647</u>
Investment by the Corporation						
Rental housing projects	526,174	470,969	64,199	40,309	8,994	12,903
Land assembly projects	109,956	107,395	17,624	18,568	15,063	29,399
Rural and native housing projects	212,888	163,893	51,462	58,829	2,467	(9,432)
Co-operative housing projects	120,118	124,077	229	10,512	4,188	(6,135)
	<u>969,136</u>	<u>866,334</u>	<u>133,514</u>	<u>129,218</u>	<u>30,712</u>	<u>26,735</u>
Advances to municipalities repayable by instalments	1,732	1,876				
Rental housing projects—Interim financing	52	2,821				
Construction in progress	43,296	43,175				
	<u>1,014,216</u>	<u>914,206</u>				

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

REAL ESTATE
(in thousands of dollars)

SCHEDULE III

	Balance 31 December		Additions during the year		Disposals during the year	
	1980	1979	1980	1979	1980	1979
Constructed by the Corporation or acquired from the Government of Canada						
Single houses	2,779	2,519	453	810	193	447
Row housing	2,708	4,220	13	496	1,525	345
Multiple dwellings	4,908	4,679	387	241	158	113
Acquired as a Result of Default						
Single houses	2,527	529	2,189		191	
Row housing	24,726	30,836	8,706	10,198	14,816	16,091
Multiple dwellings	96,951	184,048	29,689	56,425	116,786	39,273
Demonstration projects	19,351	19,226	3,031	20,117	2,906	4,399
Vacant land	12,323	10,867	1,492	1,220	36	1,787
Leased land	1,299	1,319		133	20	1,719
Other	11,916	10,872	1,044	5,253		5,935
Total, at cost	179,488	269,115	47,004	94,893	136,631	70,109
Accumulated depreciation	20,926	31,019				
	158,562	238,096				

BORROWINGS FROM THE GOVERNMENT OF CANADA
(in thousands of dollars)

SCHEDULE IV

	Balance 31 December		Borrowed during the year		Repaid during the year	
	1980	1979	1980	1979	1980	1979
Loans	8,933,229	8,783,460	542,500	600,000	392,731	775,564
Investments under Federal-Provincial agreements	979,869	859,839	144,000	99,000	23,970	10,756
Real estate	82,384	107,923	11,000	25,500	36,539	1,870
	9,995,482	9,751,222	697,500	724,500	453,240	788,190
Accrued interest	89,093	84,907				
	10,084,575	9,836,129				

CANADA MORTGAGE AND HOUSING CORPORATION—*Concluded*GRANTS, CONTRIBUTIONS AND SUBSIDIES ON BEHALF OF THE MINISTER
(in thousands of dollars)

SCHEDULE V

	Year ended 31 December	
	1980	1979
Market Housing		
Assisted Home Ownership Program	28,996	33,120
Assisted Rental Programs	24,952	19,519
Interest and Loan Losses	16,234	11,465
	<u>70,182</u>	<u>64,104</u>
Social Housing		
Public Housing Subsidies	262,664	265,417
Non-profit and Co-operative Assistance	34,768	25,559
Community Resource Groups	8,238	6,572
Interest and Land Losses	18,917	19,482
	<u>324,587</u>	<u>317,030</u>
Rehabilitation and Conservation		
Residential Rehabilitation Assistance Program	106,818	97,108
Home Insulation Grants	212,906	77,927
Emergency Repair	1,128	1,488
Interest and Loan Losses	1,773	1,241
	<u>322,625</u>	<u>177,764</u>
Community Services		
Neighbourhood Improvement Program	29,722	31,103
Municipal Incentive Grants	16,240	35,084
Municipal Water and Sewage Loan Forgiveness	64,851	94,830
Community Service Contribution Program	86,223	203
Urban Renewal	3,611	4,905
Interest and Land Disposal Losses	2,575	1,133
	<u>203,222</u>	<u>167,258</u>
Research, Development, Demonstration and Information		
Research information	15,325	13,892
Granvill Island	1,321	5,383
Purchase and use of Solar Heating	62	
	<u>16,708</u>	<u>19,275</u>
General Administration		
Real estate operating losses	14,724	21,049
Real estate disposal losses	44,696	12,982
Discount on mortgage sales	(142)	59,978
Summer youth employment	393	665
	<u>59,671</u>	<u>94,674</u>
	<u>996,995</u>	<u>840,105</u>

CANADIAN ARSENALS LIMITED
(Incorporated under the Canada Business Corporations Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE JEAN-JACQUES BLAIS, P.C., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian Arsenals Limited as at March 31, 1981 and the statements of income, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Board as at March 31, 1981 and the results of its operations and changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

As referred to in Note 2 (a) to the financial statements, all fixed assets used by the Company are owned by Canada, and no cost is recorded in the financial statements for their use. The cost of utilization of the fixed assets used by the Company should be reflected in the financial statements. Accordingly, these fixed assets should be recorded as an asset of the Company and depreciated.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 16, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash	4,273,910	4,910,072	Accounts payable and accrued liabilities	7,273,641	7,701,979
Accounts receivable			Progress billings to customers	24,436,455	20,882,636
Canada	6,507,532	3,405,255	Due to Canada	1,224,941	1,224,941
Other	74,787	454,643	Short-term obligations related to capital leases (Note 5)	50,097	
Customers' holdbacks—Canada	7,277,815	4,947,787		32,985,134	29,809,556
Progress billings form suppliers	3,978,524	1,061,440	Long-term		
Inventories (Note 3)	18,435,989	20,742,574	Accrued employee termination benefits	1,426,000	1,351,300
Prepaid expenses	52,863	36,559	Obligations related to capital leases (Note 5)	256,622	
	40,601,420	35,558,330	Loans due to Canada (Note 6)	3,500,000	3,500,000
Fixed assets, at cost				5,182,622	4,851,300
Assets held under capital leases, less depreciation of \$76,596 (Note 5)	271,612		EQUITY OF CANADA		
Assets purchased without parliamentary appropriation and held for Canada (Note 4)	1,234,422		Capital stock		
	1,506,034		Authorized—1,000 shares of no par value	30	30
			Issued and fully paid—30 shares	3,939,668	897,444
			Retained earnings	3,939,698	897,474
	42,107,454	35,558,330		42,107,454	35,558,330

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

Approved by the Board:

PIERRE MACDONALD
Director

JEANETTE G. WOOD
Director

Approved by management:

LAURENT BERGERON
President and Chief Executive Officer

RICHARD MONETTE
Vice-President, Administration

CANADIAN ARSENALS LIMITED—Continued

INCOME STATEMENT
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Sales.....	45,537,168	30,208,255
Cost of goods sold.....	39,574,664	26,211,422
Gross income.....	5,962,504	3,996,833
Administrative expenses	3,310,318	2,326,571
Interest expenses.....	40,377	
	3,350,695	2,326,571
Other income	430,415	497,734
	2,920,280	1,828,837
Net income for the year.....	3,042,224	2,167,996

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

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Retained earnings (deficit) at beginning of the year	897,444	(1,270,552)
Net income for the year.....	3,042,224	2,167,996
Retained earnings at the end of the year	3,939,668	897,444

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds provided		
Net income for the year	3,042,224	2,167,996
Items not requiring an outlay of funds		
Employee termination benefits	241,196	349,975
Depreciation	76,596	
	3,360,016	2,517,971
Obligations related to capital leases	348,208	
	3,708,224	2,517,971
Funds applied		
Assets held under capital leases.....	348,208	
Assets purchased without parliamentary appropriation.....	1,234,422	
Short-term obligations and payments related to capital leases	91,586	
Payment of employee termination benefits.....	166,496	216,575
	1,840,712	216,575
Increase in working capital	1,867,512	2,301,396
Working capital at beginning of the year	5,748,774	3,447,378
Working capital at end of the year	7,616,286	5,748,774

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

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981

1. Incorporation and operation

The Company was incorporated under the Canada Business Corporations Act. It is an agency corporation under Schedule C of the Financial Administration Act.

The Company manufactures medium and large caliber ammunition and other complementary military products.

2. Significant accounting policies

(a) Fixed assets

All fixed assets used by the Company are owned by Canada. Fixed assets funded by parliamentary appropriations or paid for by Canada prior to the establishment of the Company are not recorded as an asset of the Company. Fixed assets purchased during the year without any parliamentary appropriations are recorded as assets in the Company's accounts. The cost of utilization of these fixed assets has not been recorded in the financial statements.

Fixed assets under capital leases have been recorded as assets of the Company with the related financing cost and depreciation being recorded in the financial statements.

(b) Revenue recognition

Sales are recorded on the basis of deliveries. Progress billings to customers are recorded as liabilities until delivery or in accordance with milestones provided in the contracts. Progress billings from suppliers are recorded as assets until reception of the goods.

Certain contracts provide that the Company can invoice products as delivered at prices in accordance with escalator clauses. Sales are then recorded at prices included in the escalator clauses. However, final prices are still under negotiation between the Company and its customers.

(c) Inventory

Inventories of finished goods and work in process are valued at the lower of cost and net realizable value. Manufacturing supplies and raw materials are valued at the lower of cost and replacement cost.

The purchase of patents and licences, and development cost related to contracts in production are charged to inventory when they are incurred, are amortized over the number of units produced and included in the cost of goods sold at the time of sale.

(d) Employee termination benefits

Employees of the Company are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the account as the benefits accrue to the employees.

(e) Pension plan

Employees of the Company are covered by the Public Service Superannuation plan administered by the Government of Canada. Contributions to the plan are required from both the employee and the Company. These contributions represent the only liability of the Company in connection with the plan and are recorded in the accounts on a current basis.

3. Inventory and work in process

	1981	1980
	\$	\$
Inventories of raw materials, work in process and finished goods.....	18,120,294	20,338,406
Supplies	315,695	404,168
	18,435,989	20,742,574

CANADIAN ARSENALS LIMITED—Concluded

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1981—Concluded

4. Fixed assets

Fixed assets owned by the Crown and administered by the Company are detailed below, at cost:

	1981	1980
	\$	\$
Land and improvements.....	2,216,796	2,288,314
Buildings	9,110,038	11,648,909
Equipment	8,721,444	9,600,004
	<u>20,048,278</u>	<u>23,537,227</u>

An amount of \$1,234,422 representing assets acquired during the year without parliamentary appropriation have been recorded as an asset in the Company's accounts.

The Company has undertaken steps to have the titles for the ownership of the fixed assets that are presently under its custody transferred to Canadian Arsenals Limited.

5. Sales type capital leases

Fixed assets acquired through sales-type capital leases were as follows at March 31, 1981:

	Deprecia- tion rates	Accumulat- ed deprecia- tion		Net
		Cost		
		\$	\$	\$
Office				
Furniture and equipment..	20%	154,483	30,896	123,587
Vehicle	30%	17,702	5,311	12,391
Production equipment.....	20% & 30%	176,023	40,389	135,634
		<u>348,208</u>	<u>76,596</u>	<u>271,612</u>

These fixed assets are depreciated in accordance with the diminishing balance method at fixed rates. The rates are based on the expected useful life of the assets.

The following table provide the details of the minimum obligations resulting from capital leases.

	\$
1981-82	89,261
1982-83	89,261
1983-84	77,225
1984-85	70,493
1985-86	42,170
1986-87	24,959
1987-88	20,737
	<u>414,106</u>
Less: amount representing interest at various rates	107,387
Balance of the obligations	306,719
Current portion of the obligations	50,097
Long term portion of the obligations	<u>256,622</u>

6. Loans due to Canada

These loans which provide working capital to the Company bear no interest and have no fixed repayment dates.

7. Related parties transactions

The Company depends on the Government of Canada for long-term loans. During the year, the company recorded sales of \$45,345,503 to the Government of Canada (\$30,067,096 in 1980). The Company also made payments of \$830,843 (\$661,783 in 1980) in respect of current contributions to the Public Service Superannuation Account of the Government of Canada.

8. Contractual obligations

At March 31, 1981, the Company is committed for equipment and vehicle rentals for an amount of \$100,162. Total disbursements resulting from the above commitments will amount to \$64,905 next year and the balance of \$35,257 will become payable over the subsequent two year.

9. Comparative figures

Certain of the 1980 comparative figures have been reclassified in order to conform to the presentation adopted in 1981.

CANADIAN BROADCASTING CORPORATION
(Established by the Broadcasting Act)

AUDITOR GENERAL OF CANADA

THE CANADIAN BROADCASTING CORPORATION AND
THE HONOURABLE FRANCIS FOX, P.C., M.P.,
SECRETARY OF STATE OF CANADA AND
MINISTER OF COMMUNICATIONS,
OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian Broadcasting Corporation as at March 31, 1981 and the statements of income and expense, proprietor's equity account and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
Senior Deputy Auditor General
for the Auditor General of Canada

Ottawa, Ontario
June 22, 1981

BALANCE SHEET AS AT MARCH 31, 1981
(in thousands of dollars)

ASSETS	1981	1980	LIABILITIES AND EQUITY	1981	1980
Current assets			Current liabilities		
Cash and treasury bills	18,044	10,907	Accounts payable and accrued liabilities	112,314	93,132
Accounts receivable	31,187	32,018	Refundable balance of parliamentary appropriations (Note 3)	11	167
Due from Canada	13,800				
Engineering and production supplies	8,213	6,846			
Programs completed and in process of production	36,910	34,309	Provision for employee termination benefits	112,325	93,299
Prepaid film, script rights and other expense	23,769	17,416	Advances from Canada (Note 4)	62,774	54,254
	131,923	101,496	Obligations under capital leases (Note 5)	33,000	23,000
				1,393	
Investments, at cost (Note 2)	352	352	Loans from Canada (Note 7)		
			—principal		197,880
Fixed and other assets			—accrued interest		84,319
Land	37,351	37,016			282,199
Buildings	173,333	162,829			
Technical equipment	385,191	357,758	EQUITY OF CANADA		
Furnishings and equipment	19,278	17,285	Proprietor's equity account (Note 7)	312,619	23,934
Automotive	7,553	7,239			
Leasehold improvements	712	671			
Property under capital leases	1,466				
	624,884	582,798			
Less: accumulated depreciation and amortization	262,637	233,797			
	362,247	349,001			
Uncompleted capital projects	27,589	25,837			
Total fixed and other assets	389,836	374,838			
	522,111	476,686		522,111	476,686

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

Certified correct:

A. C. BOUGHNER
Vice-President, Finance

Approved on June 23, 1981 by the Board of Directors:

A. W. JOHNSON
Director

JOHN YOUNG
Director

CANADIAN BROADCASTING CORPORATION—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1981
(in thousands of dollars)

			Disposition of Operating Expense	
	1981	1980	1981	1980
Expense				
National Broadcasting Service				
Program and distribution costs (see supporting Schedule A for details)	645,890	578,208	.90	.87
Radio Canada International, broadcasting service ..	11,092	9,992	.01	.01
Total Broadcasting Services	656,982	588,200	.91	.88
Corporate engineering service	6,488	5,642	.01	.01
Corporate management service	26,409	25,710	.04	.04
Selling commissions and expense				
Commissions to agencies and networks	18,670	17,671	.03	.03
Selling expense	11,465	10,891	.01	.02
Interest on loans (Note 7) ..		14,053		.02
	720,014	662,167	1.00	1.00
Income				
Advertising	131,495	123,678		
Miscellaneous	9,921	5,825		
	141,416	129,503		
Excess of expense over income	578,598	532,664		
Deduct: items included in expense not requiring current Parliamentary appropriation (Note 3).....	47,533	55,498		
Expense requiring current Parliamentary appropriation	531,065	477,166		
Parliamentary appropriation—current	536,762	477,400		
Unexpended current year's operating appropriation	5,697	234		

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

SCHEDULE OF PROGRAM
AND DISTRIBUTION COSTS
FOR THE YEAR ENDED MARCH 31, 1981
(in thousands of dollars)

SCHEDULE A

			Disposition of Operating Expense	
	1981	1980	1981	1980
Programs				
English language				
Radio				
Network	31,346	29,480	.04	.04
Regional	34,517	31,608	.05	.05
Television				
Network	134,197	120,158	.19	.19
Regional	93,578	81,469	.13	.12
French language				
Radio				
Network	24,374	23,365	.03	.03
Regional	15,732	12,672	.02	.02
Television				
Network	113,943	104,258	.16	.16
Regional	27,412	22,957	.04	.03
Total programs	475,099	425,967	.66	.64
Distribution				
Radio				
Network distribution	10,655	9,479	.02	.01
Station transmission	16,004	14,354	.02	.02
Television				
Network distribution	36,771	32,964	.05	.06
Station transmission	24,599	22,388	.03	.03
Payments to private stations	11,731	10,881	.02	.02
Total distribution	99,760	90,066	.14	.14
Operational management and services Program and Distribution				
Radio	16,338	14,300	.02	.02
Television	54,693	47,875	.08	.07
	71,031	62,175	.10	.09
Total program and distribution costs	645,890	578,208	.90	.87

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1981
(in thousands of dollars)

	1981	1980
Balance, beginning of year	23,934	33,548
Add:		
—Loans from Canada and accumulated interest transferred to Proprietor's Equity Account (Note 7)	282,199	
—Net proceeds from Parliamentary appropriation for capital expenditures (Note 3).....	48,489	44,833
—Gain on disposal of capital assets		817
—Unexpended current year's operating appropriation	5,697	234
	360,319	79,432
Deduct:		
—Items included in expense not requiring current Parliamentary appropriation (Note 3)	47,533	55,498
—Loss on disposal of capital assets	167	
Balance, end of year	312,619	23,934

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

CANADIAN BROADCASTING CORPORATION—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981
(in thousands of dollars)

	1981	1980
Funds provided		
Parliamentary appropriations for operating expenditures in providing a Broadcasting service	536,762	477,400
Parliamentary appropriation for capital expenditures in providing a Broadcasting service	48,500	45,000
Total Parliamentary appropriations	585,262	522,400
Increases in advances from Canada	10,000	4,000
Proceeds from sales of fixed assets	395	1,391
	595,657	527,791
Funds applied		
Excess of expense over income	578,598	532,664
Deduct: Items not requiring current outlay of funds		
Depreciation and amortization	34,717	31,962
Provision for employee termination benefits ..	8,521	6,093
Interest on loans		14,053
	535,360	480,556
Additions to fixed assets	48,885	46,224
Refundable balance on appropriations	11	167
	584,256	526,947
Increase in working capital	11,401	844
Working capital, beginning of year	8,197	7,353
Working capital, end of year	19,598	8,197

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

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Significant accounting policies

The financial statements of the Corporation have been prepared by management in accordance with Canadian generally accepted accounting principles consistently applied. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

(a) Engineering and production supplies

The inventory of engineering and production supplies is stated at the lower of average cost and replacement cost.

(b) Programs completed and in process of production

The inventory of programs completed and in process of production is stated at cost. Cost includes the cost of goods and services, direct labour and the share of overhead expenses applicable to each program. The total program cost is charged to operations upon broadcast or when programs are determined unusable.

(c) Prepaid film rights

The Corporation enters into contracts for film broadcasting rights. As payments are made under the terms of each contract they are reflected in the accounts as prepaid film rights. The prepaid film rights are then charged to operations as the films are broadcast or determined unusable.

(d) Fixed assets

Fixed assets are stated at cost. Cost includes material, engineering services, direct labour and related overhead. Depreciation is based on the estimated useful lives of the assets, calculated on the straight line method as follows:

Buildings	33 years
Technical equipment:	
Transmitters and towers	20 years
Other	10 years
Furnishings and equipment	10 years
Automotive	5 years

Leasehold improvements are amortized over the term of the lease to a maximum period of five years.

Amounts included in uncompleted capital projects are transferred to the appropriate fixed asset classification upon completion, and are then depreciated according to the Corporation's policy.

(e) Employee termination benefits

Employee termination benefits are provided in the accounts as benefits accrue to employees under the respective terms of employment.

(f) Leases

Leases are classified as capital or operating leases. Assets recorded under capital leases are amortized on a straight line method using rates based on the estimated useful life of the assets or based on the lease term as appropriate. Obligations recorded under capital leases are reduced by rental payments net of imputed interest.

(g) Pension plan

The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities as determined by actuarial valuation are funded by payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements. Additional payments are also charged to operations as made.

2. Investments

	(in thousands of dollars)	
	1981	1980
Télévision St. François Inc.—		
Preferred shares	350	350
Master FM Limited—Common shares	2	2
	352	352

3. Proceeds from Parliamentary appropriations

	(in thousands of dollars)		
	Operat- ing	Capital	Total
Payment to the Corporation in providing a broadcasting service	536,762	48,500	585,262
Refundable to Canada		11	11
Proceeds retained—March 31/81	536,762	48,489	585,251
—March 31/80	477,400	44,833	522,233

The following have been expensed in the accounts of the Corporation on an accrual basis which differs from the basis on which they are funded by Parliamentary appropriation, and

CANADIAN BROADCASTING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1981—*Concluded*

accordingly as they are not funded by current annual appropriation, have been transferred to the Proprietor's Equity Account:

	(in thousands of dollars)	
	1981	1980
Depreciation and amortization	34,717	31,962
Interest on loans		14,053
Provision for employee termination benefits and vacation pay.....	12,816	9,483
	<u>47,533</u>	<u>55,498</u>

As at March 31, 1981, the unexpended balance of the operating appropriation amounting to \$12.5 million (\$6.8 million in 1980) was retained by the Corporation and included in the Proprietor's Equity Account.

4. Advances from Canada

Advances are made for working capital purposes and are free of interest. These advances become repayable to the Receiver General for Canada when cash and treasury bills exceed the Corporation's requirements for working capital.

5. Lease obligations

The assets and related obligations for capital leases are recorded at an amount equal to the present value of future lease payments.

The future significant minimum lease payments under capital and operating leases that have initial non-cancellable lease terms in excess of one year as of March 31, 1981, are as follows:

	(in thousands of dollars)	
	Capital Leases	Operating Leases
1982	455	37,052
1983	455	33,763
1984	455	27,763
1985	455	22,246
1986	455	21,155
1987-2003		74,293
Total future minimum lease payments.....	<u>2,275</u>	<u>216,272</u>
Less: amount representing interest	<u>882</u>	
Long-term obligations under capital leases	<u>1,393</u>	

6. Commitments

The Corporation has entered into commitments for film rights amounting to approximately \$40.5 million (\$32.5 million in 1980).

7. Loans from Canada

Bill C-22, an Act to adjust the Accounts of Canada, was passed by the House of Commons July 3, 1980. The Act provides for the write-off and deletion from the accounts of Canada of the aggregate amount of principal and interest outstanding as at March 31, 1981 in respect of loans made to the Corporation. Consequently, interest expense has not been recorded in the Corporation's accounts for the current year and the principal and interest outstanding amounting to \$282,199,000 have been transferred to the Proprietor's Equity Account.

8. Pension plan

The Corporation's pension plan covers substantially all continuing employees. The total charge against operations for the plan for the year ended March 31, 1981 was \$24.0 million (\$17.3

million for the year ended March 31, 1980. As at March 31, 1981 the present value of the estimated unfunded liabilities was \$115.8 million based on the actuarial valuation at December 31, 1977. Of this amount:

—\$107.6 million related to unfunded liabilities existing at December 31, 1976 to be liquidated over 30 years;

—\$8.2 million arose during 1977 to be liquidated over periods not exceeding 15 years.

9. Contingencies

In the ordinary course of the business of the Corporation, there are matters in suit and in dispute and contingencies outstanding against it. In the opinion of management, the losses, if any, which may result from the settlement of these matters are not likely to be material and accordingly no provision has been made in the accounts of the Corporation.

10. Related party transactions

The Corporation is related in terms of common ownership to all government of Canada created departments, agencies and Crown corporations and is mainly financed by Parliament of Canada appropriations. Transactions with Canada are outlined in Notes 3, 4 and 7, preceding.

During the 1980/81 fiscal year transactions with these related departments, agencies and Crown corporations were normal business transactions without special significance or materiality, on normal trade terms applicable to all individuals and enterprises.

11. Comparative figures

Certain of the 1980 comparative figures have been reclassified to conform to the presentation of 1981.

CANADIAN COMMERCIAL CORPORATION
(Incorporated under the Canadian Commercial Corporation Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE HERBERT E. GRAY, P.C., M.P.,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1981 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
Senior Deputy Auditor General
for the Auditor General of Canada

Ottawa, Ontario
June 5, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash and short term bank deposits.....	16,130,575	12,083,773	Accounts payable and accrued liabilities	37,078,717	34,845,932
Accounts Receivable			Advances received from customers (Note 5)	16,673,706	12,755,029
Foreign governments (Note 3(a)).....	48,475,811	48,307,941	Progress payments received or due		
Government of Canada (Note 3(b))	11,515,284	843,977	(Note 2(a))	139,481,289	81,193,767
Current portion of loan to supplier			Due to Government of Canada	843,003	973,899
(Note 6)	15,150	27,775	Due to the Defence Production Revolving		
Notes receivable (Note 10)	87,976		Fund	1,347,211	2,130,825
Other	277,877	273,341	Provision for additional contract costs	4,000,000	4,000,000
	60,372,098	49,453,034	Loans payable to Canada (Note 7)	7,000,000	
Progress claims paid or due (Note 2(a))	139,481,289	81,193,767	Total Current Liabilities	206,423,926	135,899,452
Advances to suppliers.....	10,127,183	8,852,554	Long-Term Loans payable to Canada		
Total Current Assets	226,111,145	151,583,128	(Note 7)		7,000,000
Loan to supplier, net of current portion			EQUITY OF CANADA		
(Note 6)	156,822	171,972	Paid in capital (Note 1).....	20,000,000	10,000,000
Investment in supplier (Note 10)		1	Retained earnings.....	(155,959)	(1,144,351)
			19,844,041	8,855,649	
	226,267,967	151,755,101	226,267,967	151,755,101	

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

Certified correct:

H. ARMSTRONG
Comptroller

Approved by the Board:

R. L. GILLEN
President

JOHN H. DICKEY
Director

CANADIAN COMMERCIAL CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Contract revenues and costs		
Contract billings	292,040,976	225,889,193
Fees and other contract income	24,153	3,196
Total contract revenue	292,065,129	225,892,389
Cost of contract billings	292,040,976	225,889,193
Contribution to expenses	24,153	3,196
Expenses		
Services rendered by Supply and Services		
Canada	9,494,971	8,430,863
Administrative costs	1,097,214	1,157,634
Reduction in provision for bad debts	(3,000)	(520,000)
Additional contract costs	3,219,432	80,430
Interest expense	608,689	287,541
Other	20,159	46,027
Total expenses	14,437,465	9,482,495
Other income		
Interest income	1,292,407	987,834
Gain on foreign exchange (Note 2(c))	33,753	203,124
	1,326,160	1,190,958
Net cost of operations	13,087,152	8,288,341
Parliamentary appropriations	13,811,617	9,809,927
Operating surplus before extraordinary item ..	724,465	1,521,586
Extraordinary item		
Gain on sale of investment in supplier (Note 10)	263,927	
Gain on contract		568,773
Net surplus	988,392	2,090,359

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

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance at beginning of the year	(1,144,351)	(3,234,710)
Net surplus	988,392	2,090,359
Balance at end of the year	(155,959)	(1,144,351)

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Working capital at beginning of the year	15,683,676	6,579,025
Working capital provided		
Operating surplus before extraordinary item	724,465	1,521,586
Sale of investment in supplier	263,928	
Gain on contract		568,773
Current portion of loan to supplier	15,150	14,292
Increase in paid in capital	10,000,000	
Loans from Government of Canada		7,000,000
	11,003,543	9,104,651
Working capital applied		
Long-term loans from Government of Canada becoming current	7,000,000	
Increase in working capital	4,003,543	9,104,651
Working capital at end of the year	19,687,219	15,683,676

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

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1981

1. Operations

The Corporation acts primarily as the contracting agency when other countries and international agencies wish to purchase products and services from Canada on a government-to-government basis.

Contracts are made with customer governments and corresponding contracts are entered into with Canadian firms by the Corporation.

Supply and Services Canada provides contracting services to the Corporation at Treasury Board approved, pre-determined rates, applied to the amounts of contracts procured, and provides certain administrative functions at cost.

If the Minister so directs, the Corporation transfers to the Receiver General for Canada any surpluses considered to be in excess of requirements. Reimbursement for realized deficits is contingent upon Parliamentary appropriations.

The Corporation is not liable for the payment of income taxes.

The Corporation has no capital stock. Paid in capital of \$20,000,000 comprises amounts received from Canada under subsection 8(1) of the Canadian Commercial Corporation Act of which \$10 million was approved in 1980-81.

2. Significant Accounting Policies

(a) Contract Billings

Sales are recorded at time of delivery except in the case of contracts involving progress payments; in these cases, sales are recorded at the time progress payments become due. Since title to work-in-process related to progress claims has not passed to customers, the Corporation continues to recognize assets and liabilities resulting from progress payments and receipts until delivery is made.

(b) Fixed Assets

Fixed assets are charged to expense in the year of acquisition. As at March 31, 1981 the aggregate original cost of furniture and office fixtures on hand amounted to \$114,000 (\$97,000 in 1980).

CANADIAN COMMERCIAL CORPORATION—*Concluded*NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1981—*Concluded*

(c) Foreign Currency

All assets and liabilities have been translated at the exchange rate on March 31, 1981. Income and costs have been converted at the average exchange rate for the month of the transaction. Gains and losses resulting from foreign currency transactions including translation, are shown in the Statement of Operations.

3. Accounts Receivable

(a) Foreign Governments

Since the Corporation's sales are on a government-to-government basis the settlement of some accounts may be protracted. Provision for bad debts is based on a review of all outstanding accounts with foreign governments. In respect of this review, the Corporation recognizes that the future economic and political conditions in some of the debtor countries are subject to forces which are unpredictable. Accordingly, delays in payment which may occur from time to time are not necessarily indicative of a need to make provision for future losses.

The Corporation has provided \$777,000 as at March 31, 1981 (\$780,000 in 1980) against the possible non-collection of certain receivables.

(b) Government of Canada

Expenses and working capital payments are funded by Parliamentary appropriation. As at March 31 expenses of \$1,515,284 and a working capital payment of \$10,000,000, both applicable to the 1980-81 appropriation, had not yet been paid by the Government of Canada.

4. Contractual Commitments

At March 31, 1981 the Corporation was committed to fulfill contracts with customers amounting to \$467 million (\$384 million in 1980).

The Corporation is committed to its customers for the performance of its suppliers and thus may incur additional costs on default of a supplier. A provision of \$4 million is recorded for additional contract costs which it is estimated may be realized if certain suppliers are unable to meet contractual obligations.

5. Advances Received from Customers

Certain advances received from customers amounting to \$478,220 (\$472,178 in 1980) bear interest for customers' accounts at prevailing short-term bank deposit rates.

6. Loan to Supplier

During 1971, the Corporation entered into a loan agreement with a supplier. The original agreement has been subsequently amended to provide that the Corporation controls the supplier's ability to obtain financing and to change ownership. The loan is non-interest-bearing, unsecured and repayable in annual instalments of increasing amounts terminating in 1990.

7. Loans Payable in Canada

Subsection 8(2) of the Canadian Commercial Corporation Act states that the Corporation may borrow up to \$10,000,000 from the Consolidated Revenue Fund on such terms and conditions as determined by the Governor in Council. As at March 31, 1981, \$7,000,000 was outstanding as follows:

<u>Amount</u>	<u>Due date</u>	<u>Interest rate</u>
\$		
3,300,000	Nov. 30, 1981	6.3125%
3,700,000	Nov. 30, 1981	10.875%

Interest expense for the year on the above loans amounted to \$608,689 (1980—\$287,541).

8. Contingent Liability

The Corporation is named as defendant in a legal action instituted in 1975 claiming damages for alleged losses resulting from the termination of a portion of a contract. Total damages claimed are \$6.8 million plus accrued interest and costs. The action is being contested and the ultimate outcome is uncertain. In light of the advice of counsel, management is of the opinion that no provision for settlement is required.

9. Representative Agreement

The Corporation has entered into a representative agreement with Dismatica Industrial C.A. of Venezuela to whom aggregate fees of \$9,079 were paid during the year (\$40,485 in 1980).

Representative agreements have also been entered into with Sunda Karya Corporation, Indonesia P.T. and Jasa Murni Sdn. Bhd. of Malaysia, but no payments under these agreements have been made or are due.

10. Extraordinary Item

During 1976 the Corporation renegotiated certain supplier contracts and acquired 527,855 common shares and one special preference share of a supplier for a nominal value of \$1.00. This was done to fulfill contractual obligations to a major customer at minimum cost.

In September 1980, the Corporation disposed of these shares for \$263,928, receiving a downpayment of \$87,976 and two equal non-interest bearing notes due February 2, 1981 and August 1, 1981.

The note due on February 2, 1981 was paid in full on that date.

11. Restatement of Comparative Figures

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

CANADIAN DAIRY COMMISSION
(Established by the Canadian Dairy Commission Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE EUGENE FRANCIS WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Canadian Dairy Commission as at July 31, 1980 and the statements of deficit, operations, marketing operations supported by producers and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at July 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
October 31, 1980

BALANCE SHEET AS AT JULY 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Deposit with Receiver General	3,121		Deposits from Customers	966,751	791,014
Deposit and Trust Account (Note 3)	9,246,393	17,739,718	Accounts payable and accrued liabilities (Note 5)	26,618,461	28,583,030
Accounts receivable			Levies repayable (Note 3)	15,339,915	26,954,644
Trade	19,132,633	17,406,520	Subsidies payable to producers	67,141,891	62,542,540
Government of Canada	70,753,141	68,842,806	Loans from Government of Canada (Note 6) ..	114,512,800	113,514,031
Producer Levy	29,276,486	44,811,651		224,579,818	232,385,259
Inventories (Note 4)	91,413,233	84,185,472	Deficit (Retained Earnings)	4,754,811	(600,908)
				219,825,007	232,986,167
	219,825,007	232,986,167			

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

Approved by the Commission:

GILLES CHOQUETTE
Chairman

E. G. HODGINS
Vice-Chairman

CANADIAN DAIRY COMMISSION—Continued

STATEMENT OF DEFICIT
FOR THE YEAR ENDED JULY 31, 1980

	1980 (12 months)	1979 (16 months)
	\$	\$
Retained earnings beginning of year	600,908	
Total cost of operations	296,367,445	404,610,973
	295,766,537	404,610,973
Recovered from: (Note 10)		
Agricultural Stabilization Board	283,140,929	397,678,104
Parliamentary Appropriations		
Agriculture Vote 40	7,599,181	
Agriculture Vote 50		7,224,936
Services provided by government departments without charge	271,616	308,841
	291,011,726	405,211,881
Deficit (Retained earnings) at end of year	4,754,811	(600,908)

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

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JULY 31, 1980

	1980 (12 months)	1979 (16 months)
	\$	\$
Subsidies to producers of milk and cream used for industrial purposes	269,543,875	373,310,266
Expenses related to marketing operations:		
Interest on loans from Canada net of interest on credit sales (Note 6)	7,308,206	9,768,495
Storage	3,057,013	4,459,217
Freight	2,147,081	5,061,684
Handling	378,659	982,661
Commissions (Note 8)	110,624	1,895,795
Miscellaneous	595,471	2,199,986
	13,597,054	24,367,838
Product promotion	4,500,000	3,856,383
Research	651,250	760,321
Administrative expense (Schedule A)	2,719,547	2,917,073
Cost of operations funded by Government of Canada	291,011,726	405,211,881
Net loss (income) on marketing opera- tions supported by producers—per statement attached	5,355,719	(600,908)
Total cost of operations	296,367,445	404,610,973

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

STATEMENT OF MARKETING OPERATIONS
SUPPORTED BY PRODUCERS
FOR THE YEAR ENDED JULY 31, 1980

	1980 (12 months)	1979 (16 months)
	\$	\$
Sales	214,056,420	200,491,079
Cost of sales	316,079,113	339,478,681
Loss on sales	102,022,693	138,987,602
Export assistance in marketing dairy products	13,609,110	6,723,013
Loss on Marketing Operations	115,631,803	145,710,615
Recovered through producer levy:		
In-quota	110,276,084	139,233,446
Over-quota		9,010,609
	110,276,084	148,244,055
Loss (income) on marketing operations before refunds of levies to producers	5,355,719	(2,533,440)
Refunds of levies to producers		1,932,532
Net loss (income) for the dairy year (Note 9)	5,355,719	(600,908)

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JULY 31, 1980

	1980 (12 months)	1979 (16 months)
	\$	\$
Funds Provided		
Funds Provided by Appropriations and Operations		
Parliamentary Appropriations	290,740,110	404,903,040
Deduct: total cost of Operations	296,367,445	404,610,973
Add: services provided by Government Departments without charge	271,616	308,841
	(5,355,719)	600,908
Loans from Canada	207,314,018	291,486,441
Decrease in amounts receivable	11,898,717	(44,253,468)
	213,857,016	247,833,881
Funds Applied		
Loans repaid to Canada	206,315,249	263,932,690
Decrease in amounts payable	310,885	(62,084,215)
Increase in inventories	7,227,761	46,105,070
Increase in Cash on Deposit with Receiver General	3,121	(119,664)
	213,857,016	247,833,881

Funds are defined as cash on deposit with the Receiver General.

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

CANADIAN DAIRY COMMISSION—Continued

NOTES TO FINANCIAL STATEMENTS

JULY 31, 1980

1. Objectives

The objectives of the Canadian Dairy Commission as established by the Canadian Dairy Commission Act 1966-67 are "to provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality".

2. Significant accounting policies

- All fixed assets are charged to expense in the year of purchase.
- Inventories (Note 4) are valued at the lower of cost or net realizable value.
- The estimated loss from commitments to purchase products at Canadian support prices (Note 5) is charged to Marketing Operations supported by Producers.

3. Levies repayable

Producers were charged a contingency levy of 57¢ per hectolitre of milk to offset the cost, if any, of disposal of surplus product from production within the allotted market share quota, and beyond Canadian requirements; 11¢ per hectolitre in those provinces participating towards offsetting the cost of the special export program; and \$18.16 per hectolitre on over-quota production.

This year all over-quota levies received are refundable; all contingency levies with interest earned thereon are refundable and the export levies from provinces who paid the levy but had no production within the export quota are also refundable.

Total levies refundable at July 31, 1980 amounted to \$15,339,915 of which \$9,246,393 was held in trust for contingency levies collected.

4. Inventories

The inventories are valued at the lower of cost and net realizable value and consist of:

	1980	1979
	\$	\$
Skim milk powder.....	19,530,117	12,582,861
Butter.....	56,560,304	66,287,243
Other related dairy products.....	15,322,812	5,315,368
	<u>91,413,233</u>	<u>84,185,472</u>

These inventories have been adjusted as follows:

Skim milk powder

Prices for surplus Skim Milk Powder on the world market are lower than on the domestic market, resulting in the estimated net realizable value of the inventory as at July 31, 1980 being \$21,000,000 (\$23,300,000 in 1979) less than the Canadian support price.

Other related dairy products

The inventory includes evaporated milk and whole milk powder and the estimated net realizable value of the inventory as at July 31, 1980 is \$4,700,000 (\$1,400,000 in 1979) less than acquisition cost.

5. Outstanding commitments

As at July 31, 1980, the Commission is committed to purchase Skim Milk Powder and other related products produced prior to July 31, 1980 at the Canadian support prices in an amount of approximately \$9,000,000. The loss which may result from these purchases at higher than export prices has been estimated to be approximately \$3,900,000. The amount of this estimated loss has been charged to the marketing operations supported by producers and is included in accounts payable and accrued liabilities.

6. Loans from Government of Canada

Loans from Canada obtained to finance the purchase of dairy products bear interest rates varying from 10.000% to 14.125% per annum. There are no specific terms of repayment. Interest, calculated on a simple basis, is paid at the time of any principal repayment. Interest expense on loans from Canada was \$8,000,000 for the year and the accrued interest was \$1,500,000 at July 31, 1980.

7. Contingent liability

At July 31, 1980, the Commission was a defendant in a lawsuit amounting to \$1,800,000. The lawsuit resulted from a dispute over the sale of butteroil in 1976.

8. Agents' commissions

The Commission has used the services of the following sales agents in connection with marketing surplus dairy products. Commissions for the export of evaporated milk in the amount of \$1,088,982 are charged to cost of sales and the balance of \$110,624 is shown on the statement of operations.

Commissions paid or payable are as follows:

Date of Appointment	Name of Agent	Market Area	12 Months 1980	16 Months 1979
			\$	\$
November, 1976	Coop Fédérée de Québec	Algeria	929,016	1,053,398
May, 1977	Ault Foods Ltd.	Mexico		842,397
July, 1979	Intercontinental	Mexico	270,590	
			<u>1,199,606</u>	<u>1,895,795</u>

9. Responsibility for loss

Producers are responsible for costs associated with any special production for export and for the disposal of all surplus products. The federal government is only responsible for deficits resulting from major unforeseen changes in world market conditions and exchange rates. The producers will be responsible for the entire deficit of the Marketing Operations.

10. Financing

Agriculture Vote 40 which covers program expenditures for the Commission lapsed \$255,000 in 1980 (\$156,000 in 1979).

Funding to cover subsidies and marketing expenses is provided by a contribution from the Agricultural Stabilization Board through Agriculture Vote 20. The funds provided through this Vote amounted to \$283,140,929 (\$397,678,104 in the previous 16 month period), of which \$269,543,875 related to subsidies (\$373,310,266 in the previous 16 month period) and \$13,597,054 related to marketing expenses (\$24,367,838 in the previous 16 month period).

CANADIAN DAIRY COMMISSION—*Concluded*SCHEDULE OF ADMINISTRATIVE EXPENSE
FOR THE YEAR ENDED JULY 31, 1980 SCHEDULE A

	1980	1979
	(12 months)	(16 months)
	\$	\$
Remuneration of members of the Commission....	120,247	162,550
Employee salaries	1,068,135	1,432,673
Other personnel costs	168,925	200,652
Transportation and communications	280,375	298,226
Audit Services Bureau fees	126,080	126,665
Other professional and special services	463,053	97,717
Rentals	164,579	152,243
Repairs and maintenance	2,079	8,476
Utilities, materials and supplies	46,296	116,133
Acquisition of furniture and equipment	8,009	11,920
Miscellaneous	153	977
Data processing and cheque issue services	271,616	308,841
	<u>2,719,547</u>	<u>2,917,073</u>

CANADIAN FILM DEVELOPMENT CORPORATION
(Established by the Canadian Film Development Corporation Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE FRANCIS FOX, P.C., M.P.,
 MINISTER OF COMMUNICATIONS AND SECRETARY OF STATE,
 OTTAWA, ONTARIO.

I have examined the balance sheet of the Canadian Film Development Corporation as at March 31, 1981 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation and that the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers, except for the parliamentary votes which have been exceeded as mentioned in Note 6 to the financial statements.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
 for the Auditor General of Canada*

Ottawa, Ontario
 June 17, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Loans to producers (Note 3)	1,318,225	418,102	Accounts payable and accrued liabilities	30,256	86,891
Due from Canada in respect of parliamentary appropriation (Note 6)		1,666,705	Due to Canada (Note 6)	395,510	
Accounts receivable (Note 4)	245,244	82,921		425,766	86,891
Prepaid expenses	14,195	4,911	Accrued employee termination benefits	47,529	41,828
	1,577,664	2,172,639		473,295	128,719
Loans to producers (Note 3)	328,993	633,421	EQUITY OF CANADA		
Investments in feature films (Note 5)	890,259	865,966	Equity of Canada	2,375,219	3,583,256
Fixed assets					
Furniture and equipment	91,979	85,489			
Leasehold improvements	33,110	16,561			
	125,089	102,050			
Accumulated depreciation	73,491	62,101			
	51,598	39,949			
	2,848,514	3,711,975		2,848,514	3,711,975

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

Approved by management:

ANDRÉ LAMY
Director

Approved by the Board:

CLAUDE MORIN
Member

CANADIAN FILM DEVELOPMENT CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Cost of investing and assisting the film industry		
Write-off of loans to producers	1,515,990	338,727
Write-off of investments in feature films	3,323,600	3,359,831
	4,839,590	3,698,558
Revenues		
Interest on loans to producers	228,784	332,282
Revenues from feature films	416,393	627,770
Investment fees	254,920	298,124
	900,097	1,258,176
	3,939,493	2,440,382
Administrative expenses		
Salaries and employee benefits	590,703	391,223
Consultants' services	211,934	92,339
Professional fees	165,474	28,282
Printing, postage and office expenses	115,718	106,407
Rent and taxes	109,459	102,955
Travel	84,578	86,596
Telephone and telegraph	60,276	39,415
Depreciation	13,555	10,824
Promotion and advertising	9,847	54,208
	1,361,544	912,249
Net cost of operations for the year	5,301,037	3,352,631

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

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance at beginning of the year	3,583,256	2,857,887
Parliamentary appropriation— Operation	4,093,000	4,078,000
	7,676,256	6,935,887
Net cost of operations for the year	5,301,037	3,352,631
Balance at end of the year	2,375,219	3,583,256

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds provided		
Parliamentary appropriation	4,093,000	4,078,000
Funds applied		
Operations		
Net cost of operations	5,301,037	3,352,631
Expenses not requiring an outlay of funds		
Write-off of loans to producers	406,928	
Write-off of investments in feature films	3,323,600	3,359,831
Depreciation	13,555	10,824
Employee termination benefits	5,701	(1,810)
	3,749,784	3,368,845
	1,551,253	(16,214)
Loans to producers	102,500	633,421
Investments in feature films	3,347,893	3,127,338
Acquisition of fixed assets	25,204	10,864
	5,026,850	3,755,409
Increase (decrease) in working capital	(933,850)	322,591
Working capital at beginning of the year	2,085,748	1,763,157
Working capital at the end of the year	1,151,898	2,085,748

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

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Authority and nature of activities

The Corporation was established in 1967 under the Canadian Film Development Corporation Act and is an Agent of Her Majesty named in Schedule C of the Financial Administration Act. It has the objective of fostering and promoting the development of a feature film industry in Canada. To achieve its objective, the Corporation advises and assists Canadian producers, invests in Canadian feature film productions in return for a share in the proceeds and makes loans to producers with interest thereon.

2. Significant accounting policies

(a) Loans to producers

The Corporation's loans to producers are listed at their face value, net of an allowance for losses.

(b) Investments in feature films

The Corporation's investments in feature films are carried at the lower of costs and net realizable value. Net realizable value represents estimated future revenues based on the average return during the current and preceding years.

(c) Fixed assets

Fixed assets are carried at cost and depreciation is provided at 20% per annum under the diminishing balance method for furniture and equipment and under the straight-line method for leasehold improvements.

(d) Revenues

Interest revenue earned on loans to producers and revenue from investment fees are recorded on the accrual basis. Revenue from feature films is recorded as received.

(e) Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under conditions of employment. The liability for these benefits is recorded in the accounts as benefits accrue to the employees.

CANADIAN FILM DEVELOPMENT CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981—Concluded

(f) Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employee and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the account on a current basis.

3. Loans to producers

At March 31, 1981 short term loans to producers aggregate \$1,318,225 (1980—\$418,102) while long term loans are \$328,993 (1980—\$633,421).

	1981	1980
	\$	\$
Balance at beginning of the year	1,051,523	227,090
Investments	4,819,558	7,850,302
	5,871,081	8,077,392
Less:		
Reimbursements	2,707,873	6,687,142
Write-offs	1,515,990	338,727
Balance at end of the year	1,647,218	1,051,523

Interest revenue for the year is \$228,784 (1980—\$332,282).

4. Accounts receivable

	1981	1980
	\$	\$
Travel advances to employees	11,713	
Accounts receivable—Trade	16,499	1,090
Accrued investment fees	108,000	
Accrued interest on loans	109,032	81,831
	245,244	82,921

5. Investments in feature films

	1981	1980
	\$	\$
Balance at beginning of the year	865,966	1,098,459
Investments	3,347,893	3,127,338
	4,213,859	4,225,797
Less: write-offs	3,323,600	3,359,831
Balance at end of the year	890,259	865,966

At March 31, 1981 revenue from feature films totals \$416,393 (1980—\$627,770).

6. Due to Canada—Excess of actual expenditures over parliamentary votes

The disbursements for the fiscal year ending March 31, 1981 exceeded parliamentary appropriations by \$395,510:

	1981	1980
	\$	\$
Disbursements		
Administration expenses	1,435,331	868,185
Investments		
loans to producers	4,819,558	7,850,302
investments during feature films	3,347,893	3,127,338
Acquisition of fixed assets	25,204	10,864
	9,627,986	11,856,689
Reimbursement of loans	2,707,873	6,687,142
Interest on loans to producers	201,585	276,451
Investment fees	146,920	298,124
Return on investment	416,393	627,770
	3,472,771	7,889,487
	6,155,215	3,967,202
Financing		
Parliamentary appropriation	4,093,000	4,078,000
Due from Canada in respect of parliamentary appropriation	1,666,705	1,555,907
	5,759,705	5,633,907
Due to Canada—Excess of actual expenditures over parliamentary votes	395,510	(1,666,705)

7. Commitments

At March 31, 1981, the Corporation was committed under contractual agreements to invest an amount of \$473,867 (1980—\$387,677) in Canadian feature film productions. Additional commitments concerning rental of office space and equipment amounting to \$351,818 for the next four years are enumerated below:

Financial years	Amount
	\$
1981-82	113,824
1982-83	102,909
1983-84	77,728
1984-85	57,357
	351,818

8. Contingent liabilities

At March 31, 1981, legal proceedings had been instituted against the Corporation for an amount of \$115,000 subsequent to the Corporation's decision not to enter into an agreement at the time of signature of the contract. It is management's opinion that the outcome of this lawsuit will have no marked repercussion on the Corporation's financial situation; therefore no provision has been made for this amount.

9. Comparative figures

Some of the 1980 comparative figures have been restated to conform with the presentation adopted for 1981.

