



Image of Parliament / ACEE (Image Photography Ltd.)



House of Commons

Financial Statements

For The Year Ended

March 31, 2005



House of Commons

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House of Commons

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2005 and all information contained in this report rests with House of Commons management.

These statements have been prepared by management in accordance with accounting standards generally applied to the Government of Canada and approved by the Board of Internal Economy, based on generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time such as contingent liabilities, liabilities for post-employment benefits (severance, etc.) and employee pensions. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices designed to provide reasonable assurance that the House of Commons assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of House of Commons objectives, and that transactions are in accordance with accepted Government of Canada Accounting Standards and the House policies and statutory requirements.

In addition, management is responsible for administering the portion of the Pension Plan for Members of Parliament relating to the House of Commons and for keeping the records of its portion of the Members of Parliament Retiring Allowance and Compensation Arrangements Accounts. In addition, a large part of the day-to-day administration of the House of Commons portion of the Pension



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MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS (CONTINUED)

Plan for Members of Parliament is discharged by Public Works and Government Services Canada under a Memorandum of Understanding established many years ago.

At the request of management, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2005 and the results of operations and net liabilities and cash flow for the year then ended in accordance with accepted Government of Canada Accounting Standards and the House policies and statutory requirements. Excluded from the audit were the salaries, office operating and travel expenses of the Members of the House of Commons and their staff, which resulted in a qualified opinion in the Auditors' Report.

*On behalf of the House of Commons,
on the 30 day of June, 2005.*

The Acting Clerk

Director General, Corporate Services

Director General, Finance and Human Resources



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Auditors' Report to the Clerk of the House of Commons:

We have audited the statement of financial position of the House of Commons as at March 31, 2005 and the statements of operations and net liabilities, and cash flow for the year then ended. These financial statements have been prepared to comply with the accounting standards generally applied to the Government of Canada and approved by the Board of Internal Economy of the House of Commons. The significant accounting policies are disclosed in note 2 to the financial statements. These financial statements are the responsibility of the management of the House of Commons. Our responsibility is to express an opinion on these financial statements based on our audit.

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

These financial statements include the salaries, office and travel expenses of the Members of the House of Commons and their staff, which are incurred under the authority of the *Parliament of Canada Act* and the Board of Internal Economy's Bylaws. These expenses, consisting of \$133,985,608 of constituency expenses and \$12,127,378 of caucus expenses, were not subject to our audit procedures. Accordingly, we were unable to determine whether any adjustments might be necessary to constituency and caucus expenses, Members' advances, accounts payable and accrued liabilities, net results for the year and net liabilities.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to examine the expenses noted in the above paragraph, these financial statements present fairly, in all material respects, the financial position of the House of Commons as at March 31, 2005 and net results of its operations and its cash flow for the year then ended in accordance with the accounting policies as described in note 2 to the financial statements.

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

Chartered Accountants

Ottawa, Canada
June 23, 2005



House of Commons

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2005

ASSETS	2005	2004
Financial assets		
Cash	\$320,715	\$506,647
Receivables (<i>Schedule 1</i>)	16,362,779	15,859,249
Inventory For Resale— Food Services	124,105	132,096
Advances (<i>Schedule 2</i>)	400,265	316,297
Total financial assets	\$17,207,864	\$16,814,289
Non-financial assets		
Prepaid Expenses	\$155,784	\$17,562
Inventories of Consumable Supplies	1,450,318	1,661,510
Capital Assets (<i>Schedule 3-4</i>)	17,047,055	19,039,654
Total non-financial assets	\$18,653,157	\$20,718,726
TOTAL ASSETS	\$35,861,021	\$37,533,015
LIABILITIES AND NET LIABILITIES		
Liabilities		
Accounts Payable and Accrued Liabilities	\$21,929,500	\$18,337,505
Provision For Employee Benefits	6,496,994	7,439,509
Capital Lease Liabilities (<i>Schedule 5</i>)	2,784,576	2,670,718
Members' Pension Accounts (<i>Schedule 6</i>)	474,785,042	433,904,634
Total liabilities	\$505,996,112	\$462,352,366
Net Liabilities	(\$470,135,091)	(\$424,819,351)
Contingent Liabilities (Note 3) Commitments (<i>Schedule 9</i>)		
TOTAL LIABILITIES AND NET LIABILITIES	\$35,861,021	\$37,533,015