CANADIAN LIVESTOCK FEED BOARD
(Established under the Livestock Feed Assistance Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA, ONTARIO,
AND
THE CANADIAN LIVESTOCK FEED BOARD

I have examined the balance sheet of Canadian Livestock Feed Board as at March 31, 1981 and the statements of operations, equity of Canada and changes in financial position for the year ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Board as at March 31, 1981, the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 18, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Accounts receivable	8,916	9,803	Accounts payable and accrued liabilities	95,150	47,659
Due from Canada in respect of parliamentary appropriations	2,609,364	1,973,357	Contributions payable and accrued	3,154,871	2,621,771
	2,618,280	1,983,160		3,250,021	2,669,430
Amounts receivable—Inland elevator construction assistance program (Note 3)	1,001,969	539,223	Accrued employee termination benefits	72,722	69,690
				3,322,743	2,739,120
	3,620,249	2,522,383	EQUITY		
			Equity of Canada	297,506	(216,737)
				3,620,249	2,522,383

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

Approved by management:

PIERRE MORIN
Director of Finance

Approved on behalf of the Board:

ROGER PERREAULT
President

CANADIAN LIVESTOCK FEED BOARD—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Program expenses		
Freight assistance on feed grain program	15,308,641	15,244,292
Local feed grain security program	421,666	196,030
Inland elevator programs		
Construction of new elevators (Note 3)	637,866	808,833
Expansion of existing elevators	151,807	12,500
	16,519,980	16,261,655
Administrative expenses		
Salaries	508,077	497,485
Employee benefits	60,717	48,468
Travel	73,968	52,707
Publication of reports	58,433	60,241
Professional and special services	42,814	30,554
Rentals—accommodation	42,430	37,384
—office equipment	13,473	12,640
Accounting and cheque issue services	39,000	34,000
Postage	37,841	34,432
Stationery and office supplies	33,679	30,929
Telephone and telegrams	29,041	24,553
Equipment and office furniture	19,095	4,289
Office relocation	7,442	
Advisory committee fees	5,488	3,625
Electricity	5,027	1,661
Miscellaneous	7,249	4,995
	983,774	877,963
Cost of operations for the year	17,503,754	17,139,618

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

EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Deficit at beginning of the year	(216,737)	(1,160,331)
Cost of operations for the year	(17,503,754)	(17,139,618)
	(17,720,491)	(18,299,949)
Parliamentary appropriations (Note 4)	17,978,997	18,049,212
Services provided without charge by a government department	39,000	34,000
	18,017,997	18,083,212
Equity (deficit) at end of the year	297,506	(216,737)

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds provided		
Parliamentary appropriations (Note 4)	17,978,997	18,049,212
Services provided without charge by a government department	39,000	34,000
	18,017,997	18,083,212
Funds applied		
Operations		
Cost of operations for the year	17,503,754	17,139,618
Items not involving an outlay of funds		
Employee termination benefits	(3,032)	(1,926)
	17,500,722	17,137,692
Amounts receivable—Inland elevator construction assistance program (Note 3)	462,746	539,223
	17,963,468	17,676,915
Increase in working capital	54,529	406,297
Working capital deficiency at beginning of the year	686,270	1,092,567
Working capital deficiency at end of the year	631,741	686,270

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

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981

1. Nature of activities

The objectives of the Board are to ensure the availability of feed grain to meet the needs of livestock feeders, the availability of adequate storage space in Eastern Canada for feed grain, and the maintenance of reasonable stability in, and fair equalization of, feed grain prices in Eastern Canada, British Columbia, Northwest Territories and Yukon.

2. Significant accounting policies

(a) Basis of accounting

The claims for freight assistance are recorded as expenses in the period in which the shipments take place. The claims related to the local feed grain security program and the inland elevator program are recorded as expenses in the period in which the admissible costs are incurred by the claimants.

Payments made in April relating to the previous year are recorded as due from Canada in respect of parliamentary appropriations to the extent of available funds.

(b) Equipment and office furniture

Purchases of furniture and equipment are recorded as administrative expenses in the year of acquisition.

(c) Services provided without charge

An estimate of accounting and cheque issue services provided without charge by a government department is included as an expense and credited to Equity of Canada.

(d) Employee termination benefits

Employees of the Board are entitled to specified benefits on termination as provided for under the collective agreements and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

CANADIAN LIVESTOCK FEED BOARD—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1981—*Concluded*

(e) Pension Plan

Employees of the Board are covered by the Public Service Superannuation plan, administered by the Government of Canada. Contributions to the plan are required from both the employee and the Board. These contributions represent the total liability of the Board and are recognized in the accounts on a current basis.

3. Amounts receivable—Inland elevator construction assistance program

Since April 1, 1979, the Board has administered the Inland elevator programs. With respect to the construction of new elevators, the claimant will reimburse the Board, without interest, up to a maximum of 40 per cent of the contribution received. The reimbursements, calculated by applying a standard rate of produce stored, are due from the fourth to the tenth year of operations of the new elevator. Based on cumulative contributions of \$2,504,922 (1980—\$1,348,056) paid at the year end, the Board estimates that it will recover \$1,001,969 (1980—\$539,223). The first of these recoveries is due during the year ending March 31, 1985.

4. Parliamentary appropriations

Funds allotted to the Board as at March 31 were as follows:

	1981	1980
	\$	\$
Agriculture		
Vote 45—Operating expenditures.....	1,025,000	903,750
Vote 50—Contributions.....	15,300,000	13,603,333
Vote 50a—Contributions.....		1,700,000
Vote 50c—Contributions.....	2,450,000	2,000,000
	<u>18,775,000</u>	<u>18,207,083</u>
Less:		
Parliamentary appropriations lapsed	759,185	137,118
Recoveries of prior years' contributions received during the year and paid to Canada.....	36,818	20,753
	<u>17,978,997</u>	<u>18,049,212</u>

5. Commitments

The Board estimates that, over the next five years, an amount of \$4,530,512 could be paid in respect of the Local Feed Grain Security program, of the Inland elevator program and the rental for property and facilities used in the course of its activities. These are detailed as follows:

	\$
1981-82	1,293,594
1982-83	1,159,413
1983-84	1,149,863
1984-85	920,648
1985-86	6,994
	<u>4,530,512</u>

6. Comparative figures

Comparative figures for the year ended March 31, 1980 have been reclassified to conform with the presentation adopted for 1981.

CANADIAN NATIONAL RAILWAY SYSTEM

AUDITOR'S REPORT

TO THE HONOURABLE THE MINISTER OF TRANSPORT,
OTTAWA, CANADA

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1980 and the consolidated statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the System as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System.

The consolidated financial statements of the System as at December 31, 1979 and for the year then ended were reported upon by another firm of chartered accountants.

TOUCHE ROSS & CO.
Chartered Accountants

Montreal, Canada
March 2, 1981

CONSOLIDATED BALANCE SHEET
(in thousands of dollars)

ASSETS	December 31		LIABILITIES	December 31	
	1980	1979		1980	1979
Current Assets			Current Liabilities		
Cash	46,032	65,160	Bank loans	50,288	1,400
Accounts receivable	416,667	393,325	Accounts payable	501,773	383,502
Material and supplies	378,269	274,421	Accrued charges	192,257	168,230
Other current assets	176,891	137,039	Current portion of long-term debt	149,846	17,268
	1,017,859	869,945	Other current liabilities	151,087	123,080
Insurance Fund	29,539	24,165		1,045,251	693,480
Investments	93,380	181,613	Provision for Insurance	29,539	24,165
Property Investment	4,398,974	3,971,245	Other Liabilities and Deferred Credits	180,017	151,871
Other Assets and Deferred Charges	105,461	96,163	Long-Term Debt	1,441,171	1,505,237
			Minority Interest in Subsidiary Companies	4,345	4,345
			SHAREHOLDER'S EQUITY		
			Capital stock of Canadian National Railway Company; 6,262,074 (1979—6,208,722) common shares of no par value authorized, issued and outstanding	2,475,511	2,448,835
			Retained earnings	469,379	315,198
	5,645,213	5,143,131		2,944,890	2,764,033
				5,645,213	5,143,131

See accompanying notes to consolidated financial statements.

On behalf of the board:

J. A. DEXTRAZE
Director

R. A. BANDEEN
Director

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

CONSOLIDATED STATEMENT OF INCOME
(in thousands of dollars)

	Year ended December 31	
	1980	1979
CN Rail		
Revenues	2,645,181	2,345,529
Expenses	2,394,652	2,120,073
Income	250,529	225,456
Grand Trunk Corporation		
Revenues	338,322	312,627
Expenses	329,168	282,996
Income	9,154	29,631
CN Telecommunications		
Revenues	192,335	174,084
Expenses	159,114	148,609
Income	33,221	25,475
CN Trucking		
Revenues	80,298	75,876
Expenses	78,165	72,696
Income	2,133	3,180
CN Express		
Revenues	126,918	139,318
Expenses	180,050	186,510
Loss	(53,132)	(47,192)
CN Hotels and Tower		
Revenues	56,598	55,825
Expenses	54,021	57,412
Income (loss)	2,577	(1,587)
CN Marine Inc.		
Revenues	163,268	153,967
Expenses	154,535	146,146
Income	8,733	7,821
CNM Inc.		
Revenues	14,696	13,276
Expenses	14,650	12,268
Income	46	1,008
Terra Transport		
Revenues	44,112	41,409
Expenses	70,983	66,242
Loss	(26,871)	(24,833)
Real Estate		
Revenues	27,483	22,831
Expenses	6,074	5,345
Income	21,409	17,486
Miscellaneous		
Loss	(52,823)	(24,991)
Income before income taxes and extraordinary item	194,976	211,454
Income taxes	91,054	98,250
Income before extraordinary item	103,922	113,204
Reduction in income taxes on application of prior years' losses	88,804	94,961
Net income	192,726	208,165

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
(in thousands of dollars)

	Year ended December 31	
	1980	1979
Balance, beginning of year	315,198	148,666
Net income for the year	192,726	208,165
Dividend	507,924	356,831
Balance, end of year	469,379	315,198

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
(in thousands of dollars)

	Year ended December 31	
	1980	1979
Working Capital, beginning of year	176,465	157,362
Funds Provided		
Net income for the year	192,726	208,165
Add/(deduct) items not involving the current provision or use of funds		
—depreciation	200,505	187,774
—share of net income retained by investees accounted for by equity method, less dividends received	2,967	(1,744)
—amortization of discount on long-term debt	767	778
—other	14,547	12,696
Funds from operations	411,512	407,669
Net proceeds from disposal of assets and investment	27,248	27,553
Long-term investment maturing within one year	108,000	
Issuance of long-term debt	82,388	206,525
Issuance of capital stock	26,676	104,361
Repayments of advances and balance of sale of assets	8,753	11,180
Total Funds Provided	664,577	757,288
Funds Used		
Additions to property investment	561,014	558,285
Investments		
—acquisition of subsidiaries	48,928	
less working capital acquired	(1,429)	
—purchase of acquired subsidiary bonds	14,700	
—other	51,326	113,936
Dividend	38,545	41,633
Reduction of long-term debt	155,350	23,894
Discount on issuance of debentures		437
Total Funds Used	868,434	738,185
Increase (Decrease) in Working Capital	(203,857)	19,103
Working Capital (Deficiency), end of year	(27,392)	176,465

See accompanying notes to consolidated financial statements.

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Introduction

All references in these Notes to the "Company" refer to Canadian National Railway Company which is wholly-owned by the Government of Canada and, unless the context otherwise requires, its consolidated subsidiaries, and all references to the "System" mean Canadian National Railway Company and its consolidated subsidiaries together with the lines of railway, marine, telecommunications and other property entrusted by the Government of Canada to the Company for management and operation.

(a) Principles of Consolidation

The consolidated financial statements include the accounts of all subsidiaries, the Company's share of the assets, liabilities, revenues and expenses of CNCP Telecommunications which is accounted for by the proportionate consolidation method, and, consistent with the legislation governing the System, the accounts of the Canadian Government Railways entrusted to the Company by the Government of Canada.

Investments in jointly-operated companies in which the Company has less than a majority interest are accounted for by the equity method where appropriate.

(b) Income Reporting by Division

In presenting the results by division, charges for services performed by one division for another, which are made generally at market value, have not been eliminated. Consolidated net income is not affected by this practice.

(c) Material and Supplies

The inventory is valued at laid down cost based on weighted average cost for ties and rails, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

(d) Insurance Fund

The System is self-insured for various risks, maintaining a separately invested fund. The provision for insurance represents the estimated amount of self-insured losses to be adjusted.

(e) Property

Property is carried at cost, which, in the case of properties brought into the System at January 1, 1923, is the aggregate of the values then appearing in the books of the railways now comprised in the System, less a write-down of \$262.8 million at the time of capital revision in 1937.

Accounting for railway and telecommunications property is carried out in accordance with rules issued by the Canadian Transport Commission and the Canadian Radio-television and Telecommunications Commission respectively (Canadian property), and the Interstate Commerce Commission (United States property), except, in the case of United States property, for the application of depreciation accounting to ties, rails, other track material and ballast. Major additions and replacements generally are capitalized with the exception of interest costs and labour costs relating to track material replacement which are charged to expense.

The cost of depreciable assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation except for CN Trucking and CN Hotels and Tower divisions which follow the unit plan whereby gains or losses are taken into income as they occur.

(f) Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis. For railway and telecommunications properties, certain rates are authorized by the Canadian Transport Commission, the Canadian Radio-television and Telecommunications Commission and the Interstate Commerce Commission. The rates for significant classes of assets are as follows:

	Annual Rate
Ties	3.25%
Rails	1.15%
Other track material	1.90%
Ballast	4.00%
Road locomotives	4.60%
Freight cars	2.97%
Commercial communications systems	4.37%

Hotel properties are depreciated at annual rates of 2% to 10% and vessels at 5%.

(g) Transportation Revenues

Transportation revenues are generally recognized on completion of movements, with interline movements being treated as complete when the shipment is turned over to the connecting carrier. Costs associated with uncompleted movements are generally deferred.

(h) Pensions

Current service costs are charged to operations, and funded, as they accrue.

Prior service costs are charged to operations over varying periods to 2027, as set out in Note 8, and are being funded by annual payments covering principal and interest over varying periods to 2006 (2015 in the case of U.S. Plans) as permitted by regulatory authorities.

(i) Foreign Exchange

Assets and liabilities in foreign currencies have been translated into Canadian dollars at current rates except for investments, property investment and long-term debt for which historical rates have been used. Income is charged or credited with all exchange differences. Income and expenses of foreign subsidiaries have been translated at average rates during the year except for depreciation provisions which are on the same basis as the related property investment.

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

Note 2: Investments

	Percentage of Voting Interest	December 31	
		1980	1979
(in thousands of dollars)			
Jointly-operated companies, on equity method			
Chicago & Western Indiana Railroad Company	20%	7,122	7,156
The Detroit & Toledo Shore Line Railroad Company (a)	50%	6,080	6,093
Northern Alberta Railways Company (a)			26,503
The Toronto Terminals Railway Company	50%	10,882	9,182
Other		4,175	4,066
		<u>28,259</u>	<u>53,000</u>
Other companies, at cost			
The Belt Railway Company of Chicago	7.69%	603	590
Eurocanadian Shipholdings Limited (b)	18%	61,514	11,900
Furness, Withy & Company, Limited	3.33%		5,773
Intercast S.A.	18%	100	100
Seabase Limited	15%	75	
Telesat Canada	3.75%	2,250	2,250
Trailer Train Company	2.44%	579	
		<u>65,121</u>	<u>20,613</u>
Term deposits, maturing February 2, 1981 (classified as a current asset at December 31, 1980)			108,000
			<u>93,380</u>
			<u>181,613</u>

- (a) On June 24, 1980, Grand Trunk Western Railroad Company, a wholly-owned subsidiary, acquired for cash all the outstanding shares of the Detroit, Toledo and Ironton Railroad Company. Effective December 31, 1980, the Company acquired the 86,400 shares of the capital stock of Northern Alberta Railways Company not previously held by the Company and purchased at par the outstanding 5% First Mortgage Bonds held by the seller for cash. Northern Alberta Railways Company was then amalgamated with the Company on the same date. These acquisitions were accounted for as purchases and consolidated or amalgamated, as the case may be, from the dates of acquisition. The businesses acquired carry on railway transportation activities.

The following is a summary of net assets acquired:

	Detroit, Toledo and Iron- ton Rail- road Com- pany	Northern Alberta Railways Com- pany
(in thousands of dollars)		
Assets acquired	40,020	41,498
Liabilities assumed	10,892	21,698
Net assets acquired	<u>29,128</u>	<u>19,800</u>

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

The Interstate Commerce Commission, in its decision approving acquisition by the Grand Trunk Western Railroad Company of the Detroit, Toledo and Ironton Railroad Company, required the former to either acquire the remaining 50% ownership share of The Detroit & Toledo Shore Line Railroad Company or to divest itself of its 50% ownership. The shares of The Detroit & Toledo Shore Line Railroad Company were placed in the hands of an independent voting trustee in June 1980 pending implementation of the ICC decision in this respect.

- (b) During 1980, the Company made additional investments of U.S. \$41.87 million (\$49.61 million in Canadian funds) in preference shares issued by Eurocanadian Shipholdings Limited.
- (c) Effective January 1, 1980, the Company acquired a 50% interest in the newly formed partnership, CNCP Telecommunications. A summary of the Company's share of the assets, liabilities, revenues and expenses of the partnership included in the consolidated financial statements through CN Telecommunications follows:

	(in thousands of dollars)
Assets	34,027
Liabilities	15,683
Revenues	118,837
Expenses	88,288

Note 3: Property Investment

	December 31, 1980			December 31, 1979		
	Cost	Accumulated Depreciation	Net	Cost	Accumulated Depreciation	Net
	(in thousands of dollars)					
Railway						
Canadian Lines ⁽¹⁾	5,888,608	2,403,001	3,485,607	5,453,260	2,318,380	3,134,880
Grand Trunk Corporation	505,974	135,242	370,732	432,485	127,926	304,559
	6,394,582	2,538,243	3,856,339	5,885,745	2,446,306	3,439,439
CN Telecommunications	553,693	192,439	361,254	525,632	173,729	351,903
CN Trucking	58,957	28,388	30,569	54,985	26,312	28,673
CN Hotels and Tower	189,589	62,404	127,185	184,726	58,284	126,442
Other	33,239	9,612	23,627	33,688	8,900	24,788
	835,478	292,843	542,635	799,031	267,225	531,806
	7,230,060	2,831,086	4,398,974	6,684,776	2,713,531	3,971,245
Amounts included above with respect to Canadian Government Railways entrusted to the Company by the Government of Canada and estimated accumulated depreciation	864,455	460,051	404,404	860,470	443,879	416,591

⁽¹⁾ Includes CN Rail, CN Express, CN Marine, Terra Transport and Miscellaneous properties.

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

Note 4: Long-Term Debt

Maturity	Currency in which payable (in thousands)	December 31		
		1980	1979	
		(in thousands)		
		\$	\$	
Bonds and Debentures				
Canadian National 4%, 23 Year Bonds (a)	Feb. 1, 1981	Canadian	300,000	300,000
Canadian National 5½%, 25 Year Bonds (a, b)	Jan. 1, 1985	Canadian	70,442	72,442
Canadian National 8½%, 10 Year Bonds	Nov. 15, 1986	U.S. \$85,000	83,232	83,232
Canadian National 8½%, 10 Year Bonds (b)	Mar. 1, 1987	Canadian	51,950	52,800
Canadian National 5%, 27 Year Bonds (a, b)	Oct. 1, 1987	Canadian	110,782	114,282
Canadian National 9¼%, 20 Year Sinking Fund Debentures (b)	Mar. 15, 1998	U.S. \$120,000	133,533	133,533
Canadian National 8½%, 25 Year Sinking Fund Debentures (b)	July 1, 2002	U.S. \$100,000	105,935	105,935
Canadian National 9.7%, 25 Year Sinking Fund Debentures (b)	July 15, 2004	U.S. \$150,000	174,940	174,940
Buffalo and Lake Huron 5½%, 1st Mortgage Bonds	Perpetual	Sterling	795	795
Buffalo and Lake Huron 5½%, 2nd Mortgage Bonds	Perpetual	Sterling	1,228	1,228
Total Bonds and Debentures			1,032,837	1,039,187
Government of Canada Loan and Advances (c)				
Government of Canada consolidated loan (d)		Canadian	241,919	247,631
Canadian Government Railways advances for working capital		Canadian	14,970	16,984
Total Government of Canada Loan and Advances			256,889	264,615
Other				
Amounts owing under equipment purchase agreements (e)		U.S.	234,129	217,699
Bank loan 6¾% (f)		Swiss Francs	64,474	
Promissory Note 9¾% (g)		Canadian	2,400	2,592
Total Other			301,003	220,291
			1,590,729	1,524,093
Less: unamortized discount on long-term debt			1,850	2,617
Current portion of long-term debt, at historical exchange rates (Note 14)			147,708	16,239
			149,558	18,856
Long-Term Debt			1,441,171	1,505,237

(a) Guaranteed by the Government of Canada.

(b) It is a condition of the 5½% bonds due in 1985 and the 5% bonds due in 1987, that the Company will use its best efforts to purchase during each quarter of each calendar year to maturity when available in the open market at prices not greater than their respective original issue prices, at least ½ of 1% of the principal amount of the issue.

It is a condition of the 8½% bonds due in 1987 that the Company will use its best efforts to purchase bonds during each of the years commencing March 1, 1980 to 1986, in the aggregate principal amounts of \$1.2 million, in each case at a price not exceeding the offering price (99¼%).

For the 9¼% sinking fund debentures due in 1998, there is a mandatory sinking fund provision under which the Company will pay, before March 15, 1984, and each year thereafter to and including March 15, 1997, a sum in cash sufficient to retire on each such March 15 U.S. \$8.0 million principal amount of debentures at 100% of their principal amount.

For the 8½% debentures due in 2002, there is a mandatory sinking fund provision under which the Company will pay before July 1, in each of the years 1983 to 2001 inclusive, an amount sufficient to redeem U.S. \$5.0 million principal amount of debentures at 100% of their principal amount or deliver to the sinking fund debentures otherwise acquired of an equivalent principal amount.

For the 9.7% debentures due in 2004, there is a mandatory sinking fund provision under which the Company will pay before July 15, in each of the years 1989 to 2003 inclusive, an amount sufficient to redeem U.S. \$9.5 million principal amount of debentures at 100% of their principal amount or deliver to the sinking fund debentures otherwise acquired of an equivalent principal amount.

(c) Weighted average interest rate on Government of Canada loan and advances outstanding at December 31, 1980 and 1979, was approximately 8.2% per annum.

(d) The Government of Canada consolidated loan bears interest at 8¾% per annum and is payable in equal semi-annual payments of \$13.63 million covering principal and interest to June 30, 1998.

(e) Secured by rolling stock and payable by semi-annual or quarterly instalments over various periods to 1995 at interest rates ranging from 8% to 11½%. As at December 31, 1980, the principal amounts are payable as U.S. \$224.4 million (December 31, 1979—U.S. \$211.1 million).

(f) Principal of Swiss Francs 100.0 million repayable on April 9, 1985, or earlier at the Company's option

(g) Repayable by semi-annual instalments of \$218,503, including principal and interest, to August 1, 1988.

(h) Principal repayments, including sinking fund repayments and repurchase arrangements, on debt outstanding at December 31, 1980, are as follows:

Year ending December 31:	(in thousands of dollars)
1981	154,169
1982	37,332
1983	44,769
1984	54,418
1985	179,809
1986—1990	466,192
1991—1995	297,499
1996—2000	225,225
2001—2005	109,184
2006	5,139

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

(i) If the year-end exchange rate had been used in translating long-term debt payable in foreign currencies, the long-term debt would have been increased by \$80.8 million (1979—\$58.9 million).

Note 5: Shareholder's Equity

(a) Capital Stock

During the year, 53,352 shares of the no par value common stock of the Company were issued to the Government of Canada at a value of \$26,676,000 as part of an arrangement whereby the Government shall purchase shares in the capital stock of the Company having a value in aggregate of up to \$143,100,000 as a contribution to the cost of CN Marine's capital projects.

(b) Retained Earnings

Under its governing legislation, the Company is required to pay to the Receiver General for Canada a dividend equal to 20% of net income for the year or such greater percentage as the Governor in Council may direct. Accordingly, a dividend in the amount of \$38.5 million (1979—\$41.6 million), representing 20% of the net income for the year, has been accrued and is included in Other current liabilities.

Note 6: Major Commitments

(a) Leases

(i) The Company's lease commitments as at December 31, 1980, of which the significant portion is in respect of railway rolling stock, are as follows:

	Non-Cancellable Leases	
	Capital Leases	Other
	(in thousands of dollars)	
Year ending December 31:		
1981	47,066	46,053
1982	46,777	43,267
1983	45,692	40,147
1984	44,701	33,877
1985	45,807	32,746
1986—1990	159,095	126,588
1991—1995	17,371	32,237
1996—2000	6,934	16,319
thereafter	6,924	739
Total minimum lease payments	420,367	371,973
Less amount representing imputed interest	150,463	
Present value of net minimum lease payments under capital leases	269,904	

Many of the leases provide renewal options and an option to purchase the property at fair market value at the end of the lease term.

(ii) Rental expenses under all lease arrangements were:

	Year ended December 31	
	1980	1979
	(in thousands of dollars)	
Total expenses	146,685	149,472
Expenses under capital leases	46,207	42,866

Leases entered into in 1980 which are of a capital nature are insignificant.

(iii) Net reduction in income and increases in assets and liabilities in the consolidated financial statements, which would have arisen if leases satisfying the criteria of capital leases had been capitalized, are as follows:

	Year ended December 31	
	1980	1979
	(in thousands of dollars)	
Net reduction in income	1,855	6,126
Increase in Assets		
Property Investment		
Leased property under capital leases	303,831	301,112
Less accumulated amortization	109,118	86,423
	194,713	214,689
Increase in Liabilities		
Current Liabilities		
Present value of obligations under capital leases	22,166	19,175
Non-Current Liabilities		
Present value of obligations under capital leases	269,904	271,542
Less current portion	22,166	19,175
	247,738	252,367

(b) Other

The Company has a commitment at December 31, 1980, to purchase rail from a major Canadian steel producer over the period of the next forty-three months at an aggregate cost of \$146 million.

Note 7: Subsidies

Revenues include the following subsidies:

	Year ended December 31	
	1980	1979
	(in thousands of dollars)	
Government of Canada		
(a) Payments under the Railway Act paid under au- thority of that Act and the related Appropriation Act in respect of certain uneconomic operations, services and prescribed rates which railways are required by the Railway Act to maintain	97,592	135,216
(b) Maritime Freight Rates Act and Atlantic Region Freight Assistance Act subsidies	17,328	18,574
(c) Other	5,532	3,100
	120,452	156,890

Note 8: Pensions

The Company has retirement benefit plans covering substantially all its employees under which they are entitled to benefits at retirement age, based on compensation and length of service. Annual pension costs are as follows:

	Year ended December 31	
	1980	1979
	(in thousands of dollars)	
	196,712	200,749

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

The total amount of past service costs remaining to be charged to operations at December 31, 1980, based on the latest actuarial valuation as at December 31, 1977, adjusted for subsequent changes, aggregate:

	At December 31	
	1980	1979
	(in thousands of dollars)	
Canadian plans	1,117,110	1,160,994
U.S. plans.....	23,566	18,411
	1,140,676	1,179,405

This amount is being charged to operations in annual amounts, including principal and interest, as follows:

	Annual Cost (in thousands of dollars)
1981—1982	132,399*
1983—1991	126,899*
1992	26,811
1993	32,038
1994—1996	26,843
1997—2006	22,733
2007—2008	27,727
2009—2014	23,039
2015	22,138
2016—2027	22,040

*Includes average annual amounts where payments are based on a proportion of payroll costs.

The charge to operations in 1980 exceeded the funding requirement by \$9.3 million (1979—\$13.1 million). The cumulative excess of charges to operations over funding requirements, amounting to \$64.4 million (1979—\$55.1 million), is included in Other Liabilities and Deferred Credits.

The actuarially-computed value of vested benefits at December 31, 1977, the date of the latest actuarial valuation, exceeded the total of the pension funds at that date by \$613.3 million.

Note 9: Miscellaneous Loss

Miscellaneous loss consists of the following:

	Year ended December 31	
	1980	1979
	(in thousands of dollars)	
Miscellaneous revenues.....	16,438	46,904
Interest		
Total interest on long-term debt	125,284	111,034
Interest on short-term borrowings	1,017	118
Interest on investments	(15,376)	(14,793)
Total interest (net)	110,925	96,359
Interest assigned to divisions	(109,325)	(92,111)
	1,600	4,248
Other expense (net)*	67,661	67,647
Total expenses	69,261	71,895
Total miscellaneous loss	52,823	24,991

*Other expense (net) consists of general corporate income and expenses.

Note 10: Income Taxes

At December 31, 1980, loss carry-forwards for tax purposes which have not been recognized in the financial statements amounted to \$187 million. Of that amount, the tax benefits pertaining to losses of \$77

million and \$110 million are available until December 31, 1981 and 1982 respectively. Also, the undepreciated capital cost for income tax purposes exceeds the net book value of depreciable assets by about \$700 million, with the excess being available to reduce taxable income of future years.

The Company's effective tax rate in 1980 was 4.1% lower than the normal 50.8% due principally to the exclusion from taxable income of the non-taxable portion of capital gains.

Note 11: Reclassification of Comparative Figures

During 1980, changes were made to improve the classification of certain items and for comparative purposes the 1979 figures have been reclassified.

Note 12: Segmented Information

(a) Geographic Areas

Virtually all of the System's operations and assets are within Canada with the exception of Grand Trunk Corporation which operates in the United States.

(b) International Traffic

In addition to the revenue generated by Grand Trunk Corporation, the System derives revenue from traffic originating or terminating on railroads in the United States. In 1980, such revenues approximated \$579 million (1979 - \$524 million).

(c) Identifiable Assets by Division

	December 31	
	1980	1979
	(in thousands of dollars)	
CN Rail	3,957,994	3,538,760
Grand Trunk Corporation	546,902	459,542
CN Telecommunications	408,940	392,501
CN Trucking	59,040	53,161
CN Express	69,078	70,840
CN Hotels and Tower.....	143,289	141,337
CN Marine	167,731	122,953
TerraTransport	62,338	59,142
Miscellaneous	229,901	304,895
Total assets per Consolidated Balance Sheet ..	5,645,213	5,143,131

Included in the above amounts are assets pertaining to the new Real Estate Division and to CNM Inc. Since details of these items are not yet available, they have not been identified as assets of those divisions.

(d) Capital Expenditures and Depreciation by Division

	Capital Expenditures*		Depreciation	
	Year ended December 31			
	1980	1979	1980	1979
	(in thousands of dollars)			
CN Rail	408,119	313,202	134,690	128,003
Grand Trunk Corporation	42,311	62,700	14,028	11,424
CN Telecommunications	33,360	44,409	23,921	22,416
CN Trucking	8,900	6,486	5,596	5,170
CN Express	4,101	6,215	4,569	4,757
CN Hotels and Tower	6,594	7,035	5,655	5,374
CN Marine	49,857	107,326	8,251	7,375
TerraTransport	4,249	5,062	2,603	2,394
Miscellaneous	3,523	5,850	1,192	861
	561,014	558,285	200,505	187,774

*Represents additions to property, plant and equipment.

CANADIAN NATIONAL RAILWAY SYSTEM—*Concluded*NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Concluded*

Amounts for capital expenditures and depreciation pertaining to the new Real Estate Division and to CNM Inc. have not been segregated since details are in the process of development.

Note 13: Other Matters

- (a) The Company carries on ordinary business transactions with various entities controlled by the Government of Canada on the same terms and conditions as current transactions with unrelated parties.

In addition, the Company provides, under contractual arrangements, rail transportation and maintenance and marine services to the Government of Canada and to entities controlled by the latter. The revenue derived from such services rendered in 1980 aggregated \$412.4 million (\$319.8 million in 1979) and the amounts receivable therefrom at December 31, 1980, amount to \$17.2 million (\$20.6 million at December 31, 1979).

- (b) Commencing in 1977, the Government of Canada has agreed to pay to the Company, by way of capital grants not exceeding \$141.7 million, certain amounts with respect to expenditures incurred in carrying out rehabilitation programs for branch lines in Western Canada. Total payments received up to December 31, 1980, amounted to \$136.2 million of which \$42.6 million was received in 1980 (1979 - \$36.1 million).

Note 14: Subsequent Event

In January 1981, the Company issued and sold U.S. \$150 million (approximately \$178.8 million in Canadian funds) 14% Sinking Fund Debentures payable in U.S. funds and maturing on January 15, 2006. The sinking fund provision provides for the retirement of U.S. \$9.5 million each year beginning January 15, 1991, to retire 95% of the principal amount prior to maturity. These Debentures were issued in anticipation of the retirement of the 4% Bonds which matured on February 1, 1981. Accordingly, an amount of approximately \$175 million representing the net proceeds has been reclassified from current to long-term liabilities.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.

AUDITOR GENERAL OF CANADA

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian National (West Indies) Steamships Ltd. as at December 31, 1980. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement gives a true and fair view of the financial position of the Company as at December 31, 1980 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
February 18, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Current			Current		
Cash	1,427	1,385	Accounts payable	30	
Funds held on deposit with Receiver General of Canada	95,000	95,000	Matured bonds—Unclaimed (Note 3).....	14,025	14,025
	96,427	96,385		14,055	14,025
Agreement of sale (Note 2)	470,400	470,400	Due to Canada (Note 4)	324,024	324,024
				338,079	338,049
			EQUITY OF CANADA		
			Capital stock		
			Authorized and issued		
			10 Class A shares without nominal or par value....	976	976
			Retained earnings		
			Balance at beginning of the year	227,760	227,755
			Add: bank interest	42	40
				227,802	227,795
			Less: sundry expenses	30	35
			Balance at end of the year.....	227,772	227,760
	566,827	566,785		566,827	566,785

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

Approved by the Board of Directors:

A. G. IRVINE
Director

STANLEY L. ALLEN
Director

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.—*Concluded*NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 1980

1. Nature of activities

The Company, incorporated under the Canada Business Corporations Act, is subject to the Financial Administration Act and the Government Companies Operation Act.

The Company, wholly owned by Her Majesty in Right of Canada, ceased all active operations in 1957 at which time it sold its fleet of eight vessels to Cuban interests.

2. Agreement of sale

The final instalment on the sale of the eight vessels to Cuban interests was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the Bank of America. However on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the Bank of America from honouring payment of the draft. Since that time, legal negotiations to obtain a preferred status, in order to collect the receivable, have not been successful. It is the opinion of management, based on legal counsel, that these monies plus applicable interest will be collected when the regulations are repealed.

A waiver of the application of the statute of limitations has been obtained until January 1, 1984, and further extensions will be obtained as required.

3. Matured bonds—Unclaimed

The matured bonds have been outstanding since March 1, 1955 and as a result there is no legal obligation to redeem them. Notwithstanding this, the Company intends to honour any of the outstanding bonds should they be presented.

4. Due to Canada

The advances from Canada are repayable from monies to be received upon collection of the final instalment due under the agreement of sale described in Note 2.

CANADIAN PATENTS AND DEVELOPMENT LIMITED
(Incorporated under the Canada Business Corporations Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE HERBERT ESER GRAY, P.C., M.P.,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1981 and the statements of operations, retained earnings, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Company as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
May 29, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash	1,103,831	37,403	Accounts payable and accrued liabilities	1,525,642	439,672
Term deposits	895,000	280,000	Royalties paid in advance	74,550	57,030
Accounts receivable (net)	164,236	294,495		1,600,192	496,702
Interest accrued on investments	10,879	4,381	Provision for employee termination benefits	80,615	59,230
Other current assets	6,245	26,342		1,680,807	555,932
	2,180,191	642,621			
Investment in bonds (market value 1981— \$261,263; 1980 \$310,075)	347,500	395,250	EQUITY OF CANADA		
Patent rights at nominal value (Note 3)	1	1	Capital stock		
Experimental equipment on loan to licensee at nominal value (Note 4)	1	1	Authorized—10,000 shares of no par value		
			Issued—5,000 shares fully paid	296,199	296,199
			Retained Earnings	550,687	185,742
				846,886	481,941
	2,527,693	1,037,873		2,527,693	1,037,873

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

Approved:

PETER E. QUINN
Director

W D GORDON

CANADIAN PATENTS AND DEVELOPMENT LIMITED—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Royalty Income	1,685,189	1,031,163
<i>Deduct:</i>		
Awards to Inventors	117,956	65,580
Payable to third parties in accordance with agreements	571,265	280,753
	689,221	346,333
	995,968	684,830
Other Income		
Interest on investments	133,461	52,314
Service charges under agency agreements	29,816	31,662
Interest charged on overdue accounts	2,519	32,110
Miscellaneous	4,275	3,689
	170,071	119,775
	1,166,039	804,605
Expense		
Salaries and employee benefits	736,498	662,327
Professional and special services	112,954	107,670
Patent agent fees and other patenting expenses (Note 5)	111,189	80,107
Accommodation, equipment and other rentals	70,590	62,459
Office supplies, printing, equipment and furnishings	36,600	24,909
Communications	28,591	23,922
Travel and removal	23,207	17,601
Bad debts expense	16,042	6,964
Legal fees	12,395	35,202
Miscellaneous	3,028	1,103
Payments in respect of Sugar cane separation process (Note 6)	724,763	
	1,875,857	1,022,264
Excess of expense over income before Parliamentary appropriations	709,818	217,659
Parliamentary appropriations		
Industry, Trade and Commerce Vote 20	350,000	302,950
Supplementary appropriation (Vote 20) for payments in respect of Sugar cane separation process (Note 6)	724,763	
	1,074,763	302,950
Excess of income over expense for the year	364,945	85,291

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

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance at beginning of the year	185,742	100,451
Excess of income over expense for the year	364,945	85,291
Balance at end of the year	550,687	185,742

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Working capital provided		
Parliamentary appropriation for operations	350,000	302,950
Supplementary appropriation for payments in respect of Sugar cane separation process (Note 6)	724,763	
Redemption of bonds at date of maturity	47,750	
	1,122,513	302,950
Working capital applied		
Excess of expense over income	709,818	217,659
Items not requiring an outlay of funds		
Increase in provision for employee termination benefits	(21,385)	(6,830)
	688,433	210,829
Increase in working capital during the year	434,080	92,121
Working capital, beginning of the year	145,919	53,798
Working capital, end of the year	579,999	145,919

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

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Objectives and operation of the Company

Canadian Patents and Development Limited (CPDL) was established to make available to the public through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Company receives and processes industrial and intellectual property under arrangements with Federal Government Departments, Crown Corporations and Agencies, universities, and other publicly-financed institutions. Suitable protection is sought in Canada and other countries for such property in instances where there is a promise of commercial use. In respect of money received from the exploitation of such property, the Company pays awards to public servants under the Public Servants Inventions Act and makes payments to other originators of such property in accordance with the agreements entered into with them.

2. Significant accounting policies

Industrial and intellectual property rights

Expenditures relating to the acquisition, protection, licensing and maintenance of industrial and intellectual property rights are charged to expense as incurred.

Royalties

Royalty income, and the portion thereof payable to third parties, is recorded on an accrual basis.

Investments in bonds

Investments in bonds are carried at cost since it is management's intention to hold the bonds to maturity. Interest income is recorded on an accrual basis.

3. Patent rights

From 1948, to date, approximately \$1,731,425 (1980—\$1,665,157) has been expended on the current inventory of unexpired patent rights for inventions.

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1981—*Concluded*

4. Equipment purchased under development contracts

The cost of equipment purchased under active development contracts and held by a licensee amounts to \$123,500 (1980—\$123,500).

5. Patent agents' fees and other patenting expenses

The Company incurs expense in obtaining and maintaining patents on inventions. Some of this expense is recoverable. A summary for the year is as follows:

	1981	1980
	\$	\$
Gross expense	210,927	220,280
Recovery	99,738	140,173
Net expense	<u>111,189</u>	<u>80,107</u>

6. Payments in respect of Sugar cane separation process

In June 1979, the inventors of a Sugar cane separation process sued the Crown and CPDL to recover the right to license their inventions together with an alleged loss of royalty and other income.

In 1981, CPDL recovered the right to license the patent from a licensee at a cost of \$500,000, made a cash payment to the inventors of \$100,000 for services to be rendered and incurred patent maintenance fees of \$124,763, for a total cost of \$724,763. Funds totalling \$754,596 were provided to CPDL to finance this cost by the Department of Industry, Trade and Commerce under Vote 20 of a supplementary appropriation from Parliament. An amount of \$29,833 was returned to the department after final adjustment.

CANADIAN SALTFISH CORPORATION

(Established by the Saltfish Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.,
MINISTER OF FISHERIES AND OCEANS,
OTTAWA, ONTARIO.

I have examined the balance sheet of Canadian Saltfish Corporation as at March 31, 1981 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 11, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Government of Canada—Treasury Bills	881,991		Bank overdraft	438,928	1,539,752
Accounts receivable	5,049,666	4,076,476	Accounts payable and accrued liabilities	2,520,371	1,710,845
Inventories (Note 3)	4,713,972	3,155,319	Loans from Canada (Note 5)		2,000,000
	10,645,629	7,231,795	Current portion of long-term debt (Note 5)	312,500	252,500
Long-term receivables	96,642	141,414	Provision for additional contributions payable to fishermen and producers (Note 2)	3,100,000	400,000
Fixed (Note 4)				6,371,799	5,903,097
Land, buildings and equipment, at cost or appraised value	3,111,469	2,907,755	Long-term		
Less: accumulated depreciation	1,024,966	902,380	Loans from Canada, net of current portion (Note 5)	1,718,500	1,431,000
	2,086,503	2,005,375	Provision for employee termination benefits	124,622	91,247
				1,843,122	1,522,247
			EQUITY		
			Retained earnings		
			Unappropriated	2,309,853	171,740
			Appropriated (Note 6)	2,304,000	1,781,500
				4,613,853	1,953,240
	12,828,774	9,378,584		12,828,774	9,378,584

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

Approved by the Board:

K. HENRIKSEN
Director

A. MALONEY
Director

CANADIAN SALTFISH CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Sales.....	49,349,504	29,382,485
Less: freight, insurance and sales adjustments.....	3,037,904	2,781,777
	46,311,600	26,600,708
Cost of sales		
Product costs.....	35,644,109	22,080,532
Transportation, storage and packaging.....	2,063,185	1,496,704
Other buying costs.....	671,951	487,108
	38,379,245	24,064,344
Gross margin.....	7,932,355	2,536,364
Other expenses		
Selling.....	855,009	676,451
Administrative.....	664,862	505,553
Other (Note 7).....	554,662	656,709
	2,074,533	1,838,713
Net income for the year before additional contributions to fishermen and producers.....	5,857,822	697,651
Provision for additional contributions to fishermen and producers (Note 2).....	2,918,150	400,000
Net income for the year before extraordinary item.....	2,939,672	297,651
Write down of fish plant (Note 4).....	279,059	
Net income for the year.....	2,660,613	297,651

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

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Unappropriated retained earnings at beginning of the year.....	171,740	36,589
Net income for the year.....	2,660,613	297,651
	2,832,353	334,240
Less: retained earnings appropriated during the year (Note 6).....	522,500	162,500
Unappropriated retained earnings at end of the year.....	2,309,853	171,740
Appropriated retained earnings at beginning of the year.....	1,781,500	1,619,000
Add: retained earnings appropriated during the year (Note 6).....	522,500	162,500
Appropriated retained earnings at end of the year.....	2,304,000	1,781,500
	4,613,853	1,953,240

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Working capital provided		
Operations		
Net income for the year before extraordinary item.....	2,939,672	297,651
Less: write down of fish plant (Note 4).....	279,059	
Net income for the year.....	2,660,613	297,651
Add: charges to earnings which did not require an outlay of funds:		
Depreciation of fixed assets.....	304,392	182,723
Increase in provision for employee termination benefits.....	33,375	18,879
Write down of fish plant (Note 4).....	279,059	
	3,277,439	499,253
Increase in long-term borrowings.....	600,000	800,000
Decrease in long-term receivables.....	44,772	
	3,922,211	1,299,253
Working capital applied		
Net additions to fixed assets.....	664,579	1,155,069
Long-term debt becoming current.....	312,500	252,500
Increase in long-term receivables.....		47,952
	977,079	1,455,521
Increase (decrease) in working capital.....	2,945,132	(156,268)
Working capital at beginning of the year.....	1,328,698	1,484,966
Working capital at end of the year.....	4,273,830	1,328,698

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

CANADIAN SALTFISH CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in March 1970, to improve the earnings of the primary producer of cured saltfish. The Corporation is an agency Crown Corporation of Canada and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed \$30 million.

The Corporation has the exclusive right to trade in and market cured fish and its by-products in the Province of Newfoundland and the North Shore of Quebec and is required to buy all cured fish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through agents of the Corporation and is subsequently marketed by the Corporation.

The Corporation was asked by two small fish companies to market their frozen fish products on a brokerage basis. No revenue is received for this service but the Corporation does recover its related direct costs.

2. Significant accounting policies

Depreciation and amortization

Depreciation is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Equipment	10 years
Furniture and fixtures	5 years
Vehicles	3 years
Sundry production equipment	3, 5 and 10 years
Fish plant	10 years

Foreign currency translation

Transactions in foreign currency during the year are translated into Canadian dollars at the rate in effect at the time of the transaction. At year-end, accounts receivable or payable in foreign currency are translated at the year-end exchange rate where such translation results in a loss; should a gain result, no year-end translation is made.

Agreements with fish processors

The Corporation operates under a common processing agreement with its agents.

In the case of the Corporation's own plant, there is a management agreement with the agent which is supplemental to the common contract. This agreement provides for the Corporation to share in the agent's operating profit and, in the event of a loss, the agent receives a guaranteed fixed fee and the loss is absorbed by the Corporation.

For the year ended March 31, 1981, the Corporation has recorded in its accounts an operating loss under the management agreement of \$173,664 (\$44,947 for the year ended March 31, 1980).

Provision for additional contributions to fishermen and producers

The Corporation purchases saltfish at initial prices established by the Board of Directors and obtains processing services at negotiated rates. Additional contributions, if any, to fishermen and producers are determined by the Board based on the results of operations. These contributions are made in respect of products purchased and processed during the year and therefore are charged to the operations of the year in which they are approved for distribution.

Income Taxes

Under the provisions of the Income Tax Act, the Corporation is exempt from federal income tax.

3. Inventories

Inventories are made up of the following categories:

	1981	1980
	\$	\$
Fish, at lower of cost and net realizable value	4,198,641	2,714,134
Packages and supplies, at cost	213,599	179,733
Salt, at cost	301,732	261,452
	<u>4,713,972</u>	<u>3,155,319</u>

4. Fixed assets

	1981			
	Cost or appraised value	Accumulated depreciation	Net book value	Depreciation expense
	\$	\$	\$	\$
Land	77,574		77,574	
Buildings	896,840	94,096	802,744	44,842
Equipment	1,563,929	871,808	692,121	169,367
Furniture and fixtures ..	73,126	59,062	14,064	3,621
Fish plant	500,000		500,000	86,562
	<u>3,111,469</u>	<u>1,024,966</u>	<u>2,086,503</u>	<u>304,392</u>
	1980			
	Cost	Accumulated depreciation & amortization	Net book value	Depreciation expense and amortization
	\$	\$	\$	\$
Land	77,574		77,574	
Building	270,008	49,254	220,754	12,338
Equipment	1,586,629	753,336	833,293	164,719
Furniture and fixtures ..	60,536	55,441	5,095	2,627
Leasehold improvements	47,387	44,349	3,038	3,039
Fish plant	865,621		865,621	
	<u>2,907,755</u>	<u>902,380</u>	<u>2,005,375</u>	<u>182,723</u>

The plant, which includes land, is a fish processing plant in Port Union, Newfoundland which the Corporation purchased in 1979-80. The purchase was made in anticipation of an increased supply of saltfish beyond the processing capacity of existing agents. Although there was a substantial increase in the supply of saltfish in 1980, there was no requirement for additional processing capacity and, as a result, the plant was used primarily for storing, packaging and shipping of salt-bulk.

The Corporation is continuing to actively seek alternative uses for the plant or to dispose of it. An independent appraisal of the plant was made on April 22, 1981 and, as a result, the Corporation's Board of Directors decided to write down the depreciated value of the plant to its appraised value.

5. Loans from Canada

The Corporation is dependent on the Government of Canada for working capital and long-term loans. Loans used to finance current assets are interest bearing and are repayable within one year.

Loans obtained to finance capital expenditures also bear interest and are subject to repayment in ten equal instalments. Outstanding long-term loans are as follows:

CANADIAN SALTFISH CORPORATION—*Concluded*NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981—*Concluded*

Due date	Interest rate %	Net balance	Annual principal payments
		March 31, 1981	
		\$	\$
March 25, 1984	7½	108,000	54,000
June 19, 1984	7¼	220,500	73,500
September 22, 1985	7¼	90,000	22,500
March 31, 1986	8¾	50,000	12,500
March 27, 1989	10½	70,000	10,000
September 28, 1989	10	640,000	80,000
September 30, 1990	12¾	540,000	60,000
		<u>1,718,500</u>	<u>312,500</u>

Annual long-term loan repayment requirements over the next five fiscal years are \$312,500 in 1982 to 1984, \$258,500 in 1985 and \$185,500 in 1986.

6. Appropriations of retained earnings

The Board of Directors established that the following amounts be appropriated from retained earnings:

	March 31, 1981	Increase	March 31, 1980
	\$	\$	\$
General contingencies	1,000,000	350,000	650,000
Processing and quality improve- ments	200,000		200,000
Research and development	100,000		100,000
Reinvestment in fixed assets	1,004,000	172,500	831,500
	<u>2,304,000</u>	<u>522,500</u>	<u>1,781,500</u>

7. Other expenses

Other expenses include the following:

	1981	1980
	\$	\$
Interest expense—Long-term	169,728	104,374
—Current	551,792	576,138
Gain on foreign exchange	(166,858)	(23,803)
	<u>554,662</u>	<u>656,709</u>

THE CANADIAN WHEAT BOARD

TO THE CANADIAN WHEAT BOARD:

We have examined the financial statements and explanatory comments thereon of The Canadian Wheat Board, which comprise Part VI of The Annual Report of The Board for the crop year ended July 31, 1980. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements together with the explanatory comments thereon present fairly the financial statements of The Board as at July 31, 1980 and the results of its operations for the

periods shown, in accordance with generally accepted accounting principles consistently applied.

DELOITTE, HASKINS & SELLS
Auditors
Chartered Accountants

Winnipeg, Manitoba
March 16, 1981

BALANCE SHEET AS AT JULY 31, 1980
(with prior year figures for comparison)

EXHIBIT I

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Stocks of grain:			Liability to the Banks	1,237,733,634	976,135,622
Wheat stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill	714,701,136	698,039,546	Liability to agents for grain purchased from producers but not yet delivered to the Board	370,137,193	418,488,323
Durum stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill	96,193,716	100,582,550	Liability to agents for deferred cash tickets	95,963,223	45,193,080
Oats stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay or Vancouver	8,937,966	25,465,033	Accrued expenses and accounts payable	32,011,472	47,978,084
Barley stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill		44,586,316	Outstanding adjustment and final payment cheques to producers		
Designated barley stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay or Vancouver	12,521,651	13,984,369	—Wheat	700,350	930,793
Bills of exchange plus accrued interest:			—Durum	33,652	72,835
Receivable in Canadian funds	1,304,222,452	827,877,450	—Oats	443,882	12,690
Receivable in United States funds covered at forward sales values or the prevailing rate of exchange	123,838,663	152,004,080	—Barley	144,389	177,272
Accounts receivable:			—Designated Barley	25,971	20,228
Sundry	88,552,439	19,753,446	Special Account—Net balance of undistributed payment accounts	2,155,258	333,436
Prairie Grain Advance Payments Act	5,567,733	27,354,570	Provision for final payment expenses	7,768,373	8,350,435
Due from the Government of Canada re deficits on Pool Account operations:			Surpluses resulting from operations:		
1977-78 Pool Account—Oats	974,911		1979-80 Pool Account		
1979-80 Pool Account—Oats	778,942		—Wheat	546,299,484	348,366,933
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	2,602,737	2,712,874	—Durum	70,746,098	28,424,258
Covered hopper cars, at cost less depreciation	89,175,126		—Barley	53,696,101	25,164,747
Office furniture, equipment and automobiles, at cost less depreciation	863,447	673,382	—Designated Barley	31,827,987	19,079,953
Deferred and prepaid expenses	756,148	1,143,683	Credit Balance 1978-79 Pool Account—		
	2,449,687,067	1,914,177,299	Oats		227,986
			Debit Balance 1977-78 Pool Account—		
			Oats		(4,779,376)
				2,449,687,067	1,914,177,299

W. E. JARVIS
Chief Commissioner

R. L. KRISTJANSON
Assistant Chief Commissioner

C. W. GIBBINGS
Commissioner

J. L. LEIBFRIED
Commissioner

F. M. HETLAND
Commissioner

THE CANADIAN WHEAT BOARD—Continued

1979-80 POOL ACCOUNT—WHEAT STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1979 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1980
(with prior year figures for the 1978-79 Pool Account for comparison)

EXHIBIT II

	1979-80		1978-79	
	Tonnes	Amount \$	Tonnes	Amount \$
Wheat acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver....	15,335,986	2,314,134,600	12,107,566	1,510,386,057
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	77,214	12,146,895	21,283	2,639,622
Purchased from prior year Pool Account—Wheat			272,584	33,496,851
	<u>15,413,200</u>	<u>2,326,281,495</u>	<u>12,401,433</u>	<u>1,546,522,530</u>
Wheat sold:				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill:				
Domestic	1,574,830		1,334,744	
Export	10,195,882		7,240,802	
Weight losses in transit and in drying	876		7,960	
	<u>11,771,588</u>	<u>2,291,966,537</u>	<u>8,583,506</u>	<u>1,286,550,588</u>
Wheat stocks—Being Wheat stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:				
Completed sales for the period subsequent to July 31				
Domestic	313,671		400,787	
Export	3,327,941		3,417,140	
	<u>3,641,612</u>	<u>714,701,136</u>	<u>3,817,927</u>	<u>698,039,546</u>
	<u>15,413,200</u>	<u>3,006,667,673</u>	<u>12,401,433</u>	<u>1,984,590,134</u>
Surplus on Wheat transactions		<u>680,386,178</u>		<u>438,067,604</u>
Operating costs:				
Carrying charges:				
Carrying charges on Wheat stored in country elevators.....		82,692,941		43,750,603
Storage on Wheat stored in terminal elevators		10,380,249		6,740,601
		<u>93,073,190</u>		<u>50,491,204</u>
Country elevator administrative charges		5,344,401		4,227,399
Interest, bank charges and net interest on other Board accounts		12,348,236		17,216,737
Demurrage		891,643		4,247,935
Net additional freight on Wheat shipped from country stations to terminal position		2,451,881		2,301,386
Handling and stop-off on wheat warehoused at interior terminals		(32,771)		(2,309)
Drying charges		147,976		623,369
Protein grading development program		1,310,575		
Interest and depreciation on Wheat Board hopper cars		6,274,019		
Wheat Board administrative and general expenses		12,277,544		10,594,950
		<u>134,086,694</u>		<u>89,700,671</u>
Surplus on operations of the Board on the Pool Account—Wheat, for the period from August 1, 1979 to October 31, 1980		<u>546,299,484</u>		<u>348,366,933</u>

THE CANADIAN WHEAT BOARD—Continued

1979-80 POOL ACCOUNT—AMBER DURUM WHEAT STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1979 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1980
(with prior year figures for the 1978-79 Pool Account for comparison)

EXHIBIT III

	1979-80		1978-79	
	Tonnes	Amount \$	Tonnes	Amount \$
Durum acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	1,927,286	313,758,328	1,538,964	194,572,191
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	12,454	2,003,083	14,962	1,893,796
Purchased from prior year Pool Account—Durum	142,438	23,429,554	210,974	28,442,649
	<u>2,082,178</u>	<u>339,190,965</u>	<u>1,764,900</u>	<u>224,908,636</u>
Durum sold:				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill:				
Domestic	87,689		76,034	
Export	1,564,008		1,062,775	
Weight losses in transit and in drying	7,943		(474)	
	<u>1,659,640</u>	<u>331,527,522</u>	<u>1,138,335</u>	<u>165,311,320</u>
Durum stocks—being Durum stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:				
Completed sales for the period subsequent to July 31				
Domestic	27,507		29,514	
Export	395,031		454,613	
Sale to the subsequent Pool Account—Durum			142,438	
	<u>422,538</u>	<u>96,193,716</u>	<u>626,565</u>	<u>100,582,550</u>
	<u>2,082,178</u>	<u>427,721,238</u>	<u>1,764,900</u>	<u>265,893,870</u>
Surplus on Amber Durum Wheat transactions		<u>88,530,273</u>		<u>40,985,234</u>
Operating costs:				
Carrying charges:				
Carrying charges on Durum stored in country elevators		13,517,063		7,831,515
Storage on Durum stored in terminal elevators		1,239,764		952,715
		<u>14,756,827</u>		<u>8,784,230</u>
Country elevator administrative charges		674,847		544,141
Interest and bank charges		36,349		(607,053)
Demurrage		(966,618)		2,410,692
Net additional freight on Durum shipped from country stations to terminal position		797,038		84,642
Handling and stop-off on durum warehoused at interior terminals		125,657		(2,427)
Drying charges		2,166		124
Interest and depreciation on Wheat Board hoppers cars		788,461		
Wheat Board administrative and general expenses		1,569,448		1,346,627
		<u>17,784,175</u>		<u>12,560,976</u>
Surplus on operations of the Board on the Pool Account—Durum, for the period from August 1, 1979 to October 31, 1980		<u>70,746,098</u>		<u>28,424,258</u>

THE CANADIAN WHEAT BOARD—Continued

1979-80 POOL ACCOUNTS—OATS STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1979, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1980

EXHIBIT IV

	1979-80	
	Tonnes	Amount
	\$	
Oats acquired:		
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	24,930	2,059,940
Purchased from the 1977-78 Pool Account—Oats	151,329	17,720,971
Purchased from the 1978-79 Pool Account—Oats	9,692	1,105,905
	<u>185,951</u>	<u>20,886,816</u>
Oats sold:		
Completed sales to July 31 basis in store Thunder Bay or Vancouver	104,103	11,997,045
Weight losses in transit and in drying	3	
Oats stocks—Being Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:		
Completed sales for period subsequent to July 31	61,835	6,578,517
Sale to subsequent Pool Account—Oats	20,010	2,359,449
	<u>185,951</u>	<u>20,935,011</u>
Surplus on Oats transactions		48,195
Operating costs:		
Carrying charges:		
Carrying charges on Oats stored in country elevators		543,918
Storage on Oats stored in terminal elevators		(158,736)
		385,182
Country elevator administrative charges		8,715
Interest and bank charges		26,089
Demurrage		343,924
Net additional freight on Oats shipped from country stations to terminal position		19,362
Interest and depreciation on Wheat Board hoppers cars		10,199
Wheat Board administrative and general expenses		33,666
		<u>827,137</u>
Deficit on operations of the Board on the Pool Account—Oats, for the period from August 1, 1979, to October 31, 1980		778,942

THE CANADIAN WHEAT BOARD—Continued

1979-80 POOL ACCOUNT—BARLEY STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1979 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1980
(with prior year figures for the 1978-79 Pool Account for comparison)

EXHIBIT V

	1979-80		1978-79	
	Tonnes	Amount \$	Tonnes	Amount \$
Barley acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	3,085,170	274,666,754	2,213,647	174,735,115
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	10,693	943,915	10,162	774,681
Purchased from prior year Pool Account—Barley			497,492	50,248,010
	<u>3,095,863</u>	<u>275,610,669</u>	<u>2,721,301</u>	<u>225,757,806</u>
Barley sold:				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill	3,094,881	341,431,888	2,279,401	219,230,408
Weight losses in transit and in drying	982		3,270	
Barley stocks—Being Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:				
Completed sales for period subsequent to July 31			438,630	44,586,316
	<u>3,095,863</u>	<u>341,431,888</u>	<u>2,721,301</u>	<u>263,816,724</u>
Surplus on Barley transactions		65,821,219		38,058,918
Operating costs:				
Carrying charges:				
Carrying charges on Barley stored in country elevators		3,669,229		2,916,612
Storage on Barley stored in terminal elevators		909,668		932,865
		<u>4,578,897</u>		<u>3,849,477</u>
Country elevator administrative charges		1,082,168		786,852
Interest and bank charges		(1,209,674)		1,741,646
Demurrage		2,935,279		3,243,495
Net additional freight on Barley shipped from country stations to terminal position		380,644		531,682
Handling and stop-off on Barley warehoused at interior terminals		(3,216)		1,041
Drying charges		58,345		389,911
Interest and depreciation on Wheat Board hopper cars		1,262,157		
Wheat Board Administrative and General Expenses		3,040,518		2,350,067
Surplus on operations of the Board on the Pool Account—Barley, for the period from August 1, 1979 to October 31, 1980		53,696,101		25,164,747

1979-80 POOL ACCOUNT—DESIGNATED BARLEY STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1979 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1980
(with prior year figures for the 1978-79 Pool Account for comparison)

EXHIBIT VI

	1979-80		1978-79	
	Tonnes	Amount \$	Tonnes	Amount \$
Designated Barley acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	953,806	125,853,160	947,847	92,913,334
Designated Barley sold:				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	883,445	143,956,850	835,818	97,701,323
Designated Barley stocks—Being designated Barley stocks on hand July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:				
Completed sales for the period subsequent to July 31	70,361	12,521,651	112,029	13,984,369
	<u>953,806</u>	<u>156,478,501</u>	<u>947,847</u>	<u>111,685,692</u>
Surplus on designated Barley transactions		30,625,341		18,772,358
Operating costs:				
Country elevator administrative charges		334,055		320,119
Interest		(2,809,977)		(1,633,973)
Interest and depreciation on Canadian Wheat Board hopper cars		390,206		
Wheat Board administrative and general expenses		883,090		1,006,259
		<u>(1,202,646)</u>		<u>(307,595)</u>
Surplus on operations of the Board on the Pool Account—Designated Barley, for the period from August 1, 1979, to October 31, 1980		31,827,987		19,079,953

THE CANADIAN WHEAT BOARD—Continued

1977-78 POOL ACCOUNT—OATS STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1977, TO COMPLETION OF OPERATIONS ON MAY 30, 1980

EXHIBIT VII

	1977-78	
	Tonnes	Amount
		\$
Oats acquired:		
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	397,142	29,584,769
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	255	26,712
Purchased from prior year Pool Account—Oats	104,940	8,884,601
	<u>502,337</u>	<u>38,496,082</u>
Oats sold:		
Completed sales to May 30, 1980, basis in store Thunder Bay or Vancouver	350,944	32,972,635
Weight losses in transit and in drying	64	
Oats stocks—Being Oats stocks on hand May 30, 1980, stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:		
Sale to 1979-80 Pool Account—Oats	151,329	17,720,971
	<u>502,337</u>	<u>50,693,606</u>
Surplus on Oats transactions		<u>12,197,524</u>
Operating costs:		
Carrying charges:		
Carrying charges on Oats stored in country elevators		10,221,068
Storage on Oats stored in terminal elevators		416,319
		<u>10,637,387</u>
Country elevator administrative charges		192,889
Interest and bank charges		1,682,161
Demurrage		8,762
Net additional freight on Oats shipped from country stations to terminal position		216,889
Drying charges		2,058
Wheat Board administrative and general expenses		411,088
		<u>13,151,234</u>
Debit on operations of the Board on the Pool Account—Oats, for the period from August 1, 1977, to May 30, 1980		953,710

1978-79 POOL ACCOUNT—OATS STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1978, TO COMPLETION OF OPERATIONS ON MAY 30, 1980

EXHIBIT VIII

	1978-79	
	Tonnes	Amount
		\$
Oats acquired:		
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	29,995	2,300,046
Oats sold:		
Completed sales to May 30, 1980, basis in store Thunder Bay or Vancouver	20,303	1,956,943
Oats stocks—Being Oats stocks on hand at May 30, 1980, stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:		
Sale to subsequent Pool Account—Oats	9,692	1,105,905
	<u>29,995</u>	<u>3,062,848</u>
Surplus on Oats transactions		<u>762,802</u>
Operating costs:		
Carrying charges:		
Carrying charges on Oats stored in country elevators		188,342
Storage on Oats stored in terminal elevators		58,069
		<u>246,411</u>
Country elevator administrative charges		10,441
Interest and bank charges		38,960
Net additional freight on Oats shipped from country stations to terminal position		1,845
Wheat Board administrative and general expenses		34,326
		<u>331,983</u>
Surplus on operations of the Board on the Pool Account—Oats, for the period from August 1, 1978, to May 30, 1980		430,819

THE CANADIAN WHEAT BOARD—Continued

STATEMENT OF ADMINISTRATIVE AND GENERAL
EXPENSES AND ALLOCATIONS TO OPERATIONS
FOR THE YEAR ENDED JULY 31, 1980
(with prior year figures for comparison)

EXHIBIT IX

	1979-80	1978-79		1979-80	1978-79
	\$	\$		\$	\$
Administrative and General Expenses:			Allocations to operations:		
Salaries—Board members, officers and staff ..	9,542,367	8,637,050	1. Marketing of Producers' Grain:		
Unemployment insurance, pension, group insurance, medical and other employee benefits	1,227,926	1,098,680	1979-80 Pool Account—Wheat	6,922,344	
Advisory committee—Travelling expenses and per diem allowances	56,952	84,308	1979-80 Pool Account—Durum	883,732	
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building	1,171,127	990,351	1979-80 Pool Account—Oats	20,040	
Telephones—Exchange service and long distance calls	241,587	224,085	1979-80 Pool Account—Barley	1,767,808	
Telegrams, cables and telex expense	129,191	114,135	1979-80 Pool Account—Designated Barley	513,443	
Postage	501,743	430,193	1978-79 Pool Account—Wheat	4,747,079	
Printing, stationery and supplies	535,478	456,983	1978-79 Pool Account—Durum	603,359	
Annual report, mini report and "Grain Matters" etc.	145,258	114,034	1978-79 Pool Account—Oats	8,761	
District meetings	21,013	24,511	1977-78 Pool Account—Oats	121,408	
Office expense	318,694	304,220	1978-79 Pool Account—Barley	1,013,670	
Travelling and transfer of staff	566,188	342,667	1978-79 Pool Account—Designated Barley	434,036	
Travelling expenses—Inspectors	141,339	98,604		17,035,680	14,721,383
Legal fees and court costs	13,942	23,954	2. Distributing Final Payments to Producers:		
Audit fees	67,500	67,500	(a) Wheat & Durum		
Computing equipment—Rental and sundries ..	1,825,546	1,198,902	1978-79 Pool Account—Wheat	154,272	
Repair and upkeep of office machines and equipment	32,114	33,494	1978-79 Pool Account—Durum	30,518	
Grain market publications and services	33,748	47,424	1977-78 Pool Account—Wheat	33,207	
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	498,838	381,812	1976-77 Pool Account—Wheat	6,097	
Bonds and Insurance	19,989	19,240	1975-76 Pool Account—Wheat	4,095	
Market development	17,347	48,500	1974-75 Pool Account—Wheat	2,351	
Weather surveillance	8,937	7,617	1973-74 Pool Account—Wheat	1,005	
Winnipeg Commodity Exchange dues	9,950	9,125		231,545	172,802
Depreciation on building, furniture, equipment and automobiles	301,820	252,297	(b) Coarse Grains		
Quota review committee		30,666	1978-79 Pool Account—Oats	3,471	
	17,428,594	15,040,352	1978-79 Pool Account—Barley	58,694	
			1978-79 Pool Account—Designated Barley	20,989	
			1977-78 Pool Account—Barley	8,076	
			1977-78 Pool Account—Designated Barley	1,166	
			1976-77 Pool Account—Oats	1,650	
			1976-77 Pool Account—Barley	1,930	
			1976-77 Pool Account—Designated Barley	314	
			1975-76 Pool Account—Oats	1,146	
			1975-76 Pool Account—Barley	1,274	
			1975-76 Pool Account—Designated Barley	190	
			1974-75 Pool Account—Oats	877	
			1974-75 Pool Account—Barley	994	
			1972-73 Pool Account—Oats	235	
			1973-74 Pool Account—Barley	363	
				101,369	86,167
			3. Allocation authorized by Order-in-Council from Special Account—Undistributed Payment Accounts in partial payment of administrative and general expenses incurred in respect of the Prairie Grain Advance Payments Act	60,000	60,000
				17,428,594	15,040,352

THE CANADIAN WHEAT BOARD—*Concluded*STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS
UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT
AS OF JULY 31, 1980

EXHIBIT X

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
	\$	\$	\$
1957-58 Crop Year	35,203,467	35,200,807	2,660
1958-59 Crop Year	34,369,653	34,366,685	2,968
1959-60 Crop Year	38,492,505	38,489,895	2,610
1960-61 Crop Year	63,912,550	63,904,660	7,890
1961-62 Crop Year	16,656,713	16,650,571	6,142
1962-63 Crop Year	29,251,526	29,245,974	5,552
1963-64 Crop Year	62,136,418	62,130,344	6,074
1964-65 Crop Year	32,961,844	32,955,139	6,705
1965-66 Crop Year	40,600,386	40,595,063	5,323
1966-67 Crop Year	36,668,270	36,663,276	4,994
1967-68 Crop Year	47,280,533	47,276,889	3,644
1968-69 Crop Year	151,852,319	151,742,570	109,749
1969-70 Crop Year	272,777,516	272,355,932	421,584
1970-71 Crop Year	91,105,890	91,065,246	40,644
1971-72 Crop Year	68,142,360	68,079,423	62,937
1972-73 Crop Year	20,754,104	20,726,170	27,934
1973-74 Crop Year	35,259,387	35,191,008	68,379
1974-75 Crop Year	46,635,399	46,435,635	199,764
1975-76 Crop Year	20,236,528	20,136,941	99,587
1976-77 Crop Year	130,592,220	130,019,200	573,020
1977-78 Crop Year	119,090,916	118,045,905	1,045,011
1978-79 Crop Year	151,316,450	150,128,422	1,188,028
1979-80 Crop Year	99,146,581	91,012,207	8,134,374
	<u>1,644,443,535</u>	<u>1,632,417,962</u>	
Balance to be refunded by Producers as at July 31, 1980			12,025,573
Add: bank interest to July 31, 1980, payable by the Government of Canada		61,899,928	
Less: amount paid to July 31, 1980		61,818,535	81,393
			<u>12,106,966</u>
Deduct: balance of funds received to cover advance payments in default:			
Government of Canada		948,543	
Line Elevator Companies		105,394	
Interest received on default payments		5,485,296	6,539,233
Owing to The Canadian Wheat Board as at July 31, 1980			<u>5,567,733</u>

CAPE BRETON DEVELOPMENT CORPORATION
(Established by the Cape Breton Development Corporation Act)

AUDITORS' REPORT

TO THE HONOURABLE,
THE MINISTER OF REGIONAL ECONOMIC EXPANSION,
OTTAWA, ONTARIO.

We have examined the balance sheet and the statement of equity of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1981, and the related income and operating statements and the statements of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiaries have been presented on a consolidated basis. With respect to those subsidiaries of which we are not auditors, we have carried out such inquiries and examinations as we considered necessary in order to accept the reports of other auditors for purposes of consolidation. As required by the provision of the Cape Breton Development Corporation Act, the financial statements of the Coal Division and the Industrial Development Division are being presented separately.

In our opinion, these financial statements present fairly the financial position of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1981, and the results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the Corporation.

TOUCHE ROSS & CO.
Chartered Accountants

Sydney, Nova Scotia
May 15, 1981

COAL DIVISION

BALANCE SHEET AS AT MARCH 31

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash.....	3,435,264	3,146,710	Government of Canada—Advances		13,000,000
Accounts receivable (Note 2)	47,539,881	12,883,924	Accounts payable—Trade	10,061,123	6,437,878
Inventories, at the lower of cost and net realizable value			Accrued wages and vacation pay	11,959,986	8,958,746
Coal	8,635,324	9,835,837	Accrued charges (Note 5)	1,500,000	1,000,000
Operating materials and supplies	11,530,338	11,024,679	Employees' deductions	4,377,945	3,522,926
Prepaid expenses.....	115,272	80,717	Current portion of long-term debt		1,464,267
	<u>71,256,079</u>	<u>36,971,867</u>		<u>27,899,054</u>	<u>34,383,817</u>
Fixed			Long-term (Note 3)		
Lingan Mine	67,089,823	56,545,640	Government of Canada		20,249,872
No. 26 Mine	40,731,919	37,042,293	Less: current portion		1,464,267
Prince Mine	31,078,056	22,465,049			<u>18,785,605</u>
Donkin Mine.....	3,706,362	1,012,518	EQUITY		
Coal Preparation Plant	37,423,628	37,118,594	Equity of Canada		
Devco Railway	13,690,076	10,612,514	Per statement attached	169,754,587	93,575,694
Other fixed assets	6,619,208	6,023,526			
	<u>200,339,072</u>	<u>170,820,134</u>			
Accumulated depreciation (Note 1B)	73,941,510	61,046,885			
	<u>126,397,562</u>	<u>109,773,249</u>			
	<u>197,653,641</u>	<u>146,745,116</u>		<u>197,653,641</u>	<u>146,745,116</u>

On behalf of the Board:

JOHN F. BURKE
Director

D. S. RANKIN
Director

CAPE BRETON DEVELOPMENT CORPORATION—Continued

COAL DIVISION

STATEMENT OF EQUITY
AS AT MARCH 31

	1981	1980
	\$	\$
Balance at beginning of year	93,575,694	99,961,392
Add: payments by Canada in respect of mining losses—Vote 45, 46b (Note 1A)	19,656,753	
Payments by Canada in respect of repayment of Prince Mine Loan Vote 45c (Note 3)	9,520,000	
Transfer of recoverable contribution to equity (Note 3)	10,000,000	
Payments by Canada in respect of capital expenditures—Vote 30,50c (Note 1A)	60,442,000	24,610,803
	193,194,447	124,572,195
Deduct: mining losses	10,545,236	18,260,488
Depreciation of fixed assets (Note 1B)	12,894,624	12,736,013
	23,439,860	30,996,501
Balance at end of year	169,754,587	93,575,694

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31

	1981				1980	
	Collieries	Preparation	Railway & Handling	Administration & Services	Total	Total
	\$	\$	\$	\$	\$	\$
Revenue						
Coal sales					129,064,216	115,153,123
Less: external selling expense					2,058,292	2,174,943
Outside railway revenue					127,005,924	112,978,180
Operating revenue					3,519,252	2,083,978
					130,525,176	115,062,158
Operating expenses						
Wages and salaries	38,607,232	4,478,476	6,816,611	12,324,934	62,227,253	55,767,382
Holidays and vacations	5,259,772	593,000	933,000	1,697,000	8,482,772	7,591,301
Workmen's compensation	4,305,381	486,000	764,000	1,389,000	6,944,381	6,917,225
Surcharges	2,570,956	345,732	500,524	580,390	3,997,602	3,849,494
Materials and supplies	11,132,639	1,481,789	1,130,182	758,866	14,503,476	13,398,458
Repair materials	7,696,869	949,674	445,731	91,459	9,183,733	8,148,847
Electric power	3,277,000	915,132	239,092	146,729	4,577,953	4,158,155
Grants in lieu of taxes	806,023	567,466	326,261	282,399	1,982,149	1,707,561
Royalties	637,588				637,588	500,135
Hired heavy equipment	860,100	800,419	1,325,247	20,845	3,006,611	2,754,876
Other expenses	400,292	184,266	207,295	2,489,124	3,280,977	2,774,603
Purchased coal	3,669,403				3,669,403	1,161,472
Depreciation	9,953,823	1,884,357	913,257	143,187	12,894,624	12,736,013
Decrease in coal inventory	1,217,938				1,217,938	10,085,780
Interest on Prince Mine Loan						973,700
Total operating expenses	90,395,016	12,686,311	13,601,200	19,923,933	136,606,460	132,525,002
Excess operating expenses over operating revenue					6,081,284	17,462,844
Pensions					12,965,238	10,956,213
Pre-retirement leave					4,741,554	4,970,392
Provision for claims (Note 5)					1,046,871	(775,000)
Interest and other income					(1,057,380)	(1,166,813)
Coal preparation expenses capitalized against Prince Mine ..					(337,707)	(451,135)
					23,439,860	30,996,501
Deduct: depreciation not deductible in determining mining losses (Note 1B)					12,894,624	12,736,013
Net mining loss, for the year					10,545,236	18,260,488

CAPE BRETON DEVELOPMENT CORPORATION—Continued

COAL DIVISION

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

	1981	1980
	\$	\$
Funds provided from		
Payments by Canada		
—in respect of mining losses		
Vote 45, 46b (Note 1A).....	19,656,753	
—in respect of capital expenditures		
Vote 50, 50c (Note 1A).....	60,442,000	24,610,803
—in respect of repayment of Prince		
Mine Loan—Vote 45c (Note 3).....	9,520,000	
—transfer of recoverable contribution		
to equity (Note 3).....	10,000,000	
—recoverable contribution in respect of		
capital expenditures Vote 50c		
(Notes 1A, 3).....		10,000,000
—reclassification of current portion		
of Prince Mine Loan.....	1,464,267	
Proceeds from disposal of fixed assets.....	125,273	136,987
	<u>101,208,293</u>	<u>34,747,790</u>
Funds used for		
Net mining loss.....	10,545,236	18,260,488
Expenditure on fixed assets.....	30,374,082	23,148,876
Transfer on recoverable contribution loan		
(Note 3).....	10,000,000	
Reduction in loan due to the Government of		
Canada (Note 3).....	9,520,000	1,464,267
	<u>60,439,318</u>	<u>42,873,631</u>
Increase (decrease) in working capital.....	40,768,975	(8,125,841)
Working capital at beginning of year.....	2,588,050	10,713,891
Working capital at end of year.....	<u>43,357,025</u>	<u>2,588,050</u>

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981

1. Significant Accounting Policies

(A) Financing

The Corporation is financed by way of votes of the Parliament of Canada. In past years, the Corporation received, through the main estimates, votes for operating purposes equal to its projected losses for the year plus additional losses. For the year ended March 31, 1980, Treasury Board changed this policy so that the supplementary votes for operating purposes would not be approved until after the receipt of audited financial statements. The votes for capital purposes until this year had only been received through the main estimates, however, additional supplementary voted funds for capital purposes were passed on March 31, 1981.

(B) Depreciation

The Corporation has provided depreciation on its fixed assets based on their estimated useful lives. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.

2. Accounts Receivable

	1981	1980
	\$	\$
Trade.....	19,540,148	12,796,033
Appropriation receivable—Vote 50c capital expenditures.....	28,000,000	
Employees.....	99,733	136,522
	<u>47,639,881</u>	<u>12,932,555</u>
Less: allowance for doubtful accounts.....	100,000	48,631
	<u>47,539,881</u>	<u>12,883,924</u>

3. Repayable Advances from Canada

	1981	1980
	\$	\$
Current.....		13,000,000
Long-term		
Advance (recoverable contribution).....		10,000,000
Note payable.....		10,249,872
Less: current portion (Note payable) ..		1,464,267
		<u>18,785,605</u>

In 1975 the Corporation negotiated a term loan of \$13,600,000 from the Government of Canada to finance the development of the Prince Mine. This loan bore interest at the Government of Canada lending rate to Crown Corporations and others, established quarterly by the Department of Finance, and for the period involved the rate varied between 8% and 9½%. The loan of \$13,600,000, plus interest accrued at March 31, 1977 of \$1,042,674, was repayable in ten equal annual installments which commenced March 31, 1978.

During the year, the Corporation received as part of its financing under Vote 45c an amount equal to three principal balance owing of \$9,520,000 and the forgiveness of interest owing in the amount of \$729,872. Since the interest had been capitalized in past years, the forgiveness was credited to capital.

During the year ended March 31, 1980, the Corporation received under Vote 25 an amount of \$10,000,000 in the form of a recoverable contribution for the development of the Prince Mine. At this time, the terms under which the amount would be recovered had not been finalized. It has now been determined that such recovery will be dependant on the Corporation generating sufficient cash flow from the Prince Mine. In view of this the advance has been transferred to Proprietor's Equity.

4. Commitments

Commitments on capital projects for ongoing mining operation include the following:

- Approximately \$20,000,000 for mine face equipment
- Approximately \$18,000,000 for rolling stock

Phase II of the Donkin Mine project has commenced. The cost of completing the two tunnels which make up the project is estimated to be \$55,000,000. The project will take two years to complete.

5. Contingent Liabilities and Claims

- (A) On February 13, 1981, an explosion occurred on board a vessel carrying a shipment of coal supplied by the Corporation. As at March 31, 1981, there was neither an estimate of damage nor an indication of responsibility available.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981—Concluded

(B) The Nova Scotia Hospital Tax Commission has issued assessments against the Corporation covering the calendar years 1976 and 1977. These assessments treat as taxable certain items used by the Corporation in its mining operations and previously considered to be exempt from tax. If tax is imposed on all items so assessed, the resulting liability covering a period of six years to March 31, 1981 is estimated to be approximately \$3,500,000. The Corporation considers these items to be exempt from hospital tax and has appealed the assessments. The matter is expected to be heard by the Supreme Court of Nova Scotia on June 16, 1981.

(C) A Customer of the Corporation has withheld payment in the amount of \$2,550,000 on sales invoiced to it. This customer is claiming that \$850,000 represents damages incurred as a result of excessive moisture in coal purchased from the Corporation. The Corporation does not admit the claim and has taken legal action to obtain the funds. On May 1, 1980, as provided in the sales contract, the Corporation set the price of the coal supplied to the customer. The customer claims that the new price was not as outlined in the contract and withheld payments of the additional charge which amounted to approximately \$1,700,000 as at March 31, 1981. An arbitrator has been appointed in the price dispute, submissions have been made, and his decision is expected shortly.

The total of provisions as at March 31, 1981 for all outstanding claims and potential claims amounts to \$1,500,000 which management estimates to be fully adequate.

6. Long-term sales agreement

The Corporation has signed an agreement with the Nova Scotia Power Corporation which calls for the delivery of a substantial portion of the Corporation's coal production to the Power Corporation subject to the terms contained in the agreement. The agreement expires in the year 2011.

7. Pensions

An actuarial valuation of the Cape Breton Development Corporation Non-Contributory Pension Plan as at December 31, 1980 indicated an unfunded actuarial liability of \$39,310,529 and in addition an experience deficiency of \$15,203,421. No provision for these liabilities has been included in the accounts as at March 31, 1981. The former amount is required to be liquidated by 1993 and the latter amount by 1984. The minimum annual amount required, including pension payments, will be as follows:

	\$
1981	13,158,886
1982	9,682,072
1983	8,092,804
1984	6,931,484
1985-92	5,089,743
1993	649,954

Current pension payments approximate \$5,800,000 and the balance will be funded by the Corporation prior to December 31, in each year.

8. Workmen's Compensation

In previous years, the Corporation's payments for workmen's compensation included an amount which was applied against the capitalized value of existing pensions. During the year ended March 31, 1981, this practice was changed whereby payments equalled the amount paid by the Province of Nova Scotia to Cape Breton Development Corporation employees receiving compensation, together with an administration charge of 10%.

9. Remuneration of Directors and Senior Officers

(Same as Note 5 to Industrial Development Division statements)

The Corporation had six directors, whose aggregate remuneration for the year was \$8,833 (1980—\$14,267). The Corporation had nine officers whose aggregate remuneration for the year as officers was \$509,156 (1980—\$364,117). The president is the only officer who is also a director.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED BALANCE SHEET
AS AT MARCH 31

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash	3,280,160	4,176,357	Accounts payable	578,771	554,974
Accounts and interest receivable	1,388,202	582,136	Long-term debt of subsidiary	31,388	33,295
Receivable from Province of Nova Scotia	127,685	123,986			
Inventories, at lower of cost and net realizable value	1,476,000	1,224,275			
Prepaid expense	16,706	34,192			
	<u>6,288,753</u>	<u>6,140,946</u>			
Loans and investments			EQUITY		
Loans	3,737,031	3,331,047	Consolidated equity per statement attached (Note 1)	21,093,238	20,068,394
Investments	122,609	122,599			
	<u>3,859,640</u>	<u>3,453,646</u>			
Fixed (Note 2B)					
Rental facilities	5,441,279	5,263,153			
Tourist facilities	6,345,933	5,664,615			
Primary industry facilities	2,651,136	2,398,954			
Secondary industry facilities	3,211,312	2,627,401			
	<u>17,649,660</u>	<u>15,954,123</u>			
Less: accumulated depreciation	6,126,962	4,952,941			
	<u>11,522,698</u>	<u>11,001,182</u>			
Other					
Deferred charges	32,306	60,889			
	<u>21,703,397</u>	<u>20,656,663</u>		<u>21,703,397</u>	<u>20,656,663</u>

Guarantees (Note 4)

On behalf of the Board:

JOHN F. BURKE
DirectorD. S. RANKIN
Director

CAPE BRETON DEVELOPMENT CORPORATION—Continued

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF EQUITY
AS AT MARCH 31

	1981	1980
	\$	\$
Consolidated equity at beginning of year	20,068,394	19,276,364
Payments during year from Canada—Vote 55 (Note 1)	8,222,250	7,835,000
	28,290,644	27,111,364
Deduct: net consolidated operating expenses	7,197,406	7,042,970
Consolidated equity at end of year	21,093,238	20,068,394

CONSOLIDATED OPERATING STATEMENT
FOR THE YEAR ENDED MARCH 31

	1981	1980
	\$	\$
Development and operating expenses		
Industrial operations and assistance	3,756,760	4,051,823
Tourist operations and grants	1,052,543	1,037,500
Marine farming operations	955,210	901,147
Sheep farming operations	87,900	500,850
Other primary production	156,219	185,571
Real estate operating costs	737,871	547,710
Community planning and projects	878,906	630,911
Scholarships and apprentice programs	117,088	207,128
New business development assistance	984,951	374,898
	8,727,448	8,437,538
Administration expenses		
Salaries	1,203,076	1,141,490
Professional fees	315,543	90,385
Travelling expenses	110,356	79,200
Office and miscellaneous expenses	352,359	313,806
	1,981,334	1,624,881
Depreciation and amortization	1,315,156	1,334,447
Provision for unrecoverable loans and receivables ..	528,637	384,645
	1,843,793	1,719,092
Total operating expenses for the year	12,552,575	11,781,511
Revenue		
Interest	882,001	643,812
Industrial operations	2,515,295	2,408,575
Tourist operations	731,017	652,209
Marine farming operations	321,383	310,369
Sheep farming operations	31,630	296,989
Real estate rentals	860,645	857,918
Other primary production	13,198	50,768
	5,355,169	5,220,640
Net operating expenses for the year	7,197,406	6,560,871
Extraordinary item—Loss on disposal of fixed assets of Cape Breton Steam Railway		482,099
Net consolidated operating expenses	7,197,406	7,042,970

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

	1981	1980
	\$	\$
Source of funds		
Payment from Canada	8,222,250	7,835,000
Repayment and reduction of loans	480,986	316,851
Proceeds on sale of fixed assets	198,211	111,600
DREE grant—Fixed assets		23,790
	8,901,447	8,287,241
Application of funds		
Consolidated operating expenses (net of income)	7,197,406	7,042,970
Less: items not requiring an outlay of funds		
—depreciation and amortization	1,315,156	1,334,447
—provision for doubtful loans and invest- ments	260,872	287,073
—forgiveable portion of loans transferred to grants	152,807	82,359
—assets written-off		482,098
—loss on sale of fixed assets	68,657	35,911
—reduction in deferred charges	28,583	12,698
	5,371,331	4,808,384
Loans	1,300,649	1,275,625
Purchase of fixed assets		
—rental facilities	184,629	
—tourist facilities	764,715	211,758
—primary industry facilities	495,686	195,465
—secondary industry facilities	604,132	607,651
Loss on winding up of subsidiary	54,378	
Purchase of investments	10	
Decrease in long-term debt	1,907	1,541
	8,777,437	7,100,424
Net increase in working capital	124,010	1,186,817

CAPE BRETON DEVELOPMENT CORPORATION—*Concluded*

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1981

1. General Policy

The objects of the Industrial Development Division are to promote and assist the financing and development of industry to provide employment on the Island of Cape Breton. In accomplishing these aims the Corporation makes loans and investments, the amounts of which are often in excess of those which would be available through normal commercial sources. The Corporation also makes grants to assist enterprises which are considered likely to make a substantial improvement to the development of Cape Breton Island.

The Industrial Development Division is financed by way of Vote of the Parliament of Canada. Parliament voted \$8,222,250 for this purpose during the fiscal year ended March 31, 1981.

2. Significant Accounting Policies

(A) Basis of Consolidation

The financial statements of the Industrial Development Division include the results of the Division and all its subsidiaries as explained below. The subsidiaries are as follows:

	Corporation Interest	Company Year End
Darr (Cape Breton) Limited (Real Estate)	100%	December 31
Cape Breton Marine Farming Limited (Fish and Oyster Farming)	100%	March 31
Whale Cove Summer Village Limited (Tourist Accommoda- tions)	62.5%	March 31
Dundee Estates Limited (Tourist Accommodations)	100%	March 31
Cape Breton Woolen Mills Lim- ited (Carding and Spinning)	53.3%	March 31

As the financial statements of Whale Cove Summer Village Limited and Cape Breton Woolen Mills Limited showed deficit equity positions as at March 31, 1981 and the minority interest in losses to date have been absorbed against the total of the minority invested capital, the losses of these companies for the respective years are included in the consolidated net loss. As a consequence, no minority interest is shown in the balance sheet for these subsidiaries.

(B) Fixed Assets

Fixed assets are recorded at cost. The cost and related depreciation of items retired or disposed of are removed from the books and any gains or losses are included in the consolidated operating statement. Depreciation is provided on the straight-line method using rates based on the estimated useful lives of the assets generally as follows:

Buildings	Up to 20 years
Equipment	4 to 10 years
Vehicles	3 to 4 years

The four categories of fixed assets shown on the Balance Sheet each include land, buildings and equipment.

(C) Accounting Policy—Certain Subsidiaries

The statements of Dundee Estates Limited and of Cape Breton Marine Farming Limited both include notes indicating that their statements have been prepared on the assumption that the companies can continue to operate as going concerns, which assumption depends on the continued financial support of Cape Breton Development Corporation.

3. Commitments

As at March 31, 1981, the Industrial Development Division of the Corporation was committed to expenditures and loans totaling approximately \$800,000 over and above the amounts included in the financial statements at that date.

4. Guarantees

During the 1976 year, the Corporation guaranteed the repayment by Sydney Steel Corporation of that company's \$70,000,000—11¼% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to \$61,110,000.

The Corporation in 1971 guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Aktiebolag. This guarantee originally amounted to \$30,000,000. The balance of advances has since been reduced to \$16,500,000 of which \$6,500,000 is in U.S. dollars.

The Corporation made the guarantees for and on behalf of Her Majesty the Queen in right of Canada; therefore, any amounts required to be paid shall be paid out of the Consolidated Revenue Fund of Canada and not out of funds of Cape Breton Development Corporation.

5. Remuneration of Directors and Senior Officers

(Same as Note 9 to Coal Division Statements)

The Corporation had six directors, whose aggregate remuneration for the year was \$8,833 (1980—\$14,267). The Corporation had nine officers whose aggregate remuneration of the year as officers was \$509,156 (1980—\$364,117). The president is the only officer who is also a director.

CROWN ASSETS DISPOSAL CORPORATION
(Established by the Surplus Crown Assets Act)

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1981
WERE NOT AVAILABLE AT DATE OF PRINTING

DEFENCE CONSTRUCTION (1951) LIMITED
(Incorporated under the Canada Business Corporations Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE GILLES LAMONTAGNE, P.C., M.P.,
 MINISTER OF NATIONAL DEFENCE,
 OTTAWA, ONTARIO.

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1981 and the statements of net expense and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Company as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
 for the Auditor General of Canada*

Ottawa, Ontario
 May 15, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash	158,381	329,570	Accounts payable and accrued liabilities	57,892	75,284
Accounts receivable—Government departments and agencies	120,798	50,206	Payroll deductions payable	218,064	169,194
Other	9,234	6,758	Due to Canada	12,426	142,028
	288,413	386,534	Accrued employees' leave	416,244	304,903
Contractors' security deposits (Note 6)	283,303	246,296		704,626	691,409
Fixed, at cost			Contractors' security deposits (Note 6)	283,303	246,296
Furniture and equipment	334,675	322,041	Provision for employee benefits (Note 5)	2,185,050	1,849,140
Less: accumulated depreciation	269,211	265,819		3,172,979	2,786,845
	65,464	56,222	DEFICIT LESS CAPITAL STOCK		
	637,180	689,052	Capital stock		
			Authorized—1,000 shares of no par value	31	31
			Issued—31 shares fully paid	(2,535,830)	(2,097,824)
			Deficit (Note 4)	(2,535,799)	(2,097,793)
				637,180	689,052

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

Approved on behalf of the Board:

A. G. BLAND
 Director

L. G. CRUTCHLOW
 Director

DEFENCE CONSTRUCTION (1951) LIMITED—Continued

STATEMENT OF NET EXPENSE AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Administration		
Salaries	7,235,157	5,830,132
Employee benefits	686,231	498,584
Travel and removal	502,996	357,194
Office supplies and maintenance	127,453	96,322
Professional services	97,476	88,561
Telephone and telegraph	212,266	171,072
Office accommodation	196,966	170,016
Advertising	143,500	88,335
Postage, express and freight	96,582	62,199
Depreciation	27,107	25,733
Rental of machinery	58,450	47,923
Other	78,632	41,244
	9,462,816	7,477,315
Less: recoveries of expense (Note 7)	588,517	576,401
Net expense for the year	8,874,299	6,900,914
Less: funding of costs by National Defence Votes 5 and 15 (Vote 15 in 1980)	8,436,293	6,958,972
Excess of net expense over current parliamentary appropriations (appropriations over expense) (Note 3)	438,006	(58,058)
Deficit, beginning of year	2,097,824	2,155,882
Deficit, end of year (Note 4)	2,535,830	2,097,824

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds provided		
Funding of costs by National Defence Votes 5 and 15 (Vote 15 in 1980)	8,436,293	6,958,972
Funds applied		
Operations		
Net expense for the year	8,874,299	6,900,914
Deduct: items not requiring an outlay of funds		
Depreciation	27,107	25,733
Accrued employee benefits	450,844	170,829
	8,396,348	6,704,352
Employee benefit payments	114,934	241,779
Purchase of fixed assets	36,349	28,398
	8,547,631	6,974,529
Increase in working capital deficiency	111,338	15,557
Working capital deficiency at beginning of the year	304,875	289,318
Working capital deficiency at end of the year	416,213	304,875

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

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Objectives and operations of the Company

Defence Construction (1951) Limited was incorporated in 1951 under the Canada Business Corporations Act, pursuant to the authority of the Defence Production Act, to contract for major military construction and maintenance projects required by the Department of National Defence.

The Company's principal functions in the field of construction management are to obtain tenders, make recommendations regarding proposed awards and to award and administer contracts. As an integral part of its responsibility for contract administration, the Company inspects the work to ensure completion in accordance with the contract and certifies contractors' progress claims for payment from funds of the Department of National Defence. It also engages architectural and engineering firms to prepare plans and specifications in accordance with the requirements of the Department of National Defence. It may provide technical and administrative assistance on construction matters to other government departments when required.

2. Significant accounting policies

Net expense

The accounts of the Company reflect only the administrative expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.

Depreciation

Depreciation is recorded on the straight-line method over five years.

Employee benefits

Employee benefits are expensed when earned by employees.

Pensions

During the year, the Company made payments of \$346,722 (\$336,853 in 1980) in respect of current contributions to the Public Service Superannuation Account (PSSA) of the Government of Canada. The PSSA is actuarially valued every five years. The Company's contributions and recorded liabilities are limited to the matching of the current and certain arrears contributions of employees. The Company is not required to make contributions with respect to actuarial deficiencies of the PSSA.

3. Parliamentary appropriations

The net administrative expenses are funded from the Department of National Defence appropriations to the extent of net annual cash requirements.

4. Deficit

The Deficit of the Company is comprised primarily of unfunded liabilities for employees vacation and furlough pay and termination benefits which will require funding from parliamentary appropriations in future years as they become payable.

5. Provision for employee benefits

	1981	1980
	\$	\$
Termination benefits	1,722,492	1,472,595
Life insurance for retired employees	360,995	314,807
Furlough benefits	101,563	61,738
	2,185,050	1,849,140

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1981—*Concluded*

6. Contractors' security deposits

Contractors' security deposits represent bid deposits—\$247,278 (1980—\$183,496) and deposits on plans and specifications—\$36,025 (1980—\$62,800).

7. Recovery of expense

The Company provides certain technical and administrative assistance to the Department of National Defence and other government departments and agencies on a cost-recovery basis.

8. Income tax

The Company is not liable for the payment of income taxes.

9. Supplementary information

The Company's contracting activity on behalf of government departments and agencies is summarized below:

	Year Ended March 31	
	1981	1980
	(\$000)	
Contracts in progress at beginning of the year.....	203,265	209,707
Contracts awarded	173,787	88,615
	377,052	298,322
Contracts completed.....	134,293	95,057
Contracts in progress at end of the year	242,759	203,265
Payments on contracts in progress at end of the year	156,685	167,697
Work outstanding on contracts in progress at end of the year	86,074	35,568

ELDORADO AVIATION LIMITED

AUDITOR GENERAL OF CANADA

THE HONOURABLE MARC LALONDE, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA, ONTARIO.

We have examined the statement of financial position of Eldorado Aviation Limited as at December 31, 1980 and the statements of operations and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements give a true and fair view of the financial position of the company as at December 31, 1980 and the results of its operations and changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the company, the financial statements are in agreement therewith and the transactions that have come under our notice have been within its statutory powers.

M. H. RAYNER
Acting Auditor General of Canada

COOPERS & LYBRAND

Ottawa, Ontario
February 12, 1981

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Current			Current		
Cash	13,268	115,980	Accounts payable and accrued liabilities	162,248	169,920
Accounts receivable	2,401	8,542	Current portion of obligations under capital leases	590,895	
Operating supplies, at cost	143,552	57,185	Due to Eldorado Nuclear Limited		4,164,650
Prepaid engine overhaul		195,818		753,143	4,334,570
Prepaid insurance	51,209	24,665			
Prepaid aircraft purchase costs		4,019,826	Obligations under capital leases	15,024,030	
Due from Eldorado Nuclear Limited	205,398				
	415,828	4,422,016	SHAREHOLDER'S EQUITY		
Property and equipment, at cost			Capital stock	28,006	28,006
Aircraft, including major spare parts			Retained earnings	257,039	257,039
—under capital lease	15,927,095	935,765		285,045	285,045
—owned					
Shop, hangar and loading equipment	92,976	113,818			
Office furniture and equipment	18,859	16,149			
	16,038,930	1,065,732			
Less: accumulated depreciation	392,540	868,133			
	15,646,390	197,599			
	16,062,218	4,619,615		16,062,218	4,619,615

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

Approved by the Board:

N. M. EDIGER
Director

T. J. GORMAN
Director

ELDORADO AVIATION LIMITED—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Expenses		
Salaries, wages and employee benefits	1,131,048	1,235,160
Aircraft lease interest cost	1,195,201	
Gas and oil	824,356	853,154
Depreciation	345,050	75,164
Repairs and services	291,369	559,643
Hangar	274,359	263,502
Insurance	188,889	79,786
Travel	51,935	16,632
Office	36,225	28,239
Miscellaneous	27,038	27,460
Supplies	16,138	34,685
Flight catering	9,440	16,975
	4,391,048	3,190,400
Net gain on disposal of property, equipment and related spare parts	169,280	173,547
Miscellaneous income	14,686	12,936
Net cost of operations	4,207,082	3,003,917
Recovered from:		
Eldorado Nuclear Limited	4,207,082	2,629,638
Northern Transportation Company Limited		374,279
	4,207,082	3,003,917
Net income for the year	Nil	Nil

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Source of working capital		
Items not requiring a current outlay of working capital:		
Depreciation expense recovered	345,050	75,164
Net gain on disposal of property and equipment	(169,280)	(173,547)
	175,770	(98,383)
Proceeds on disposal of property and equipment	306,808	238,025
Capital lease obligations	15,927,095	
	16,409,673	139,642
Use of working capital		
Additions to property and equipment	15,931,369	36,965
Payment of capital lease obligations	312,170	
Current portion of capital lease obligations	590,895	
	16,834,434	36,965
Increase (decrease) in working capital	(424,761)	102,677
Working capital (deficiency)—Beginning of year ..	87,446	(15,231)
Working capital (deficiency)—End of year	(337,315)	87,446

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

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980

1. Eldorado Aviation Limited

Eldorado Aviation Limited, a wholly-owned subsidiary of Eldorado Nuclear Limited, was incorporated under the Canada Corporations Act. In 1980 the Company filed for and received its continuance under the Canada Business Corporations Act.

The Company is subject to the Financial Administration Act and the Government Companies Operations Act.

2. Operations

During 1980 the Company operated two DC 4 fixed winged aircraft and two helicopters until mid year. At that time this equipment was disposed of and a Boeing 737 combination cargo/passenger aircraft was leased to handle all haulage of freight and passengers for the parent company. The net cost of operations is recovered from the parent company (and by agreement from Northern Transportation Company Limited in 1979 and prior years).

3. Significant accounting policies

Property and equipment

Assets are carried at cost. Costs of additions, betterments and renewals are capitalized.

Depreciation

Depreciation on the leased aircraft is recorded in the accounts at a predetermined rate per flying hour which has been calculated based on the estimated life of the asset.

Depreciation on other assets is recorded in the accounts on the declining balance method based on the estimated useful lives of the assets.

Deferred engine overhaul costs

The costs of rebuilding engines are charged to operations over the estimated life of the rebuilt engines on the basis of actual hours flown.

4. Capitalized lease obligations

During 1980, the Company leased, with an option to purchase, a Boeing 737 combination cargo/passenger aircraft costing approximately \$15,927,100. The cost of this equipment is included in property and equipment and the related liability is included in long-term debt to reflect the effective acquisition and financing of the aircraft.