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



House of Commons

STATEMENT OF OPERATIONS AND NET LIABILITIES
FOR THE YEAR ENDED MARCH 31, 2005

STATEMENT OF OPERATIONS

2005

2004

Non-Tax Revenues (Schedule 7)

Constituency	\$540,637	\$656,896
Chamber	50,239	45,248
Committee	119,770	117,915
Caucus	160,413	179,332
Institution	1,758,185	2,387,771

Total non-tax revenues \$2,629,244 \$3,387,162

Expenses (Schedule 8)

Constituency	\$241,107,944	\$217,508,290
Chamber	19,414,776	18,079,315
Committee	20,633,446	19,534,094
Caucus	27,201,404	25,267,656
Institution	62,113,432	56,799,406

Total expenses \$370,471,002 \$337,188,761

NET RESULTS FOR THE YEAR (\$367,841,758) (\$333,801,599)

Net Liabilities

Net Liabilities, beginning of year	(\$424,819,351)	(\$385,027,931)
Net Cash provided by Government	<u>322,526,018</u>	<u>294,010,179</u>
Total	(\$102,293,333)	(\$91,017,752)

**NET LIABILITIES,
END OF YEAR (\$470,135,091) (\$424,819,351)**



House of Commons

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2005

OPERATING ACTIVITIES

2005

2004

Net Results for the year (\$367,841,758) (\$333,801,599)

Add back non-cash item included in Net Results

Amortization of capital assets \$5,204,882 \$5,130,908

Total non-cash item

included in Net Results \$5,204,882 \$5,130,908

Statement of Financial Position Adjustments

Change in liabilities \$43,643,746 \$43,682,535

Change in cash, receivables (317,598) (4,625,618)

Change in inventories and prepaid expenses 80,961 (285,821)

Total statement of financial position

adjustments \$43,407,109 \$38,771,096

INVESTING ACTIVITIES

Net acquisition of capital assets (\$3,212,283) (\$4,144,619)

Change in advances (83,968) 34,035

Total investing activities (\$3,296,251) (\$4,110,584)

NET CASH PROVIDED BY GOVERNMENT

\$322,526,018 \$294,010,179

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



House of Commons

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2005



1 Authority and Objectives

The powers of the House of Commons derive essentially from the *Constitution Act, 1867*, and from the *Parliament of Canada Act*.

The role of the House consists principally in passing laws that assure the “peace, order and good government” of Canada. It must also see to all matters that come under federal jurisdiction. The House therefore reviews and debates all government business, all the various bills and motions that are put before it. In addition, it directly controls the national finances by authorizing “Aid and Supply”: the raising of revenue through taxes and the allocating of the funds required by the government to perform its functions.

For its part, the Administration of the House of Commons supports the parliamentary responsibilities carried out by the Members of Parliament both individually and collectively, in the House, in their constituency, in committee, and in the caucus of each party.

2. Summary of Significant Accounting Policies

- a) The financial statements of the House of Commons have been prepared on an accrual basis of accounting in accordance with accounting standards generally applied to the Government of Canada and approved by the Board of Internal Economy, based on generally accepted accounting principles. The primary source of these accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting in the Government of Canada is evolutionary. Not all assets, liabilities and expenses applicable to the House of Commons are recorded at the House level at this time but are recorded at a government-wide level in the financial statements of the Government of Canada. Therefore, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care.
- b) Parliamentary appropriations – The House of Commons is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the House of Commons do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Schedule 10 to these financial statements provides information regarding the source and disposition of these authorities. Schedule 11 provides a high-level reconciliation between the two bases of reporting.



House of Commons

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2005

- c) The House of Commons operates within the Consolidated Revenue Fund (CRF) except for the day to day operations of the Food Services. The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the House of Commons are paid from the CRF. Net cash provided by government is the difference between all cash receipts and all cash disbursements including transactions between departments.
- d) Revenues – these are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.
- e) Expenses – these are recorded when the underlying transaction or expense occurred, subject to the following:
- Contributions are recognized in the year in which the recipient has met the eligibility criteria.
 - Employee termination benefits are expensed by the House of Commons as paid. No estimated accruals are recorded at the House of Commons level. Any accrual of these benefits is recognized in the consolidated financial statements of the Government of Canada.
 - Vacation pay and overtime are expensed in the year that they are payable to the employee.
 - Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the House of Commons' books of accounts but are recognized in the consolidated financial statements of the Government of Canada. A large part of the day-to-day administration of the House of Commons portion of the Members of Parliament pension plan is discharged by Public Works and Government Services Canada and is also recognized in the consolidated financial statements of the Government of Canada.
 - Environmental liabilities are recognized and recorded in the consolidated financial statements of the Government of Canada. The House of Commons has presently no environmental liabilities to report.
- f) Receivables – these are stated as amounts expected to be ultimately realized. A provision is made for those receivables where recovery is considered uncertain.
- g) Inventory For Resale — Food Services – are items in the canteens, cafeterias and in the Parliamentary restaurant and are valued at the lower of cost or net realizable value, the cost being determined using the first in, first out (FIFO) method.
- h) Inventories of Consumable Supplies of \$50,000 and over– these are valued at the lower of cost or net realizable value, the cost being determined using the average cost method for office supplies included in the perpetual inventory system, and using the FIFO method for other inventory items.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2005