The future minimum principal payments under the capitalized lease are as follows:

	(in thousands of dollars)
1981	591
1982	672
1983	761
1984	863
1985	981
Later years	11,747
	15,615
Less: current portion	591
	15,024

The capitalized lease bears a fluctuating interest rate which approximates the banks' prime lending rate.

ELDORADO AVIATION LIMITED—Concluded**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980—Concluded****5. Capital stock**

Authorized: an unlimited number of common shares of no par value

Issued and fully paid: 28,006 shares

6. Services provided without charge

The parent company, Eldorado Nuclear Limited, currently provides the Company with hangar facilities, the use of its EDP systems and certain administration functions without charge.

7. Remuneration of directors and officers

The Company paid no remuneration to its five directors nor to its seven officers, five of whom were directors.

ELDORADO NUCLEAR LIMITED

AUDITOR GENERAL OF CANADA

THE HONOURABLE MARC LALONDE, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA, ONTARIO.

We have examined the statement of consolidated financial position of Eldorado Nuclear Limited as at December 31, 1980 and the statements of consolidated earnings and retained earnings and changes in consolidated financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements give a true and fair view of the financial position of the Company as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under our notice have been within its statutory powers.

COOPERS & LYBRAND

M. H. RAYNER

Acting Auditor General of Canada

Ottawa, Ontario
February 12, 1981

STATEMENT OF CONSOLIDATED FINANCIAL POSITION
AS AT DECEMBER 31, 1980
(in thousands of dollars)

	1980	1979	1978
Current assets			
Cash and short term investments at cost		5,249	36,076
Accounts receivable	13,591	19,613	32,137
Mine concentrates on loan	9,052	8,596	9,413
Inventories	8,815	16,555	8,937
Supplies	15,295	12,603	8,996
Prepaid expenses	462	4,607	749
	47,215	67,223	96,308
Current liabilities			
Bank loans and advances	23,322		
Accounts payable	23,850	20,628	16,451
Long-term debt due within one year	8,353	12,153	11,262
Promissory note			56,394
Provision for loss on uncompleted contracts		16,066	3,820
	55,525	48,847	87,927
Working capital (deficiency)	(8,310)	18,376	8,381
Non-current assets			
Investment in joint venture	120,977	107,351	96,316
Mine concentrates on loan	10,950	10,678	25,696
Property and equipment, net	168,794	132,502	85,013
Deferred charges	6,552	6,458	5,098
Accounts receivable	2,533		4,428
Other assets	2,098	1,753	2,023
	311,904	258,742	218,574
Capital employed	303,594	277,118	226,955
Represented by:			
Long-term debt	204,990	183,093	130,366
Other liabilities	6,286	5,077	9,534
Deferred taxes	10,708	8,844	7,349
	221,984	197,014	147,249
Shareholder's equity			
Share capital	6,586	6,586	6,586
Retained earnings	75,024	73,518	73,120
	81,610	80,104	79,706
	303,594	277,118	226,955

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

Approved by the Board of Directors:

MARCEL BÉLANGER

N. M. EDIGER

ELDORADO NUCLEAR LIMITED—Continued**STATEMENT OF CONSOLIDATED EARNINGS
AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1980**
(in thousands of dollars)

	1980	1979	1978
Revenue			
Sales of products and services.....	91,116	111,498	124,046
Expenses			
Cost of products and services sold	68,019	89,545	85,328
Exploration	5,286	6,579	4,194
Research and development	2,904	2,858	2,069
Administration	5,149	4,992	4,350
Other (income) and expense	4,318	1,431	(80)
Total expenses	85,676	105,405	95,861
Earnings before taxes and extraordinary item	5,440	6,093	28,185
Income taxes and mineral royalties	3,934	5,695	11,055
Earnings before extraordinary item	1,506	398	17,130
Reduction of income taxes due to loss carry forwards			488
Net earnings	1,506	398	17,618
Retained earnings at beginning of year	73,518	73,120	55,502
Retained earnings at end of year	75,024	73,518	73,120

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

STATEMENT OF CHANGES IN CONSOLIDATED FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1980
(in thousands of dollars)

	1980	1979	1978
Source of working capital			
From operations:			
Earnings before extraordinary item	1,506	398	17,130
Add charges to earnings which did not require working capital:			
Depreciation and amortization	15,493	9,978	8,400
Deferred taxes	1,864	1,495	7,349
	18,863	11,871	32,879
Increase in long-term debt	55,776	64,880	45,214
Mine concentrates repaid and due within one year	8,819	32,413	10,230
Decrease in accounts receivable		4,428	6,640
Increase in other liabilities	1,209		
Reduction of income taxes due to loss carry forward			488
	84,667	113,592	95,451
Use of working capital			
Increase in accounts receivable.....	2,533		
Decrease (increase) in other liabilities....		3,820	(3,820)
Increase in carrying value of mine concentrates on loan	9,091	17,394	10,328
Additions to property and equipment	49,483	56,063	38,188
Investment in joint venture	13,626	11,035	96,316
Repayment of long-term debt	25,527		
Long-term debt due within one year	8,353	12,153	11,262
Other	2,740	3,132	1,737
	111,353	103,597	154,011
Increase (decrease) in working capital.....	(26,686)	9,995	(58,560)
Working capital at beginning of year.....	18,376	8,381	66,941
Working capital (deficiency) at end of year	(8,310)	18,376	8,381

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

STATEMENT OF ACCOUNTING POLICIES

The accompanying consolidated financial statements were prepared by management in conformity with generally accepted accounting principles considered to be appropriate in the circumstances, and have been applied on a basis consistent with that of the preceding year. A summary of significant accounting policies of the Company is presented to assist the reader in interpreting the statements contained herein.

Consolidation

The consolidated financial statements include the accounts of Eldorado Nuclear Limited and its wholly-owned subsidiaries, Eldorado Aviation Limited and Eldor Resources Limited.

Inventories

Inventories of mine concentrates and refined and converted products are valued at the lower of weighted average cost or net realizable value. Cost for customer-owned products is the cost of the refining and conversion processes only.

Inventories of mine concentrates are initially measured and accounted for in the financial statements when the material is sealed in containers upon completion of the milling process.

Supplies

Operating and general supplies are carried at cost.

Property and Equipment

Assets are carried at cost. Costs of additions, betterments, and renewals are capitalized. When assets are retired or sold, the resulting gains or losses are reflected in current earnings.

Maintenance and repair expenditures are charged to cost of production.

Depreciation

The principal depreciation method used is the straight-line method based on the estimated useful lives of the property and equipment. The estimated useful life of the majority of the property and equipment in service is 10 years.

Mine Development and Preproduction Costs

Certain mine development and refinery costs associated with capacity additions are deferred until commencement of production. These costs are then amortized based on production over not more than 10 years. Other costs are charged to production as incurred.

ELDORADO NUCLEAR LIMITED—Continued**STATEMENT OF ACCOUNTING POLICIES—Concluded****Capitalization of Interest**

Interest costs on funds borrowed to finance the development and construction of major assets are capitalized during the development and construction period.

Research and Development and Exploration Costs

Expenditures for applied research and development relative to the products and processes of the Company and expenditures for geological exploration programs are charged against earnings as incurred.

Pension Plan

The Company has a contributory, defined benefit, trustee pension plan covering all of its regular full-time employees. Assets in the pension fund are valued by a three-year moving average market value method, while liabilities are costed by the entry age normal cost method.

Pension costs are funded and recorded at rates confirmed by the consulting actuary pursuant to periodic actuarial revaluations. All actuarially-determined unfunded liabilities are amortized and funded over periods that adequately reflect their specific nature, up to a maximum of 15 years.

Sales of Products and Services

In accordance with normal industry practices, the Company contracts for future delivery of mine concentrates and refinery conversion services. Sales revenue is recorded in the fiscal year that title passes or, with customer-owned material, when delivery is effected.

Foreign Exchange

Accounts receivable and accounts payable denominated in foreign currencies are translated into Canadian dollars at rates of exchange in effect at year-end; income and expenses at rates in effect during the year. Gains or losses resulting from such translation practices are reflected in the statement of consolidated earnings and retained earnings.

Income Tax

The Company follows the tax allocation method of providing for income taxes. Taxable income may be different from reported earnings before taxes because certain items of income and expense are recorded in time periods different for tax purposes from those for accounting purposes. The difference between the taxes calculated as payable each year and those charged against earnings on the tax allocation method is accumulated and carried forward in the statement of consolidated financial position under the caption deferred taxes.

ELDORADO NUCLEAR LIMITED—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1980

1. Eldorado Nuclear Limited

Eldorado Nuclear Limited is incorporated under the Canada Business Corporations Act, is subject to the Financial Administration Act and the Government Companies Operations Act, and is an agent of Her Majesty in Right of Canada. The outstanding shares were acquired by the federal government in 1944 to secure a source of uranium for Canada.

The Company, wholly-owned by Her Majesty in Right of Canada, is involved in various aspects of the nuclear fuel cycle, primarily the exploration, mining and refining and conversion of uranium.

Eldorado's Beaverlodge mine in northwestern Saskatchewan produces mine concentrates. Most sales, to electric utilities, are made under long-term, annual delivery contracts, and title transfer is generally made at the Company's Port Hope facilities prior to further processing. All export contracts must first be approved by federal regulatory agencies.

The plant at Port Hope refines uranium concentrates and converts the pure uranium to produce ceramic-grade uranium dioxide powder and uranium hexafluoride as steps in the nuclear fuel cycle. Utility customers in Canada and from many other nations send material to Port Hope for such processing and the converted product is shipped on behalf of customers to fabricators in Canada or to enrichment plants in the United States, Europe and the USSR. At year-end 1980, the refinery held 25 million pounds of customer-owned uranium at various stages of processing (1979—27 million pounds). All exports of material on behalf of customers require a licence from federal regulatory agencies.

The Port Hope operation also includes metallurgical facilities to produce depleted uranium metal, experimental fuels, and various other related products, as well as storage facilities for U₃O₈ and for processed UF₆.

A wholly-owned subsidiary, Eldor Resources Limited, owns a one-sixth interest in the Saskatchewan Uranium Joint Venture which is developing new uranium properties at Key Lake in northern Saskatchewan. Another wholly-owned subsidiary, Eldorado Aviation Limited, provides transportation services to the Beaverlodge mine-site.

Each year, after the normal preparation, review and approval of budgets by the Board of Directors of Eldorado for the next calendar year, the Company submits the capital budget for approval by the Governor-in-Council upon recommendation of the Ministry of Energy, Mines and Resources, the Minister of Finance, and the President of the Treasury Board. This budget is subsequently tabled in Parliament.

2. Accounting policies

A statement of significant accounting policies of the Company is provided on pages 1 to 3.

3. Other (income) and expense

	1980	1979	1978
	(in thousands of dollars)		
Expenses			
Interest on long-term debt	6,856	6,111	6,118
New refinery site selection costs ...	4,141		913
Miscellaneous	548	147	272
Income			
Interest on investments	(465)	(3,840)	(4,478)
Gain on partial repayment of concentrate loan Eldor-UCAN	(5,763)		
Other non-operating items	(999)	(987)	(2,905)
	<u>4,318</u>	<u>1,431</u>	<u>(80)</u>

4. Income taxes and mineral royalties

The provisions for income taxes and mineral royalties were as follows:

	1980	1979	1978
	(in thousands of dollars)		
Income taxes—Current			488
—Deferred	1,864	1,495	7,349
	<u>1,864</u>	<u>1,495</u>	<u>7,837</u>
Mineral royalties	2,070	4,200	3,218
	<u>3,934</u>	<u>5,695</u>	<u>11,055</u>

The reconciliation between the federal statutory income tax rate and the Company's effective rate of income tax and mineral royalties is as follows:

	Percentage of Pre-tax Earnings		
	1980	1979	1978
Federal statutory income tax rate	48.3	46.0	46.0
Resource and depletion allowances	(33.2)	(24.4)	(19.3)
Adjusted income tax rate	15.1	21.6	26.7
Inventory allowance	(9.5)	(10.0)	(1.4)
Research allowance	(3.7)	(6.9)	(0.4)
Non-deductibility of income debenture interest	27.4	20.5	3.4
Other	4.9	(0.6)	(0.5)
Effective income tax rate	<u>34.2</u>	<u>24.6</u>	<u>27.8</u>
Mineral royalties	38.1	68.9	11.4
Net effective rate	<u>72.3</u>	<u>93.5</u>	<u>39.2</u>

Provincial mineral royalties, which are not deductible for federal income tax purposes, are calculated in part as a percentage of revenues and consequently the effective rate can fluctuate drastically from year to year.

As the result of an audit of taxation years prior to 1977, the Company received reassessment notices in 1978 increasing income for tax purposes and decreasing tax loss carry forwards by approximately \$4.0 million. The Company filed a Notice of Objection with respect to these reassessments. However, to date, no formal decision has been reached.

5. Mine concentrates on loan

Mine concentrates on loan are recorded at current inventory cost, which is lower than net realizable value. These costs are classified as either current or non-current assets, according to scheduled or estimated repayments. The mine concentrates on loan are secured by the pledging of marketable securities and a fixed and floating charge over the borrower's assets.

Income from the mine concentrates on loan is included in revenues in the amount of \$2.5 million (1979—\$6.5 million; 1978—\$7.8 million).

ELDORADO NUCLEAR LIMITED—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1980—Continued

6. Property and equipment

	1980	1979	1978
	(in thousands of dollars)		
Land	3,642	2,353	2,127
Buildings	69,731	55,866	38,265
Equipment	159,823	144,205	114,975
Construction in progress	33,711	16,012	7,665
	266,907	218,436	163,032
Less accumulated depreciation	98,113	85,934	78,019
	168,794	132,502	85,013
Depreciation for year	13,191	8,574	8,114

7. Deferred charges

	1980	1979	1978
	(in thousands of dollars)		
Mine development	4,500	5,523	4,774
Refinery preproduction	2,052	935	324
	6,552	6,458	5,098
Amortization for year	2,302	1,404	286

8. Long-term debt

	1980	1979	1978
	(in thousands of dollars)		
i) From Canada			
8¾% notes due 1978-80		605	4,737
7% note due 1979			7,130
5 ⁷ / ₁₆ % notes due 1980		11,548	11,548
4 ¹⁵ / ₁₆ % notes due 1981	7,762	7,762	7,762
6½% notes due 1982	10,062	10,062	10,062
5¾% notes due 1983	5,082	5,082	5,082
6¾% notes due 1984	10,093	10,093	10,093
ii) Other			
Floating rate income debentures due 1983	40,000	40,000	40,000
Floating rate promissory notes due 1985	30,000		
Floating rate capitalized lease expiring 1992	15,615		
iii) Mine concentrates borrowed	94,729	110,094	45,214
Sub-total	213,343	195,246	141,628
Less: current portion of long-term debt listed above	8,353	12,153	11,262
Total	204,990	183,093	130,366

(A) Loans from Canada and other

Prepayment of the notes from Canada may be made in specified groups without premium or penalty. The income debentures bear interest at approximately one-half of the banks' prime lending rate while the promissory notes bear interest at three-eighths of one percent below prime lending rate. The capitalized lease bears interest at a rate which approximates the prime lending rate.

The long-term debt payments due in each of the next five years are as follows: 1981—\$8,352,895; 1982—\$10,734,124; 1983—\$45,843,315; 1984—\$10,956,249; 1985—\$30,981,109.

(B) Mine concentrates borrowed

	1980	1979	1978
	(in thousands of dollars)		
(i) Due by Eldor Resources Limited	94,729	110,094	37,422
(ii) Due by Eldorado Nuclear Limited			7,792
	94,729	110,094	45,214

(i) Due by Eldor Resources Limited

In conjunction with the purchase of its interest in the Key Lake joint venture, Eldor Resources Limited arranged with Uranium Canada, Limited (UCAN) for a loan of two million pounds of uranium mine concentrates (U₃O₈) from the Government of Canada stockpile. This material, of which 730,600 pounds were drawn in 1978 and 1,269,400 pounds in 1979, was sold at world market prices to fund the Key Lake acquisition.

Under the terms of the agreement, Eldor must pay interest on the loan value of borrowed concentrates (the loan value being the price at which it sells the concentrates to its customers) at a rate equal to that charged by the federal government on five-year loans to Crown corporations as of the initial loan date (initially 9½%). This rate is then negotiable every 5 years thereafter.

The interest payable to UCAN under the loan agreement is recorded as an increase to the investment in the joint venture and payment is deferred until commencement of commercial production. This deferred interest is then payable out of the operation's cash flow.

The original intention was to repay this loan out of Eldor's share in the production of Key Lake. However, because of the availability of excess inventory from Beaverlodge production during 1980, a portion of it was repaid during the year. The difference between the average unit loan value and U₃O₈ inventory cost is reflected in the statement of consolidated earnings and retained earnings as a reduction in "other expenses". As a minimum, the loan will be repaid in annual installments after commencement of operations, with full repayment required by 2010.

As collateral for the loan, Eldor has given UCAN a debenture of \$200 million which is secured by a fixed and floating charge on all of its assets and undertakings, both present and future. If Eldor is unable to meet its obligations to return borrowed concentrates on schedule, UCAN has access to Eldor's undivided one-sixth equity interest in the joint venture. The Key Lake discovery alone, which forms part of the joint venture's assets, is estimated to contain in excess of 150 million pounds of uranium in the two defined ore bodies.

(ii) Due by Eldorado Nuclear Limited

At year-end 1978, the Company borrowed uranium mine concentrates from the Government of Canada stockpile through Uranium Canada, Limited to cover a production shortfall from the Beaverlodge mine. In May 1979 the loan was repaid.

ELDORADO NUCLEAR LIMITED—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1980—Concluded

9. Sales contracts

Provision was established in 1978 for anticipated losses on low-priced U₃O₈ deliveries in 1979 and 1980. This provision was increased in 1979 to \$16,066,000 to meet additional anticipated losses in 1980. At December 31, 1980 all deliveries of these low-priced U₃O₈ contracts have been completed or the Company was able to negotiate cancellations, resulting in the elimination of the provision.

At December 31, 1980 the Company had commitments for the delivery of 6,864,000 pounds of uranium mine concentrates from 1981 to 1987.

10. Share capital

	1980	1979	1978
	(in thousands of dollars)		
Authorized:			
An unlimited number of common shares of no par value			
Issued and fully paid:			
70,500 shares to Canada	6,586	6,586	6,586

11. Commitments and contingencies

- (a) The last actuarial valuation of the Eldorado Pension Plan (1959), as of December 31, 1979, revealed an unfunded liability of \$248,000 which is being amortized and funded as provided in Eldorado's accounting policies and the Pension Benefits Standards Act.
- (b) The Company has entered into long-term leases on certain properties up to 1985 with annual rental payments averaging \$495,000.
- (c) Through its wholly-owned subsidiary Eldor Resources Limited, the Company is a one-sixth partner in a joint venture that discovered and has commenced developing the ore bodies near Key Lake, Saskatchewan. In accordance with the partnership agreement, Eldor is obligated to meet its proportionate share of the commitments of the joint venture. At December 31, 1980, Eldor's share of the preliminary estimated cost to commence production is approximately \$80 million.
- (d) The Company has plans for the expansion of its refining and conversion capacity to meet projected increases in world demand for uranium.

During 1980, the federal government directed the Company to alter the site of its new Ontario facilities from Hope Township to Blind River. In conjunction with this direction, the Company then revised its expansion plan for this facility. Under the new plan, all uranium refining operations will be consolidated at a new Blind River UO₃ plant, and all UO₂ and UF₆ conversion activities will take place at expanded facilities at Port Hope. This will enable the Company to phase out its 25-year-old UO₃ plant at Port Hope. The capital cost of the program to be incurred from 1980 is projected at approximately \$200 million. The plants are expected to be ready for operation by late 1983. The Company is awaiting final approval of the sites from the Atomic Energy Control Board.

The Company has entered into contracts in connection with its expansion program and as at December 31, 1980, has made commitments of approximately \$16 million.

- (e) In connection with its operations, the Company is the defendant in certain pending or threatened litigations. It is the opinion of management, based on legal counsel, that these actions will not result in any material liabilities to the Company.

12. Supplementary information

- (a) Subsequent to December 31, 1980, the Company has entered into a financing agreement for the issuance of 13¼% notes due March 15, 1986 in the amount of 50 million U.S. dollars. This debt is listed on the Stock Exchange in London.
- (b) As of February 10, 1981, the Company is in the final stages of negotiations with the Shareholder for a substantial increase in its equity capital.
- (c) The Company's by-laws provide for between seven and ten Directors. At December 31, 1980, the Company had nine Directors and nine Officers. One of the Directors was also an Officer.

Remuneration of Officers as Officers in 1980 totalled \$626,000; and remuneration of Directors as Directors in 1980 totalled \$55,000.
- (d) During 1980, sales commissions totalling \$178,514 were paid to Marubeni Corporation who have been retained as exclusive sales agents since 1960.
- (e) Interest costs of \$2.8 million paid in 1980 have been capitalized under property and equipment and investment in joint venture (1979 - nil). Deferred interest of \$10.2 million recorded in 1980 has been capitalized under investment in joint venture (1979 - \$7.9 million).

13. Segmented information

(a) Industry segment:

The Company is of the opinion that all its sales revenues are in the industry segment identified as the nuclear fuel industry.

(b) Sales:

Sales revenues of the Company are derived primarily from sales to foreign and domestic electric facilities as follows:

	1980	1979	1978
	(in thousands of dollars)		
Export Sales	77,738	48,893	109,140
Domestic Sales	13,378	62,605	14,906
Total Sales	91,116	111,498	124,046

ELDORADO NUCLEAR LIMITED—Concluded

SPECIAL REPORT
(Unaudited)

The Government of Canada will increase its equity investment in Eldorado Nuclear Limited by transferring to the Company the assets administered by Uranium Canada, Limited (UCAN). This transfer was approved by Parliament at the end of March 1981. The assets consist primarily of the Government of Canada uranium stockpile of approximately 13 million pounds of mine concentrates, plus 1.5 million pounds of concentrates outstanding on loan to Eldor Resources Limited, a wholly-owned subsidiary of Eldorado Nuclear Limited. The fair market value of the total transaction is \$300 million, which primarily represents the estimated present value of the future cash flow from the sale of the stockpile.

The Shareholder will receive the following shares as consideration for its investment:

- (a) \$200,000,000 of redeemable preferred shares dated April 1, 1981 with no dividends payable until 1986. Dividend requirements for the year ending March 31, 1986 will be \$40 million and for the year ending March 31, 1987, \$80 million. Subsequent to 1987, the shares will bear a cumulative dividend rate of 10%; and
- (b) \$100,000,000 of common shares.

An effect of the transfer on Eldorado's consolidated financial statements is a reduction in long-term debt of \$94,729,000, representing the value assigned to the 1.5 million pound Eldor loan following successful sales of the borrowed concentrates at favourable prices in 1978 and 1979.

The increased investment is largely intended to provide the Company with a capital structure which will help it to raise capital to finance its expansion program. Because of the current depressed state of the market for uranium, it is not the Company's intention to sell substantial quantities from the stockpile in the short term. Rather, sales will be made as favourable opportunities present themselves and as the market is able to absorb increased quantities without a negative impact on price.

Thus, it is not expected that the additional investment will substantially reduce the Company's external financing requirements over the next three years. However, the additional investment will substantially assist the repayment thereafter of externally raised financing.

The following summarized Statement of Consolidated Financial Position (opposite page) reflects how the increased investment would have affected the Company's Statement of Consolidated Financial Position as at December 31, 1980, had the investment been made on that date.

STATEMENT OF CONSOLIDATED FINANCIAL POSITION
AS AT DECEMBER 31, 1980
(in thousands of dollars)

	Per Audited Financial Statements	Effect of Investment (Unaudited)	Including Investment (Unaudited)
Current assets	47,215		47,215
Current liabilities	55,525		55,525
	(8,310)		(8,310)
Non-current assets			
Investment in joint venture	120,977		120,977
Mine concentrates on loan	10,950		10,950
Inventories		252,700	252,700
Property and equipment, net	168,794		168,794
Deferred charges	6,552		6,552
Accounts receivable	2,533		2,533
Other assets	2,098		2,098
	311,904	252,700	564,604
Capital employed	303,594	252,700	556,294
Represented by:			
Long-term debt	204,990	(94,729)	110,261
Other liabilities	6,286		6,286
Deferred taxes	10,708	22,900	33,608
	221,984	(71,829)	150,155
Shareholders equity			
Share capital			
Preferred		200,000	200,000
Common	6,586	100,000	106,586
Contributed surplus		24,529	24,529
Retained earnings	75,024		75,024
	81,610	324,529	406,139
	303,594	252,700	556,294

EXPORT DEVELOPMENT CORPORATION

AUDITOR GENERAL OF CANADA

THE HONOURABLE HERBERT GRAY, P.C., M.P.,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA, ONTARIO.

I have examined the balance sheet of Export Development Corporation, Corporate Account, as at December 31, 1980 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

MICHAEL H. RAYNER
Acting Auditor General of Canada

Ottawa, Ontario
February 25, 1981

CORPORATE ACCOUNT

BALANCE SHEET AS AT DECEMBER 31, 1980
(in thousands of dollars)

ASSETS	1980	1979	LIABILITIES	1980	1979
Loans receivable (Note 3)			Loans payable		
Principal.....	3,426,557	2,822,776	Short term	462,732	429,354
Less: participation by other lenders.....	254,253	236,259	Long term (Note 5)	2,611,477	2,114,286
	3,172,304	2,586,517	Accrued interest	114,077	84,591
Accrued interest and fees	79,322	68,870		3,188,286	2,628,231
	3,251,626	2,655,387	Other liabilities and deferred credits		
Less: allowance for losses on loans	33,000	27,055	Accounts payable	1,852	1,175
	3,218,626	2,628,332	Deferred revenue (Note 6)	43,745	36,418
Investments			Canada Account	5,441	3,413
Cash and short term investments.....	465,522	475,447	Other	8,773	8,514
Canada bonds at amortized cost (Market value: 1980—\$23,075; 1979—\$22,503).....	25,471	25,092		59,811	49,520
Accrued interest	13,890	6,718	Allowance for claims on insurance and guarantees in force	6,823	11,528
	504,883	507,257	SHAREHOLDER'S EQUITY		
Other assets	22,247	13,856	Capital (Note 7)	310,000	310,000
	3,745,756	3,149,445	Retained earnings	180,836	150,166
				490,836	460,166
				3,745,756	3,149,445

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

Approved by the Board of Directors:

SYLVAIN CLOUTIER
Chairman of the Board and President

B. A. CULHAM
Senior Vice President and Corporate Controller

EXPORT DEVELOPMENT CORPORATION—Continued

CORPORATE ACCOUNT

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1980
(in thousands of dollars)

	1980	1979
Loans and guarantees		
Interest earned	250,419	193,641
Fees earned	8,396	12,890
	258,815	206,531
Interest expense	242,529	168,334
Provision for loan losses	5,945	5,815
	10,341	32,382
Insurance and guarantees		
Premiums and fees earned	11,486	10,399
Provision for claims	4,121	8,095
	7,365	2,304
Operations income	17,706	34,686
Investments		
Interest earned	77,627	53,083
Interest expense	48,667	30,943
Investment income	28,960	22,140
Administrative expenses	15,996	14,641
Net income	30,670	42,185
Retained earnings		
Beginning of year	150,166	107,981
End of year	180,836	150,166

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

CORPORATE ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1980
(in thousands of dollars)

	1980	1979
Funds provided		
Net income	30,670	42,185
Items not affecting funds:		
Net change in accruals and deferrals	(30,217)	2,355
Provisions for claims and loan losses	10,066	13,910
Amortization of debt discount and issue expenses	3,290	1,962
Other	(297)	(2,567)
	13,512	57,845
Claims paid	(10,382)	(3,798)
Claims recovered	1,555	664
Increase in deferred revenue	19,104	8,204
	23,789	62,915
Loans receivable repaid	245,269	191,018
Participation by other lenders	81,263	149,966
Canada bonds sold and matured	2,809	11,000
Long term loans payable	626,029	575,619
Capital stock issued		85,000
	955,370	1,012,603
Total funds provided	979,159	1,075,518
Funds employed		
Disbursements on loans receivable	801,930	758,061
Participation by other lenders repaid	66,100	106,789
Canada bonds purchased	3,495	4,975
Canada loans repaid	150,937	153,513
Total funds employed	1,022,462	1,023,338
Decrease (increase) in cash, short term investments and short term loans payable	43,303	(52,180)
Decrease (increase) made up as follows:		
Cash and short term investments	9,925	(279,929)
Short term loans payable	33,378	227,749
	43,303	(52,180)

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

EXPORT DEVELOPMENT CORPORATION—Continued

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1980

1. Export Development Corporation

Export Development Corporation is a Crown corporation wholly-owned by Canada, which was established October 1, 1969 by the Export Development Act, a statute of the Parliament of Canada, as the successor to the Export Credits Insurance Corporation which commenced operations in 1944.

The Corporation has broad powers including the power to borrow, to lend and to guarantee loans, to enter into export and foreign investment insurance contracts and to issue guarantees in respect of export transactions.

The Corporation is not subject to the requirements of the Income Tax Act with respect to its earnings.

Contracts are entered into either under the authority of the Board of Directors ("Corporate Account") or under the authority of the Governor in Council ("Canada Account") and are so reflected in separate financial statements. The Act sets out separate loan and liability limits for Corporate Account and Canada Account, and for all purposes the Corporation treats Corporate Account and Canada Account separately. Canada Account transactions are administered by the Corporation for Canada. Funds required for such transactions are paid to the Corporation by Canada and the Corporation does not have any liability for transactions administered for Canada Account. All contracts of foreign investment insurance are issued for Canada Account.

2. Summary of Significant Accounting Policies

These financial statements were prepared in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies follows.

Export Loan Interest Earned

Interest is accrued on principal receivable until such time as the Corporation accelerates all payments falling due under a loan agreement or when in the opinion of management there is significant doubt as to its collectibility or the loan becomes non-current. Non-current is defined as any rescheduled loan where a significant payment has not been received for one year.

Finance and service charges, which are paid by exporters, are taken into interest income over the disbursement and repayment periods of a loan.

Export Loan Fees Earned

Administration fees are taken into income as earned over the disbursement and repayment periods of a loan, and standby fees are taken into income over the disbursement period.

Interest Expense

Interest expense is prorated between export loans and investments on the basis of average funds employed. Interest expense includes amortization of debt discount and issue expenses, which is charged over the life of the debt.

Allowance for Losses on Loans Receivable

Provisions for loan losses are based on a review of collectibility of all outstanding loans to sovereign and commercial borrowers. In respect of this review, the Corporation recognizes that the future economic and political conditions in some of the countries where the Corporation has made loans are subject to varying

degrees of pressures, some of which are unpredictable. Accordingly, delays in the repayment of principal and interest may well occur from time to time.

In the case of loans made to sovereign borrowers, that is the governments of countries or their agencies, payment delays are not necessarily indicative of a future loss requiring a provision. Sovereign entities and their international financial obligations do not have commercial mortality, and the international system does not allow the unilateral denial of a sovereign obligation. Furthermore, the international system provides several mechanisms and institutions through which countries facing repayment difficulties can effect remedial measures in agreement with their creditors. Therefore, except in the rare instance of outright repudiation or a write-off of asset value agreed to by creditors, in the opinion of management the ultimate collectibility of a sovereign obligation, and thus its asset value, is not subject to question although delays may have to be accepted.

It is the policy of the Corporation to set aside from net income, in addition to any specific provisions made as a result of the review of the outstanding loans, an amount sufficient to maintain an accumulated non-specific allowance proportionate to the total loan principal and interest receivable for which no specific provision has been made.

Insurance Premiums

For short term global export insurance policies, premiums are taken into income at the commencement of coverage. Premiums on other export insurance policies are taken into income using methods which generally reflect the exposures over the terms of the policies.

Allowance for Claims on Insurance and Guarantees in Force

The Corporation provides for claims based on claims experience, augmented if necessary by a specific provision based on a review of contingent liability. Claims payments are charged and recoveries credited to the allowance.

Translation of Foreign Currency

Assets and liabilities are translated into Canadian dollars at exchange rates prevailing at year end. Income and expenses are translated at average monthly exchange rates in effect during the year.

3. Loans Receivable

Loans receivable from both sovereign and commercial borrowers, net of participation by other lenders, mature as follows:

	December 31	
	1980	1979
	(in thousands of dollars)	
Overdue.....	12,169	22,465
1980.....	178,010	178,010
1981.....	250,711	240,275
1982.....	339,485	317,133
1983.....	402,781	359,503
1984.....	411,590	350,021
1985.....	397,280	310,980
1986 and thereafter	1,358,288	808,130
Total	3,172,304	2,586,517
Commercial loans included above	907,405	687,529
Overdue interest.....	5,536	13,899

EXPORT DEVELOPMENT CORPORATION—Continued

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980—Continued

The review of export loans receivable at December 31, 1980 indicated no requirement for an additional specific allowance in respect of a commercial loan other than the \$500,000 previously provided (1979—\$500,000), and indicated no circumstance where a specific allowance was required in respect of a sovereign loan (1979—NIL).

At December 31, 1980, the total principal receivable of loans with any principal or interest overdue for more than one year is \$26,635,000 (1979—\$19,681,000). The actual principal and interest overdue for more than one year on such loans is \$10,325,000 (1979—\$7,180,000) and \$2,795,000 (1979—\$2,457,000), respectively.

In order to aid the collectibility and servicing of some loans, the Corporation has concluded agreements to reschedule principal and interest payments in the following amounts:

	December 31	
	1980	1979
	(in thousands of dollars)	
During the year—Interest	25,233	773
—Principal	43,991	7,798
	<u>69,224</u>	<u>8,571</u>
Since inception of the loans program	193,120	123,896
Repaid to date	37,266	32,718
Outstanding	<u>155,854</u>	<u>91,178</u>
Rescheduled more than once	30,332	9,084
Amounts overdue	<u>289</u>	<u>3,820</u>

4. Other Assets

Other assets at December 31, 1980, include unamortized debt discount and issue expenses of \$15,711,000 (1979—\$10,805,000).

5. Long Term Loans Payable

Long term loans payable at December 31, 1980 bear interest at coupon rates from 5.31% to 14.0% per annum (1979—5.31% to 10.25%) with an average cost to maturity of 10.13% (1979—8.81%). These loans mature as follows:

	December 31	
	1980	1979
	(in thousands of dollars)	
1980		150,696
1981	260,825	257,905
1982	306,955	302,719
1983	391,270	350,673
1984	757,047	745,385
1985	433,576	127,875
1986 and thereafter	461,804	179,033
Total	<u>2,611,477</u>	<u>2,114,286</u>

The annual interest requirement on the above loans from January 1 to December 31, 1981 is \$238,840,000 (January 1 to December 31, 1980—\$173,920,000).

During the year the Corporation purchased for cancellation long term loans payable in the amount of U.S. \$31,500,000. The purchase resulted in debt extinguishment costs and write-off of unamortized debt discount and issue expenses of \$3,740,000, which amount is included in investment interest expense.

6. Deferred Revenue

Deferred revenue is comprised of the following:

	December 31	
	1980	1979
	(in thousands of dollars)	
Loans and guarantees revenue—		
Deferred finance and service charges and administration fees	36,258	29,011
Insurance and guarantees revenue—		
Deferred premiums and fees	7,487	7,407
	<u>43,745</u>	<u>36,418</u>

7. Capital

Authorized capital consists of 10,000,000 shares of a par value of \$100 each. At December 31, 1980, 2,850,000 shares were issued and fully paid (1979—2,850,000 shares). Capital includes an additional \$25,000,000 of contributed capital, the maximum amount provided in the Export Development Act.

8. Insurance in Force and Contingent Liabilities

Under the Export Development Act the liability of the Corporation under contracts of insurance, related guarantees and guarantees pertaining to the lending program of the Corporation may not exceed \$10,000,000,000. At December 31, 1980 the liability is \$1,866,516,000 (1979—\$1,679,092,000).

The Corporation has the following insurance in force:

	December 31	
	1980	1979
	(in thousands of dollars)	
Insurance and related guarantees	1,406,076	1,125,317
Insurance pertaining to undisbursed funds on signed loan agreements	106,609	206,737
	<u>1,512,685</u>	<u>1,332,054</u>

The Corporation is contingently liable for the following:

Financial guarantees pertaining to loans made by other lenders	188,629	182,227
Contingent liability with respect to participations by other lenders in loans receivable with recourse to the Corporation	50,958	47,264
	<u>239,587</u>	<u>229,491</u>

EXPORT DEVELOPMENT CORPORATION—Continued

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1980—Continued

9. Insurance and Guarantee Claims and Recovery Experience

Experience under the contingent liability insurance programs is as follows:

	Year Ended December 31	
	1980	1979
	(in thousands of dollars)	
Claims outstanding at beginning of year	8,847	5,931
Plus claims paid	10,382	3,798
Less claims recovered	1,555	664
Less claims written off	1,165	218
Claims outstanding at end of year	16,509	8,847

Recovery action is being taken with respect to claims outstanding.

10. Export Loans and Commitments

Under the Export Development Act the Corporation may have outstanding loans and undisbursed commitments to foreign borrowers up to a maximum of \$10,000,000,000 at any time. The position of the Corporation is as follows:

	December 31	
	1980	1979
	(in thousands of dollars)	
Loans receivable	3,426,557	2,822,776
Undisbursed commitments on signed loan agreements	3,491,824	3,528,061
	6,918,381	6,350,837
Less outstanding participation by other lenders without recourse to the Corporation amounts not subject to statutory limit	203,295	188,995
	118,623	114,148
	6,596,463	6,047,694
Canadian dollar equivalent of foreign currency amounts included in totals	3,438,685	2,773,698

11. Funding Policy and Practice

It is anticipated that undisbursed commitments under signed loan agreements will be disbursed as delivery of goods and services or progress on projects is achieved, the average period of disbursement being typically about three years. The Corporation expects to fund these commitments near the time of disbursement by issuing a combination of debt instruments and capital stock while generally attempting to match debt maturities and currencies with those of its export loans. The cost of funding is uncertain and cannot be assured to be above or below the average yield on these commitments.

Should current high levels of United States and Canadian interest rates persist, the cost of funding by the Corporation for its undisbursed commitments would exceed the rate of return

thereon and would result in an eventual loss on the total corporate loans portfolio and require action by Canada. The most recent issue of debt instruments by the Corporation, negotiated on February 23, 1981 for settlement March 10, 1981, carried an interest rate of 14.13 per cent.

The Corporation is for all purposes an agent of Her Majesty, and as such the loans payable of the Corporation are direct obligations of Her Majesty in right of Canada and payment of and interest on the loans will be a charge on the Consolidated Revenue Fund of Canada.

12. Short Term Loans and Investments

With respect to short term loans and investments, activity for the year was:

	Year Ended December 31		
	1980	1979	
	(in thousands of dollars)		
Short term loans payable	Average	424,700	257,800
	High	542,500	472,600
	Low	303,000	137,600
Short term investments	Average	502,000	409,500
	High	790,000	626,100
	Low	307,500	104,400

The Corporation also has lines of credit and overdraft facilities aggregating \$390,000,000 (1979—\$290,000,000) of which \$22,000,000 was used at December 31, 1980 (1979—\$2,100,000).

13. Foreign Currency Balances

The Canadian dollar equivalent of foreign currency balances (principally United States currency) is as follows:

	December 31	
	1980	1979
	(in thousands of dollars)	
Assets		
Loans receivable	1,401,071	817,241
Cash and short term investments	351,847	304,138
Accrued interest and other	47,605	34,327
Forward exchange contracts	133,948	
	1,934,471	1,155,706
Liabilities		
Short term loans payable	322,009	189,189
Long term loans payable	1,525,367	947,184
Accrued interest and other	73,688	50,205
	1,921,064	1,186,578
Rate of exchange U.S. \$1.00	1.1938	1.1666

Gains and losses resulting from the translation of foreign currency balances and transactions are reported with investment interest earned.

EXPORT DEVELOPMENT CORPORATION—Continued

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980—Concluded

14. Related Party Transactions

Related party transactions not otherwise disclosed in these financial statements are:

Transactions with Canada	Year Ended December 31	
	1980	1979
	(in thousands of dollars)	
Interest expense	54,800	65,938
Less:		
Administrative expenses recovered	(3,239)	(3,129)
Interest earned	(6,059)	(6,252)
	<u>45,502</u>	<u>56,557</u>

Amounts due to (due from) Canada	December 31	
	1980	1979
	(in thousands of dollars)	
Canada treasury bills	(24,012)	
Canada bonds and deposits, bearing interest at rates from 8.00% to 9.75%, maturing 1983 through 1994	(25,471)	(25,092)
Accrued interest receivable	(954)	(509)
Long term loans, bearing interest at coupon rates from 5.31% to 9.38%, due 1980 through 1988	640,253	790,171
Accrued interest payable	17,612	21,233
Canada Account	5,441	3,413
Other liabilities	8,773	8,514
	<u>621,642</u>	<u>797,730</u>

15. Segmented Information

The Corporation's loans facility is its dominant industry segment.

The geographic distribution of outstanding loans, excluding participation by other lenders, is as follows:

	December 31	
	1980	1979
	(in thousands of dollars)	
Africa	324,905	321,379
Caribbean/Central America	207,910	151,665
Europe/Eastern Bloc	1,018,754	858,110
Far East/Oceania	457,403	328,524
Middle East	421,037	379,520
North America	364,966	238,847
South America	377,329	308,472
Total	<u>3,172,304</u>	<u>2,586,517</u>

Revenue from loan interest and fees earned outside Canada for the year ended December 31, 1980 is \$252,199,000 (1979—\$202,394,000).

16. Comparative Figures

To conform to the financial statement presentation of 1980, changes have been made to the classification and description of certain items and comparative figures.

EXPORT DEVELOPMENT CORPORATION—Continued

AUDITOR GENERAL OF CANADA

THE HONOURABLE HERBERT GRAY, P.C., M.P.,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA, ONTARIO.

I have examined the balance sheet of Accounts Administered for Canada by Export Development Corporation as at December 31, 1980 and the statement of changes in Accounts Administered for Canada for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Accounts Administered for Canada as at December 31, 1980 and the changes therein for the year then ended in accordance with the accounting policies set out in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept for the Accounts Administered for Canada by Export Development Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers set out in the Export Development Act.

MICHAEL H. RAYNER
Acting Auditor General of Canada

Ottawa, Ontario
February 25, 1981

ACCOUNTS ADMINISTERED FOR CANADA
BALANCE SHEET AS AT DECEMBER 31, 1980
(in thousands of dollars)

ASSETS	1980	1979	LIABILITIES	1980	1979
Loans receivable (Note 2)					
Principal	636,873	494,918	Deferred revenue	1,641	2,382
Less: participation by other lenders	18,318	17,597	Funded by Canada	632,096	485,774
	618,555	477,321			
Accrued interest and fees	9,741	7,422			
	628,296	484,743			
Corporate Account.....	5,441	3,413			
	633,737	488,156		633,737	488,156

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

Approved by the Board of Directors:

SYLVAIN CLOUTIER
Chairman of the Board and President

B. A. CULHAM
Senior Vice President and Corporate Controller

EXPORT DEVELOPMENT CORPORATION—Continued

CHANGES IN ACCOUNTS
ADMINISTERED FOR CANADA
FOR THE YEAR ENDED DECEMBER 31, 1980
(in thousands of dollars)

	1980	1979
Funded by Canada, beginning of year	485,774	293,936
<i>Add:</i>		
Loans receivable disbursed (including capitalized interest of \$720,000; 1979—NIL)	157,939	198,166
Participation repaid to other lenders	3,001	2,932
Export loans interest and fees earned	49,525	30,681
Export insurance and guarantee premiums and fees earned	841	1,289
Foreign investment insurance premiums and fees earned	1,023	1,028
Claims recovered	4,192	7,897
	702,295	535,929
<i>Deduct:</i>		
Loans receivable repaid to Canada	18,669	11,802
Participation by other lenders	3,311	
Administrative expenses	3,239	3,129
Claims paid	4,336	8,000
Other remittances (net)	40,644	27,224
	70,199	50,155
Funded by Canada, end of year	632,096	485,774

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

NOTES TO THE ACCOUNTS ADMINISTERED FOR CANADA
DECEMBER 31, 1980

1. General

The Corporation administers certain loan and insurance programs for Canada. The funds required for these operations are provided by Canada, and the Corporation has no direct financial interest in these programs. As cash is received by the Corporation, it is remitted to the Consolidated Revenue Fund of Canada, net of amounts withheld to cover administrative expenses which are charged on a cost recovery basis.

The significant accounting policies applied to these accounts differ from those applied to the Corporate Account in that no provision is made for insurance claims or loan losses.

Assets and liabilities are translated into Canadian dollars at exchange rates prevailing at year end. Income and expenses are translated at average monthly exchange rates in effect during the year.

Administration fees are taken into income as earned over the disbursement and repayment periods of a loan, and standby fees are taken into income over the disbursement period.

Foreign investment insurance premiums are taken into income evenly over the terms of coverage, excepting that the premium in the first year is taken into income in its entirety when received.

2. Loans Receivable Funded by Canada

Loans receivable from both sovereign and commercial borrowers, net of participation by other lenders, mature as follows:

	December 31	
	1980	1979
	(in thousands of dollars)	
Overdue	433	
1980		11,038
1981	33,537	25,455
1982	41,037	38,365
1983	58,655	52,179
1984	59,510	51,342
1985	57,008	43,094
1986 and thereafter	368,375	255,848
Total	618,555	477,321
Commercial loans included above	136,542	73,576
Canadian dollar equivalent of foreign currency loans included above	178,064	97,521
Overdue interest	113	81

During the year ended December 31, 1980, \$720,000 was rescheduled and in 1979, no payments were rescheduled. Since inception of the loans program, \$2,718,000 has been rescheduled, none of which was due at December 31, 1980.

3. Insurance in Force and Contingent Liability

Under the Export Development Act, the liability under contracts of insurance, related guarantees, guarantees pertaining to the lending program and contracts of foreign investment insurance is limited to a maximum of \$3,500,000,000 at any time. At December 31, 1980 the liability was \$383,735,000 (1979—\$534,329,000).

Canada Account has the following insurance in force:

	December 31	
	1980	1979
	(in thousands of dollars)	
Insurance and related guarantees	187,877	328,113
Foreign investment insurance	139,666	154,322
Insurance pertaining to undisbursed funds on signed loan agreements	13,547	10,221
	341,090	492,656

Canada Account is contingently liable with respect to financial guarantees pertaining to loans made by other lenders in the amount of \$41,332,000 at December 31, 1980 (1979—\$20,867,000).

In addition, under the Export Development Act, the interest of Canada in loans receivable may be sold to third parties. At December 31, 1980, \$18,318,000 (1979—\$17,597,000) of loan participations sold in this manner, with recourse, remained outstanding.

4. Export Loans and Commitments

Under the Export Development Act, the Canada Account may have outstanding loans and undisbursed commitments to foreign borrowers up to a maximum of \$2,500,000,000 at any time. The position is as follows:

EXPORT DEVELOPMENT CORPORATION—*Concluded*NOTES TO THE ACCOUNTS ADMINISTERED FOR CANADA
DECEMBER 31, 1980—*Concluded*

	December 31	
	1980	1979
	(in thousands of dollars)	
Loans receivable	636,873	494,918
Undisbursed funds on signed loan agreements	33,586	169,442
	670,459	664,360
<i>Less:</i> amounts not subject to statutory limit	5,182	5,182
	665,277	659,178
Canadian dollar equivalent of foreign currency amounts included in totals	211,008	189,245

5. Segmented Information

Canada Account's loans facility is its dominant industry segment.

The geographic distribution of outstanding loans, excluding participation by other lenders, is as follows:

	December 31	
	1980	1979
	(in thousands of dollars)	
Africa	70,580	67,573
Caribbean/Central America	5,847	
Europe/Eastern Bloc	78,368	46,829
Far East/Oceania	253,593	202,394
Middle East	17,362	6,818
North America	45,277	26,746
South America	147,528	126,961
Total	618,555	477,321

Canada Account revenue from loan interest and fees earned outside Canada for the year ended December 31, 1980 is \$49,525,000 (1979—\$30,681,000).

FARM CREDIT CORPORATION
(Established by the Farm Credit Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE EUGENE FRANCIS WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA, ONTARIO.

I have examined the balance sheet of Farm Credit Corporation as at March 31, 1981 and the statements of operations and retained earnings, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 5, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Cash	3,336,373	2,002,127	Accounts payable and accrued liabilities ..	1,736,711	1,411,834
Accounts receivable.....	88,269	97,944	Due to Canada (Note 6).....	148,131	130,830
Loans to farmers, secured by mortgages (Note 3)	3,452,254,246	3,165,647,883	Fire insurance recoveries and other depos- its.....	1,693,812	811,744
Loans to farm syndicates, secured by notes (Note 3)	14,668,287	12,577,650	Provision for employee termination ben- efits	1,967,000	1,747,000
Agreements for sale (Note 3).....	15,083,619	13,780,277	Deferred income taxes	6,339,971	2,803,528
	3,482,006,152	3,192,005,810	Canada loans (Note 7)	3,332,465,577	3,060,770,235
<i>Less: allowance for doubtful accounts....</i>	<i>5,340,000</i>	<i>3,160,000</i>		<i>3,344,351,202</i>	<i>3,067,675,171</i>
	3,476,666,152	3,188,845,810	EQUITY OF CANADA		
Real estate (Note 4)	1,946,693	440,774	Contributed capital (Note 8)	129,700,000	119,300,000
Fixed assets (Note 5)	1,016,536	439,860	Retained earnings (Note 9)	9,002,821	4,851,344
	3,483,054,023	3,191,826,515		138,702,821	124,151,344
				3,483,054,023	3,191,826,515

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

Approved on behalf of the Corporation:

ROLLAND P. POIRIER
Chairman

PAUL BABEY
Vice-Chairman

FARM CREDIT CORPORATION—Continued

STATEMENT OF OPERATIONS AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Income		
Interest earned on loans to farmers	283,833,288	242,181,565
<i>Deduct:</i> interest on loans from Canada	254,580,291	218,075,381
Interest margin	29,252,997	24,106,184
Fees earned	963,925	1,129,035
Other interest income and service charges....	2,644,643	1,948,147
Gross income.....	32,861,565	27,183,366
Expense		
Salaries and employee benefits	16,764,392	14,768,809
Provision for doubtful accounts	3,725,283	2,018,134
Travel	1,510,388	1,418,575
Office accommodation	1,500,980	1,244,057
Telephone	374,399	330,963
Rental and maintenance of office equip- ment.....	325,379	305,480
Printing, stationery and office supplies	314,582	242,714
Depreciation	165,541	112,962
Postage and express	132,230	135,324
Miscellaneous	392,637	601,402
	25,205,811	21,178,420
<i>Less:</i> operating expenses of the Small Farm Development Program recovered under Agriculture Vote 25 (Vote 15—1980) (Note 6)	32,166	25,586
	25,173,645	21,152,834
Net income before income taxes	7,687,920	6,030,532
Provision for deferred income taxes	3,536,443	2,774,045
Net income (Note 9)	4,151,477	3,256,487
Retained earnings, beginning of year	4,851,344	1,594,857
Retained earnings, end of year (Note 9)	9,002,821	4,851,344

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds provided		
From Canada:		
Gross borrowings	398,594,763	418,400,000
<i>Less:</i> principal refinanced	133,157,800	122,954,133
	265,436,963	295,445,867
Capital contributed	10,400,000	11,800,000
	275,836,963	307,245,867
From borrowers:		
Repayments and prepayments of principal	123,695,304	159,221,417
Increase in amount held for future installments	3,165,306	1,103,021
	126,860,610	160,324,438
	402,697,573	467,570,305
Funds applied		
To operations:		
Net income	(4,151,477)	(3,256,487)
Items not involving cash:		
Depreciation, deferred taxes and allowances	(6,101,984)	(4,216,006)
Increase in interest due from bor- rowers	5,372,799	2,194,172
Net changes in accrued interest	9,515,586	7,698,433
Interest refinanced and fees paid from loan funds	7,447,802	8,155,500
Total to operations	12,082,726	10,575,612
To borrowers:		
Gross loan disbursements	503,863,318	614,441,656
<i>Less:</i> amount refinanced and fees paid from loan funds	121,118,221	156,743,978
	382,745,097	457,697,678
Repayment of borrowings from Canada Net changes in other assets and liabili- ties	5,521,290	341,867
	1,014,214	(356,389)
	401,363,327	468,258,768
Increase (decrease) in cash	1,334,246	(688,463)
Cash at beginning of year	2,002,127	2,690,590
Cash at end of year	3,336,373	2,002,127

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

FARM CREDIT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

1. Corporate objectives

The Farm Credit Corporation was established on October 5, 1959, by the Farm Credit Act as the successor to the Canadian Farm Loan Board. The Corporation's prime objective is to assist Canadian farmers to establish and develop viable farm enterprises through the use of long-term credit as provided for by the Farm Credit Act.

The Corporation also administers the lending program authorized under the Farm Syndicates Credit Act which was originally introduced as the Farm Machinery Syndicates Credit Act on December 11, 1964. It provides for loans to groups or syndicates of farmers organized to share in the purchase and use of farm machinery, buildings and installed equipment.

2. Significant accounting policies

Allowance for doubtful accounts

The allowance for doubtful accounts relates to loans to farmers, loans to farm syndicates and agreements for sale. This allowance represents the Corporation's estimate of future probable losses on the accounts outstanding at March 31, 1981, and includes a component which, on the basis of historical loss experience, covers future losses not yet identified and also a component to provide for specifically identified probable losses.

Actual losses on loans, recoveries on loans and the changes in the allowance are recorded in the statement of operations and retained earnings as a provision for doubtful accounts.

Revenue recognition

Interest on loans to farmers, loans to farm syndicates and agreements for sale is recorded as income on an accrual basis.

Appraisal fees relating to loan applications are recorded as income when received. Appraisal fees withheld from loan funds are recorded as income at the time the loans are disbursed.

Partial discharge fees are recorded as income when the discharge occurs.

Service charges earned on loans to farm syndicates are recorded as income when loans are disbursed.

Fixed assets and depreciation

Fixed assets are recorded at cost. Leasehold improvements are amortized using the straight-line method over the term of the lease and one renewal period. Other fixed assets are depreciated using the diminishing balance method at rates of 20% for furniture and equipment and 30% for automobiles.

Income taxes

The Corporation follows the tax allocation method of accounting for income taxes. Deferred income taxes result from timing differences between the provision for doubtful accounts and depreciation charged to operations and the amounts claimed for tax purposes with respect to mortgage reserves deducted under Section 33 of the Income Tax Act and capital cost allowances.

3. Long-term receivables

Outstanding amounts are receivable over periods of up to thirty years at interest rates in effect at the time of approval.

	Period not exceeding	Annual interest rate %	Outstanding Amount (in thousands of dollars)	
			1981	1980
Loans to farmers	30 years	5-13	3,452,254	3,165,648
Loans to farm syndicates	15 years	6 ¼-13 ¼	14,668	12,578
Agreements for sale ..	30 years	5-13	15,084	13,780
			<u>3,482,006</u>	<u>3,192,006</u>

Agreements for sale of \$15,084,000 (\$13,780,000—1980) consists of \$7,278,000 (\$5,311,000—1980) pertaining to agreements for sale and mortgages arising from sales of real estate under the Farm Credit Act and \$7,806,000 (\$8,469,000—1980) pertaining to agreements for sale under the Small Farm Development Program.

A summary of the long-term receivables in the aggregate, by annual interest rate and fiscal year of maturity, is as follows:

Annual interest rate %	Maturities by fiscal year (in thousands of dollars)						1987 through 2011
	Total	1982	1983	1984	1985	1986	
5-5%	228,650	23,030	15,976	16,184	16,187	16,121	141,152
6-6%	252,958	19,313	10,567	11,074	11,542	12,041	188,421
7-7%	382,841	26,296	12,679	13,441	14,175	14,912	301,338
8-8%	709,065	48,685	16,091	17,148	18,373	19,511	589,257
9-9%	935,149	63,323	14,718	15,855	16,934	18,277	806,042
10-10%	503,507	32,324	6,200	6,794	7,361	7,953	442,875
11-11%	126,184	6,726	1,327	1,446	1,577	1,634	113,474
12-12%	215,125	9,492	1,864	2,078	2,321	2,586	196,784
13-13%	128,527	7,580	1,555	1,673	1,809	1,861	114,049
	<u>3,482,006</u>	<u>236,769</u>	<u>80,977</u>	<u>85,693</u>	<u>90,279</u>	<u>94,896</u>	<u>2,893,392</u>

FARM CREDIT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981—Continued

At March 31, 1981, accrued interest of \$155,541,000 (\$134,246,000—1980) and arrears of \$31,543,000 (\$25,126,000—1980) are included and are shown as maturing in the year ending March 31, 1982.

Prepayments of principal from borrowers of \$52,515,000 (\$94,193,000—1980) were received during the year and applied as a reduction of principal.

4. Real estate

This represents farm property held by the Corporation for resale and is carried at the lower of cost and net realizable value. It consists of property acquired in the process of administering the outstanding loans to farmers and to farm syndicates and must be disposed of by the Corporation within five years of acquisition or such further period as the Governor in Council may prescribe.

5. Fixed assets

	1981		1980	
	Cost	Accumulated Depreciation	Net	Net
	\$	\$	\$	\$
Furniture and equipment ..	1,340,042	900,063	439,979	388,495
Automobiles	6,213	5,249	964	1,377
Leasehold improvements ..	656,112	80,519	575,593	49,988
	<u>2,002,367</u>	<u>985,831</u>	<u>1,016,536</u>	<u>439,860</u>

6. Due to Canada

Pursuant to an agreement with the Department of Agriculture, the Corporation's continuing administrative costs relating to the Land Transfer Plan, a component of the Department's Small Farm Development Program which terminated on March 31, 1979, are reimbursed by the Department and any excess of income over expense is paid to Canada.

The amount due to Canada of \$148,131 (\$130,830—1980) in respect of operations during the year under this program is determined as follows:

	1981	1980
	\$	\$
Funds received from Agriculture Vote 25 (Vote 15—1980)	40,000	40,000
Less: administrative expenses	32,166	25,586
	<u>7,834</u>	<u>14,414</u>
Interest earned and other income	786,596	786,865
Less: interest on loans from Canada	646,299	670,449
Excess of income over interest expense	<u>140,297</u>	<u>116,416</u>
	<u>148,131</u>	<u>130,830</u>

7. Canada loans

The Corporation has borrowed funds, secured by note, from the Minister of Finance for the purpose of making farm loans, pursuant to section 13 of the Farm Credit Act and section 8 of the Farm Syndicates Credit Act. Loans are also outstanding that were borrowed for the purposes of the Small Farm Development Program pursuant to the Farm Credit Act, as authorized by Order in Council P.C. 1972-1490 dated June 29, 1972. These borrowings are repayable in accordance with the terms and interest rates prescribed at the time of borrowing.

Outstanding amounts as at March 31, 1981, are as follows:

	Period not exceeding	Annual interest rate %	Outstanding amount (in thousands of dollars)	
			1981	1980
Farm Credit Act	20 years	3½-12	3,226,192	2,967,860
Farm Syndicates Credit Act	5 years	5¼-12¼	13,985	12,035
Small Farm Development Program	20 years	6-9	9,058	9,424
Accrued interest			83,231	71,451
			<u>3,332,466</u>	<u>3,060,770</u>

A summary of the Canada loans in the aggregate, by interest rate and fiscal year of maturity, is as follows:

Annual interest rate %	Maturities by fiscal year (in thousands of dollars)						1987 through 2002
	Total	1982	1983	1984	1985	1986	
3-4%	8,645	2,812	2,355	2,134	1,344		
5-5%	183,209	37,707	32,346	31,852	33,597	35,439	12,268
6-6%	494,202	54,099	40,623	34,706	36,930	39,295	288,549
7-7%	468,263	31,988	24,985	26,736	28,048	30,644	325,862
8-8%	1,062,977	52,572	33,689	36,165	38,738	41,657	860,156
9-9%	689,475	30,152	15,976	17,475	19,118	20,720	586,034
10-10%	2,397	577	520	520	520	260	
11-11%	171,645	5,808	2,725	3,016	3,342	3,708	153,046
12-12¼	251,653	22,000	3,953	4,350	4,797	5,298	211,255
	<u>3,332,466</u>	<u>237,715</u>	<u>157,172</u>	<u>156,954</u>	<u>166,434</u>	<u>177,021</u>	<u>2,437,170</u>

FARM CREDIT CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1981—Concluded

The amounts outstanding as at March 31, 1981, include accrued interest totalling \$83,231,000 (\$71,451,000—1980) and are shown as maturing in the year ending March 31, 1982.

8. Contributed capital

The contributed capital of the Corporation represents the amount received from Canada under section 12 of the Farm Credit Act. The present statutory limit on this amount is \$150 million (\$150 million—1980). In the current year, contributed capital of \$10.4 million (\$11.8 million—1980) was received from Canada.

9. Segmented information

Operations and retained earnings under the Farm Credit Act and the Farm Syndicates Credit Act are broken down as follows:

	Combined		Farm Credit Act		Farm Syndicates Credit Act	
	1981	1980	1981	1980	1981	1980
	\$	\$	\$	\$	\$	\$
Income						
Interest earned on loans	283,833,288	242,181,565	282,440,559	241,166,734	1,392,729	1,014,831
Deduct: interest on loans from Canada	254,580,291	218,075,381	253,288,676	217,148,525	1,291,615	926,856
Interest margin	29,252,997	24,106,184	29,151,883	24,018,209	101,114	87,975
Fees earned	963,925	1,129,035	963,925	1,129,035		
Other interest income and service charges	2,644,643	1,948,147	2,570,078	1,903,405	74,565	44,742
Gross income	32,861,565	27,183,366	32,685,886	27,050,649	175,679	132,717
Expense	25,173,645	21,152,834	25,096,025	21,092,124	77,620	60,710
Net income before income taxes	7,687,920	6,030,532	7,589,861	5,958,525	98,059	72,007
Provision for deferred income taxes	3,536,443	2,774,045	3,536,443	2,774,045		
Net income	4,151,477	3,256,487	4,053,418	3,184,480	98,059	72,007
Retained earnings, beginning of year	4,851,344	1,594,857	4,569,211	1,384,731	282,133	210,126
Retained earnings, end of year	9,002,821	4,851,344	8,622,629	4,569,211	380,192	282,133

10. Interest rates

Unless otherwise established by Order in Council, loans to farmers bear an interest rate from the date of approval equal to the base rate defined in section 3(2) of the Farm Credit Act Interest Rates Regulations plus one per cent. The base rate is determined using the average yield on Government of Canada bonds payable in Canadian currency and due to mature in five to ten years. The lending rate is established for six-month periods commencing April 1st and October 1st each year and applies to all loans approved in the related six-month period.

However, if a new loan under the Farm Credit Act is made, a portion of which is to be used to repay an existing Farm Credit Act loan, the current lending rate and the rate on the existing loan are blended and a composite rate charged. Except for the provision for blended rates, rates on loans to farm syndicates are determined in the same manner using the yield on Government of Canada bonds maturing in one to five years plus one per cent.

Interest rates on borrowings from Canada by the Corporation under section 13 of the Farm Credit Act are established for six-month periods commencing April 1st and October 1st each year in accordance with the terms and conditions approved by the Governor in Council. Similarly, rates on borrowings under section 8 of the Farm Syndicates Credit Act are set on these dates for the same six-month periods.

11. Funding commitments by Canada

In addition to the repayments of principal received from borrowers, the Corporation also receives and is dependent upon Canada for capital contributions and loans for the funding of its

lending program. Accordingly, by Order in Council, the Minister of Finance is committed to provide a net increase in capital and loans of \$302,800,000 for the year ending March 31, 1982.

12. Commitments to borrowers

Loans to borrowers approved but not disbursed as at March 31, 1981, amounted to \$67.8 million (\$69.5 million—1980) most of which were approved at 12 $\frac{3}{4}$ % (12%—1980). It is expected that the majority of these loans will be disbursed within the six-month period ending September 30, 1981, from funds to be borrowed by the Corporation from Canada at 13% (12%—1980).

13. Leases

The future minimum rental payments required under operating leases having initial non-cancellable lease terms in excess of one year are summarized as follows:

	\$
Year ending March 31,	
1982	1,472,658
1983	1,164,172
1984	868,558
1985	782,175
1986	628,755
Thereafter	4,882,765
Total minimum lease payments	9,799,083

In addition to these rental payments the leases generally provide for the payment by the Corporation of real estate taxes and operating expenses in excess of those amounts established at the commencement of the lease term.

FEDERAL BUSINESS DEVELOPMENT BANK

AUDITOR'S REPORT

THE HONOURABLE MINISTER OF INDUSTRY,
TRADE AND COMMERCE,
OTTAWA, ONTARIO.

Sir:

We have examined the statement of assets and liabilities of the Federal Business Development Bank as at March 31, 1981 and the statements of operations, retained earnings (deficit), changes in cash position and accumulated provision for possible future losses on loans and investments for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present a true and fair view of the financial position of the Bank as at March 31, 1981 and the results of its operations, the changes in its cash position and the changes in the accumulated provision for possible future losses on loans and investments for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Bank, the financial statements are in agreement therewith and the transactions that have come under our notice have been within the statutory powers of the Bank.

Yours very truly,

RAYMOND J. MORCEL, C.A.
of Price Waterhouse & Co.

CLAUDE D. HENRY, C.A.
of Maheu, Noiseux, Roy & Associés

Montreal,
June 19, 1981

STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Cash	2,237,008	1,767,954	Cheques outstanding	14,540,160	29,269,669
Treasury Bills and short terms investments	35,876,353	4,231,076	Short term notes	68,211,045	115,000,000
	38,113,361	5,999,030	Accrued interest on debentures	4,570,000	10,204,125
Loans (Note 2)	2,046,974,931	2,025,699,144	Accrued interest on short and long term notes	62,700,945	36,555,969
Investments, at cost less write-downs (Notes 2 and 3)	25,697,082	22,882,239	Other liabilities	5,956,868	4,791,191
	2,072,672,013	2,048,581,383	Debtures outstanding (Note 4)	155,979,018	195,820,954
Interest due and accrued	26,065,047	20,638,929	Notes held by Canada (Note 5)	131,600,000	302,600,000
	2,098,737,060	2,069,220,312	Notes payable, other than Canada (Note 6)	934,000,000	1,073,000,000
Less: accumulated provision for possible future losses	107,100,000	82,000,000	Capital:	631,870,000	230,000,000
	1,991,637,060	1,987,220,312	Capital paid in by Canada (Note 7)	222,000,000	184,000,000
Fixed assets at cost, less accumulated depreciation	5,134,153	4,699,444	Retained earnings (deficit)	(28,921,421)	15,887,791
Unamortized debt issue expenses	8,567,981	784,264		193,078,579	199,887,791
Other assets	3,075,042	2,605,695			
	2,046,527,597	2,001,308,745		2,046,527,597	2,001,308,745

Approved by the Board:

CLAUDE C. FRENETTE
Director

GUY A. LAVIGUEUR
Director

FEDERAL BUSINESS DEVELOPMENT BANK—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

FINANCIAL SERVICES

	1981	1980
	\$	\$
Income:		
Interest	260,100,035	216,447,776
Sundry	5,292,147	7,812,644
	<u>265,392,182</u>	<u>224,260,420</u>
Expenses:		
Salaries and employee expenses	46,752,415	43,807,959
Staff travel and transfers	4,698,389	5,521,757
Rental and other expenses—leased premises	6,580,691	5,928,590
Depreciation of fixed assets	1,426,743	1,545,974
Publicity	1,402,163	1,197,090
Telephone, telex and telegrams	1,983,908	1,902,664
Office supplies and expenses	2,889,346	3,189,990
All other operating expenses	2,424,826	1,779,773
Total operating expenses	<u>68,158,481</u>	<u>64,873,797</u>
Less: charged to Management Services	1,448,000	1,147,639
Net operating expenses	<u>66,710,481</u>	<u>63,726,158</u>
Interest on term debt, including amortization of issue expenses	182,535,418	146,106,734
Provision for losses on loans and for write-downs of investments	<u>60,955,495</u>	<u>43,737,244</u>
	<u>310,201,394</u>	<u>253,570,136</u>
Net loss for the year	44,809,212	29,309,716

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

MANAGEMENT SERVICES

	1981	1980
	\$	\$
Salaries and employee expenses	6,350,783	5,287,831
Staff and CASE travel, and transfers	1,613,452	1,556,062
Rental and other expenses—leased premises	1,454,831	1,166,148
Publicity	862,137	695,935
Office supplies and expenses	601,925	715,652
Training and Information Services publications	1,221,076	1,299,412
CASE counselling fees	2,370,750	2,293,059
All other operating expenses	1,473,096	1,378,277
	<u>15,948,050</u>	<u>14,392,376</u>
Charged by Financial Services	1,448,000	1,147,639
Total expenditures	<u>17,396,050</u>	<u>15,540,015</u>
Less: revenue from CASE counselling, Training Seminar registration, etc.	2,065,511	1,619,015
Amount recovered from the Department of Industry, Trade and Commerce Vote 70 (Vote 65 in 1980)	<u>15,330,539</u>	<u>13,921,000</u>
Total expenditures were incurred as follows:		
Management Counselling	5,788,950	4,886,611
Management Training	3,931,642	3,468,931
Information Services	4,413,734	3,750,074
Administration	1,512,301	1,619,689
Capital expenditures	301,423	667,071
	<u>15,948,050</u>	<u>14,392,376</u>
Charged by Financial Services	1,448,000	1,147,639
	<u>17,396,050</u>	<u>15,540,015</u>

STATEMENT OF RETAINED EARNINGS (DEFICIT)
FOR THE YEAR ENDED MARCH 31

	1981	1980
	\$	\$
Retained earnings, beginning of year	15,887,791	45,197,507
Net loss for the year	(44,809,212)	(29,309,716)
Retained earnings (deficit), end of year	<u>(28,921,421)</u>	<u>15,887,791</u>

STATEMENT OF ACCUMULATED PROVISION FOR
POSSIBLE FUTURE LOSSES ON LOANS AND
INVESTMENTS FOR THE YEAR ENDED MARCH 31

	1981	1980
	\$	\$
Accumulated provision, beginning of year	82,000,000	58,000,000
Recovery of amounts previously written off	960,924	502,641
Amounts written off during the year	<u>(33,234,419)</u>	<u>(19,439,885)</u>
	<u>49,726,505</u>	<u>39,062,756</u>
Additional provision required to provide for possible future losses on loans and for write-downs of investments	60,955,495	43,737,244
Portion of the above additional provision applied directly against the cost of investments	<u>(3,582,000)</u>	<u>(800,000)</u>
Accumulated provision, end of year	<u>107,100,000</u>	<u>82,000,000</u>

STATEMENT OF CHANGES IN CASH POSITION
FOR THE YEAR ENDED MARCH 31

	1981	1980
	\$	\$
Source of cash:		
Loans from Canada		358,000,000
Loans from sources other than Canada	401,870,000	230,000,000
Short term notes	1,569,595,000	736,000,000
Capital paid in by Canada (Note 7)	38,000,000	48,000,000
Repayments by borrowers and investees	339,793,332	315,789,488
	<u>2,349,258,332</u>	<u>1,687,789,488</u>
Net loss for the year	(44,809,212)	(29,309,716)
Items not requiring an outlay of cash—		
Provision for losses	60,955,495	43,737,244
Depreciation of fixed assets	1,426,743	1,545,974
Amortization of debt issue expenses	1,882,277	
Net changes in accrued interest	15,084,733	6,007,001
Cash provided from operations	<u>34,540,036</u>	<u>21,980,503</u>
	<u>2,383,798,368</u>	<u>1,709,769,991</u>
Application of cash:		
Disbursements to borrowers and investees	399,739,457	726,620,585
Repayment of maturing debentures	171,000,000	171,100,000
Repayment of maturing notes including conversion to capital (Note 7)	139,000,000	161,000,000
Repayment of short term notes	1,616,384,000	651,000,000
Debt issue expenses	9,665,995	636,525
Other	1,165,076	(24,352)
	<u>2,336,954,528</u>	<u>1,710,332,758</u>
Net increase (decrease) in cash position	<u>46,843,840</u>	<u>(562,767)</u>
Increase in cash, Treasury Bills and short term investment	32,114,331	785,778
Add: decrease (increase) in cheques outstanding	14,729,509	(1,348,545)
	<u>46,843,840</u>	<u>(562,767)</u>

FEDERAL BUSINESS DEVELOPMENT BANK—Continued

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1981

1. Significant accounting policies

Loans and investments—

Loans and investments are recorded as assets when disbursed. Each loan remains as an asset until it is repaid or until realization of its security. Each investment remains as an asset until it is sold or written off. Unrealized gains on investments are not recognized in the accounts. Losses on loans and investments are provided for as described in the following paragraph.

Provision for losses on loans and for write-downs of investments—

A charge against income is made to adjust the accumulated provision for possible future losses to the level which provides for specifically identified probable losses on loans, as well as for unidentified future losses and to reflect write-downs of investments. The general portion of the accumulated provision is based on historical experience and is intended to cover future losses on loans and investments which have not yet been specifically identified. Write-downs of investments are recorded whenever a significant negative change occurs, or appears likely to occur in the investee's business development plan.

Revenue recognition—

Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where management believes that the interest will not be recovered. Dividends, interest and capital gains on investments are recorded as income when received.

Fixed assets and depreciation—

Fixed assets are recorded at historical cost. Leasehold improvements are depreciated under the straight-line method over five years, which period corresponds to the average term of the individual leases. Computer and word processing equipment is depreciated under the straight-line method over a period of three years. All other fixed assets are depreciated using the diminishing balance method at rates based on the estimated useful lives of such assets.

With respect to the Management Services function of the Bank, all capital expenditures are recovered from the Department of Industry, Trade and Commerce and hence are not capitalized.

Debt issue expenses—

Discounts, premiums and expenses related to the issue of long term debt are amortized on a straight-line basis over the term of the obligations to which they pertain.

Translation of foreign currencies—

Notes payable in foreign currencies are hedged by forward exchange contracts and are translated into Canadian dollars at the rates provided therein. The difference between the ultimate amount payable at the contracted rate and the cash proceeds of the issue is considered to be a financing cost and is therefore amortized by a charge to interest expense over the life of the obligation on a straight-line basis. The unamortized portion of these costs is included with unamortized debt issue expenses in the statement of assets and liabilities. The related interest payable on these note issues is also hedged by forward exchange contracts and is translated into Canadian dollars at such contract rates.

2. Loan and investment commitments:

The undisbursed amount at March 31, 1981 on loans and investments authorized aggregated approximately \$104,000,000 (1980—\$179,000,000).

3. Investments:

Investments, at cost less write-downs, as at March 31, 1981 were as follows:

	1981	1980
	\$	\$
Shares	11,263,689	5,986,044
Shareholder advances	16,213,333	13,326,035
Participating debentures	5,582,380	5,630,885
Convertible debentures	1,519,680	3,239,275
	34,579,082	28,182,239
Less: amount of write-downs	8,882,000	5,300,000
	25,697,082	22,882,239

4. Debentures outstanding:

All outstanding debentures issued to and held by the Bank of Canada at March 31, 1981 and bear interest as follows:

Rate %	(in thousands of dollars)
7½	44,200
8	39,800
9½	47,600
	131,600

FEDERAL BUSINESS DEVELOPMENT BANK—Concluded

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1981—Concluded

5. Notes held by Canada:

Maturities by fiscal year of notes held by Canada at March 31, 1981 were as follows:

Rate %	(in thousands of dollars)						Total
	1982	1983	1984	1985	1986	1987-88	
7-7½	21,000						21,000
8-8½	47,000	53,000	54,000	36,000	34,000		224,000
9-9½	60,000	75,000	75,000	78,000	43,000	43,000	374,000
10-10½	43,000	43,000	43,000	43,000	42,000	101,000	315,000
	171,000	171,000	172,000	157,000	119,000	144,000	934,000

6. Notes payable, other than to Canada:

The following notes payable, other than to Canada, were outstanding at March 31, 1981:

Maturity	Nominal Rate* %	%	(in thousands of dollars)	
			1981	1980
1984 August	10.1		50,000	50,000
1985 March	13½		65,000	65,000
May	12½	(US\$ 75,000)	91,725	
June	11½		60,000	60,000
June	11½		50,000	
November	12½	(US\$ 50,000)	60,145	
1987 April	10½		25,000	25,000
1988 January	13%	(1984 January 15)**	65,000	
April	14½	(1983 April 25)**	75,000	
1990 July	11½		60,000	
1994 November	11	***	30,000	30,000
			631,870	230,000

* See note 1 for the accounting treatment of debt issue expenses.

** The holder may elect that the note be repaid on the indicated date.

*** Repayable at the rate of \$3 million on November 1 of each year from 1985-1994.

Maturities by fiscal year of the above outstanding notes payable were as follows:

	(in thousands of dollars)
1984	140,000
1985	115,000
1986	264,870
1987-1995	112,000
	631,870

7. Capital paid in by Canada:

The changes during the year in the capital paid in by Canada were as follows:

	(in thousands of dollars)	
	1981	1980
Balance, beginning of year	184,000	136,000
Add:		
Cash paid in	31,000	15,000
Conversions of note held by Canada	7,000	33,000
	38,000	48,000
Balance, end of year	222,000	184,000

8. Contingent liabilities:

The Bank is contingently liable as guarantor of loans aggregating \$10,340,600.

9. Pension fund:

The Bank has a pension plan for its employees which is contributory and trusteed. Related costs, net of employees' contributions, are charged to earnings as paid. Based on an independent actuarial valuation as at December 31, 1980, the plan was fully funded as at that date.

10. Statutory limitations on operations:

Prior to June 27, 1980, the Minister of Finance could approve capital payments to the Bank provided that capital (including retained earnings) was less than \$200 million and direct and contingent liabilities were limited to a maximum of ten times such capital. In accordance with its revised Act of Incorporation, effective June 27, 1980, the Minister of Finance of Canada may, with the approval of the Governor in Council, authorize capital payments to the Bank provided that capital (including retained earnings) is less than \$475 million. The total of direct and contingent liabilities of the Bank is limited to a maximum of 12 times such capital and retained earnings (or up to 15 times with the approval of the Governor in Council) and may never exceed \$3.2 billion. The ratio of the direct and contingent liabilities of the Bank to its capital, as defined, was 9.6:1 at March 31, 1981.

11. Comparative financial data:

Certain amounts pertaining to the fiscal year ended March 31, 1980 have been reclassified to comply with the presentation adopted for the fiscal year ended March 31, 1981.

FRESHWATER FISH MARKETING CORPORATION
(Established by the Freshwater Fish Marketing Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.,
MINISTER OF FISHERIES AND OCEANS,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1980 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at April 30, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J. J. MACDONELL
Auditor General of Canada

Ottawa, Ontario
July 23, 1980

BALANCE SHEET AS AT APRIL 30, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Current			Current		
Advances to agents	130,434	388,182	Bank indebtedness	1,141,148	890,264
Accounts receivable			Accounts payable	1,541,584	948,461
—trade	3,783,640	7,172,140	Due to agents—fish purchases	68,878	19,326
—other (Note 4)	633,116	251,626	Accrued interest payable	180,979	206,111
Grants receivable (Note 5)	229,135	675,139	Loans from Canada (Note 7)	7,079,493	9,913,640
Inventory			Provision for final payments to fishermen	5,790,360	5,123,404
—finished fish products	3,880,663	1,789,852		15,802,442	17,101,206
—packing material and parts	1,918,134	1,486,208	EQUITY		
Prepaid expenses	249,557	116,196	Retained Earnings (Note 8)	472,259	50,341
	10,824,679	11,879,343			
Fixed (Note 6)					
Land, buildings and equipment at cost less accumulated depreciation and amortization	5,450,022	5,272,204			
	16,274,701	17,151,547		16,274,701	17,151,547

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

Approved by the Board:

J. G. McFARLANE
Director

H. P. DELANEY
Director

FRESHWATER FISH MARKETING CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED APRIL 30, 1980

	1980	1979
	\$	\$
Sales	37,443,418	34,073,095
Cost of sales (Note 5)	29,596,500	27,055,011
Gross margin	7,846,918	7,018,084
Selling and administrative expenses		
Interest (Note 3)	556,008	842,090
Salaries and employee benefits	792,353	661,774
Bad debt expense	(53,982)	33,000
Other administrative expenses	507,379	372,733
	1,801,758	1,909,597
Net income for the year before final payments to fishermen	6,045,160	5,108,487
Provision for final payments to fishermen	5,623,242	5,100,000
Net income for the year	421,918	8,487

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

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED APRIL 30, 1980

	1980	1979
	\$	\$
Retained earnings (Deficit) beginning of the year	50,341	(258,146)
Payment received for operating losses incurred in 1971-72 and 1972-73 (Note 8)		300,000
Net income for the year	421,918	8,487
Retained earnings end of the year	472,259	50,341

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED APRIL 30, 1980

	1980	1979
	\$	\$
Funds provided		
Operations		
Net income for the year	421,918	8,487
Add: depreciation and amortization not requiring an outlay of funds	547,267	503,797
	969,185	512,284
Payment received for operating losses incurred in 1971-72 and 1972-73 (Note 8)		300,000
	969,185	812,284
Funds applied		
Additions to fixed assets	725,085	300,759
Decrease in working capital deficiency	244,100	511,525
Working capital deficiency beginning of the year	5,221,863	5,733,388
Working capital deficiency end of the year	4,977,763	5,221,863

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

FRESHWATER FISH MARKETING CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS APRIL 30, 1980

1. Objective and operations of the Corporation

The Freshwater Fish Marketing Corporation was established by the Freshwater Fish Marketing Act in February 1969 as a company without share capital for the purpose of marketing and trading in fish, fish products and fish by-products in and out of Canada. The Corporation is an agency Crown Corporation of Canada and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed \$18.5 million.

The Corporation has the exclusive right to market the products of the commercial fishery in the provinces participating in the program in inter-provincial and export trade. Participation of the provinces of Manitoba, Saskatchewan, Alberta, the Northwest Territories and Ontario was established by agreement with the Government of Canada.

2. Significant accounting policies

Inventories have been valued on the following basis:

Finished fish products—at lower of cost and net realizable value.

Packaging material and parts—at lower of cost and replacement cost.

Depreciation and amortization

The cost of fixed assets is written off by depreciation charges over the estimated useful lives of the fixed assets on the following basis:

Buildings	—Lake stations	10%	Declining balance
	—Plant	40 years	Straight-line
Equipment	—Plant	20%	Declining balance
	—Mobile	30%	Declining balance
Packer vessel		15 years	Straight-line

Leasehold improvements are amortized on a straight-line basis over the term of the lease. Lease terms vary in length from 2 years to 20 years.

Payments to Fishermen

The Corporation purchases fish at initial prices established by the Board of Directors and the cost of such purchases is included in the Statement of Operations as part of Cost of Sales. A guide used in the determination of the initial prices is 80% of the projected total payments to fishermen (initial plus final) based upon forecasts prepared by the Corporation. Final payments, if any, to fishermen are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and therefore are charged to expense in the current year's Statement of Operations.

Foreign Currency Translation

Accounts receivable and payable in foreign currency are translated to Canadian dollars at the year-end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transaction.

3. Interest expense

The net gain on foreign exchange for the year amounted to \$91,564 (\$30,635—1979). Interest expense of \$647,572 (\$872,725—1979) has been reduced by this amount.

4. Mortgage loan receivable

Accounts receivable—other—includes \$136,000 (\$123,000—1979) which is a loan secured by a chattel mortgage. The loan, which was to be repaid by May 1, 1984 in monthly instalments, is in default, and the Corporation is proceeding with litigation.

5. Government assistance for fish packing and processing stations

The Corporation has received agreement from federal and provincial governments for contributions to offset costs incurred by the Corporation in operating certain of its fish packing and processing plants, as follows:

	1980	1979
	\$	\$
Island Lake, Manitoba	227,000	199,000
Gunnar, Saskatchewan	155,000	121,000
Hay River, N.W.T.	23,000	100,000
Fort Chipewayan, Alberta		32,500
	<u>405,000</u>	<u>452,500</u>

During the year, a total of \$317,000 (\$469,000—1979) in government assistance has been offset against costs included in the Cost of Sales section of the Statement of Operations.

6. Fixed assets

At April 30, 1980 the fixed assets and related accumulated depreciation and amortization were as follows:

	1980		1979	
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	\$	\$	\$	\$
Land	259,266		259,266	259,266
Buildings	4,306,204	955,809	3,350,395	3,433,731
Equipment	3,821,771	2,332,970	1,488,801	1,173,464
Packer vessel	266,495	144,734	121,761	119,573
Construction in progress....	75,123		75,123	87,369
Leasehold improvements ..	425,364	270,688	154,676	198,801
	<u>9,154,223</u>	<u>3,704,201</u>	<u>5,450,022</u>	<u>5,272,204</u>

Leasehold improvements

The Corporation has spent \$1,208,319 on land and a processing plant constructed for the Department of Indian Affairs and Northern Development at Hay River, N.W.T. Under a twenty-year agreement dated July 1, 1972 the Department has leased this property back to the Corporation for one dollar (\$1.00) per year. The Corporation has received \$1,000,000 from the Department and the balance of \$208,319 is being amortized as a leasehold improvement over the term of the lease.

Depreciation and amortization for the year

	1980	1979
	\$	\$
Depreciation	501,496	459,266
Amortization	45,771	44,531
	<u>547,267</u>	<u>503,797</u>

FRESHWATER FISH MARKETING CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS

APRIL 30, 1980—*Concluded*

7. Loans from Canada

These demand loans, secured by promissory notes, are made under Section 17 of the Act. At April 30, 1980 the outstanding loans included the following:

	Amount	Interest Rate
	\$	
Working capital loans.....	1,625,000	11½%
	<u>600,000</u>	14¼%
	<u>2,225,000</u>	
Fixed Asset Loans.....	1,871,327	4½%
	158,000	7½%
	801,044	8¼%
	623,000	9¼%
	300,000	10¼%
	<u>1,191,122</u>	10½%
	<u>4,854,493</u>	

In general, fixed asset loans are repaid in amounts equal to the sum of the annual provision for depreciation on all fixed assets and proceeds derived from fixed asset transactions. The amount due on June 1st, 1980 is approximately \$547,000. Notwithstanding the above, these loans are due on a demand basis and therefore are shown on the Balance Sheet under current liabilities.

8. Retained Earnings

Contributions of \$3,000,000 towards the operating losses incurred by the Corporation in 1971/72 and 1972/73 have been requested from the Federal and participating Provincial and Territorial Governments. All of the contributions have been received: \$1,500,000 from Canada; \$150,000 from Alberta; \$150,000 from the Northwest Territories; \$150,000 from Ontario; \$750,000 from Manitoba; and, \$300,000 from Saskatchewan. These amounts have been credited to deficit in the year in which they were received.

9. Remuneration to foreign agents

During the year, the Corporation paid an aggregate amount of \$382,677 to the following foreign sales agents: Frohman International Inc.; Juhl Brokerage Incorporated; W. Bush; International Pacific Seafoods; B.R.C. Enterprises; Maripac International; Sahakian & Salm—U.S.; Le Grande, Malo et Cie—France; LeJos Oy—Finland; Malm and Stahl—Sweden.

10. Corporate income taxes

The Corporation has the following amounts available to reduce future taxable income:

Undepreciated capital cost in excess of net book value of fixed assets \$2,944,000.

A loss carry-forward of \$766,000 available until April 1983.

GREAT LAKES PILOTAGE AUTHORITY, LTD.

AUDITOR GENERAL OF CANADA

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

I have examined the balance sheet of Great Lakes Pilotage Authority, Ltd. as at December 31, 1980 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
February 15, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Current			Current		
Cash and short-term deposits.....	2,500,405	2,489,896	Accounts payable and accrued liabilities.....	1,998,976	2,149,640
Accounts receivable	843,718	1,052,643	Productivity bonus payable.....	272,148	479,415
	<u>3,344,123</u>	<u>3,542,539</u>	Due to Canada with respect to parliamentary appropriations		196,000
Fixed, at cost				<u>2,271,124</u>	<u>2,825,055</u>
Buildings	62,938	60,600	Accrued employee termination benefits	2,287,536	1,976,000
Furniture and equipment	23,247	23,026		<u>4,558,660</u>	<u>4,801,055</u>
	<u>86,185</u>	<u>83,626</u>	DEFICIT OF CANADA		
Less: accumulated depreciation	50,226	43,955	Capital stock		
	<u>35,959</u>	<u>39,671</u>	Authorized—Unlimited		
			Issued and fully paid—15 shares	1,500	1,500
			Contributed capital	82,074	82,074
				<u>83,574</u>	<u>83,574</u>
			Deficit	(1,262,152)	(1,302,419)
				<u>(1,178,578)</u>	<u>(1,218,845)</u>
	<u>3,380,082</u>	<u>3,582,210</u>		<u>3,380,082</u>	<u>3,582,210</u>

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

Approved by the Board:

R. G. ARMSTRONG
Director

L. E. BELAND
Director

GREAT LAKES PILOTAGE AUTHORITY, LTD.—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Income		
Pilotage charges	9,187,648	8,960,046
Miscellaneous dispatching income.....	159,467	161,290
Interest and other income.....	265,481	150,776
	<u>9,612,596</u>	<u>9,272,112</u>
Expenses		
Pilots' salaries and benefits	7,001,862	6,753,528
Staff salaries and benefits	875,773	779,758
Transportation and travel.....	689,140	643,175
Employee termination benefits	409,340	641,046
Pilot boats	381,309	356,366
Professional and special services	76,046	49,094
Communications	62,481	57,954
Rentals	36,372	30,709
Utilities, materials and supplies.....	22,636	29,505
Repairs and maintenance	11,020	12,224
Depreciation	6,350	6,474
	<u>9,572,329</u>	<u>9,359,833</u>
Net income (loss) for the year	40,267	(87,721)

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

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Balance, beginning of the year.....	1,302,419	1,214,698
Add: net income (loss) for the year.....	40,267	(87,721)
Balance, end of the year	<u>1,262,152</u>	<u>1,302,419</u>

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Funds provided		
Operations		
Net income (loss) for the year	40,267	(87,721)
Add: items not requiring an outlay of funds		
Employee termination benefits	311,536	566,000
Depreciation	6,350	6,474
Funds provided by operations	<u>358,153</u>	<u>484,753</u>
Funds applied		
Additions to fixed assets.....	2,638	2,634
Increase in working capital	355,515	482,119
Working capital, beginning of the year.....	717,484	235,365
Working capital, end of the year	<u>1,072,999</u>	<u>717,484</u>

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

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980

1. Nature of activities

The Great Lakes Pilotage Authority, Ltd., which was established on February 1, 1972 pursuant to the Pilotage Act and incorporated as a subsidiary of the St. Lawrence Seaway Authority on May 17, 1972, filed for continuance under the Canada Business Corporations Act in October 1980 and on November 28, 1980 received its Certificate of Continuance. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges will be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

2. Significant accounting policies

(a) Parliamentary appropriations

When the revenue from pilotage charges is not sufficient to permit the Authority to operate on a self-sustaining financial basis, operating deficits and capital expenditures are recovered from parliamentary appropriations. For purposes of these parliamentary appropriations, operating deficits do not include depreciation or any increase in accrued employee termination benefits.

Parliamentary appropriations with respect to operating deficits are reflected in the statement of deficit, while parliamentary appropriations to finance capital expenditures are shown as contributed capital. Appropriations received in excess of the amounts the Authority requires are reflected as due to Canada on the balance sheet.

The Authority did not require parliamentary appropriations during the year.

(b) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Furniture and equipment	10 years

(c) Pension Plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid generally over the remaining service lives of the pilots.

(d) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. This liability is recorded in the accounts as the benefits accrue to the employees.

3. Income tax

As a result of an amendment to sub-section 27(2) of the Income Tax Act, Revenue Canada have taken the position that the Authority may now be liable for taxes.

The Authority is of the opinion that this amendment does not change its tax exempt status and has placed the matter in the hands of Legal Counsel.

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded***NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980—*Concluded*****4. Pension plan**

Under provisions of the Pilotage Act, pilots who choose to become employees of the Authority are entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these employees was approximately \$709,000 as of December 31, 1980 (1979—\$712,000) and will be funded over the remaining service lives of the pilots, or the terms of purchase whichever is the lesser.

The total pension expense was \$545,372 in 1980 and \$457,233 in 1979 including \$94,045 and \$84,058 for past service contributions respectively.

5. Remuneration of directors and officers

The remuneration of directors as directors amounted to \$3,000 (1979—\$3,200) and the remuneration of officers as officers amounted to \$134,000 (1979—\$96,000). The Authority has 7 directors and 4 officers. Two officers are also directors.

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED
(Incorporated under the Canada Business Corporations Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

I have examined the balance sheet of The Jacques Cartier and Champlain Bridges Incorporated as at March 31, 1981 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
May 4, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash and short-term deposits	4,706,359	6,386,429	Accounts payable and accrued liabilities	1,106,258	2,436,965
Accounts receivable	164,478	198,104	Due to Canada	185,896	669,505
	<u>4,870,837</u>	<u>6,584,533</u>	Deferred revenues	387,446	355,107
Fixed				<u>1,679,600</u>	<u>3,461,577</u>
Land	3,751,039	3,751,363	Long-term		
Bridges	73,249,190	73,199,802	Accrued employee termination benefits	511,233	463,619
Vehicles and equipment	424,728	285,018	Loans and advance (Note 3)	66,242,472	66,242,472
	<u>77,424,957</u>	<u>77,236,183</u>	Interest in arrears on loans (Note 3)	44,513,580	41,700,907
Accumulated depreciation	51,039,572	50,005,266		<u>111,267,285</u>	<u>108,406,998</u>
	<u>26,385,385</u>	<u>27,230,917</u>	CAPITAL STOCK AND DEFICIT		
	<u>31,256,222</u>	<u>33,815,450</u>	Capital stock		
			Authorized—50 shares of no par value		
			Issued and paid—1 share	100	100
			Capital deficiency (Note 4)	(72,064,595)	(72,320,571)
			Deficit	(9,626,168)	(5,732,654)
				<u>(81,690,663)</u>	<u>(78,053,125)</u>
				<u>31,256,222</u>	<u>33,815,450</u>

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

Approved by the Board:

WILLIAM A. O'NEIL
Director

JACQUES Y. LAVIGNE
Director

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1981

	Jacques Cartier Bridge	Champlain Bridge	Total	
			1981	1980
	\$	\$	\$	\$
Income				
Tolls		5,254,475	5,254,475	4,911,456
Interest	223,247	669,741	892,988	697,651
Other	118,395	67,167	185,562	231,580
	<u>341,642</u>	<u>5,991,383</u>	<u>6,333,025</u>	<u>5,840,687</u>
Expenses				
Operations	561,201	2,357,026	2,918,227	2,680,691
Maintenance	1,451,890	3,008,217	4,460,107	3,888,528
Administration	301,794	802,025	1,103,819	736,164
Depreciation	67,215	1,026,012	1,093,227	1,087,294
Employee termination benefits	9,760	37,854	47,614	154,746
	<u>2,391,860</u>	<u>7,231,134</u>	<u>9,622,994</u>	<u>8,547,423</u>
Operating loss	2,050,218	1,239,751	3,289,969	2,706,736
Interest expense		2,812,673	2,812,673	2,812,673
Net loss for the year	<u>2,050,218</u>	<u>4,052,424</u>	<u>6,102,642</u>	<u>5,519,409</u>

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

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance at beginning of the year	5,732,654	1,647,941
Net loss for the year	6,102,642	5,519,409
	<u>11,835,296</u>	<u>7,167,350</u>
Parliamentary appropriation—Operation	2,209,128	1,434,696
Balance at end of the year	<u>9,626,168</u>	<u>5,732,654</u>

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds provided		
Disposal of assets	25,864	76,418
Parliamentary appropriation—		
Operation	2,209,128	1,434,696
Capital expenditure	255,976	127,800
	<u>2,490,968</u>	<u>1,638,914</u>
Funds applied		
Net loss for the year	6,102,642	5,519,409
Less (add) items not requiring (resulting in) an outlay of funds		
Depreciation	1,093,227	1,087,294
Loan interest deferred (Note 3)	2,812,673	2,812,673
Employee termination benefits	47,614	154,746
Profit on disposal of fixed assets	(17,583)	(69,559)
Funds utilized by operations	2,166,711	1,534,255
Fixed asset additions	255,976	127,800
	<u>2,422,687</u>	<u>1,662,055</u>
Increase (decrease) in working capital	68,281	(23,141)
Working capital at the beginning of the year	3,122,956	3,146,097
Working capital at end of the year	<u>3,191,237</u>	<u>3,122,956</u>

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

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1981

1. Authority and nature of activities

The Jacques Cartier and Champlain Bridges Incorporated was incorporated under the Canada Business Corporations Act on November 3, 1978 and is a wholly owned subsidiary of the St. Lawrence Seaway Authority. Effective December 1, 1978 the Corporation has the responsibility for the operation and maintenance of the Jacques Cartier and Champlain Bridges and the federally-owned section of the Bonaventure Autoroute.

2. Significant accounting policies

(a) Parliamentary appropriation

Operating deficits for purposes of parliamentary appropriation do not include depreciation, or interest on debt, or any provision for accrued employee termination benefits. Parliamentary appropriation with respect to the operating deficits is reflected in the statement of deficit, while parliamentary appropriation to finance capital expenditures is applied against capital deficiency. Parliamentary appropriation is recorded in the accounts as advances are received. Advances received in excess of the amounts the Corporation requires are reflected as "Due to Canada" on the balance sheet, and it is the policy of the Corporation to reimburse these amounts in the following year.

(b) Operating expenses

The expenditures of the federally-owned section of the Bonaventure Autoroute are included with those of the Champlain Bridge on the statement of operations.

(c) Fixed assets and depreciation

The value attributed to fixed assets, effective December 1, 1978, is the cost to the original owner together with the related accumulated depreciation. Assets purchased subsequent to that date are recorded at cost. Depreciation has been calculated on the straight-line method at the following rates:

—Champlain Bridge	2.5%
—Jacques Cartier Bridge	4.8%
—Vehicles and equipment	10% and 20.0%

(d) Deferred revenues

Deferred revenues represent unredeemed toll tokens, tickets and other income, such as property rentals.

(e) Income taxes

The Corporation, as a wholly owned subsidiary of a schedule "D" corporation, is subject to the provisions of the Income Tax Act. The Corporation has incurred substantial losses in prior years, most of which can be carried forward and applied against taxable income in future years.

(f) Employee termination benefits

Employees of the Corporation are entitled to benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the employees become entitled to the benefits.

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Concluded*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1981—*Concluded*

(g) Pension plan

All employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employee and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts during the year in which they are earned by the employees.

3. Loans, advance and interest in arrears on loans

- (a) The loans and the advance from Canada consist of certificates of indebtedness in the amount of \$59,752,867 at interest rates varying from 2¾% to 6¾% and a non-interest bearing advance in the amount of \$6,489,605. There is no specific payment date. The Corporation intends to request that Parliament suspend the payment of these loans, the advance and the related accrued interest.

A non-interest bearing advance from Canada of \$6,489,605 appears in the accounts of Canada as a non-active loan and was charged to the accumulated deficit of Canada as it was incurred. However, Parliament has not cancelled this loan nor has the Corporation received parliamentary authority for the write-off of this debt.

- (b) Interest has not been accrued since 1962 on a 2¾% certificate of indebtedness of \$7,576,000 issued to the Jacques Cartier Bridge. The accrual of interest was discontinued to coincide with the removal of the tolls on the bridge, since all subsequent operating deficits were subject to recovery from parliamentary appropriations. The policy in respect of this issue is currently under review by management.
- (c) Interest is accrued, but not paid, on all other outstanding certificates of indebtedness. On those certificates for which the stated time period for the interest rate specified has expired, the Corporation continues to accrue interest at the rate specified on the certificates. The Corporation does not accrue interest on interest in arrears.
- (d) Since the Corporation intends to request that Parliament suspend the payment of unpaid interest, none of this interest in arrears, aggregating \$44,513,580 as of March 31, 1981, has been classified as a current liability.

4. Capital deficiency

Pursuant to Governor in Council approval (PC 1978-3139), dated October 12, 1978, the assets and liabilities of the Jacques Cartier and Champlain Bridges and the federally-owned section of the Bonaventure Autoroute were transferred, effective December 1, 1978, from the National Harbours Board, at no consideration, to the Corporation. The capital deficiency transferred to the Corporation on the effective date totalled \$72,448,371. This amount has been reduced during the year by \$255,976 (\$127,800 in 1980) which represents the parliamentary appropriation for the purchase of fixed assets.

5. Commitments

The Corporation leases certain equipment and office space under agreements that expire in 1984. As at March 31, 1981, the aggregate cost of leases amounted to \$372,000 and are detailed as follows:

	\$
1981-82	218,000
1982-83	70,000
1983-84	84,000
	<u>372,000</u>

Other contractual commitments not expended at March 31, 1981 are approximately \$2,267,000.

6. Contingent liability

Claims and lawsuits have been brought against the Corporation. These claims and lawsuits have arisen in the normal course of business; their results are uncertain, and no important loss is anticipated in the settlement of these litigations.

7. Related party transactions

The Corporation has completed, during the year and in the normal course of business, transactions with a Crown corporation involving operating expenditures of \$1,481,331 (1980—\$1,336,577) and transactions with the parent company, the St. Lawrence Seaway Authority and involving administrative, operating and maintenance expenditures of \$731,651 (1980—\$999,565). Of this latter amount, \$331,651 (1980—\$749,565) has been recovered from the parent company.

The Corporation is dependent on the Government of Canada for its long-term loans and for the financing of its loss from operations and capital expenditure.

8. Comparative figures

The 1980 comparative figures have been reclassified to conform with the current year's presentation.

9. Supplementary information

- (i) The Corporation has received the mandate from the parent company, the St. Lawrence Seaway Authority, for the maintenance of a federally-owned portion of the Mercier bridge. The expenses incurred for the year aggregated \$331,651 (1980—\$749,565) and have been recovered from the parent company. The amount recovered and expenditures are excluded from the statement of operations.
- (ii) The loans, the advance and interest in arrears on loans aggregate \$110,756,052 at March 31, 1981. At present, it is doubtful that the Corporation will be able to discharge its obligations without future parliamentary appropriations.

LAURENTIAN PILOTAGE AUTHORITY
(Established under the Pilotage Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

I have examined the balance sheet of Laurentian Pilotage Authority as at December 31, 1980 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
February 6, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Current			Current		
Cash and term deposits	786,146	1,116,481	Accounts payable and accrued liabilities	3,551,176	3,180,885
Accounts receivable	3,207,149	2,686,560	Accrued employee termination benefits	401,000	356,000
	<u>3,993,295</u>	<u>3,803,041</u>		<u>3,952,176</u>	<u>3,536,885</u>
Fixed Assets (Note 3)			EQUITY OF CANADA		
Land, buildings, pilot boats and equipment	911,552	611,539	Contributed capital	278,128	278,128
Less: accumulated depreciation	284,538	225,917	Retained earnings		
	<u>627,014</u>	<u>385,622</u>	Appropriated		
			Reserve for the renewal and/or acquisition of major fixed assets (Note 4)	390,005	370,000
			Unappropriated		3,650
				<u>390,005</u>	<u>373,650</u>
				668,133	651,778
	<u>4,620,309</u>	<u>4,188,663</u>		<u>4,620,309</u>	<u>4,188,663</u>

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

Approved by the Authority:

PAUL BAILLY
President

YVON MATTE
Member

LAURENTIAN PILOTAGE AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Income		
Pilotage charges (Note 5)	20,192,231	17,119,169
Interest and other income.....	153,851	184,029
	<u>20,346,082</u>	<u>17,303,198</u>
Expenses		
Pilots' fees, salaries and benefits	16,286,670	13,971,519
Staff salaries and benefits	1,328,209	1,165,139
Pilot boats—Cost of operations	1,996,842	1,831,901
Transportation and travel.....	74,330	72,849
Professional and special services	297,782	243,547
Rentals	143,663	145,775
Communications	110,319	100,767
Repairs and maintenance	54,546	20,108
Utilities, material and supplies	47,784	67,931
Bad debts expense.....	14,950	
Other	80,253	74,804
	<u>20,435,348</u>	<u>17,694,340</u>
Net loss for the year	89,266	391,142

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

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Appropriated as a reserve for renewal and/or acquisition of major fixed assets (Note 4)		
Balance at beginning of the year	370,000	660,000
Appropriation no longer required		(290,000)
Appropriation for the year	20,005	
Balance at end of the year	<u>390,005</u>	<u>370,000</u>
Unappropriated		
Balance at beginning of the year	3,650	6,085
Services provided without charge by a government department	105,621	98,707
	<u>109,271</u>	<u>104,792</u>
Net loss for the year	(89,266)	(391,142)
	<u>20,005</u>	<u>(286,350)</u>
Appropriation no longer required for the renewal and/or acquisition of major fixed assets.....		290,000
Appropriation for the renewal and/or acquisition of major fixed assets	(20,005)	
Balance at end of the year		<u>3,650</u>
Retained earnings at end of the year.....	390,005	373,650

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Funds provided		
Operations		
Expenses not requiring an outlay of funds		
Services provided without charge by a government department	105,621	98,707
Depreciation	66,811	55,432
Employee termination benefits	45,000	41,000
	<u>217,432</u>	<u>195,139</u>
Funds applied		
Operations		
Net loss for the year	89,266	391,142
Net addition to fixed assets	308,203	233,654
	<u>397,469</u>	<u>624,796</u>
Decrease in working capital	(180,037)	(429,657)
Working capital at beginning of the year	622,156	1,051,813
Working capital at end of the year	<u>442,119</u>	<u>622,156</u>

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

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980

1. Nature of activities

The Laurentian Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objectives of the Authority are to establish, operate, maintain and administer, in the interest of safety, an efficient pilotage service within certain designated Canadian waters in and around the Province of Quebec. The Act provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

2. Significant accounting policies

(a) Fixed assets and depreciation

Fixed assets purchased by the Authority are recorded at cost and those transferred from Canada in 1972 are recorded at the assigned value at that date. Depreciation and amortization are calculated on a straight-line basis and based on the following estimated useful lives:

Buildings	20 years
Pilot boats	10 and 20 years
Boarding facilities	10 and 20 years
Leasehold improvements	12 years and 28 months
Furniture and equipment	10 years
Communications equipment	10 years
Vehicles	4 years

(b) Contributed capital

Contributed capital consists of amounts representing the values assigned to assets transferred to the Authority from Canada in 1972 plus the cost of fixed assets financed from parliamentary appropriations.

(c) Services provided without charge

An estimate of rent for office space provided without charge by a government department is included as an expense and credited to Retained Earnings.

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980—*Concluded*

(d) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid generally over the remaining service lives of the employees.

(e) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits are accrued to the employees.

3. Fixed assets

At December 31, fixed assets and related accumulated depreciation and net book value were as follows:

	1980		1979	
	Cost	Accumulated depreciation	Net	Net
	\$	\$	\$	\$
Land	9,300		9,300	9,300
Buildings	23,622	14,954	8,668	10,346
Pilot boats	445,191	130,429	314,762	48,938
Furniture and equipment	75,013	53,247	21,766	22,751
Communications equipment ..	106,965	30,114	76,851	89,771
Boarding facilities	191,864	30,565	161,299	175,457
Vehicles	24,841	22,357	2,484	9,936
Leasehold improvements	34,756	2,872	31,884	19,123
	<u>911,552</u>	<u>284,538</u>	<u>627,014</u>	<u>385,622</u>

Depreciation for the year is \$66,811 (1979—\$55,432)

4. Retained earnings appropriated for reserve for the renewal and/or acquisition of major fixed assets

In accordance with the Authority's objective of self-sustaining, all acquisitions and major renovations of fixed assets since April 1, 1976 have been financed from operations. As at December 31, 1980, the net book value of these assets was \$601,159.

Furthermore, the Authority foresees capital expenditures of approximately \$670,000 for the year 1981. In order to be able to continue its self-sustaining policy, the Authority has decided to appropriate retained earnings to a reserve for the renewal and/or acquisition of major fixed assets in an amount equal to the net book value of assets acquired since April 1, 1976, which represents \$601,159. Since retained earnings amounted to \$390,005 as at December 31, 1980, only this amount was appropriated for this purpose.

5. Pilotage charges

As a result of the renovation of a pilot boat, the Authority decided to increase pilotage charges by \$50 as of August 1, 1980 for pilot boats at Escoumins. As at December 31, 1980, this special charge amounted to \$189,250 and was included in income under pilotage charges.

6. Commitments

(a) Contract for the renovation of a pilot boat

In order to meet future service requirements, the Authority has signed a contract of \$579,000 for the renovation and extensive modification of a pilot boat. Two installments, totalling \$231,592 have been capitalized and are included in the cost of fixed assets; the balance will be paid by installments over the renovation period which should be completed in June 1981.

(b) Past service pension obligations

Under provisions of the Pilotage Act, contract pilots may elect to become employees of the Authority and to purchase past service pension entitlements under the Public Service Superannuation Plan.

For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee's contributions. The unfunded past service pension contributions with respect to these employees was estimated at \$135,000 as of December 31, 1980 and will be funded over the remaining service lives of the pilots.

With respect to those contract pilots who may elect, in the future to become employees of the Authority, the contingent liability with respect to past service pension contributions has not been determined.

7. Contingent liability

Pursuant to a judgment rendered on May 17, 1978, the Authority was ordered to pay \$10,000 to a previous employee who claimed \$44,500 for salary loss and other damages. The Authority has decided to give notice of appeal to the court decision and has not reflected the \$10,000 liability in the financial statements.

8. Claim receivable and contingent gain

In October 1978, the Authority's pilot boats responded to a distress call to succor a disabled ship. Following a maritime expert's report, the Authority submitted a claim for costs incurred and possible salvage of which the amount to be recovered and contingent gain cannot be determined at this time. The accounting treatment of the future outcome of this claim and contingent gain will be considered by the Authority as an extraordinary item when realized.

9. Income tax

The Authority is not subject to the provisions of any income tax act.

LOTO CANADA INC.

(Incorporated under the Canada Business Corporations Act)

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1981
WERE NOT AVAILABLE AT DATE OF PRINTING

NATIONAL BATTLEFIELDS COMMISSION—Continued

GENERAL FUND
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Expense		
Administration		
Salaries and employee benefits	74,566	67,111
Professional services	29,161	34,275
Other	31,697	16,196
	135,424	117,582
Operations		
Salaries and employee benefits	648,047	619,238
Security services	158,979	168,805
Repairs and maintenance of roads, driveways, buildings and equipment	75,697	77,503
Heating, gas and oil	32,708	24,891
Bus rental	25,836	
Electricity, light and power	23,525	19,501
Supplies and small tools	18,700	14,235
Tree surgery	15,601	10,136
Advertising	13,819	4,691
Snow removal	11,973	8,620
Losses on disposal of fixed assets	10,305	7,485
Miscellaneous	14,914	10,550
	1,050,104	965,655
	1,185,528	1,083,237
Revenue		
Interest	6,449	6,787
Miscellaneous	8,403	11,347
	14,852	18,134
Net cost of operations for the year	1,170,676	1,065,103

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

GENERAL FUND
STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Proprietary interest		
Balance at beginning of the year	2,436,449	2,412,552
Parliamentary appropriation	1,194,000	1,089,000
	3,630,449	3,501,552
Net cost of operations for the year	1,170,676	1,065,103
Balance at end of the year	2,459,773	2,436,449
Master development plan		
Balance at beginning of the year	21,647	26,818
Interest income	3,297	1,385
	24,944	28,203
Expenses	7,240	6,556
Balance at end of the year	17,704	21,647

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

GENERAL FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds provided		
Parliamentary appropriation	1,194,000	1,089,000
Proceeds on sale of fixed assets	2,200	3,006
	1,196,200	1,092,006
Funds applied		
Net cost of operations for the year	1,170,676	1,065,103
Expenses not requiring an outlay of funds:		
Employee termination benefits	12,427	14,174
Losses on disposal of fixed assets	10,305	7,485
	22,732	21,659
	1,147,944	1,043,444
Master development plan	3,943	5,171
Employee termination benefits	14,550	2,081
Additions to fixed assets	67,283	50,579
	1,233,720	1,101,275
Decrease in working capital	37,520	9,269
Working capital at beginning of the year	94,080	103,349
Working capital at end of the year	56,560	94,080

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

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981

1. Commission's activities

The Commission is constituted under an "Act respecting The National Battlefields at Quebec", for the purpose of acquiring, preserving and developing an historic battlefields park at Quebec.

2. Significant accounting policies

(a) Supplies and small tools

Supplies and small tools are valued at the lower of average cost or replacement value.

(b) Fixed assets

Fixed assets are financed by parliamentary appropriations and are recorded in the accounts at cost. In general, fixed assets of the Commission are not revenue producing and no depreciation is recorded in the accounts.

(c) Employee termination benefits

The employees of the Commission are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Pension plan

The employees of the Commission are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Commission, and are expensed in the period paid.

NATIONAL BATTLEFIELDS COMMISSION—Concluded

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981—Concluded

(e) Special Land Purchase Fund

Funds have been received from provincial and municipal governments and others for the exclusive purpose of acquiring certain land. These funds, together with interest revenue earned, are accounted for separately in a Special fund. Bonds held in the Special Land Purchase Fund are carried at cost.

3. Fixed assets

Fixed assets at March 31, include:

	1981	1980
	\$	\$
Land	724,710	724,710
Buildings	190,422	153,339
Roadways, driveways and grading	811,166	811,166
Equipment	696,118	678,424
Illuminated fountain	61,930	61,930
	2,484,346	2,429,569

4. Pension plan liability—Seasonal employees

During the previous year, the right for seasonal employees to participate in the Public Service Superannuation Plan has been recognized. However, the method of contribution from both the employees and the Commission with respect to past services has not been determined and accordingly no liability has been recorded in the accounts.

The Commission is of the opinion that the total of its contributions will not exceed \$50,000. Upon determination of the method of payments of the contributions with respect to past service, the Commission will record its contributions as an expense in the year paid.

5. Contingencies

(a) During the year, the Commission received a request from Quebec City for the payment of a grant in lieu of taxes amounting to \$1,684,000 for the 1980 and 1981 fiscal years. The legal advisers of the Commission believe that the Municipal Grants Act, 1980 and the preliminary Regulations in connection with grants to municipalities by Crown Corporations still provide for certain exceptions so that the Commission should be affected little or not at all. The Commission is unable to determine how this claim will be settled and did not include a provision for a liability that could arise from it.

Any liability that could result from the subsequent settlement of this claim will be provided for by a supplementary appropriation.

(b) At March 31, 1981, a claim had been instituted against the Commission in the amount of \$50,000 as a result of an accident on its property. The outcome of this claim is uncertain but the Commission is confident that the claim will not result in any important disbursement. Consequently no provision has been established.

NATIONAL CAPITAL COMMISSION
(Established by the National Capital Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE PAUL COSGROVE, P.C., M.P.,
MINISTER OF PUBLIC WORKS,
OTTAWA, ONTARIO.

I have examined the balance sheet of the National Capital Commission as at March 31, 1981 and the statements of operations, proprietary interest and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

The Commission has retained unexpended balances of parliamentary appropriations for operating expenditures of \$2.9 million in the current year and \$2.6 million in the preceding year and included these amounts as a component of equity instead of recording them as a current liability. Current liabilities and the working capital deficiency are therefore understated by \$5.5 million at March 31, 1981 (1980 - \$2.6 million) and the equity of Canada is overstated by \$5.5 million.

In my opinion, except for the improper disclosure of unexpended appropriations as equity rather than liabilities to Canada, as referred to in the preceding paragraph, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1981 and the results of its operations and the changes in its

financial position for the year then ended in accordance with the accounting policies set out in Note 2, applied on a basis consistent with that of the preceding year.

I further report that in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers except for the retention of the unexpended balance of parliamentary appropriations for operating expenditures which should be returned to the Consolidated Revenue Fund in accordance with the provisions of the Appropriation Act and Section 30 of the Financial Administration Act. Furthermore in 1980-81, the \$2.6 million unexpended balance of the 1979-80 appropriations was used to repay loans from Canada instead of repaying lapsed funds.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 12, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash in bank	28,179,425	6,152,055	Accounts payable and accrued liabilities	22,040,850	12,913,966
Cash on deposit in the National Capital Fund (Note 3)		12,000,000	Unsettled expropriation of property, estimated	3,516,896	3,051,845
Accounts receivable			Holdbacks and deposits from contractors and others	2,589,413	1,700,203
Federal government departments and agencies	268,885	173,640	Accrued interest payable (Note 5)		12,483,933
Tenants and others	617,385	479,773	Due to Canada (Note 3)	3,214,526	
Operating supplies, small tools and nursery stock	886,762	1,109,437		31,361,685	30,149,947
Prepaid expenses	438,811	293,358	Long Term		
	30,391,268	20,208,263	Loans from Canada (Note 5)	43,619,097	84,784,553
Amounts Recoverable from Provincial and Municipal governments (Note 6)	2,901,070	2,982,549	Accrued termination benefits, net of current portion	2,995,854	2,848,169
Capital Assets				46,614,951	87,632,722
Real property (Note 4)	326,447,736	318,015,429	EQUITY OF CANADA		
Equipment, furniture and vehicles	7,038,394	6,280,680	General Fund		
	333,486,130	324,296,109	Unexpended operating appropriation	1,798,355	1,629,430
			Operating revenues in excess of estimates ...	979,210	631,515
			Gains on sale of real property	158,483	342,436
				2,936,048	2,603,381
			National Capital Fund		3,346,150
			Proprietary Interest	285,865,784	223,754,721
				288,801,832	229,704,252
	366,778,468	347,486,921		366,778,468	347,486,921

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

Approved:

C. M. DRURY
Chairman

A. G. MARTIN
Commissioner

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT OF NATIONAL CAPITAL FUND OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance at Beginning of the Year		
As previously reported.....	6,353,837	21,880,269
Prior year's adjustment to expenditures to reflect contribution for sewage disposal system, Québec (Note 8)	(3,007,687)	(3,007,687)
As restated	3,346,150	18,872,582
Parliamentary Appropriation	46,911,000	14,500,000
Proceeds on sale of Real Property (cost portion only)	165,655	11,803
	50,422,805	33,384,385
Capital Project Expenditures		
Real Property		
Property acquisition, at cost	2,755,451	1,085,224
Construction	6,107,992	8,097,832
	8,863,443	9,183,056
Surveys, Studies and Other	2,311,371	1,190,826
Contributions to Shared Cost Programs (Note 6)		
Road network, Québec	8,912,845	6,249,650
Sewage disposal, Québec	11,955,487	10,522,898
Regional transit	1,515,172	1,432,828
Other	3,738,961	1,458,977
	26,122,465	19,664,353
Total expenditures	37,297,279	30,038,235
Balance prior to Adjustment of Accounts Act ...	13,125,526	3,346,150
Deletion pursuant to Adjustment of Accounts Act of Balance in the accounts of Canada (Note 3)	(9,911,000)	
Amounts transferred—Due to Canada (Note 3)	(3,214,526)	
Balance at End of the Year		3,346,150

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

STATEMENT OF PROPRIETARY INTEREST
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance at Beginning of the Year		
As previously reported.....	223,733,780	216,370,758
Prior years' adjustment to real property and capital equipment, net (Note 8)	20,941	20,941
As restated	223,754,721	216,391,699
Acquisition of capital assets through National Capital Fund operations, net	8,697,788	9,171,253
General Fund operations	900,529	960,593
Loans payable and accrued interest deleted pursuant to adjustment of Account Act (Note 5)	52,753,363	
Reduction of loan liability using funds from prior year's General Fund	2,603,381	
	288,709,782	226,523,545
Expenses not currently requiring parliamentary appropriations	(2,701,193)	(2,554,532)
Loss on disposal of equipment, furniture and vehicles	(142,805)	(214,292)
Balance at End of the Year	285,865,784	223,754,721

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

STATEMENT OF GENERAL FUND OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Parliamentary Appropriations	35,953,088	31,681,232
Operating Revenues		
Property revenues	5,490,100	5,193,368
Gain on disposal of real property, net	117,129	416,668
Interest income	1,425,014	957,069
Miscellaneous	508,058	449,498
Total operating revenues	7,540,301	7,016,603
	43,493,389	38,697,835
Deduct operating expenditures		
Policy Development		
Planning	910,173	1,483,039
Land Development		
Government grounds maintenance	5,156,197	4,269,268
Rental property operations	4,260,936	3,768,759
Other property operations	4,786,225	3,410,471
Equipment and vehicle replacement	221,016	243,057
Administration, design and services	601,973	699,407
Loss due to fire	339,042	103,884
	15,365,389	12,494,846
Recreation and Culture		
Parks and parkways maintenance	5,094,005	5,056,211
Public activities	4,013,469	3,148,101
Gatineau Park	3,779,717	3,194,599
Equipment and vehicle replacement	469,658	492,406
Administration, design and services	1,066,486	1,093,302
Contributions to encourage bilingualism	109,812	141,037
	14,533,147	13,125,656
Administration and Finance		
Management and general services	6,798,021	5,759,552
Office furniture and equipment replacement	209,855	225,130
Interest on loans for the acquisition of properties	5,441,949	5,560,763
	12,449,825	11,545,445
Total operating expenses	43,258,534	38,648,986
Less: expenses Not Currently Requiring Parliamentary Appropriations	2,701,193	2,554,532
Total operating expenditures	40,557,341	36,094,454
Excess of Revenues and Appropriations over Expenditures for the year	2,936,048	2,603,381
Balance of General Fund at beginning of the year	2,603,381	
	5,539,429	2,603,381
Repayment of loans from Canada	(2,603,381)	
Balance of General Fund at end of the year ...	2,936,048	2,603,381

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

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds Provided		
Parliamentary appropriations		
National Capital Fund	46,911,000	14,500,000
Operating vote	35,953,088	31,681,232
Proceeds on sale of real property financed by		
National Capital Fund (cost portion only) ..	165,655	11,803
Loans from Canada	369,519	3,318,880
Deletion, pursuant to Adjustment of Accounts Act, of		
Accrued interest liability	14,560,591	
Loans due to Canada	38,192,772	
Operating revenue	7,540,301	7,016,603
	<u>143,692,926</u>	<u>56,528,518</u>
Funds Applied		
Total operating expenses	43,258,534	38,648,986
Less items not providing or requiring funds ...	528,174	476,881
	<u>42,730,360</u>	<u>38,172,105</u>
Net cost of operations affecting funds	42,730,360	38,172,105
National Capital Fund expenditures	37,297,279	30,038,235
Deletion pursuant to Adjustment of Accounts Act—Loans due to Canada		
	38,192,772	
Acquisition of real property financed by loans from Canada		
	27,742	69,549
Repayment of loans from Canada	2,964,408	3,318,880
Increase (decrease) in amounts recoverable ...	(81,479)	320,905
Increase in estimate for unsettled expropriations	465,051	510,928
Accrued interest payable, long term liability becoming current		10,406,040
Deletion, pursuant to Adjustment of Accounts Act, of		
Balance in the Accounts of Canada, National Capital Fund	9,911,000	
Balance transferred—Due to Canada	3,214,526	
	<u>134,721,659</u>	<u>82,836,642</u>
Increase (Decrease) in Working Capital	8,971,267	(26,308,124)
Working Capital (Deficit) at Beginning of the Year	(9,941,684)	16,366,440
Working Capital (Deficit) at End of the Year	(970,417)	(9,941,684)

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

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981

1. Objectives of the Commission

The National Capital Commission was established by the National Capital Act, 1958 and is an Agency Corporation under the Financial Administration Act. The objects and purposes of the Commission are to prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

2. Significant Accounting Policies

(a) Basis of Accounting

Revenues and expenditures of the Commission are recorded on an accrual basis.

(b) Capital Assets

(i) Real Property

Acquisitions of real property are presently charged to operations when incurred and also recorded as capital assets at the end of each year, at cost. The cost of real property does not include interest on loans to finance the acquisitions thereof.

Gains or losses on disposal of property are reflected in the Statement of General Fund Operations and the assets are credited with the cost of the property disposed.

Prior to March 31, 1974 full proceeds from disposal of part of the property were credited to the assets account. Properties acquired prior to March 31, 1974, and retained by the Commission, are being restated at historical cost and the prior years' adjustment is presented in the Statement of Proprietary Interest.

(ii) Equipment, Furniture and Vehicles

Equipment, furniture and vehicles are recorded in the accounts at cost. The replacements are funded by parliamentary appropriations provided for operating expenditures.

Losses arising from destruction or disposal are charged to proprietary interest in the current year.

(iii) Depreciation

Depreciation on capital assets is not recorded in the accounts.

(c) Capital Projects

The National Capital Act defines capital projects as expenditures for the acquisition of property, for contributions, or for other works, and requires that each be specifically approved by the Governor-in-Council. Projects are financed through the National Capital Fund and through sales of property originally acquired through the National Capital Fund. In the latter case, only the cost portion of the proceeds is used to finance capital projects and reduce the amount required from the Fund. Only those projects producing Commission-held real property are capitalized; studies and contributions to the works of other authorities are not capitalized.

Effective April 1, 1981, the Commission's capital projects will be financed by a vote for capital expenditures. With the proclamation of the Adjustment of Accounts Act, the approval of the Governor-in-Council for each capital project is no longer required.

The Commission also makes expenditures for acquisitions of real property out of the loans from Canada referred to in Note 5.

NATIONAL CAPITAL COMMISSION—Continued

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981—Continued

(d) Operating Supplies, Small Tools and Nursery Stock

Operating supplies and small tools are carried at most recent cost. Nursery stock is valued at estimated replacement cost less an allowance for overhead, balling and packaging expenses.

(e) Pension Plan

The Commission's employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the plan are made by both the employees and the Commission, and are recorded on a current basis.

(f) Employee Termination Benefits

Severance pay generally accrues to employees over their service period and is payable on their separation or retirement. Provision for these benefits is recorded as a liability of the Commission.

3. Cash on Deposit in the National Capital Fund

The National Capital Fund is a special account in the Consolidated Revenue Fund of Canada. Amounts are paid from this fund to the Commission from time to time as required to finance the cost of capital projects. Payments are made by the Minister of Finance on the recommendation of the Minister responsible for the Commission.

The Adjustment of Accounts Act resulted in the elimination as at March 31, 1981, of the National Capital Fund and the deletion of the Account balance in the Consolidated Revenue Fund of Canada of \$9,911,000. After providing for outstanding liabilities pertaining to capital projects, the balance of National Capital Fund cash in the hands of the Commission at March 31, 1981 amounted to \$3,214,526. This sum is shown as a current liability and will be refunded to Canada in 1981-82.

4. Capital Assets—Real Property

The following are the major categories of real property at March 31:

	1981	1980
	\$	\$
Greenbelt	46,124,440	45,187,290
Parkways	61,020,339	59,838,827
Parks	32,017,079	30,259,803
Bridges and approaches	24,373,898	23,171,762
Historic sites	11,966,709	11,519,559
Recreational facilities	4,048,905	3,699,480
Rental and agency properties	139,192,005	136,664,092
Unsettled expropriations, estimated	3,516,896	3,051,845
Administration and service buildings	7,609,478	8,044,784
	329,869,749	321,437,442
Less provision for transfers at less than cost	3,422,013	3,422,013
	326,447,736	318,015,429

The provision for transfers at less than cost pertains to property to be transferred in accordance with the agreements detailed below:

- (a) agreements with the railway companies resulting from the relocation of the Ottawa area railway facilities;
- (b) agreement with the Province of Quebec for lands to be given free of charge for approaches to the Macdonald-Cartier Bridge;

(c) agreement with the Province of Quebec for the transfer of lands for \$1 used as a right-of-way for Highway 550;

(d) agreement with the Province of Ontario for the transfer of lands for \$1 used as a right-of-way for Highway 417.

5. Loans from Canada

The Commission purchases real property out of funds advanced from the Consolidated Revenue Fund of Canada by way of loans as authorized by Parliament, upon terms and conditions approved by the Governor-in-Council.

On disposal of properties financed by loans, the loan terms require that the relevant loans be repaid in full, and that any excess proceeds be applied to other loans.

Interest on loans from Canada is payable semi-annually at rates varying from 4.75% to 10.125% and averaging 6.4%. No dates for repayment of principal are specified except that loans and interest are required to be repaid at the time of disposal.

Effective April 1, 1974, payment of interest on loans borrowed for the purpose of acquiring in the Greenbelt had been deferred until March 31, 1981. At March 31, 1981 the accrued interest of \$14,560,591 and loan principal of \$38,192,772 were written off and deleted by Canada pursuant to Section 8 of the Adjustment of Accounts Act.

6. Commitments

(a) Subject to being provided with future funds by Parliament, the Commission is committed to make contributions to other levels of government:

(i) to the Province of Quebec one-half of the cost of a road network within the National Capital Region. The Commission's commitment is \$150 million of which \$73.0 million has been expended. Further expenditures of \$2.9 million for related works are recoverable from provincial and municipal governments.

(ii) to the Province of Quebec and the Outaouais Regional Community, one-third of the cost of a regional sewage disposal system. The Commission's commitment is \$52.4 million of which \$37.1 million has been expended.

(iii) to the Regional Municipality of Ottawa-Carleton and the City of Ottawa, one-half of the cost of the development in the Rideau Street area. The Commission's commitment is \$8.4 million of which \$2.2 million has been expended.

(b) The Commission has entered into agreements for leases and computing services. Annual payments under these agreements are approximately as follows:

	\$
1981-82	1,202,000
1982-83	1,096,000
1983-84	1,145,000
1984-85	1,222,000
1985-86	290,000
	4,955,000

7. Contingent Liabilities

(a) Litigations

(i) Legal action has been taken against the Commission claiming \$18 million for wrongful termination of certain agreements.

(ii) Legal action has been taken against the Commission and others, claiming damages estimated at \$1.6 million for nuisance during the construction of a collector sewer on Commission property.

No provision for these contingencies has been made in the accounts.

NATIONAL CAPITAL COMMISSION—Concluded**NOTES TO THE FINANCIAL STATEMENTS****MARCH 31, 1981—Concluded****(b) Agreement with a Province**

In 1961 the Commission entered into an agreement whereby the Province of Ontario established and maintains 6,557 acres of forest. When the agreement expires in 2011, or is terminated, the Commission will reimburse the Province for the excess of expenses over revenue, or the Province will pay the Commission the excess of revenue over expenses. At March 31, 1980, expenses exceeded revenues by \$0.8 million, and are not reflected in the accounts of the Commission.

8. Prior Years' Adjustments

Balances at beginning of both years in the Statement of Proprietary Interest have been adjusted to reflect the restatement to historic cost of properties retained after sales made prior to March 31, 1974 (Note 2(b)(i)).

Balances at beginning of both years in the Statement of National Capital Fund Operations have been adjusted to reflect the restatement of \$3.0 million prior years' expenditures as advance contributions for sewage disposal rather than as amounts recoverable.

9. Related Party Transactions

During the year, in the normal course of operations, the Commission exchanged lands with a department of the Government of Canada. Lands with a market value of \$3.2 million were received in exchange for lands of equal value, and no funds were received or disbursed.

10. Comparative Figures

Certain figures for 1980 presented for comparative purposes have been restated to conform to the 1981 presentation.

NATIONAL CAPITAL COMMISSION

AUDITOR GENERAL OF CANADA

THE HONOURABLE PAUL COSGROVE, P.C., M.P.
MINISTER OF PUBLIC WORKS,
OTTAWA, ONTARIO

I have examined the balance sheet of the National Capital Commission as at March 31, 1980 and the statements of operations, proprietary interest and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As explained in Note 2(a)(iii) to the financial statements, the Commission does not provide for depreciation on capital assets. Such assets include all or portions of balances representing parkways, bridges and approaches, recreational facilities, property held for development, administration and service buildings, vehicles, machinery, equipment and furniture.

In addition, as described in Note 2(d) to the financial statements, the unexpended balance of \$2.6 million relating to the Commission's 1979-80 appropriation from Parliament for operating expenditures (Vote 65) has been retained by the Commission. This amount is shown on the balance sheet as a deferred liability under the caption "General Fund". In my view, any part of the appropriation received by the Commission which it does not expend during the fiscal period covered by the vote should be returned to the Consolidated Revenue Fund and not used to fund future years' expenditures. The amount in question should therefore be shown as a current liability and the Commission's failure to follow this presentation in its balance sheet results in an understatement of the current liabilities and working capital deficiency of \$2.6 million respectively as well as an improper disclosure as "General Fund" of an amount actually due to Canada.

BALANCE SHEET AS AT MARCH 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Current			Current		
Cash and short term deposits	6,152,055	5,587,439	Accounts payable and accrued liabilities	12,913,752	23,244,224
Cash on deposit in the National Capital Fund (Note 3)	12,000,000	34,500,000	Unsettled expropriation of property, estimated	3,051,845	2,540,917
Accounts receivable			Holdbacks and deposits from contractors and others	1,700,203	241,758
Federal government departments and agencies	173,640	930,691	Accrued interest payable (Note 5)	12,483,933	
Tenants and others	479,773	394,543	Loans from Canada (Note 5)	214	517,636
Operating supplies, small tools and nursery stock	1,109,437	1,004,719		30,149,947	26,544,535
Prepaid expenses	293,358	493,583	Long Term		
	20,208,263	42,910,975	Loans from Canada, (Note 5)	84,784,553	88,103,647
Amounts recoverable from Provincial and Municipal governments (Note 6)	5,990,236	5,669,331	Accrued interest payable (Note 5)		10,406,040
Capital Assets			Accrued termination benefits—Net of current portion	2,848,169	2,400,940
Real property (Note 4)	317,994,457	311,591,473		87,632,722	100,910,627
Equipment, furniture and vehicles	6,280,711	5,534,410	General Fund (Note 2 (d))		
	324,275,168	317,125,883	Unexpended operating appropriation	1,629,430	
			Operating revenues in excess of estimates	631,515	
			Gains on sale of real property	342,436	
				2,603,381	
	350,473,667	365,706,189	EQUITY OF CANADA		
			National Capital Fund Operations—Balance ..	6,353,837	21,880,269
			Proprietary interest	223,733,780	216,370,758
				230,087,617	238,251,027
				350,473,667	365,706,189

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

Approved on behalf of the Commission:

C. M. DRURY
Chairman

GUY LEMAY, M.D.
Commissioner

In my opinion, except for the effect of not recording depreciation on capital assets and the improper classification and disclosure of the current liability payable to Canada in respect of a parliamentary appropriation, referred to in the preceding two paragraphs, these financial statements give a true and fair view of the financial position of the Commission as of March 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers with the exception of the treatment by the Commission of the unexpended balance of its 1979-80 appropriation of \$2.6 million described above. In my view, this treatment is contrary to the provisions of the Appropriation Act and of Vote 65, through which Parliament has authorized the funding of the Commission's operating expenditures, as well as the provisions of the Financial Administration Act.

M. H. RAYNER
Acting Auditor General of Canada

Ottawa, Ontario
November 21, 1980

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT OF NATIONAL CAPITAL FUND OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1980

	1980	1979
	\$	\$
Balance at Beginning of the Year	21,880,269	32,021,341
Parliamentary Appropriation Credited	14,500,000	23,500,000
Proceeds on sale of Real Property (cost portion only)	11,803	650,122
	<u>36,392,072</u>	<u>56,171,463</u>
Capital Project Expenditures		
Real Property		
Property acquisition, at cost	1,085,224	1,651,839
Construction	8,097,832	9,202,629
	<u>9,183,056</u>	<u>10,854,468</u>
Surveys, Studies and Other	1,190,826	2,336,068
Contributions to Shared Cost Programs (Note 6)		
Road network—Quebec	6,249,650	18,110,866
Sewage disposal—Quebec	10,522,898	1,145,867
Sewage disposal—Ontario	17,621	629,569
Regional transit	1,432,828	985,601
Other	1,441,356	228,755
	<u>19,664,353</u>	<u>21,100,658</u>
Total expenditures	<u>30,038,235</u>	<u>34,291,194</u>
Balance at End of the Year	6,353,837	21,880,269

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

STATEMENT OF GENERAL OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1980

	1980	1979
	\$	\$
Expenses		
Policy Development		
Planning	1,483,039	1,456,450
Land Development		
Government grounds maintenance	4,269,268	4,641,960
Rental property operations	3,768,759	3,772,629
Other property operations	3,410,471	3,055,227
Equipment and vehicle replacements	243,057	200,044
Administration, design and services	699,407	852,011
	<u>12,390,962</u>	<u>12,521,871</u>
Recreation and Culture		
Parks and parkways maintenance	5,056,211	4,631,660
Public activities	2,329,811	2,286,217
Gatineau Park	3,194,599	3,068,181
Equipment and vehicle replacement	492,406	425,093
Administration, design and services	1,093,302	1,551,002
Contributions to encourage bilingualism	141,037	310,055
	<u>12,307,366</u>	<u>12,272,208</u>
Administration and Finance		
Management and general services	6,577,842	6,138,997
Office furniture and equipment replacement ..	225,130	159,678
Interest on loans for the acquisition of properties	5,560,763	5,637,789
	<u>12,363,735</u>	<u>11,936,464</u>
Adjustment on transfer of real property to another federal agency		4,488,507
Total expenses	<u>38,345,102</u>	<u>42,675,500</u>
Revenues		
Property revenues	5,193,368	5,013,296
Gain on disposal of real property, net	312,784	72,859
Interest income	957,069	544,013
Miscellaneous	449,498	504,771
Total revenues	<u>6,912,719</u>	<u>6,134,939</u>
Cost of Operations, Less Revenues	<u>31,632,383</u>	<u>36,540,561</u>
Net Proceeds from Parliamentary Appropriations ..	29,077,851	29,579,217
Net Cost of Operations Not Currently Requiring Parliamentary Appropriations	2,554,532	6,961,344

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

STATEMENT OF PROPRIETARY INTEREST
FOR THE YEAR ENDED MARCH 31, 1980

	1980	1979
	\$	\$
Balance at beginning of the year		
As previously reported	216,021,945	212,200,620
Add prior years' adjustment to real property and capital equipment, net (Note 8)	348,813	348,813
As restated	216,370,758	212,549,433
Add —acquisition of capital assets through		
—National Capital Fund operations	9,171,253	10,204,346
—general operations	960,593	784,815
	<u>226,502,604</u>	<u>223,538,594</u>
Deduct—net cost of operations not currently requiring parliamentary appropriations....	2,554,532	6,961,344
—loss on disposal of equipment, furniture and vehicles	214,292	206,492
Balance at end of the year	<u>223,733,780</u>	<u>216,370,758</u>

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

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1980

	1980	1979
	\$	\$
Funds Provided		
Parliamentary appropriations		
National Capital Fund.....	14,500,000	23,500,000
Operating vote	31,681,232	29,579,217
Loans from Canada		1,000,000
Proceeds on sale of real property financed by		
National Capital Fund (cost portion only).....	11,803	650,122
Loans from Canada	3,318,880	25,000
Total funds provided	49,511,915	54,754,339
Funds Applied		
Cost of operations, less revenues.....	31,632,383	36,540,561
Less items not providing or requiring funds	476,881	6,841,196
Net cost of operations affecting funds	31,155,502	29,699,365
National Capital Fund expenditures	30,038,235	34,291,194
Acquisition of real property financed by loans from Canada	69,549	890,473
Repayment of loans from Canada	3,318,880	387,874
Increase (decrease) in amounts recoverable	320,905	(152,640)
Increase (decrease) in estimate for unset- tled expropriations	510,928	(225,583)
Accrued interest payable—Long term li- ability becoming current	10,406,040	
Total funds applied	75,820,039	64,890,683
Decrease in Working Capital	(26,308,124)	(10,136,344)
Working Capital at beginning of the year	16,366,440	26,502,784
Working Capital (Deficit) at end of the year ..	(9,941,684)	16,366,440

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1980

1. Objectives of the Commission

The National Capital Commission was established by the National Capital Act, 1958 and is an Agency Corporation under the Financial Administration Act. The objects and purposes of the Commission are to prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

2. Significant Accounting Policies

(a) Capital Assets

(i) Real Property

Capitalization of Costs

Real property is recorded in the accounts at cost or nominal value. The nominal value represents the original cost of property acquisitions less proceeds from sale of part of the property. The cost of real property does not include interest on loans used to finance the acquisition thereof nor the grants in lieu of taxes thereon.

Proceeds from Sales

Full proceeds from sales up to March 31, 1974 were recorded as reductions to real property costs. Properties retained are now being restated at historic cost and the prior years' adjustment presented in the statement of proprietary interest.

Gains or losses on sales of property since March 31, 1974 are reflected in the Statement of General Operations and the assets are credited with the cost of the property sold.

(ii) Equipment, Furniture and Vehicles

Equipment, furniture and vehicles are recorded in the accounts at cost. The replacements are funded by parliamentary appropriations provided for operating expenditures.

Losses arising from destruction or disposal are charged to proprietary interest in the current year.

(iii) Depreciation

Depreciation on capital assets is not recorded in the accounts.

(b) Capital Projects

The National Capital Act defines capital projects as expenditures for the acquisition of property, for contributions, or for other works, and requires that each be specifically approved by the Governor-in-Council. Projects are financed through the National Capital Fund and through sales of property originally acquired through the National Capital Fund. In the latter case, only the cost portion of the proceeds is used to finance capital projects and reduce the amount required from the Fund. Only those projects producing Commission-held real property are capitalized; studies and contributions to the works of other authorities are not capitalized.

The Commission also makes expenditures for acquisitions of real property out of the loans from Canada referred to in Note 5.

(c) Operating Supplies, Small Tools and Nursery Stock

Operating supplies and small tools are carried at most recent cost. Nursery stock is valued at replacement cost less an allowance for overhead, balling and packaging expenses.

(d) General Fund

At March 31, 1980, the unexpended balance of the General Fund amounted to \$2,603,381. In accordance with the National Capital Act and the Financial Administration Act,

NATIONAL CAPITAL COMMISSION—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1980—Continued

these funds have been retained by the Commission. In prior years, such funds were returned to the Consolidated Revenue Fund.

3. Cash on Deposit in the National Capital Fund

The National Capital Fund is a special account in the Consolidated Revenue Fund of Canada. Amounts are paid from this fund to the Commission from time to time as required to finance the cost of capital projects. Payments are made by the Minister of Finance on the recommendation of the Minister responsible for the Commission.

4. Capital Assets—Real Property

The following are the major categories of real property at March 31:

	1980	1979
	\$	\$
Greenbelt	45,190,342	44,618,097
Parkways	59,885,777	58,172,049
Parks	30,302,447	28,807,501
Bridges and approaches	23,179,745	21,333,981
Historic sites	11,519,559	10,530,719
Recreational facilities	3,699,480	3,488,084
Rental and agency properties	136,542,491	143,068,469
Unsettled expropriations, estimated	3,051,845	2,540,917
Administration and service buildings	8,044,784	6,861,290
	<u>321,416,470</u>	<u>319,421,107</u>
Less provision for transfers at less than cost	3,422,013	7,829,634
	<u>317,994,457</u>	<u>311,591,473</u>

The provision for transfers at less than cost pertains to property to be transferred in accordance with the agreements detailed below:

- (a) agreements with the railway companies resulting from the relocation of the Ottawa area railway facilities;
- (b) agreement with the Province of Quebec for lands to be given free of charge for approaches to the Macdonald-Cartier Bridge;
- (c) agreement with the Province of Quebec for the transfer of lands for \$1 used as a right-of-way for Highway No. 550;
- (d) agreement with the Province of Ontario for the transfer of lands for \$1 used as a right-of-way for Highway 417.

5. Loans from Canada

The Commission purchases real property out of funds advanced from the Consolidated Revenue Fund of Canada by way of loans as authorized by Parliament, upon terms and conditions approved by the Governor-in-Council.

These terms require that full proceeds on disposal of loan-financed properties be applied first to repay the relevant loans and then to reduce other loans. Except in the case of LeBreton Flats, relevant loans are repayable in full at the time of disposal.

Interest on loans from Canada is payable semi-annually at rates varying from 4% to 10.125% and averaging 6.3%. No dates for repayment of principal are specified except that loans and interest are required to be repaid at the time of disposal.

Effective April 1, 1974, payment of interest on loans borrowed for the purpose of acquiring property in the Greenbelt has been deferred until March 31, 1981. At March 31, 1980 the accrued interest payable on loans of \$38,311,606 amounted to \$12,483,933.

6. Commitments

- (a) Subject to being provided with future funds by Parliament, the Commission is committed to make contributions to other levels of government:
 - (i) to the Province of Quebec one-half of the cost of a road network within the National Capital Region. The Commission's share is currently estimated at \$150 million of which \$64.0 million has been expended after provision for an estimated amount recoverable of \$3.2 million which is included in amounts recoverable from Provincial and Municipal governments;
 - (ii) to the Province of Quebec and the Outaouais Regional Community, one-third of the cost of a regional sewage disposal system. The Commission's commitment is \$40 million of which \$22.2 million has been expended after provision for an estimated amount recoverable of \$2.8 million which is included in amounts recoverable from Provincial and Municipal governments;
 - (iii) to the Province of Ontario and the Regional Municipality of Ottawa-Carleton, one-third of the cost of a regional sewage disposal system. The Commission's commitment is \$17.0 million of which \$16.0 million has been expended;
 - (iv) to the Regional Municipality of Ottawa-Carleton and the City of Ottawa, one-half of the cost of the development in the Rideau Street area. The Commission's commitment is \$8.4 million of which \$0.1 million has been expended.

- (b) The Commission leases facilities under the terms of various rental agreements. Annual rental payments for these operating leases are approximately as follows:

	\$
1981	840,000
1982	883,000
1983	910,000
1984	932,000
1985	982,000
	<u>4,547,000</u>

7. Contingent Liabilities

- (a) Legal action has been taken against the Commission and others, claiming damages estimated at \$1.6 million for nuisance during the construction of a collector sewer on Commission property.
- (b) In 1961 the Commission entered into an agreement whereby the Province of Ontario established and maintains 6,557 acres of forest. When the agreement expires in 2011, or is terminated, the Commission will reimburse the Province for the excess of expenses over revenue, or the Province will pay the Commission the excess of revenue over expenses. At March 31, 1980, expenses exceeded revenues by \$0.9 million and are not reflected in the accounts of the Commission.

8. Prior Years' Adjustments to Real Property

Proprietary interest balances as previously reported for both years have been restated to reflect the restatement to historic cost of properties retained after sales made prior to March 31, 1974.

9. Comparative Figures

Certain figures for 1979 presented for comparative purposes have been restated to conform to the 1980 presentation.

NATIONAL CAPITAL COMMISSION—*Concluded***NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1980—*Concluded*****10. Subsequent Events**

The Adjustment of Accounts Act, given royal assent on July 10, 1980, provides for:

- (a) the write-off and deletion from the accounts of Canada of the aggregate amount of principal and interest outstanding as at March 31, 1981 in respect of loans made to the National Capital Commission to acquire property in the Greenbelt, and
 - (b) the repeal as of March 31, 1981 of that portion of the National Capital Act which established and governed the National Capital Fund, and the deletion from the accounts of Canada of the amount outstanding as at March 31, 1981 in respect of the National Capital Fund.
-

NATIONAL HARBOURS BOARD*(Established by the National Harbours Board Act)*

AUDITOR GENERAL OF CANADA

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.,
 MINISTER OF TRANSPORT,
 OTTAWA, ONTARIO.

I have examined the balance sheet of the National Harbours Board as at December 31, 1980 and the statements of operations and deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Board as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
 for the Auditor General of Canada*

Ottawa, Ontario
 February 20, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980
 (\$000's)

ASSETS	1980	1979	LIABILITIES	1980	1979
Current			Current		
Cash	3,932	3,073	Accounts payable and accrued liabilities (Note 5)	29,478	30,898
Investments (market value: 1980 — \$167,150, 1979 — \$137,956)	173,513	139,078	Grants in lieu of municipal taxes	14,355	19,382
Accounts receivable	25,306	23,039		43,833	50,280
Materials and supplies	2,203	2,077	Long-term		
	204,954	167,267	Accrued employee benefits	7,863	7,290
Long-term accounts receivable (Note 2)	7,155	7,602	Financing provided by province (Note 6)	21,599	23,033
Fixed (Note 4)			Loans from Canada (Note 7)	500,339	457,565
Land and harbour facilities	715,264	685,893		529,801	487,888
Less: accumulated depreciation	307,271	291,975		573,634	538,168
	407,993	393,918	EQUITY OF CANADA		
	620,102	568,787	Contributed capital	349,361	350,872
			Deficit	(302,893)	(320,253)
				46,468	30,619
				620,102	568,787

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

Approved by the Board:

PIERRE A. H. FRANCHE
 Chairman

JACQUES AUGER
 Vice-Chairman

NATIONAL HARBOURS BOARD—Continued

STATEMENT OF OPERATIONS AND DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1980
(\$000's)

	1980	1979
Revenue		
Harbour services	37,675	31,933
Grain services	25,993	14,131
Cargo handling services	48,956	37,933
Rentals	27,095	21,040
Shipping services and other	12,248	8,638
	151,967	113,675
Expenses		
Salaries and employee benefits	42,645	36,440
Purchased services	50,159	39,226
Energy and utilities	5,259	4,404
Depreciation	18,099	12,332
Grants in lieu of municipal taxes	9,068	11,357
Other	7,916	7,853
	133,146	111,612
Operating income	18,821	2,063
Other income (expense)		
Interest expense	(20,564)	(18,155)
Interest income	18,533	14,697
Gain (loss) on disposal of investments	550	(1,097)
Parliamentary appropriations		117
	(1,461)	(4,438)
Net income (loss)	17,360	(2,375)
Deficit at beginning of the year	(320,253)	(317,878)
Deficit at end of the year	(302,893)	(320,253)

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

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1980
(\$000's)

	1980	1979
Balance at beginning of the year	350,872	350,872
Adjustment to contributed capital (Note 8)	(1,511)	
Balance at end of the year	349,361	350,872

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1980
(\$000's)

	1980	1979
Source of funds		
Net income (loss)	17,360	(2,375)
<i>Add: items not requiring an outlay of funds</i>		
Loan interest deferred (Note 7)	20,564	18,155
Depreciation	18,099	12,332
Other	1,296	66
Funds provided by operations	57,319	28,178
Loans	22,210	21,343
Capital grants (Note 4)	4,761	5,761
Proceeds on disposal of fixed assets	202	8,885
Other	447	387
	84,939	64,554
Application of funds		
Additions to fixed assets	37,860	58,144
Reduction of debt to province (Note 6)	1,434	1,311
Reduction of contributed capital (Note 8)	1,511	
	40,805	59,455
Increase in working capital	44,134	5,099
Working capital at beginning of the year	116,987	111,888
Working capital at end of the year	161,121	116,987

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

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1980

1. Significant accounting policies

(a) Financial Statements

The financial statements of the National Harbours Board include the accounts of all the ports and other facilities under its administration.

(b) Investments

Funds are invested in Government of Canada direct and guaranteed securities which are shown at amortized cost, with premiums or discounts amortized over the periods to maturity.

(c) Fixed assets and depreciation

The Board's policy is to capitalize expenditures which provide long-term benefit as well as assets transferred to the Board from the Crown.

Assets are recorded at cost except for those transferred to the Board from the Crown which are recorded at values established at the time of transfer (appraisal or fair market value). Grants towards capital projects received from the Crown (which are not capital contributions) and third parties are credited directly against the cost of the related fixed assets. Depreciation has been calculated on the straight-line method for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

Expenditures for maintenance and repairs are charged to operating expenses as incurred.

(d) Appropriations from Parliament

Amounts receivable or received by the Board from parliamentary appropriations to cover certain ports' operating losses, excluding non-cash expenses, are reflected in the Statement of Operations and Deficit.

NATIONAL HARBOURS BOARD—Continued

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1980—Continued

(e) Pension Costs

All permanent employees of the Board are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employees and the Board. These contributions represent the total liability of the Board and are recognized in the accounts on a current basis.

(f) Insurance

The Board assumes substantially all risks against fire and general perils, as well as for workmen's compensation claims. Any costs arising from these risks are recorded in the accounts in the year incurred.

(g) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Government of Canada Department of Finance. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(h) Employee benefits

The Board accrues in its accounts annually the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with Board policy.

2. Long-term accounts receivable

Long-term accounts receivable become due over periods from one to twenty-seven years at interest rates varying from 5 ¼% to 8%.

3. Debentures of Saint John Harbour Bridge Authority

The Saint John Harbour Bridge Authority is indebted in the amount of \$14,687,000 (1979—\$14,757,000) to the Board which in turn is indebted to the Government of Canada by the same amount, in accordance with the provisions of Vote L106b, Appropriation Act. No. 7, 1967, 1967-68, c. 8. The interest and repayment terms of the parliamentary advances to the Board are identical to those of the debentures of the Authority. Under the terms of the agreement between the Government of Canada and the Authority, the Government has, in effect, guaranteed the repayment of both principal and interest on the debentures. Therefore, both the debentures receivable and advances and loans payable to the Government have been offset against each other and are not reflected as a separate asset and liability on the balance sheet. Interest income and expense of \$1,007,000 (1979—\$1,011,000) have been similarly offset and do not appear in the Statement of Operations.

On April 1, 1980, a submission was presented to Treasury Board to transfer the loan from the accounts of the National Harbours Board to the Government of Canada Department of Finance.

4. Fixed assets

(a) Summary—Depreciation rates, cost and accumulated depreciation

	Rate of depreciation	(\$000's)			
		1980	1979	1980	1979
		Cost	Accumulated depreciation	Net	Net
Land		104,235		104,235	103,146
Dredging	2.5-6.7%	33,558	20,171	13,387	8,287
Berthing structures		240,821	126,079	114,742	113,577
Buildings	2.5-10%	147,537	78,970	68,567	68,166
Utilities	3.3-10%	29,416	12,511	16,905	15,797
Roads and surfaces	2.5-10%	40,643	20,533	20,110	15,328
Machinery and equipment	5-20%	64,177	47,756	16,421	15,471
Office furniture and equipment	20%	1,387	1,251	136	130
Works under construction		53,490		53,490	54,016
		<u>715,264</u>	<u>307,271</u>	<u>407,993</u>	<u>393,918</u>

(b) Land transfer

In 1979, the Board effected a land transfer with Canada Mortgage and Housing Corporation and, as at December 31, 1980, had still to transfer eight acres of land valued at \$1,204,000 in order to complete the transaction. The cost of the land not yet transferred has not been relieved from the accounts and the related liability of \$1,204,000 is included in accounts payable.

(c) Grants

During the year, the Board received grants towards the construction of capital projects totalling \$4,761,000 (1979—\$5,761,000), of which \$4,656,000 (1979—\$5,518,000) was from the Federal Government. These grants have been credited directly against the cost of related fixed assets.

(d) Capital expenditures

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at \$20,813,000. Of this amount, it is estimated that \$12,035,000 will be expended in the year ending December 31, 1981 and the balance in subsequent years.

5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities in the amount of \$29,478,000 (1979—\$30,898,000) are amounts for deferred revenues and for the current portion of long-term liabilities.

	(\$000's)	
	1980	1979
Deferred revenues	3,998	3,862
Current portion of long-term liabilities	2,011	1,083

6. Financing provided by province

Under an agreement dated July 13, 1972, the Province of New Brunswick advanced \$25,000,000 to partially finance the construction of Rodney Terminal, Saint John, which is owned by the Board.

NATIONAL HARBOURS BOARD—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1980—*Concluded*

An agreement, effective January 1, 1976, calls for payments equal to 50% of the net operating income, as defined in the agreement, from the terminal, until the province's capital investment, without interest, is repaid.

7. Loans from Canada

	(\$000's)	
	1980	1979
Interest bearing loans from Canada	25,684	320,667
<i>Less: current portion</i>	546	
	25,138	320,667
Non-interest bearing loans from Canada	317,739	
Interest on loans not due and payable.....	157,462	
Interest in arrears		136,898
	500,339	457,565

Pursuant to Order in Council (P.C. 1981-117) dated January 15, 1981, interest bearing loans from Canada as at December 31, 1980 in the amount of \$343,423,000 were replaced with interest bearing loans from Canada of \$25,684,000 and non-interest bearing loans from Canada of \$317,739,000 having an indefinite due date and requiring no principal repayments. Interest on loans of \$157,462,000 to December 31, 1980 is to be treated as a debt which is not due and payable.

Interest bearing loans from Canada have interest rates varying from 6.25% to 12.43%, blended annual principal and interest repayment requirements of \$2,745,203, and mature December 31, 2000.

Principal repayment requirements over the next five years amount to \$545,844 in 1981, \$588,920 in 1982, \$635,677 in 1983, \$686,460 in 1984 and \$741,646 in 1985.

8. Adjustment to contributed capital

In 1973, an amount of \$1,510,534 provided by a lessee towards the cost of a new container terminal was recorded as contributed capital. In 1980, a judgment was rendered against the Board which required that this amount be repaid to the lessee. This amount has been transferred from contributed capital and included in accounts payable.

9. Contingent liabilities

Claims aggregating approximately \$13,077,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Board's property and sundry other matters in dispute have been received by the Board but are not reflected in these financial statements. In the opinion of the Board and its legal advisors, the Board's position is defensible and the final outcome of such claims should not result in any material financial liability.

10. Comparative figures

The 1979 figures have been reclassified in order to conform with this year's presentation.

NORTHERN CANADA POWER COMMISSION
(Established by the Northern Canada Power Commission Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE JOHN CARR MUNRO, P.C., M.P.,
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT,
OTTAWA, ONTARIO.

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1981 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 5, 1981

BALANCE SHEET AS AT MARCH 31, 1981
(in thousands of dollars)

ASSETS	1981	1980	LIABILITIES	1981	1980
Fixed assets			Long-term debt		
In service (Note 3).....	211,691	209,183	Loans from Canada (Note 4).....	187,175	188,338
Less accumulated depreciation.....	37,492	32,414			
	174,199	176,769	Current liabilities		
Projects under construction.....	3,568	1,538	Due to Canada		
	177,767	178,307	—current portion of long-term debt.....	5,726	5,092
Current assets			—overdue instalments and related interest (Note 5).....	9,192	9,192
Cash in bank.....	9,797	10,969	Accounts payable and accrued liabilities.....	7,797	5,831
Accounts receivable			Contractors' holdbacks.....	952	1,309
—utilities.....	8,927	7,825		23,667	21,424
—other.....	781	891			
Inventories, at cost			DEFICIT OF CANADA		
—fuel and lubricants.....	7,025	6,155	Deficit.....	4,608	4,208
—other supplies.....	1,937	1,407			
	28,467	27,247			
	206,234	205,554		206,234	205,554

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

Approved:

R. PHILLIPS
Comptroller

Approved on behalf of the Commission:

JAMES SMITH
Chairman

NORTHERN CANADA POWER COMMISSION—Continued

STATEMENT OF OPERATIONS AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1981
(in thousands of dollars)

	1981	1980
Income		
Sale of power	49,579	44,187
Sale of heat	5,272	4,046
Other	1,063	812
	<u>55,914</u>	<u>49,045</u>
Expense		
Operations and maintenance	32,912	26,484
Engineering and general administration (Note 8)	3,470	3,060
Depreciation	6,061	5,481
Cancelled projects		59
	<u>42,443</u>	<u>35,084</u>
Net income before interest expense	13,471	13,961
Interest expense, net (Note 9)	13,871	13,952
Net loss (income) for the year	400	(9)
Deficit at beginning of the year	4,208	4,217
Deficit at end of the year	<u>4,608</u>	<u>4,208</u>

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981
(in thousands of dollars)

	1981	1980
Source of working capital		
Operations		
Net loss (income) for the year	400	(9)
Items not requiring an outlay of funds		
Depreciation	6,061	5,481
Property and equipment written off	17	56
	<u>5,678</u>	<u>5,546</u>
Canada		
Loans for capital expenditures	5,000	4,000
Proceeds on disposals of property and equipment	68	13
	<u>10,746</u>	<u>9,559</u>
Application of working capital		
Additions to property and equipment	5,606	3,674
Repayment of loans from Canada	6,163	5,541
	<u>11,769</u>	<u>9,215</u>
(Decrease) increase in working capital	(1,023)	344
Working capital at beginning of the year	5,823	5,479
Working capital at end of the year	<u>4,800</u>	<u>5,823</u>

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

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981

1. Authority and objective

The Northern Canada Power Commission, a Schedule C corporation, was formerly the Northwest Territories Power Commission established in 1948 and now operates under the Northern Canada Power Commission Act.

The objective of the Commission is to provide utility services on a self-sustaining basis in the Northwest Territories, the Yukon Territory and, with the approval of the Governor in Council, at certain other locations in Canada.

2. Statement of accounting policies

The financial statements have been prepared by management in conformity with generally accepted accounting principles considered to be appropriate in the circumstances, and have been applied on a basis consistent with that of the preceding year. A summary of significant accounting policies of the Commission is presented as follows to assist the reader in interpreting the financial statements.

Property and equipment

Property and equipment, with the exception of that gifted to the Commission by Canada and others which have been recorded at nominal value, are carried at cost less accumulated depreciation. Costs of additions, betterments and major renewals are capitalized. In addition to direct payments for goods and services, project costs include interest at prevailing rates on loan funds used to finance construction during the construction period and a share of engineering and general administration which is directly attributable to the capital projects.

Gains or losses on disposal of property and equipment resulting from exceptional circumstances such as the disposal of assets which have not entered the production cycle, are written off against operations in the year that the losses are recognized. For normal retirements, the cost of assets retired less salvage proceeds is charged to accumulated depreciation with no gain or loss being reflected in operations.

Depreciation

Depreciation on property and equipment in service prior to March 31, 1977, financed by loans from Canada, excepting the Head Office building, is calculated as an amount equivalent to the principal portion of the repayment of the associated loan. The associated loans are being repaid by the annuity method over the estimated economic life of the assets. Assets placed in service subsequent to March 31, 1977 are depreciated on a straight line basis. Straight line depreciation is charged over the estimated economic life of the Head Office building and on assets purchased from internally generated funds.

Depreciation rates for the various classes of assets are based on estimated economic lives, which, for the principal classes of assets are:

Hydroelectric plants	30 - 50 years
Diesel engines and associated equipment	10 - 15 years
Fuel storage equipment	20 years
Buildings	20 - 30 years
Heating systems	20 years
Transmission and distribution systems	20 - 30 years
Office and general equipment	10 - 15 years
Motor vehicles	4 years

Valuation of inventories

Inventories are valued at average cost using the principle of first in, first out. Provision is made for decline in value of slow-moving inventory.

NORTHERN CANADA POWER COMMISSION—Continued

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981—Continued

3. Fixed assets in service

Details of fixed assets in service at cost are as follows:

	1981	1980
	\$	\$
Electric power plants	161,276,000	160,052,000
Transmission and distribution systems.....	35,180,000	33,813,000
Other utilities	5,053,000	5,155,000
Staff accommodation.....	3,821,000	3,872,000
Warehouses, motor vehicles and general facilities.....	6,361,000	6,291,000
	<u>211,691,000</u>	<u>209,183,000</u>

4. Loans from Canada

The Commission receives funds for capital expenditures by way of interest bearing loans from Canada. Interest at prevailing rates is accrued during the course of construction of a project and added to the amount borrowed. The total loan, including accrued interest is repaid on terms and conditions as approved by Governor in Council.

The Commission also received a working capital loan of \$7,500,000 in 1979. Terms and conditions provide for principal repayment by 10 equal annual instalments of \$750,000 commencing on March 31, 1990. The loan is interest free but should any instalment become due and unpaid, interest at then current rates is applicable until the date of payment.

At March 31, 1981, loans for capital expenditures carried interest rates ranging from 4.125% to 13.75% with a weighted average interest rate of 8.5%.

Loans due Canada mature as follows:

	Principal
	\$
1982.....	5,726,000
1983.....	5,906,000
1984.....	6,277,000
1985.....	6,708,000
1986.....	7,152,000
1987 - 2024.....	161,082,000
	<u>192,851,000</u>
Deduct current portion	5,726,000
	<u>187,125,000</u>
Advance: project investigation	50,000
	<u>187,175,000</u>

In 1981 the Commission borrowed \$5,000,000 (\$4,000,000 in 1980) from Canada at an interest rate of 13.75% and paid \$22,524,000 (\$21,819,000 in 1980) to Canada comprising principal of \$6,163,000 (\$5,541,000 in 1980) and interest of \$16,361,000 (\$16,278,000 in 1980).

5. Due to Canada—Overdue instalments and related interest

This item represents principal, \$2,203,000, and interest, \$6,989,000, on instalments which fell due on March 31, 1977 and which remain unpaid.

6. Hydro investigation studies

The Commission, with the approval of the Governor in Council, is carrying out special investigation studies on the hydro-generation potential of the mid-Yukon for which it will receive payments not exceeding \$3,150,000. The studies are to be completed by September 30, 1983 and any undisbursed funds are to be refunded to Canada. If these studies result in the provision of electricity for consumption, the funds provided for the studies will become repayable, with accrued interest, to Canada.

The Commission has received accumulated payments of \$1,250,000 to March 31, 1981 (\$1,000,000 to March 31, 1980) for the special investigation studies and has incurred accumulated expenditures of \$1,215,000 (\$728,000 in 1980). The unexpended balance of \$35,000 is included as an account payable at March 31, 1981 (\$272,000 at March 31, 1980).

The Commission also received \$36,000 in 1981 for projects investigated but not proceeded with, and refunded to Canada \$230,000 received in the previous year for investigation studies which were not undertaken on Waste Heat Recovery Systems.

7. Pensions

During the year the Commission made payments of \$460,000 (\$402,000 in 1980) in respect of current contributions to the Public Service Superannuation Account (PSSA) of the Government of Canada. The PSSA is actuarially valued every five years. The Commission's contributions and liabilities are limited to the current portion, and no estimate of the Commission's share of actuarial deficiencies has been made.

8. Engineering and general administration

Engineering and general administration is net of amounts charged to capital and recoverable projects. Allocations to capital and recoverable projects totalled \$662,000 in 1981 (\$504,000 in 1980).

9. Interest expense

Interest expense relates to long-term debt and is net of amounts charged to capital projects and interest earned from short-term investments. Interest charges totalling \$138,000 were capitalized at a rate of 8% for 1981 (\$111,000 at 8% for 1980). Interest earned on short-term investments amounted to \$2,352,000 in 1981 (\$2,215,000 in 1980).

10. Contingent liabilities

Recognition of lawsuits against the Commission at March 31, 1981 has been made in the accounts in an amount which the Commission considers adequate to provide for any settlements which may arise out of such claims.

11. Commitments

Estimated cost to complete capital projects under construction is approximately \$32,100,000 at March 31, 1981 (\$1,500,000 at March 31, 1980).

12. Insurance

The Commission purchases catastrophe insurance on specified assets as protection against major losses up to \$15,000,000. Business liability insurance coverage is maintained in an amount considered necessary to provide adequate protection to the Commission. Other coverage in effect includes fleet, aircraft, airstrip, boiler and comprehensive general liability insurance. Special coverage on major projects under construction is purchased by the Commission, or by its contractors if required by the Commission.

NORTHERN CANADA POWER COMMISSION—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1981—*Concluded*

13. Related party transactions

Audit and legal services

In addition to the transactions with the Government of Canada referred to in Notes 4, 5, 6, and 7, the Commission receives audit and legal services without charge from the Office of the Auditor General of Canada and the Department of Justice (Canada).

Commission members

The Commission consists of a chairman and four additional members appointed by the Governor in Council. The Chairman is the chief executive officer of the Commission.

Economic dependence

The Commission has a significant amount of transactions with Canada and its agencies, the same with territorial and municipal governments of the Northwest Territories and Yukon Territory and large industrial consumers and supplies. These transactions comprise:

	1981	1980
	\$	\$
Sale of power and heat		
Federal, territorial, municipal govern- ments and agencies.....	24,288,000	21,127,000
Large industrial consumers	24,871,000	22,093,000
Purchase of fuel		
Federal, territorial governments and agen- cies	3,836,000	3,146,000
Accounts receivable, at March 31		
Federal, territorial, municipal govern- ments and agencies.....	3,262,000	3,531,000
Large industrial consumers.....	2,651,000	1,661,000
Accounts payable, at March 31		
Federal and territorial governments.....	1,733,000	1,714,000

14. Income tax

As a Schedule C Crown corporation, the Commission is exempt from income tax.

NORTHERN TRANSPORTATION COMPANY LIMITED
(Incorporated under the Canada Business Corporations Act)

AUDITORS' REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

We have examined the consolidated statement of financial position of Northern Transportation Company Limited as at December 31, 1980 and the consolidated statements of operations, deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Company as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of recording charges to the insurance investment fund as explained in Note 6 to the financial statements, on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under our notice have been within its statutory powers.

MICHAEL H. RAYNER
Acting Auditor General of Canada
Ottawa, Ontario

DELOITTE HASKINS & SELLS
Chartered Accountants
Edmonton, Alberta

February 19, 1981

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1980
(in thousands of dollars)

	1980	1979
Current assets		
Cash	46	258
Short-term bank deposits	21,101	14,900
Accounts receivable	3,130	3,430
Operating and general supplies	1,412	1,338
Prepaid expenses	173	150
	25,862	20,076
Current liabilities		
Bank indebtedness (Note 7)	340	169
Accounts payable and accrued liabilities	3,506	2,279
Income taxes payable	64	208
Accrued interest	196	218
Current portion of long-term debt	850	1,114
	4,956	3,988
Working capital	20,906	16,088
Non-current assets		
Insurance investment fund	3,124	2,349
Property and equipment (Note 8)	36,838	39,087
	39,962	41,436
Capital employed	60,868	57,524
Represented by:		
Long-term debt (Note 9)	37,051	37,984
Shareholder's equity		
Share capital (Note 10)	25,052	25,052
Deficit	1,235	5,512
	23,817	19,540
	60,868	57,524

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

Approved on behalf of the Board:

S. D. CAMERON
Director

L. R. MONTPETIT
Director

NORTHERN TRANSPORTATION COMPANY LIMITED—Continued

**CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1980**
(in thousands of dollars)

	1980	1979
Income		
Freightage revenue (Note 3)	30,231	28,387
Charter, rental and miscellaneous	4,928	3,901
	35,159	32,288
Operating expenses		
Cargo haulage	9,557	8,805
Terminal operations	7,763	6,885
Maintenance and repairs	5,671	5,429
Administration and marketing	3,329	2,599
Depreciation	4,384	4,666
	30,704	28,384
Profit from operations	4,455	3,904
Other expense—Net (Note 4)	65	1,118
Profit before income taxes and extraordinary item	4,390	2,786
Income taxes (Note 5)	2,088	1,275
Profit before extraordinary item	2,302	1,511
Extraordinary item (Note 5)	1,975	1,067
Net profit (Note 6)	4,277	2,578

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

**CONSOLIDATED STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1980**
(in thousands of dollars)

	1980	1979
Deficit at beginning of year		
As previously reported	7,861	9,918
Prior period adjustment (Note 6)	2,349	1,828
As restated	5,512	8,090
Net profit	4,277	2,578
Deficit at end of year	1,235	5,512

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

**CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1980**
(in thousands of dollars)

	1980	1979
Source of working capital		
Net profit before extraordinary item	2,302	1,511
Items not requiring working capital	6,071	5,417
Working capital from operations	8,373	6,928
Sale of property and equipment	305	405
	8,678	7,333
Use of working capital		
Purchase of property and equipment	2,152	1,317
Reduction of long-term debt	933	937
Transfer to insurance investment fund	775	521
	3,860	2,775
Increase in working capital	4,818	4,558
Working capital at beginning of the year	16,088	11,530
Working capital at end of the year	20,906	16,088

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 1980**
1. Corporate objective

The primary objective of the Company is to provide an economic, reliable and comprehensive transportation service on a profit-oriented commercial basis throughout Northern Canada and the Arctic. This objective also recognizes the Company's undertaking to provide a high level of service to its customers and a challenging and rewarding work environment for its employees.

2. Accounting policies

The consolidated financial statements as at December 31, 1980 have been prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant:

Basis of consolidation

The consolidated financial statements include the accounts of the Company and its subsidiaries, Grimshaw Trucking and Distributing Ltd., and Yellowknife Transportation Company Limited, both of which are wholly owned. All significant inter-company transactions have been eliminated on consolidation.

Operating and general supplies

Inventories of operating and general supplies are valued at the lower of cost or estimated replacement cost.

Insurance investment fund

As part of its insurance program, the Company maintains umbrella insurance coverage in respect of physical loss or damage to property and equipment. In addition, a fund is being accumulated to underwrite the aggregate deductible amount and the uninsured portion of any losses. The total amount of the fund, the proceeds of which are invested in short-term bank deposits, is related to the annual aggregate deductible amount under the umbrella program and will not exceed \$4.5 million.

Leases

Leases are classified as either capital or operating. A lease that transfers substantially all of the benefits and risks incident to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of such lease. All other leases are accounted for as operating leases wherein rental payments are charged to operations as incurred.

Property and equipment

Investment in property and equipment is recorded at cost. The costs of major additions and replacements, including assets under capital lease, are capitalized. Maintenance, repairs and minor replacements are charged to operations. Gains or losses realized on retirement or disposal are also reflected in operations.

Depreciation

Boats and barges are depreciated on a "unit of production" basis taking into account the estimated ton-mile productive capacity of each vessel over a 15-year period with a minimum charge of four per cent per annum calculated on a maximum useful life of 25 years. The cost of other depreciable assets, including assets under capital lease, is amortized on a straight-line basis over an estimated useful life of 10 to 20 years for

NORTHERN TRANSPORTATION COMPANY LIMITED—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 1980—Continued

buildings, other structures and site development, and 5 to 10 years for other equipment.

Pension plan

A contributory, defined benefit, final average earnings pension plan covers all regular full-time employees of Northern Transportation Company Limited. The assets of the plan are held by an independent corporate trustee. Current service costs are funded and charged to operations as they accrue. Unfunded liabilities and plan improvement costs, as determined by actuarial valuation, are funded by annual payments which are charged to operations over periods recommended by the consulting actuary and as required by the Pension Benefits Standards Act.

Income taxes

The tax allocation method is used in providing for income taxes. In calculating taxable income, regulations permit the deduction of expenses which may not correspond with amounts recorded in the financial statements. Income taxes charged to operations, therefore, may differ from those currently payable. Such differences are outlined in Note 5 to the financial statements.

3. Freightage revenue

Included in freightage revenue is a subsidy of \$844,000 (1979—\$800,000) from Canada and the Government of the Northwest Territories for the resupply service to the Keewatin and Great Bear Lake areas.

4. Other expense—Net

	1980	1979
	(\$000's)	
Expense		
Interest on long-term debt.....	2,970	3,081
Income		
Interest earned.....	2,512	1,557
Gain on disposal of property and equipment.....	289	316
Other.....	104	90
	<u>2,905</u>	<u>1,963</u>
	<u>65</u>	<u>1,118</u>

5. Income taxes and extraordinary item

The undepreciated capital cost of property and equipment for income tax purposes exceeds the net book value of depreciable assets, and this excess is available to reduce the taxable income of current and future years. During the year, income taxes otherwise payable of \$1,975,000 (1979—\$1,067,000) were eliminated as a result of claiming \$4,117,000 (1979—\$2,320,000) of this excess. These reductions of income taxes have been shown as an extraordinary item in the Statement of Operations. An amount of approximately \$9,463,000 (1979—\$13,580,000) is available for reduction of income taxes in future years.

6. Prior period adjustment

As outlined in the accounting policies to the financial statements, the Company maintains an insurance investment fund. In prior years, contributions to this fund were charged against operations. In order to comply with current generally accepted accounting principles, the Company has discontinued charging additions to the fund against operations effective for the year ended December 31, 1980.

As a result of this change, the deficit as at January 1, 1980 has been reduced by \$2,349,000, of which \$521,000 is applicable to 1979 and \$1,828,000 to prior years.

For comparative purposes, the financial results for the year ended December 31, 1979 have been reclassified to conform to the current year's presentation.

7. Bank indebtedness

Accounts receivable are assigned as collateral security.

8. Property and equipment

	1980	1979
	(\$000's)	
Land.....	1,759	1,617
Boats and barges.....	57,692	57,826
Buildings, other structures and site development.....	18,824	18,033
Other equipment.....	17,200	16,784
	<u>95,475</u>	<u>94,260</u>
Accumulated depreciation.....	58,637	55,173
	<u>36,838</u>	<u>39,087</u>

Equipment under capital lease is included in property and equipment at a cost of \$713,000 (1979—\$862,000) less accumulated depreciation of \$535,000 (1979—\$522,000).

9. Long-term debt

	1980	1979
	(\$000's)	
Notes payable to Canada		
8.41% note due 1981—1986.....	920	1,220
7.45% note due 1982—1991.....	31,180	31,180
8.375% note due 1989.....	3,093	3,698
8.5% notes due 1990.....	2,500	2,500
	<u>37,693</u>	<u>38,598</u>
Mortgage payable		
Prime bank rate plus 1.75%—1980.....		102
Capital lease obligations		
12.0% due 1981—1984.....	208	398
	<u>37,901</u>	<u>39,098</u>
Less current portion.....	850	1,114
	<u>37,051</u>	<u>37,984</u>

Principal amounts due in each of the next five years are as follows:

	Notes payable to Canada	Capital Lease Obligations	Total
	(\$000's)		
1981.....	767	83	850
1982.....	2,959	44	3,003
1983.....	3,074	50	3,124
1984.....	3,021	31	3,052
1985.....	3,190		3,190

Individual notes may be prepaid without premium or penalty.

10. Share capital

	1980	1979
	(\$000's)	
Authorized		
400,000 common shares of no par value		
Issued and fully paid		
250,520 shares to Canada.....	25,052	25,052

NORTHERN TRANSPORTATION COMPANY LIMITED—Concluded**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 1980—Concluded****11. Operating lease obligations**

Certain land and real estate is leased under long-term contracts and commitments in respect of rental payments are: 1981—\$642,000; 1982—\$623,000; 1983—\$447,000; 1984—\$340,000; 1985—\$340,000 and subsequent years—\$1,116,000.

12. Pension plan

At December 31, 1978, the present value of the unfunded liability, as determined by actuarial valuation, was \$1,004,000. This liability is being retired by annual payments at least equal to \$110,000 through 1991.

13. Related party transactions

The Company is 100% owned by Canada. During the year, the Company had significant transactions with the Government of Canada and its agencies, the Government of the Northwest Territories and several federal Crown corporations.

PACIFIC PILOTAGE AUTHORITY
(Established by the Pilotage Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Pacific Pilotage Authority as at December 31, 1980 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
Senior Deputy Auditor General
for the Auditor General of Canada

Ottawa, Ontario
March 12, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Current			Current		
Cash and short-term deposits.....	721,377	842,037	Accounts payable and accrued liabilities	1,014,902	747,322
Accounts receivable	1,209,531	1,042,011	Current portion of capital lease agreement (Note 3)	17,412	16,122
Prepaid expenses	18,809	18,457		1,032,314	763,444
	<u>1,949,717</u>	<u>1,902,505</u>			
Fixed assets, at cost			Long-term		
Buildings	40,000	40,000	Accrued employee termination benefits	263,832	206,612
Pilot boats	461,615	461,615	Principal amount of capital lease agreement net of current portion (Note 3)	167,797	185,210
Pilot boat under capital lease	275,865	275,865		431,629	391,822
Equipment	344,822	307,876		<u>1,463,943</u>	<u>1,155,266</u>
Leasehold improvements	94,017	94,017			
	<u>1,216,319</u>	<u>1,179,373</u>	EQUITY OF CANADA		
Less: accumulated depreciation	576,882	488,579	Contributed capital	806,122	806,122
	<u>639,437</u>	<u>690,794</u>	Retained earnings		
			Appropriated	315,000	450,000
			Unappropriated	4,089	181,911
				<u>319,089</u>	<u>631,911</u>
				<u>1,125,211</u>	<u>1,438,033</u>
	<u>2,589,154</u>	<u>2,593,299</u>		<u>2,589,154</u>	<u>2,593,299</u>

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

Approved by the Authority:

P. V. O. EVANS
Chairman

D. M. MACKAY
Member

PACIFIC PILOTAGE AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Income		
Pilotage charges	12,158,334	9,938,425
Interest and other income	64,598	90,230
	12,222,932	10,028,655
Expenses		
Contract pilots' fees	8,698,102	6,852,252
Pilot boats—Cost of operations	1,325,851	1,175,538
Transportation and travel	1,081,203	902,477
Staff salaries and benefits	570,557	515,804
Pilots' salaries and benefits	422,215	338,868
Professional and special services	135,723	79,690
Depreciation	90,106	79,591
Employee termination benefits	62,135	50,120
Utilities, materials and supplies	52,354	48,315
Rentals	36,465	37,753
Communications	34,913	36,192
Interest expense—Lease agreement	16,107	17,280
Repairs and maintenance	9,430	2,974
Bad debts	593	370
	12,535,754	10,137,224
Net loss for the year	312,822	108,569

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

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Appropriated		
Reserve for renewal and/or acquisition of major fixed assets		
Balance, beginning of the year	450,000	450,000
Less: reserve no longer required	135,000	
Balance, end of the year	315,000	450,000
Unappropriated		
Balance, beginning of the year	181,911	290,480
Net loss for the year	(312,822)	(108,569)
Add: reserve for the removal and/or acquisition of major fixed assets no longer required	135,000	
Balance, end of the year	4,089	181,911
	319,089	631,911

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Funds applied		
Operations		
Net loss for the year	312,822	108,569
Less: items not requiring an outlay of funds		
Employee termination benefits	57,220	4,150
Depreciation	90,106	79,591
Funds utilized by operations	165,496	24,828
Additions to fixed assets	38,750	102,027
Decrease in principal amount of capital lease agreement	17,412	16,122
	221,658	142,977
Funds provided		
Proceeds on disposal of fixed assets		6,807
Decrease in working capital	221,658	136,170
Working capital, beginning of the year	1,139,061	1,275,231
Working capital, end of the year	917,403	1,139,061

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

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980

1. Nature of activities

The Pacific Pilotage Authority was established on February 1, 1972, pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

Pilotage services on the Fraser River are provided by employee pilots and in other coastal waters under a contract with a local association of licensed pilots.

2. Significant accounting policies

(a) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the asset as follows:

Buildings	20 years
Pilot boats	20 years
Pilot boat under capital lease	20 years
Equipment	10 years
Leasehold improvements	7 years

(b) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972 plus the cost of any fixed assets financed from parliamentary appropriations are shown as contributed capital.

PACIFIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1980—*Concluded*

(c) Capitalized lease

The Authority leases a boat from Canada under a long-term financing lease. Under the terms of the lease agreement, the Authority assumes the right and obligation of ownership. As a result, the lease is treated as a purchase and the principal portion of the lease payment is capitalized and depreciated over the estimated useful life of the boat.

The corresponding liability is reduced by the principal portion of the lease payment and the interest portion is expensed in the year to which it relates.

(d) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period.

(e) Employee benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. This liability is recorded in the accounts as the benefits accrue to the employees.

(f) Income tax

Under the provisions of the Income Tax Act, the Authority is not subject to federal income tax.

3. Capital lease agreement

The Authority leases a pilot boat under a long-term financing lease. The payments required under the lease are as follows:

	1980	1979
	\$	\$
8% lease agreement, due April 1988 payable in blended annual payments of \$32,229.....	257,833	290,062
Less: amount representing interest	72,624	88,730
Principal amount of capital lease	185,209	201,332
Less: current portion	17,412	16,122
	<u>167,797</u>	<u>185,210</u>

Upon maturity of the lease, the Authority has the option to purchase the boat for \$1.

4. Long-term commitments

The Authority has entered into an operating lease for the services of a manned pilot boat with a guaranteed annual rental of \$58,000, plus operating expenses to 1990. The Authority has the option to purchase this boat, at any time, at a price to be determined when the option is exercised.

5. Contingencies

In connection with its operations, the Authority is involved in certain pending or threatened litigation. It is the opinion of management, based on legal counsel, that these actions will not result in any material liabilities to the Authority.

6. Remuneration of members and officers

The remuneration of members as members amounted to \$44,575 (1979—\$32,825) and the remuneration of officers as officers amounted to \$55,894 (1979—\$49,991). The Authority has 7 members and 2 officers. One officer is also a member.

PETRO-CANADA

AUDITORS' REPORT

TO THE HONORABLE MARC LALONDE, P.C., M.P.,
MINISTER ENERGY, MINES AND RESOURCES CANADA,
HOUSE OF COMMONS,
OTTAWA, CANADA

We have examined the consolidated balance sheet of Petro-Canada as at December 31, 1980 and the consolidated statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the corporation as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report as required by Section 77(1) of the Financial Administration Act that, in our opinion, proper books of account have been kept by the corporation and the transactions that have come under our notice have been within the powers of the corporation.

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

Calgary, Canada
February 25, 1981

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1980 (stated in thousands of dollars)

ASSETS	1980	1979	LIABILITIES	1980	1979
Current Assets			Current Liabilities		
Cash and short-term deposits.....	72,690	177,308	Accounts payable and accrued liabilities	285,792	193,123
Accounts receivable	257,119	195,054	Portion of long-term debt due within one year....	61,668	47,270
Inventories (Note 2)	127,214	51,228	Income taxes payable		2,840
Deposits and prepaid expenses	25,642	5,706		347,460	243,233
	482,665	429,296	Long-Term Debt (Note 6)	221,407	282,236
Investments (Note 3)	291,817	275,886	Advances on Future Natural Gas Deliveries	37,187	17,296
Property, Plant and Equipment, net (Note 4)	2,950,741	2,668,322	Deferred Income Taxes	581,738	425,331
Deferred Charges (Note 5)	41,543	37,817	Preferred Shares Issued by a Subsidiary (Note 7)	1,464,375	1,464,375
			SHAREHOLDER'S EQUITY		
			Capital (Note 8)		
			Preferred shares.....	423,800	343,800
			Common shares	580,000	580,000
				1,003,800	923,800
			Retained Earnings.....	110,799	55,050
				1,114,599	978,850
			Commitments and Contingent Liability (Note 11)		
	3,766,766	3,411,321		3,766,766	3,411,321

Approved on behalf of the Board:

W. H. HOPPER
Director

T. K. SHOYAMA
Director

PETRO-CANADA—Continued

**CONSOLIDATED STATEMENT OF
EARNINGS AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1980**
(stated in thousands of dollars)

	1980	1979
Revenue		
Operating	975,398	693,161
Interest	28,019	29,319
Equity in earnings of affiliates	16,026	15,580
Gain (loss) on foreign exchange	(408)	1,746
	<u>1,019,035</u>	<u>739,806</u>
Expenses		
Operating	463,429	305,888
Depreciation, depletion and amortization	141,960	128,824
General and administrative	70,507	48,463
Interest on long-term debt	22,850	17,626
Research	1,139	515
	<u>699,885</u>	<u>501,316</u>
Earnings before Underrated Items	319,150	238,490
Gain on Sale of Portion of Investment in the Syncrude Project		14,532
	<u>319,150</u>	<u>253,022</u>
Provision for Income Taxes (Note 9)		
Deferred	156,407	117,879
Current	(943)	4,089
	<u>155,464</u>	<u>121,968</u>
	163,686	131,054
Minority Interest		5,049
Net Earnings for Year before Preferred Share Dividends of Subsidiary	163,686	126,005
Preferred Share Dividends of Subsidiary (Note 7)	107,937	95,846
Net Earnings for Year after Preferred Share Dividends of Subsidiary	55,749	30,159
Retained Earnings at Beginning of Year	55,050	24,891
Retained Earnings at End of Year	<u>110,799</u>	<u>55,050</u>

**CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1980**
(stated in thousands of dollars)

	1980	1979
Sources of Working Capital		
Net earnings for year before preferred share dividends of subsidiary	163,686	126,005
Add items not affecting working capital	293,864	231,679
Working capital provided from operations ..	457,550	357,684
Proceeds from issue of shares	80,000	146,000
Advances on future natural gas deliveries	19,891	9,006
Proceeds from issue of long-term debt		20,000
Reduction in cash held for investment		749,000
Proceeds from sale of portion of investment in the Syncrude Project		82,282
	<u>557,441</u>	<u>1,363,972</u>
Uses of Working Capital		
Purchase of property, plant and equipment ..	424,379	337,979
Preferred share dividends paid by subsidiary	107,937	95,846
Reduction of long-term debt	60,829	47,707
Increase in investments	10,163	25,076
Increase in deferred charges	4,991	4,597
Acquisition of shares of Pacific Petroleum Ltd.		749,528
	<u>608,299</u>	<u>1,260,733</u>
Increase (Decrease) in Working Capital	(50,858)	103,239
Working Capital at Beginning of Year	186,063	82,824
Working Capital at End of Year	<u>135,205</u>	<u>186,063</u>

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1980**

(tabular amounts shown in thousands of dollars)

1. Summary of Significant Accounting Policies

(a) Basis of Consolidation

The consolidated financial statements include the accounts of Petro-Canada and its subsidiary, Petro-Canada Exploration Inc. ("PEX"), and all of its subsidiaries ("the Corporation").

The excess of the consideration paid for the shares of subsidiaries over the underlying net book values at the dates of acquisition is attributed to the related assets acquired.

(b) Inventories

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

(c) Investments

The Corporation accounts for investments in companies over which it has significant influence on the equity method. Other long-term investments are accounted for by the cost method.

(d) Property, Plant and Equipment

The Corporation follows the full cost method of accounting for oil and gas properties whereby all costs relating to the exploration for and development of oil and gas reserves are capitalized. Such costs include those related to lease acquisitions, geological and geophysical activities, carrying charges

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1980—Continued

of non-producing properties, drilling both productive and non-productive wells and overhead related to exploration. Separate cost centres have been established for non-frontier Canada, each of five Canadian frontier areas and each foreign area in which the Corporation has an interest. Costs incurred in non-frontier Canada and in producing foreign cost centres are depleted separately on the unit of production method based on estimated proven oil and gas reserves. For purposes of calculating depletion, natural gas production and reserves are converted to equivalent units of crude oil based on the relative energy content of each commodity.

Annual costs incurred in the other cost centres are amortized on a straight line basis over the period during which exploration activity in each cost centre is expected to continue. Where exploration proves to be successful, amortization is suspended and the unamortized balance of the cost centre is depleted on the unit of production method when production commences. Where exploration proves to be unsuccessful and the cost centre is condemned or abandoned, the unamortized balance of that cost centre is charged to earnings at that time.

Costs of property, plant and equipment associated with the Syncrude Project and related leases are accumulated in a separate cost centre and are depreciated on the unit of production method. Expenditures on other bituminous sands leases are also accumulated in separate cost centres and are amortized, depleted or otherwise charged to earnings in accordance with the policy described in the preceding paragraph.

Substantially all of the Corporation's exploration and production activities related to oil and gas are conducted jointly with others. Only the Corporation's proportionate interest in such activities is reflected in the financial statements.

The interest cost of debt attributable to the construction of major new facilities is capitalized during the construction period.

Depreciation of plant and equipment (except as noted above) is provided on either the unit of production or straight line methods as appropriate. Straight line depreciation rates range from 4% to 25%.

(e) Deferred Charges

The Corporation is deferring costs incurred on feasibility studies involving economic evaluation and preliminary engineering relating to:

- (i) Production of hydrocarbons from conventional heavy oil deposits
- (ii) Polar Gas Project
- (iii) Arctic Liquefied Natural Gas Project
- (iv) Other—Transportation and refining

When production or commercial activity of a particular project commences the applicable expenditures are transferred to Property, Plant and Equipment and are charged to earnings based on the estimated useful life of the project. In the event that a decision is made not to proceed with a particular project, all associated costs are charged to earnings at that time.

The costs of the Polar Gas Project relate to feasibility studies in connection with a gas transmission system from the Arctic Islands to Eastern Canada. Under the participation agreement, subject to the project's feasibility and approval by the necessary regulatory authorities, the participants shall be entitled to have the costs they have incurred treated as an

equity investment in a company incorporated to construct and operate the transmission facilities, or be reimbursed out of any financing of such company.

Certain costs relating to the Corporation's marketing program are deferred and amortized on a straight line basis over five years.

Debt issue expense is amortized on a straight line basis over the life of the debt. The amortization is included with interest on long-term debt in the consolidated statement of earnings and retained earnings.

(f) Research Costs

Research costs are charged against earnings as incurred.

(g) Income Taxes

The Corporation makes full provision for income taxes deferred as the result of claiming tax depreciation, exploration, development and other costs which exceed the related amounts charged to expense in the financial statements.

(h) Translation of Foreign Currency

Current assets and current liabilities are translated at the rate of exchange in effect at the close of the year. The resulting gains and losses are included in earnings. Long-term assets, liabilities and preferred shares issued by a subsidiary are translated at rates in effect at the dates the assets were acquired, the obligations incurred or the capital stock issued. Revenue and expense items are translated at the average rates in effect during the year with the exception of depletion, depreciation and amortization which reflect rates in effect when the assets were acquired.

2. Inventories

Inventories consist of:

	1980	1979
Foreign crude oil	51,356	
Domestic crude oil, refined products and merchandise	43,796	25,022
Materials and supplies	32,062	26,206
	<u>127,214</u>	<u>51,228</u>

3. Investments

The Corporation's investments consist of:

	1980	1979
At equity		
Westcoast Transmission Company Limited	163,012	157,516
Panarctic Oils Ltd.	117,598	108,553
Pacific Northern Gas Ltd.	2,559	2,287
Other, at cost	8,648	7,530
	<u>291,817</u>	<u>275,886</u>

Westcoast Transmission Company Limited

At December 31, 1980, the Corporation held 35.2% of the total outstanding common shares of Westcoast Transmission Company Limited. Westcoast has reserved common shares for issuance to holders of share options and share purchase warrants which, if issued, would reduce the Corporation's interest to 31.1%.

The value assigned to the investment in Westcoast exceeds the underlying net book value at the dates of acquisition by \$33,388,000. This excess is being amortized over the estimated useful lives of the underlying assets to which it is attributed by charges against the Corporation's share of Westcoast's net earnings.

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1980—Continued

Westcoast is a regulated utility and is subject to regulatory directives which may change the components of the cost of service. Changes resulting from such directives do not have a direct effect on net earnings due to rate of return on rate base considerations which are also taken into account in the regulatory process.

At December 31, 1980, the quoted market value of the Corporation's investment in Westcoast was \$189,333,000 (1979—\$184,560,000).

Panarctic Oils Ltd.

At December 31, 1980, the Corporation held approximately 45% of the issued common shares of Panarctic Oils Ltd. These shares are not traded on the open market and therefore do not have a quoted market value. The activities of Panarctic are in the exploratory stage and all expenses less sundry income have been capitalized; the company is deemed not to have earned a profit or sustained a loss. The Corporation is committed to expenditures of approximately \$6,000,000 in connection with the ongoing financing of Panarctic.

4. Property, Plant and Equipment

Property, plant and equipment consists of:

	1980		1979	
	Cost	Accumulated Depreciation, Depletion and Amortization	Net	Net
Oil and gas				
Canada				
—Non-frontier areas	2,205,664	229,371	1,976,293	1,850,057
—Frontier areas	376,338	58,510	317,828	214,185
Foreign	93,881	9,987	83,894	67,866
Bituminous sands				
—Syncrude Project and related leases	293,135	10,273	282,862	280,427
—Other bituminous sands leases and expenditures thereon	41,639	6,301	35,338	19,603
Refining and marketing				
Natural gas liquids	61,742	7,776	53,966	44,816
Pipelines, and other property and equipment	89,790	10,480	79,310	65,793
	<u>3,290,266</u>	<u>339,525*</u>	<u>2,950,741</u>	<u>2,668,322</u>

*Consists of depreciation—\$56,464,000, depletion—\$207,396,000 and amortization—\$75,665,000 (at December 31, 1979—\$26,998,000, \$127,670,000 and \$44,411,000 respectively).

5. Deferred Charges

Deferred charges consist of:

	1980	1979
At cost:		
Heavy oil projects	7,090	12,647
Polar Gas Project	15,372	13,501
Arctic Liquefied Natural Gas Project	10,899	7,502
Other	6,631	3,582
Net of amortization		
Debt expense	434	585
Marketing program	1,117	
	<u>41,543</u>	<u>37,817</u>

6. Long-Term Debt

Long-term debt consists of:

	Maturity	1980	1979
In Canadian dollars			
Bank Income Debentures	1983	140,000	180,000
6.25%—14.75% mortgages ..	1985	1,549	1,640
Other long-term debt, non-interest bearing	1987	2,800	3,200
In United States dollars			
9% unsecured notes (\$60,000,000 US)	1996	71,116	71,078
8.45% unsecured notes (\$30,000,000 US)	1987	35,539	35,539
5.25% unsecured notes (\$22,100,000 US)	1985	26,351	30,817
5.75%—6.25% mortgages (\$3,734,000 US)	1988	4,485	5,096
6.5% secured notes (\$97,700 US)	1982	1,235	2,136
		<u>283,075</u>	<u>329,506</u>
Less portion due within one year		61,668	47,270
		<u>221,407</u>	<u>282,236</u>

Bank Income Debentures

The Bank Income Debentures are held by a Canadian chartered bank and bear interest at approximately 50% (1979—52%) of the bank's prime lending rate as announced from time to time. No deduction is allowed under the Income Tax Act for interest expense relating to the Bank Income Debentures (Note 9).

While the Bank Income Debentures are not secured by any charge against the assets of the Corporation, there are certain restrictions with respect to the disposition or encumbrance of the investment by the Corporation in PEX.

Repayment of long-term debt

Annual repayments of the 9% and 8.45% unsecured notes will commence in 1981 and 1982 respectively. All the other issues are currently subject to minimum annual repayments.

The repayment of long-term debt in each of the next five years is as follows:

1981—\$61,668,000, 1982—\$66,353,000, 1983—\$56,406,000, 1984—\$16,338,000, 1985—\$16,127,000.

7. Preferred Shares Issued by a Subsidiary

The preferred shares issued by PEX consist of 12,500,000 floating rate, cumulative, redeemable, non-voting, preferred shares issued at \$100 US per share to a group of Canadian chartered banks.

The shares are redeemable, at the option of PEX, at \$100 US per share, plus accrued dividends except that to the extent shares in excess of 3,125,000 are redeemable prior to November 10, 1981, such excess shares are redeemable at a premium of \$2 US per share.

Cumulative dividends, payable quarterly, are based on a percentage of, at the option of PEX, either the United States Base Rates, or the London Inter-Bank Offered Rates of the banks. At December 31, 1980, the dividend rate was approximately 10% per annum.

Under the terms of an agreement between the banks and the Corporation, in the event that PEX does not exercise its option to redeem the shares over a ten year period beginning December 31, 1983, or in the event of certain occurrences under the provisions of the agreement, the banks have the option to require the Corporation to purchase the shares at \$100 U.S. per share, plus accrued dividends.

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1980—Continued

8. Capital

Authorized:

The initial authorized capital of the Corporation was \$500 million divided into 100 common shares of the par value of \$5 million each. This was increased to 116 common shares on the acquisition of the capital stock of Panarctic Oils Ltd. previously owned by the Government of Canada.

Pursuant to the Petro-Canada Act, and subject to certain conditions and limitations as to the aggregate amount, the authorized capital of the Corporation is increased by the issue of preferred shares. Accordingly, at any time, the authorized and issued preferred shares are identical. The preferred shares have a par value of \$1 each, are redeemable at par at the option of the Corporation, carry no stated rate of dividend and are non-cumulative.

Issued (to the Government of Canada):

	1980		1979	
	Number of Shares	Consideration	Number of Shares	Consideration
Common Shares				
Balance at beginning of year	116	580,000	88	440,000
For cash			28	140,000
Balance at end of year	116	580,000	116	580,000
Preferred Shares				
Balance at beginning of year	343,799,853	343,800	337,799,853	337,800
For cash	80,000,000	80,000	6,000,000	6,000
Balance at end of year	423,799,853	423,800	343,799,853	343,800

9. Income Taxes

The provision for income taxes of \$155,464,000 (1979—\$121,968,000) represents an effective rate of 48.8% (1979—48.2%) on earnings before income taxes of \$319,150,000 (1979—\$253,022,000). The provision has been computed as follows:

	1980	1979
Earnings before income taxes	319,150	253,022
<i>Add (deduct)</i>		
Royalties and other payments to Provincial Governments	213,231	227,020
Federal allowances		
Resource allowance	(132,791)	(123,288)
Tax depletion	(94,730)	(77,978)
Frontier exploration allowances	(5,198)	(28,603)
Non-deductible interest on Bank Income Debentures (Note 6)	12,879	13,385
Non-taxable portion of capital gains	(39)	(14,966)
Amortization of excess of attributed value over book value of assets acquired on purchase of subsidiary companies	48,520	63,141
Equity in earnings of affiliates	(16,026)	(15,580)
Other	(4,326)	(662)
	<u>340,670</u>	<u>295,491</u>
Combined Canadian Federal and Provincial income tax at 48.8% (1979—47%)	166,247	138,881
Deduct tax rebates and credits		
Provincial income tax rebate plans	(10,783)	(13,327)
Federal investment tax credit		(3,586)
Provision for income taxes	<u>155,464</u>	<u>121,968</u>

10. Comparative Figures

Certain reclassifications have been made to the 1979 comparative figures to conform with the current year's presentation.

11. Commitments and Contingent Liability

Commitments

In addition to commitments incurred in the ordinary course of business the Corporation has, at December 31, 1980, the following undertakings:

- The Corporation has entered into an agreement to participate in the construction of a new Calgary office complex and has also entered into an agreement to participate in the construction of an offshore drilling vessel. These projects will require a commitment by the Corporation of approximately \$183,600,000, which is expected to be financed by mortgage borrowings. In addition the Corporation has agreed to enter into long-term leases with respect to the use of the offshore drilling vessel and the occupancy of the office complex.
- The Corporation has leased certain offshore drilling vessels for periods of one to four years. The lease rentals will amount to approximately: 1981—\$65,800,000, 1982—\$123,000,000, 1983—\$96,700,000 and 1984—\$65,200,000. These vessels will be used by the Corporation in exploration projects carried out during the Canadian drilling season and the lease rentals will be shared with other participating companies. Further it is planned to sublease the drilling vessels while they are not being used in such projects.
- The Corporation is a participant in a project operated by Syncrude Canada Ltd. to produce synthetic crude oil from the Athabasca Oil Sands. Associated with the Syncrude Project are facilities which are not owned by the participants, consisting of a steam and electricity generating plant, a field gas supply pipeline and a pipeline to transport plant product to Edmonton. The Corporation, together with the other participants, has minimum usage commitments relating to these facilities.

Contingent liability

On January 9, 1980 Atlantic Richfield Company served the Corporation and PEX with a Statement of Claim requesting that the Corporation cause PEX to pursue a monetary claim for \$12,039,000 against the Government of Saskatchewan with respect to payments made by it under certain Saskatchewan legislation (subsequently determined to be unconstitutional) prior to the time the shares of PEX were acquired by the Corporation from Atlantic Richfield Company. The Statement of Claim asks the court, inter alia, for certain injunctive relief and general damages in the amount of \$20,000,000.

Prior to the service of the Statement of Claim, PEX had executed an assignment and quitclaim agreement with the Government of Saskatchewan pursuant to which the payments made under the unconstitutional legislation were applied in satisfaction of an assessment under the Oil Well Income Tax Act, 1978 for the same period as the payments previously made.

In the opinion of management, based on the advice of counsel, no provision for the claim is required in the accounts of the Corporation.

PETRO-CANADA—Concluded

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1980—Concluded

12. Segmented Information

The Corporation operates principally in the following business segments:

Business Segment	Operations
Natural resources	Exploration, development and production activities for crude oil, natural gas, field liquids, sulphur, oil sands, coal and minerals.
Refined oil products	Refining crude oil into oil products, distribution and marketing of these and purchased refined oil products.
Natural gas liquids	Extraction of liquids from natural gas; transportation, distribution and marketing of the natural gas liquids.

The financial results of operations by business segment are as follows:

	1980			
	Natural Resources	Refined Oil Products	Natural Gas Liquids	Total
Sales to customers	508,866	251,086	215,446	975,398
Inter-segment transfers ..	15,958	4,306		
Total Operating Revenue	524,824	255,392	215,446	975,398*
Product costs and operating expenses	132,058	220,089	131,546	463,429*
Depreciation, depletion and amortization	125,644	5,036	11,280	141,960
Total Operating Expenses	257,702	225,125	142,826	605,389*
Operating Profit	267,122	30,267	72,620	370,009
Interest income				28,019
Equity in earnings of affiliates				16,026
Loss on foreign exchange				(408)
General and administrative expenses				(70,507)
Interest on long-term debt				(22,850)
Other expenses				(1,139)
Provision for income taxes				(155,464)
				(206,323)
Net Earnings for Year Before Preferred Share Dividends of Subsidiary				163,686

	1979			Total
	Natural Resources	Refined Oil Products	Natural Gas Liquids	
Sales to customers	391,729	182,308	119,124	693,161
Inter-segment transfers ..	11,358	13,466		
Total Operating Revenue	403,087	195,774	119,124	693,161*
Product costs and operating expenses	79,282	165,393	86,037	305,888*
Depreciation, depletion and amortization	120,277	3,538	5,009	128,824
Total Operating Expenses	199,559	168,931	91,046	434,712*
Operating Profit	203,528	26,843	28,078	258,449
Interest income				29,319
Equity in earnings of affiliates				15,580
Gain on foreign exchange				1,746
General and administrative expenses				(48,463)
Interest on long-term debt				(17,626)
Other expenses				(515)
Gain on sale of portion of investment in the Syncrude Project				14,532
Provision for income taxes				(121,968)
Minority interest				(5,049)
				(132,444)
Net Earnings for Year Before Preferred Share Dividends of Subsidiary				126,005

*After elimination of inter-segment transfers, which are accounted for at market value.

The identifiable assets at December 31, and the amount of capital expenditure for the year, by business segment, are as follows:

	Identifiable Assets		Capital Expenditure	
	1980	1979	1980	1979
Natural resources	2,919,403	2,598,080	386,016	288,036
Refined oil products ..	223,085	106,858	17,399	4,220
Natural gas liquids ..	148,550	160,117	1,212	41,034
Other	475,728	546,266	34,906	34,362
	3,766,766	3,411,321	439,533	367,652

Other identifiable assets include cash and short-term deposits, investments in other companies, general corporate assets and miscellaneous corporate ventures.

13. Subsequent Event

Pursuant to an agreement with the majority shareholder of Petrofina Canada Inc., dated February 2, 1981, the Corporation has agreed to make an offer to acquire all of the issued and outstanding common shares of petrofina Canada Inc. for an initial aggregate consideration of approximately \$1.46 billion. The agreement, which is subject to certain conditions, rulings and approvals, provides for the acquisition of not less than 51% of the shares in 1981. The balance may be acquired during 1982 and 1983 and the agreement provides for an escalation of the purchase price for such shares in recognition of an interest factor. Funds for the acquisition will be provided from a combination of government and bank financing.

ROYAL CANADIAN MINT*(Incorporated under the Royal Canadian Mint Act)*

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1980
WERE NOT AVAILABLE AT DATE OF PRINTING

THE ST. LAWRENCE SEAWAY AUTHORITY

AUDITOR GENERAL OF CANADA

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO

I have examined the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1981 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
May 22, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash and short-term deposits	8,534,086	4,483,177	Accounts payable.....	3,457,472	3,491,787
Accounts receivable	4,782,039	3,131,678	Accrued liabilities	4,276,967	3,706,701
Supplies inventory at cost	1,929,949	1,825,588		7,734,439	7,198,488
	<u>15,246,074</u>	<u>9,440,443</u>	Long-Term		
Investments			Deferred interest on loans (Note 3).....	210,000,000	210,000,000
Canada bonds, at cost (market value \$32,883,625, 1980—\$32,519,000)	41,491,038	41,491,038	Accrued employee termination benefits	10,437,833	9,464,983
Agreements of sale (Note 5)	680,058	766,664		220,437,833	219,464,983
Subsidiary companies, at cost (Note 4)	9,600	9,600		<u>228,172,272</u>	<u>226,663,471</u>
	<u>42,180,696</u>	<u>42,267,302</u>	EQUITY OF CANADA		
Fixed			Contributed capital (Note 3)	624,950,000	624,950,000
Land, locks, canals and other deep-water- way facilities	784,827,223	780,638,870	Deficit (Note 3).....	(185,752,229)	(185,833,213)
Less: accumulated depreciation	174,883,950	166,566,357		439,197,771	439,116,787
	<u>609,943,273</u>	<u>614,072,513</u>		<u>667,370,043</u>	<u>665,780,258</u>
	<u>667,370,043</u>	<u>665,780,258</u>			

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

Approved:

W. A. O'NEIL
President

R. J. FORGUES
Comptroller

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1981

	Montreal- Lake Ontario Section	Welland Section	Thousand Islands Bridge	Total	
				1981	1980
	\$	\$	\$	\$	\$
Income					
Tolls	23,214,770	23,634,775		46,849,545	47,340,641
Other	797,591	2,224,684	490,414	3,512,689	3,432,794
Total income	24,012,361	25,859,459	490,414	50,362,234	50,773,435
Operating expenses					
Operation	5,112,010	7,389,960		12,501,970	12,033,260
Maintenance	7,377,593	11,264,384	72,480	18,714,457	17,497,875
Administration	3,083,883	3,460,813	178,527	6,723,223	5,886,907
Headquarters	3,232,274	4,128,084	36,000	7,396,358	7,343,066
Research and development	458,165	584,708		1,042,873	1,086,804
Depreciation	3,871,674	4,629,953	23,589	8,525,216	8,465,801
Employee termination benefits	647,168	959,884		1,607,052	1,717,016
	23,782,767	32,417,786	310,596	56,511,149	54,030,729
Net income (loss) from operations	229,594	(6,558,327)	179,818	(6,148,915)	(3,257,294)
Insurance premiums refunded	375,612	526,033		901,645	
Investment income	2,340,862	2,987,392		5,328,254	4,646,477
Net income (loss) for the year	2,946,068	(3,044,902)	179,818	80,984	1,389,183

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

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance, beginning of the year	185,833,213	187,222,396
Deduct: net income for the year	80,984	1,389,183
Balance, end of the year	185,752,229	185,833,213

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

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds provided		
From operations		
Net income for the year	80,984	1,389,183
Add: Items not requiring a current outlay of funds		
Depreciation	8,525,216	8,465,801
Employee termination benefits	972,850	1,078,180
Loss (profit) on disposal of fixed assets	81,000	(22,991)
	9,660,050	10,910,173
Proceeds from agreements of sale	86,606	82,255
Proceeds on disposal of fixed assets	127,052	87,025
	9,873,708	11,079,453
Funds applied		
Purchase of Canada bonds		7,457,501
Fixed asset additions	4,604,028	2,454,621
	4,604,028	9,912,122
Increase in working capital	5,269,680	1,167,331
Working capital, beginning of the year	2,241,955	1,074,624
Working capital, end of the year	7,511,635	2,241,955

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

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981

As at March 31, 1981 the Authority held the following fixed assets:

1. Objectives and operations

The St. Lawrence Seaway Authority was established under The St. Lawrence Seaway Authority Act and is classified as a proprietary Crown corporation under Schedule D of the Financial Administration Act.

The Authority was established to construct and operate a deep waterway between the Port of Montreal and Lake Erie together with such works and other property, including bridges incidental to the deep waterway, as deemed necessary by the Governor in Council. The Authority recognizes revenues based upon the shipping season which normally corresponds to the Authority's fiscal year commencing April 1. In the event that the season opens prior to April 1, the revenues earned are deferred until the commencement of the new fiscal year. Expenses which are largely period related are recognized when incurred.

The Authority is operated by three members and its transactions must be approved by a quorum consisting of the President (or Acting President) together with one other member. On January 31, 1980 the Authority had two vacancies and approval of transactions after that date remained outstanding pending the appointment of an additional member.

On July 3, 1980 a President was appointed by Order in Council thus reinstating the existence of a quorum. All transactions that have taken place during the period February 1 to July 3, 1980 have since been reviewed, ratified, confirmed and approved by the Authority.

2. Significant accounting policies and financial information

(a) Investments

The investment in wholly-owned subsidiaries is recorded at cost. The accounts of the subsidiaries have not been consolidated in these financial statements because the equity of the subsidiaries does not accrue to The St. Lawrence Seaway Authority and because the management of The St. Lawrence Seaway Authority does not control the resources of the Great Lakes Pilotage Authority Ltd. Separate financial statements for the subsidiary companies are available to the public. Summary financial information is also included in Note 4.

The investment in Canada bonds is recorded at cost. All gains or losses, including any premium or discount on acquisition, are recognized when the bonds are sold.

(b) Fixed assets

All expenditures for additions, replacements or major improvements which increase the capacity of the deep waterway system are capitalized. Expenditures for repairs and maintenance are charged to operations as incurred. The cost of assets sold, retired, or abandoned, and the related accumulated depreciation are removed from the accounts on disposal. Gains or losses on disposals are included in the statement of operations.

Depreciation is recorded on a straight-line method based on the estimated useful lives of the assets.

	Depreciation Rate	Cost	Accumulated Depreciation	Net Book Value
		\$	\$	\$
Land		31,509,980		31,509,980
Buildings	2%	11,939,259	5,296,241	6,643,018
Channels and canals	1%	243,075,545	51,290,642	191,784,903
Locks	1%	228,242,860	68,775,099	159,467,761
Bridges	2%	39,577,372	18,733,820	20,843,552
Tunnels	2%	46,469,412	7,667,453	38,801,959
Movable equipment	2-20%	11,583,971	5,842,262	5,741,709
Interest during construction ..		32,822,016		32,822,016
Remedial works—expenditures on properties owned by others, relating to Seaway construction ..	1%	134,018,970	17,278,433	116,740,537
Works under construction ..		5,587,838		5,587,838
		<u>784,827,223</u>	<u>174,883,950</u>	<u>609,943,273</u>

No depreciation has been provided on the amount of \$32,822,016 which represents interest which had been capitalized during construction of the Welland Modernization Project. It is anticipated that the interest will be cancelled and reversed in the near future as part of the second phase of the refinancing of the Authority.

(c) Income taxes

The Authority, as a Schedule D Crown corporation, is subject to the provisions of the Canadian Income Tax Act. The Authority has approximately \$20,750,000 of tax loss carry forwards available to apply against taxable income of future years up to March 31, 1982.

Reported income differs from taxable income because of timing differences, principally depreciation claimed for accounting purposes which exceeds the capital cost allowances claimed for tax purposes. The tax effect of this difference has not been recorded in the accounts.

The Authority also has investment tax credits of approximately \$508,000 available to reduce future taxes payable. These tax credits expire in varying amounts up to March 31, 1986.

The Authority is not subject to the provisions of any provincial income tax Act.

(d) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

(e) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

(f) Grants in lieu of taxes

Grants in lieu of municipal and school taxes are recorded when paid.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1981—*Concluded*

3. Refinancing

On April 1, 1977, loans from Canada of \$624,950,000 were converted to equity by parliamentary appropriation. The unpaid interest on these loans is reflected on the balance sheet as deferred interest. This deferred interest, on which no further accrual of interest is required, is not classified as a current liability because it is the intention of the Authority to seek approval from Parliament to have the unpaid interest forgiven.

A parliamentary appropriation authorizing the 1977 conversion of loans from Canada to equity also authorizes the Minister to fix, from time to time, the amount that shall be paid by the Authority annually out of its toll revenue as a return on capital. No return on capital has been required to be paid for this fiscal period.

4. Financial information of subsidiaries

The investment in wholly-owned subsidiaries consists of the cost of the shares of the following subsidiaries:

	\$
Great Lakes Pilotage Authority, Ltd. (G.L.P.A.).....	1,500
The Jacques Cartier and Champlain Bridges Incorporated (J.C.C.B.)	100
The Seaway International Bridge Corporation, Ltd. (S.I.B.C.).....	8,000
	<u>9,600</u>

Summary financial information for these companies for their most recently completed fiscal year is as follows:

	G.L.P.A. Dec. 31/80	J.C.C.B. Mar. 31/81	S.I.B.C. Dec. 31/80
	\$	\$	\$
Balance sheet			
Current assets	3,344,123	4,870,837	202,048
Fixed assets, net	35,959	26,385,385	46,217
Total assets	<u>3,380,082</u>	<u>31,256,222</u>	<u>248,265</u>
Current liabilities	2,271,124	1,679,600	55,428
Long-term liabilities	2,287,536	111,267,285	184,837
Total liabilities	<u>4,558,660</u>	<u>112,946,885</u>	<u>240,265</u>
Net equity	<u>(1,178,578)</u>	<u>(81,690,663)</u>	<u>8,000</u>
Statement of operations			
Income	9,612,596	6,333,025	987,012
Expenses	9,572,329	12,435,667	916,519
Bridge user charge paid to the Authority.....			70,493
Net income (loss) for the year	<u>40,267</u>	<u>(6,102,642)</u>	

5. Agreements of sale

The Authority has entered into long-term contractual agreements for the sale of a parcel of land and for the recovery of costs associated with the construction of certain facilities.

These amounts are being paid in annual instalments in accordance with the terms of the contractual agreements and bear interest at rates varying from 5¼% to 5½%.

6. Contingent liabilities and commitments

In connection with its operations, the Authority is the claimant or defendant in certain pending or threatened claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Authority.

Contractual expenditures, committed but not expended, at March 31, 1981 amounted to \$3,034,487.

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.
(Incorporated under the Canada Business Corporations Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1980 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
Senior Deputy Auditor General
for the Auditor General of Canada

Ottawa, Ontario
February 20, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Current			Current		
Cash and short term deposits	198,562	213,877	Accounts payable	23,719	36,754
Accounts receivable	3,486	2,880	Due to St. Lawrence Seaway Authority	20,493	
Due from The St. Lawrence Seaway Authority		4,876	Deferred income	11,216	11,172
	202,048	221,633		55,428	47,926
Fixed			Accrued employee termination benefits	176,837	167,894
Equipment, at cost	117,460	77,799	Debentures payable (Note 4)	8,000	8,000
Less: accumulated depreciation	71,243	67,612		240,265	223,820
	46,217	10,187			
			SHAREHOLDER'S EQUITY		
			Capital stock		
			Authorized—An unlimited number of common shares		
			Issued and fully paid—8 shares	8,000	8,000
			Retained earnings		
				8,000	8,000
	248,265	231,820		248,265	231,820

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

Approved by the Board:

W. A. O'NEIL
President and Director

D. W. OBERLIN
Vice-President and Director

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Income		
Tolls.....	900,042	909,171
Rentals	45,561	29,351
Interest	34,991	24,336
Other	6,418	7,041
	987,012	969,899
Expenses		
Salaries and wages	487,367	514,086
Employee termination benefits	48,355	7,747
Other employee benefits	55,345	79,783
Maintenance, materials and services	244,041	95,445
Rental of toll collection machines	15,743	14,361
Grants in lieu of municipal taxes	15,730	19,333
Depreciation	11,960	2,516
Electricity	9,782	9,058
Office supplies	8,749	3,846
Insurance	6,340	8,806
Other	13,107	9,794
	916,519	764,775
Income before bridge user charge	70,493	205,124
Bridge user charge (Note 3)	70,493	205,124
Net income for the year.....	Nil	Nil

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Source of funds		
Operations		
Net income for the year		
Add: items not requiring an outlay of funds		
Employee termination benefits	48,355	7,747
Depreciation	11,960	2,516
	60,315	10,263
Application of funds		
Payment of employee termination benefits	39,412	4,567
Additions to fixed assets	47,990	2,000
	87,402	6,567
Increase (decrease) in working capital.....	(27,087)	3,696
Working capital, beginning of the year	173,707	170,011
Working capital, end of the year	146,620	173,707

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

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1980

1. Nature of activities

The Seaway International Bridge Corporation, Ltd. was incorporated for the purpose of operating and managing the international toll bridge system between Cornwall, Ont., and Rooseveltown, N.Y., on behalf of The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation.

2. Significant accounting policies

(a) Depreciation

Depreciation of equipment is based on the estimated useful life of the assets calculated on a straight-line method at the following rates:

Automotive	20%
Office and Shop	10%
Toll equipment	10%

(b) Employee termination benefits

Employees of the Corporation are entitled to specified benefits on termination as provided for under the conditions of employment. The liability for these benefits is recorded in the accounts as the employees become entitled to the benefits.

(c) Pension plan

All employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total pension liability of the Corporation and are recognized in the accounts on a current basis.

(d) Deferred income

Unredeemed toll tokens are recorded as deferred income.

3. Bridge user charge

By agreement between The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation, the annual income from the bridge system after all operating expenses, is distributed as a bridge user charge, first to the Authority to offset the amortization of the cost of the North Channel Bridge together with interest, then to the Corporation to offset the amortization of the Racquette River Bridge, and the balance, if any, is then divided equally between both parties.

All bridge user charges since the commencement of operations have been paid to The St. Lawrence Seaway Authority.

4. Debentures payable

The debentures due on December 31, 2012 are non-interest bearing and are payable to the Saint Lawrence Seaway Development Corporation.

5. Reclassification of comparative figures

The comparative figures disclosed in the previous year's financial statements have been reclassified in order to conform with this year's presentation.

TELEGLOBE CANADA

AUDITOR GENERAL OF CANADA

THE HONOURABLE FRANCIS FOX, P.C., M.P.,
MINISTER OF COMMUNICATIONS,
OTTAWA, ONTARIO

I have examined the balance sheet of Teleglobe Canada as at March 31, 1981 and the statements of income, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

As described in Note 4 to the financial statements, partnership accounts in respect of the Commonwealth Telecommunications Organisation's financial arrangements have been finalized only to March 31, 1975 under the current Agreement. For those years in respect of which accounts have not been finalized, the Corporation has included estimated amounts recoverable from the partnership in income, and has provided in its liabilities for the excess of provisional settlements received over the estimated recoverable amounts. However, available information is not adequate to enable me to assess the probable results of the final settlements for those years. Consequently, I am unable to determine whether adjustments to current liabilities, income tax, retained earnings, net income and funds derived from operations might be necessary.

In my opinion, except for the effects of adjustments, if any, which I might have determined to be necessary if I had been able to satisfy myself with respect to the estimated recoverable amounts and the excess of provisional settlements received over the estimated recoverable amounts described in the previous paragraph, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
May 15, 1981

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

ASSETS	1981	1980	LIABILITIES	1981	1980
Current			Current		
Cash and temporary investments, at cost (approximates market value)	97,547	92,669	Accounts payable	76,706	66,502
Accounts receivable	58,164	41,771	Income tax payable	7,158	6,183
Prepaid expenses	1,201	1,174	Estimated amount due to CTO Partners (Note 4b) ..	12,572	20,273
	156,912	135,614	Instalments on long-term debt (Note 5)	3,007	2,853
Fixed assets, at depreciated cost (Note 3)	174,561	163,079		99,443	95,811
Deferred charges, at amortized cost	615	899	Long-term debt (Note 5)	12,387	15,394
			Deferred credits		
			Income tax	20,105	17,543
			Other deferred credits	527	638
				20,632	18,181
			EQUITY OF CANADA		
	332,088	299,592	Retained earnings	199,626	170,206
				332,088	299,592

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

On behalf of the Board:

GUY ST. GERMAIN
Director

DONALD L. GILLIS
Director

JEAN CLAUDE DELORME
President and Chief Executive Officer

TELEGLOBE CANADA—Continued

INCOME
YEAR ENDED MARCH 31
(in thousands of dollars)

	1981	1980
Operating revenues		
Public Services	122,773	96,698
Other Services	5,226	4,750
Share of INTELSAT revenues	5,372	4,929
Other sources (Note 4d)	2,241	3,993
	135,612	110,370
Operating expenses		
Salaries and fringe benefits	36,537	31,335
Rental of circuits	14,410	12,368
Maintenance	2,131	2,631
Depreciation and amortization	19,959	13,934
Other expenses	20,935	14,075
	93,972	74,343
Estimated amount recoverable from CTO Partners (Note 4c)	16,544	21,364
	77,428	52,979
Operating income	58,184	57,391
Other income-net (Note 7)	14,895	12,571
	73,079	69,962
Interest expense (Note 8)	1,274	2,967
Income before income tax	71,805	66,995
Income tax (Note 9)	35,185	31,107
Net income	36,620	35,888

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

CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31
(in thousands of dollars)

	1981	1980
Source of funds		
Net income	36,620	35,888
Items not involving movement of funds		
Depreciation and amortization	19,959	13,934
Deferred income tax	2,562	2,785
Allowance for funds used during construction	(1,787)	(2,207)
Loss (profit) on disposal of fixed assets	(45)	107
Funds derived from operations	57,309	50,507
Proceeds from disposal of fixed assets	3,518	4,771
	60,827	55,278
Application of funds		
Acquisition of fixed assets	32,843	32,585
Deferred charges		1,136
Reduction of long-term debt	3,007	2,853
Reduction of other deferred credits	111	54
Amount remitted to the Government of Canada	7,200	3,800
	43,161	40,428
Increase in working capital	17,666	14,850
Working capital, beginning of year, as previously reported	29,516	19,160
Investments reclassified under current assets	10,287	5,793
Restated working capital, beginning of year	39,803	24,953
Working capital, end of year	57,469	39,803

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

RETAINED EARNINGS
YEAR ENDED MARCH 31
(in thousands of dollars)

	1981	1980
Balance, beginning of year	170,206	138,118
Net income	36,620	35,888
	206,826	174,006
Amount remitted to the Government of Canada	7,200	3,800
Balance, end of year	199,626	170,206

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

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1981

1. Nature of activities

Teleglobe Canada, created by the Teleglobe Canada Act, is mandated to establish, maintain and operate Canada's international telecommunication services and to coordinate these services with those of other countries.

2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in Canada. Significant accounting policies of the Corporation are as follows:

(a) Fixed assets

Fixed assets are stated at acquisition cost, which includes salaries, wages and employee benefits related to construction activities. Fixed assets owned jointly are accounted for proportionally to the Corporation's share. In addition, for major capital projects, an allowance for funds used during construction is added to the cost of the assets acquired.

The Corporation was designated by the Government of Canada to be the Canadian signatory to the International Telecommunications Satellite Organization (INTELSAT) Operating Agreement and accounts for its ownership in the international satellite system on a joint-venture basis. Periodically, each signatory's ownership share is adjusted to conform to its percentage of total use of the system. The Corporation's ownership share as at March 31, 1981, is 2.873088 per cent (1980—2.545520 per cent). Teleglobe's proportionate interest in INTELSAT is reported as fixed assets in the space segment class at depreciated cost.

TELEGLOBE CANADA—Continued

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1981—Continued

(b) Allowance for funds used during construction

The Corporation provides for a return on capital invested in new facilities under construction. To this end, it includes an allowance for funds used during construction as an item of income during the construction period and also as an addition to the cost of these facilities. Such income is not realized currently but will be realized over the service life of the facilities. The rate applied in determining the allowance is based on the interest rate established by the Minister of Finance for long-term Government loans to Crown corporations.

(c) Depreciation

Fixed assets are depreciated over their respective estimated service lives, using the straight-line method. Where assets are taken out of service prior to the expiry of their estimated lives, any undepreciated balances, less salvage values, are charged to depreciation. However, in the event of a satellite launch failure, costs are depreciated over the life of the group of satellites. No depreciation is charged on major capital projects until construction has been completed.

The estimated service lives for determining depreciation on the various classes of fixed assets are:

	Years
Buildings	20—40
Leasehold improvements	over the term of the lease
Furnishings	8—10
Cable systems	20—25
Terminal, transmission and switching equipment	3—14
International satellite system space segment	4—12
Other plant and equipment	5—25

(d) Foreign exchange

Current assets and current liabilities in foreign currencies are translated to Canadian dollars at exchange rates prevailing at the balance sheet date. Other assets are translated to Canadian dollars at historical rates. Revenues and expenses are translated at average monthly exchange rates for the month in which the transactions are reflected in the accounts except for depreciation which is translated at rates prevailing when the related assets were acquired. Currency gains and losses are reflected in Other income-net.

(e) Revenues

Public services include telephone, telex and telegraph traffic. Public service revenues reflect the Corporation's portion of amounts billed to domestic and foreign subscribers by domestic carriers and foreign administrations. Estimates are included to provide for that part of revenues for which connecting carriers and administrations have yet to report to the Corporation.

Revenues from other services are derived primarily from the leasing of circuits to other administrations and private users. Revenues from INTELSAT represent the Corporation's share of revenues derived from its ownership in the international satellite system, less its share of operating expenses excluding depreciation in the amount of \$1,969,000 (1980—\$1,675,000).

(f) Income tax

The Corporation, being a Federal Crown corporation, is not subject to provincial income tax.

The Corporation records income taxes on the tax allocation basis which recognizes the income tax effect on transactions when they are recorded in accounting income, regardless of when such items are recognized for tax purposes.

(g) Commonwealth Telecommunications Organization (CTO)

The Corporation is the designated Canadian participant in the CTO, the purposes of which are to promote the development and efficient operation of the Commonwealth external telecommunication system and to provide for the administration of collaborative financial arrangements. The financial agreement provides that the aggregate expense incurred by all partners, in the provision and operation of each facility within the Commonwealth system, is apportioned to partners based on the use they make of each facility. Use of the system is measured in terms of number of units of traffic carried over each facility within the system.

Provisional settlements are effected between partners during each financial year on the basis of estimated traffic volumes and system costs. Final settlements can only be effected after the close of each year on the basis of audited data submitted by each partner. Since all of this data is not available to the Corporation, final settlements cannot be accurately predicted. Therefore, Teleglobe Canada follows the practice of recording estimated recoverable costs in each financial year. Adjustments are recorded in its accounts as additional information becomes available and at the time final settlements are made.

(h) Pension plan

All employees of the Corporation employed in Canada are covered by the pension plan administered by the Government of Canada. The employees and the Corporation are required to contribute equally to the cost of the plan for current services. These contributions represent the total liability of the Corporation in this matter and are recognized in its accounts on a current basis.

(i) Retirement benefits

A benefit equivalent to 50 per cent of accumulated unused sick leave days, calculated at the salary in effect at the time of retirement, is payable to employees upon retirement. The current cost of the benefit is expensed in the year in which it is earned by employees.

(j) Retirement compensation benefit

On November 1, 1974, the Corporation replaced its post-retirement life insurance plan by a retirement compensation benefit, for all employees on staff at that date. The cost of this benefit is recognized in the accounts in the year in which payments are made. The maximum liability of the Corporation under this scheme, should all entitled employees retire while in the service of the Corporation, amounts to \$2,042,100 (1980—\$2,166,500).

(k) Deferred charges

Deferred charges represent the cost of the supergroup circuits interconnection incurred during the construction of the Laurentides earth station. This cost is amortized over a period of 5 years at \$284,000 per year.

TELEGLOBE CANADA—Continued

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1981—Continued

3. Fixed assets

- (a) The main classes of fixed assets as at March 31 are as follows:

	1981 (in thousands of dollars)		1980	
	Cost	Accumulated depreciation	Net	Net
Land	3,478		3,478	3,450
Buildings and leasehold improvements	24,228	8,581	15,647	14,549
Furnishings	4,561	1,447	3,114	2,509
Cable systems	82,224	49,066	33,158	39,356
Terminal, transmission and switching equipment	111,645	55,392	56,253	53,864
International satellite system space segment	22,498	13,069	9,429	4,862
Other plant and equipment	17,902	9,910	7,992	5,799
Construction in progress	45,490		45,490	38,690
	<u>312,026</u>	<u>137,465</u>	<u>174,561</u>	<u>163,079</u>

- (b) Fixed assets are owned outright by the Corporation or owned jointly with other telecommunications entities, as follows:

	1981		1980	
	(in thousands of dollars)			
Owned outright	205,654	195,017		
Owned jointly (Corporation's share)	106,372	87,118		
	<u>312,026</u>	<u>282,135</u>		

- (c) Construction in progress includes an amount of \$14,294,000 (1980—\$11,427,000) for the international satellite system (INTELSAT).

4. Commonwealth Telecommunications Organisation (CTO) financial arrangements

- (a) Final settlements of partnership accounts

As at March 31, 1981, the Governments of 26 Commonwealth countries are signatories to the CTO Financial Agreement, 1973. Due to the fact that some partners are delinquent in submitting audited statements of incurred expenses and traffic volumes, it has only been possible to finalize partnership accounts up to March 31, 1975 under the current Agreement.

During the year, the Corporation submitted its audited accounts for the year ended March 31, 1979 under the current Agreement which commenced April 1, 1973.

As at March 31, 1981, the Corporation had received provisional settlements amounting to \$79,486,000 for the six years for which these accounts remain unfinalized.

- (b) Estimated amount due to CTO Partners

The estimated amount due to CTO Partners as at March 31, 1981 represents the difference between the provisional settlements received for the six years then ended and the estimated amounts recoverable for these years.

- (c) Estimated amount recoverable from CTO Partners

The estimated amount recoverable from CTO Partners reflected in the statement of Income comprises:

	1981	1980
	(in thousands of dollars)	
Adjustment relating to the years for which accounts have been finalized	3,107	
Adjustment based on additional information received and relating to the years for which the accounts remain unfinalized	3,030	8,696
Estimated amount recoverable for the current year	10,407	12,668
	<u>16,544</u>	<u>21,364</u>

- (d) Under the 1973 Agreement, an estimated amount of \$3,200,000, representing adjustments to leased circuits revenues from foreign administrations for the four years ended March 31, 1979, was included in income for the year 1979-80.

5. Long-term debt

Loans from the Government of Canada bear interest at rates ranging from 3 1/2 per cent to 6 3/4 per cent.

Maturities by year and interest rates are:

	(in thousands of dollars)				
	3 1/2— 4%	4 3/8— 5%	5 1/2— 6%	6 1/8— 6 3/4%	Total
1981-82	100	922	1,500	485	3,007
1982-83	104	968	1,581	517	3,170
1983-84	108	1,017	1,665	552	3,342
1984-85	112	875	310		1,297
1985-86	116	920	326		1,362
1986-98	1,749	1,365	102		3,216
	<u>2,289</u>	<u>6,067</u>	<u>5,484</u>	<u>1,554</u>	<u>15,394</u>
Less: instalments due within one year	100	922	1,500	485	3,007
	<u>2,189</u>	<u>5,145</u>	<u>3,984</u>	<u>1,069</u>	<u>12,387</u>

6. Commitments

- (a) Construction in progress

As at March 31, 1981, the estimated cost of completing construction projects, planned and in progress, amounts to approximately \$348,459,000, of which \$59,800,000 relates to the year ending March 31, 1982. Contractual commitments outstanding as at March 31, 1981 amount to approximately \$22,096,000.

- (b) Long-term leases

The Corporation is a party to certain long-term leases for property and facilities used in the course of its activities. As at March 31, 1981, the aggregate minimum annual rentals which will be paid in the following years are:

	(in thousands of dollars)
1981-82	10,503
1982-83	9,957
1983-84	9,989
1984-85	5,327
1985-86	4,879
1986-91	1,559

Rental expenses under such leases for the year ended March 31, 1981 are \$10,051,000 (1980—\$7,333,000).

TELEGLOBE CANADA—Concluded

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1981—Concluded

(c) Agreement with the Department of Transport

Under the terms of an agreement between the Corporation and the Department of Transport, the Corporation charters the cableship/icebreaker C.C.G.S. John Cabot on a cost reimbursement basis for periods of actual usage. This agreement is cancellable on 12 months' notice. During the year, the Corporation expensed an amount of \$1,977,000 (1980—\$3,019,000).

(d) INTELSAT commitments

As at March 31, 1981, the Corporation's share of INTELSAT's outstanding commitments is approximately \$22,225,000 based on INTELSAT's audited financial statements as at December 31, 1980.

7. Other income—Net

	1981	1980
	(in thousands of dollars)	
Allowance for funds used during construction	1,787	2,207
Interest on Government of Canada bonds and discount on Treasury bills	1,346	653
Interest on other temporary investments	10,257	9,331
Other interest	1,611	1,346
Loss on foreign exchange	(151)	(859)
Profit (loss) on disposal of fixed assets	45	(107)
	<u>14,895</u>	<u>12,571</u>

8. Interest expense

	1981	1980
	(in thousands of dollars)	
Interest on long-term debt	890	1,036
Other interest	384	1,931
	<u>1,274</u>	<u>2,967</u>

9. Income tax

	1981	1980
	(in thousands of dollars)	
Current	32,623	28,322
Deferred	2,562	2,785
	<u>35,185</u>	<u>31,107</u>

10. Comparative figures

Certain comparative figures for 1980 have been restated to conform to the financial statement presentation adopted for the year 1981.

URANIUM CANADA, LIMITED
(Continued under the Canada Business Corporations Act)

AUDITOR GENERAL OF CANADA

THE HONOURABLE MARC LALONDE, P.C., Q.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA, ONTARIO.

I have examined the balance sheet of Uranium Canada, Limited as at December 31, 1980 and the statement of operations of accounts administered for Canada and the statement of account due to Canada for assets administered for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1980 and the results of the operations administered by the Corporation for the account of Canada and the account due to Canada for assets administered for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of accounts have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RHÉAL CHATELAIN
*Senior Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
April 28, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Cash.....	9	9	Due to Canada on account of assets administered.....	94,187,720	85,793,800
Assets administered for Canada					
Accounts receivable		1,789,799			
Accrued receivables		3,419			
General stockpile of uranium concentrates ..	68,165,391	61,405,861			
Long-term loans of uranium receivable (Note 3)	7,874,363	14,608,291			
Long-term interest receivable (Note 3)	18,147,966	7,986,430			
Total assets administered for Canada	94,187,720	85,793,800			
	94,187,729	85,793,809			
			EQUITY OF CANADA		
			Share capital—Authorized and issued: 1,000 shares of no par value	9	9
				94,187,729	85,793,809

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

Approved by the Board:

GORDON M. MACNABB
Director

A. S. RUBINOFF
Director

URANIUM CANADA, LIMITED—Continued

STATEMENT OF OPERATIONS OF ACCOUNTS
ADMINISTERED FOR CANADA
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Revenues		
Interest (Note 3)	14,210,326	12,278,987
Price and quantity adjustments on prior years' sales (Note 4)	(106,827)	276,435
Gain (loss) on foreign exchange	(11,548)	45,061
Stand-by fees		398,049
	14,091,951	12,998,532
Expenses		
Selling expenses (Note 5)	106,334	36,557
Adjustment to prior years' cost of uranium concentrates sold (Note 6)	(25,602)	
	80,732	36,557
Excess of revenues over expenses, accruing to Canada	14,011,219	12,961,975

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

STATEMENT OF ACCOUNT DUE TO CANADA
FOR ASSETS ADMINISTERED FOR THE
YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Due to Canada, beginning of the year	85,793,800	103,932,919
Add: excess of revenues over expenses for the year	14,011,219	12,961,975
	99,805,019	116,894,894
Deduct: payments to Canada	5,617,299	31,101,094
Due to Canada, end of the year	94,187,720	85,793,800

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

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980

1. Objective of the Corporation

The objective of the Corporation is to negotiate, execute and perform agreements for the purchase, stockpiling and sale of uranium concentrates and to do or procure the doing of anything necessary or incidental thereto, all subject to the approval of the Governor in Council.

2. Significant accounting policies

(a) Services provided without charge

Administrative services are provided to Uranium Canada, Limited (UCAN) without charge by the Department of Energy, Mines and Resources and are not recorded in the accounts of the company.

(b) Inventories

Inventories are carried at the lower of cost and net realizable value. Warehousing and other carrying charges are borne directly by Canada and are not reflected in these accounts.

(c) Foreign exchange

Transactions effected in US funds have been recorded at the rate of exchange prevailing on the dates of the transactions.

Asset accounts have been translated into Canadian funds at the rates prevailing at December 31. Gains or losses on foreign exchange are included in the Statement of Operations.

3. Long-term receivables

(a) Long-term loans of uranium receivable

Agreements have been entered into by Canada and UCAN to loan uranium from the stockpile with repayment to be made in kind. The concentrates on loan have been recorded at inventory cost.

The agreement with Eldor Resources Limited (Eldor), a wholly-owned subsidiary of Eldorado Nuclear Limited, provides for a loan of up to 770 tonnes of uranium (U) all of which had been delivered to Eldor by May 16, 1979. Eldor repaid 192.3 tonnes in 1980. As collateral for the loan, Eldor has given Canada and UCAN a debenture of \$200 million which is secured by a fixed and floating charge on all of its assets and undertakings, both present and future. If Eldor is unable to meet its obligations to return borrowed concentrates on schedule, UCAN has access to Eldor's undivided one-sixth equity interest in the Key Lake, Saskatchewan joint venture.

On January 5, 1979 Canada and UCAN entered into an agreement with Ontario Hydro granting the latter options to borrow up to three hundred tonnes U in the first borrowing period ending January 16, 1979, and 500 tonnes U in the second borrowing period ending December 31, 1979. Three hundred tonnes were borrowed by Ontario Hydro in accordance with the first option but no borrowings were made against the second option. Ontario Hydro repaid the uranium loan in full on November 18, 1980.

(b) Long-term interest receivable

The loan agreement with Eldor provides for an interest charge calculated on the quantity of uranium borrowed, the current market price of the uranium prevailing at the time of borrowing and the appropriate Crown corporation borrowing rate.

Interest payments are to be made on the last business days of June and December in each year following achievement of commercial production at Key Lake. Accordingly, the total interest accrued as at December 31, 1980, amounting to \$18,147,966 (1979 total \$7,986,430) has been shown as a long-term receivable.

4. Price and quantity adjustments on prior years' sales

Final deliveries of uranium to complete the 1972 sales agreements with Spanish electric utilities were made in 1978. In the current and prior year final adjustments were made to prices and quantities shipped.

5. Selling expenses

Selling expenses include weighing and sampling costs on the return of uranium concentrate loans, surcharges on defective concentrate lots and adjustments to prior years' commissions.

6. Adjustment to prior years' cost of uranium concentrates sold

Revisions made during the year to the average unit cost of the uranium stockpile resulted in an adjustment to the cost of uranium concentrates sold as reported in prior years.

7. Subsequent event

Vote L107c, Appropriation Act No. 4, 1980-81, which was passed by Parliament on March 25, 1981, authorized the transfer by the Minister of Energy, Mines and Resources to Eldorado Nuclear Limited of the title in the uranium stockpile, including any outstanding obligations under the loan agreement between

URANIUM CANADA, LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1980— *Concluded*

UCAN and Eldor Resources Limited and the interest accrued under the agreement.

In order to effect this transfer, title to the assets, which was originally held by Canada, will be returned to Canada. As beneficial ownership has always been retained by Canada, the transfer between UCAN and Canada will not involve any exchange of consideration.

The following pro forma Balance Sheet reflects how the transfer would have affected the Corporation's Balance Sheet as at December 31, 1980, had the transfer been made on that date.

BALANCE SHEET AS AT DECEMBER 31, 1980

	As Reported	Effect of Transfer	Pro forma
	\$	Unaudited \$	Unaudited \$
Cash	9		9
General stockpile of uranium concentrate	68,165,391	(68,165,391)	
Long-term loans of uranium receivable ..	7,874,363	(7,874,363)	
Long-term interest receivable	18,147,966	(18,147,966)	
Total	94,187,729	(94,187,720)	9
Due to Canada	94,187,720	(94,187,720)	
Share capital	9		9
Total	94,187,729	(94,187,720)	9

VIA RAIL CANADA

(Incorporated under the Canada Business Corporations Act)

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

We have examined the balance sheet of Via Rail Canada Inc. as at December 31, 1980 and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Corporation as at December 31, 1980 and the results of its operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under our notice have been within the powers of the Corporation.

TOUCHE ROSS & CO.
Chartered Accountants

Montreal, Canada
February 27, 1981

BALANCE SHEET AS AT DECEMBER 31

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Current			Current		
Cash	146,000	26,016,000	Bank indebtedness	15,352,000	
Accounts receivable	2,561,000	1,896,000	Accounts payable and accrued liabilities	31,483,000	37,203,000
Due from the Government of Canada	16,414,000		Advance payments from the Government of Canada		725,000
Progress payment (Note 3)	25,000,000		Advance ticket sales	2,879,000	1,104,000
Materials and supplies, at cost	1,189,000	1,196,000	Current portion of long-term debt	8,670,000	8,670,000
Prepaid expenses	66,000	404,000		58,384,000	47,702,000
	45,376,000	29,512,000	Long-term debt (Note 5)	19,509,000	28,179,000
Property and equipment (Note 4)	191,684,000	110,221,000	Deferred income taxes	1,161,000	483,000
Deferred charges	11,513,000	10,842,000			
			SHAREHOLDER'S EQUITY		
			Share capital		
			Issued—93,000 common shares	9,300,000	9,300,000
			Contributed surplus (Note 6)	158,950,000	64,387,000
			Retained earnings	1,269,000	524,000
	248,573,000	150,575,000		248,573,000	150,575,000

Signed on behalf of the Board:

STANLEY A. LITTLE
Director and Chairman of the Audit Committee

LORNE R. BOLTON
Director and Chairman of the Finance Committee

VIA RAIL CANADA—Continued

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31

	1980	1979
	\$	\$
Income		
Passenger revenue	136,704,000	103,203,000
Payments for the Government of Canada (Note 1(a))	320,085,000	231,816,000
Other income	420,000	605,000
	<u>457,209,000</u>	<u>335,624,000</u>
Expenses		
General and administrative	62,047,000	41,226,000
Operating	382,339,000	283,127,000
Depreciation and amortization	8,104,000	4,876,000
Interest on long-term debt	3,296,000	5,584,000
	<u>455,786,000</u>	<u>334,813,000</u>
	1,423,000	811,000
Adjustment of operating costs in respect of	\$	
1979 (Note 2(b))	11,162,000	
Deduct: reimbursement from the Government of Canada	<u>(11,162,000)</u>	
Income from operations	<u>1,423,000</u>	<u>811,000</u>
Provision for deferred income taxes	<u>678,000</u>	<u>389,000</u>
Net income	<u>745,000</u>	<u>422,000</u>
Retained earnings:		
Balance at beginning of year	524,000	102,000
Balance at end of year	<u>1,269,000</u>	<u>524,000</u>

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31

	1980	1979
	\$	\$
Source of Funds		
Operations		
Net income for the year	745,000	422,000
Items not affecting current funds—		
Depreciation and amortization	8,104,000	4,876,000
Deferred income taxes	678,000	389,000
Working capital provided from operations ..	<u>9,527,000</u>	<u>5,687,000</u>
Issue of commons shares		9,200,000
Capital advances from Government of Canada	94,563,000	64,387,000
	<u>104,090,000</u>	<u>79,274,000</u>
Application of Funds		
Repayment of long-term debt	8,670,000	21,170,000
Acquisition of property and equipment	88,185,000	47,379,000
Deferred charges	2,053,000	6,280,000
	<u>98,908,000</u>	<u>74,829,000</u>
Increase in working capital	<u>5,182,000</u>	<u>4,445,000</u>
Working capital deficiency at beginning of year	<u>(18,190,000)</u>	<u>(22,635,000)</u>
Working capital deficiency at end of year	<u>(13,008,000)</u>	<u>(18,190,000)</u>

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980

1. Operating agreements

(a) Railway Passenger Services Contract

The Corporation has entered into an agreement with the Government of Canada whereby the Corporation is to provide services, activities, functions and undertakings relating to the provision, management and operation of railway passenger service in Canada.

The agreement also provides that the Minister of Transport and the Corporation shall enter into Subsidiary Service Request agreements with respect to specified intercity rail passenger services (rationalized services). The first such service request to provide a Western Transcontinental Railway Passenger Service became effective for the period from October 29, 1978. On April 1, 1979 agreements were entered into for most intercity rail passenger services presently being provided in Canada. Accordingly, the comparative amounts for 1979 include 9 months of operations for all services except for the Western Transcontinental.

(b) Canadian National Railway Company and Canadian Pacific Limited

The Corporation has entered into operating agreements with the railroads for the use of tracks and facilities, provision of operating train personnel and rolling stock servicing. Agreements have also been entered into for the refurbishing of passenger cars and locomotives. The costs relating to these agreements are to be determined in accordance with the regulations of the Canadian Transport Commission. The Corporation incurred certain management expenses and operating costs on behalf of the railroads for those rail services which were not subject to a subsidiary service request during the period from January 1 to March 31, 1979. By agreement the Corporation allocated to the railways \$17,904,000 of revenues collected and charged the railways \$14,256,000 for expenses incurred on their behalf.

2. Summary of Significant Accounting Policies

(a) Revenue Recognition

Net income from contracts with the Government of Canada for intercity rail passenger services will be recognized on the completed contract basis. All losses will be recognized when known.

Passenger revenue is determined from gross sales less an estimated amount for advance ticket sales carried forward as a current liability.

(b) Adjustments of Operating and Refurbishing Costs

Charges from the contracting railways in respect to the operating and refurbishing agreements and amounts recoverable from the railways for costs incurred by the Corporation on behalf of the railways during the period to March 31, 1979 are recorded based on incurred and estimated expenses determined in accordance with the agreements and the regulations of the Canadian Transport Commission. The estimates will be subject to adjustment following submission to and approval by the Canadian Transport Commission of the actual costs incurred each year by the parties concerned.

(c) Property and Equipment

Property and equipment are accounted for in accordance with the regulations of the Canadian Transport Commission which include the capitalization of the initial costs of refurbishing and rebuilding of rolling stock and locomotives not previously owned and which is designed to improve the standards required and to extend the useful lives of the assets concerned.

VIA RAIL CANADA — *Concluded*NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980—*Concluded*

The cost of assets retired or disposed of, less salvage, is charged to accumulated depreciation in accordance with the group method of depreciation.

(d) Depreciation

Depreciation of passenger cars and locomotives is calculated on a straight-line basis in accordance with the group method at rates designed to write off locomotives and other rolling stock over their estimated useful lives.

No depreciation is provided on initial purchase of office furniture and equipment. Cost of replacements will be expensed as incurred.

Leasehold and infrastructure improvements are amortized over the terms of the leases or with reference to the estimated useful life, as appropriate.

No depreciation is provided for projects in progress.

(e) Capitalized Interest on Progress Payments for Purchase of Equipment

Interest on advances for purchase of equipment is capitalized to properly reflect the total cost thereof. The rates used to calculate interest correspond to the rates paid for capital funds.

(f) Deferred Charges

Deferred charges relate to the costs incurred for the development of an automated reservations and ticketing system which are being amortized over a period of 7 years.

(g) Income Taxes

The tax allocation basis of accounting for income taxes is followed whereby tax provisions are based on accounting income and taxes relating to timing differences between accounting and taxable income are deferred.

3. Progress Payment

During the year the Corporation made an advance payment of \$25,000,000 on a contract in progress. This advance will bear interest if certain conditions are not met and in the event of default the repayment is guaranteed by a third party.

4. Property and Equipment—At Cost

	1980	1979
	\$	\$
Passenger cars and locomotives.....	143,968,000	102,279,000
Stations	1,330,000	639,000
Office furniture and equipment.....	1,908,000	727,000
Leasehold and infrastructure improvements	8,926,000	5,414,000
	<u>156,132,000</u>	<u>109,059,000</u>
Accumulated depreciation and amortization	15,312,000	9,807,000
	<u>140,820,000</u>	<u>99,252,000</u>
Progress payments for purchase of equipment	50,864,000	10,969,000
	<u>191,684,000</u>	<u>110,221,000</u>

The purchase price of \$52,023,000 recorded for the passenger cars and locomotives acquired from the Canadian National Railway Company under a conditional sales agreement may be subject to adjustment following review by the Canadian Transport Commission. Determination of the adjustment, if any, has not yet been finalized.

5. Long-term Debt

The long-term debt consists of the balance of purchase price due to Canadian National Railway Company for equipment acquired, with interest at 10%, repayable in monthly instalments of \$723,000 to and including April 1, 1984. Title to the equipment purchased remains with the vendor until full payment has been made.

6. Contributed Surplus

Contributed surplus represents advances received from the Government of Canada for capital expenditures.

7. Pension plan

A condition precedent to the establishment of the Corporation was that those employees engaged by the Corporation previously employed by either Canadian National Railway Company or Canadian Pacific Limited would be fully protected in as far as their pension benefits accrued under the Pension Plans of their former employers. During 1980 agreement was reached with the railways and funds were transferred to the Corporation's Pension Plan which was established from January 1, 1979. An actuarial valuation of the pension plan is in the process of completion. For 1980 contributions to the plan in respect of current service and anticipated unfunded liability in respect of past service amounted to \$6,463,000 (1979—\$7,947,000).

8. Related Party Transactions

VIA Rail Canada Inc. is a Crown Corporation with all of the issued shares owned by the Government of Canada.

In the normal course of business the Corporation contracted for services from other Crown Corporations which in 1980 amounted to \$281,763,000.

9. Commitments

As at December 31, 1980 the Corporation had outstanding commitments for the purchase of fixed assets and infrastructure improvements amounting to approximately \$50,000,000.

10. Leases

The Corporation has certain lease commitments for the rental of buildings and equipment with aggregate net rentals of approximately \$1,812,000 per annum expiring at various dates to 1989.

no ID required