- i) Capital assets – Capital assets having a cost of \$10,000 and over are recorded at their acquisition cost. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets do not include intangibles, works of art and historical treasures that have cultural, aesthetic or historical value. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset, as described below:

Asset Class	Amortization Period
Motor vehicles	5 and 7 years
Machinery and equipment	7 to 10 years
Other equipment	5 to 10 years
Informatics hardware	3 years
Software and licenses	3 years
Leasehold improvements	The lesser of 10 years or the term of the lease plus a renewal period
Capital leases - Motor vehicles	5 and 7 years (or the duration of the lease based on the terms of the contract if less)
Capital leases - Machinery and equipment	5 to 10 years

- j) Foreign currency transactions – transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions.

3. Contingent liabilities

In the normal course of its operations, the House of Commons may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on the government's consolidated financial statements. These estimated liabilities are not recognized on the House of Commons' financial statement as a liability until the amount of the liability is firmly established. As of June 23rd 2005, management is not aware of any claims or possible claims against the House of Commons.

4. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. Actual amounts may differ from these estimates. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable.



House of Commons

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2005

5. Related party transactions

The House of Commons enters into transactions with the Government of Canada in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services are provided without charge.

6. Costs of services provided without charge

Services provided without charge by other government departments are not recorded as operating expenses in the House of Commons' books of accounts. The following schedule lists the principal services provided without charge:

Type	Estimate 2005	Estimate 2004
Accommodation provided by Public Works and Government Services Canada	\$40,227,995	\$33,708,654
Contributions covering employer's share of employees' premiums for the health & dental insurance plans and costs paid by Treasury Board Secretariat	\$12,962,828	\$11,097,910
Administrative charges related to the handling of claims paid by Human Resources And Skills Development Canada to the Provincial Workers' Compensation Boards and Commissions	\$457,842	\$472,235
Translation and interpretation services provided by the Translation Bureau	\$13,000,000	\$16,102,848

7. Comparative figures

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



House of Commons

SCHEDULES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2005



SCHEDULE 1 – RECEIVABLES	2005	2004
ACCOUNTS RECEIVABLES		
From Other Government Departments (OGD):		
• Interest receivable from Treasury Board re: Members Pension Accounts (4 th quarter)	\$11,753,364	\$10,711,045
• Refund of employer share of Employee Benefit Plans	1,999,541	2,873,208
• GST paid -- recoverable from CRA	879,580	699,636
• Other receivables (OGD)	1,039,595	751,064
From External Parties	700,699	834,296
SUB-TOTAL	\$16,372,779	\$15,869,249
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(10,000)	(10,000)
TOTAL	\$16,362,779	\$15,859,249

SCHEDULE 2 - ADVANCES	2005	2004
Employee travel/salary advances	\$79,650	\$23,462
Employee petty cash, House's post office floats and Food Services floats	36,825	35,545
Postage related advances	18,690	18,690
Members' petty cash for office expenses	265,100	238,600
TOTAL	\$400,265	\$316,297



SCHEDULE 3-4 - CAPITAL ASSETS

	SCHEDULE 3 "COST"					SCHEDULE 4 "ACCUMULATED AMORTIZATION"					
	Capital Assets Opening Bal. April 1, 2004 A	Acquisitions Current Year B	Disposals Current Year C	Adjustments Current Year D	Capital Assets Ending Bal. March 31, 2005 E (A+B-C+/-D)	Acc. Amort. Opening Bal. April 1, 2004 F	Amortization Current Year G	Disposals Current Year H	Adjustments Current Year I	Acc. Amort. Ending Bal. March 31, 2005 J (F+G-H+/-I)	Net Book Value March 31, 2005 (E-J)
OWNED											
Motor Vehicles	\$443,131	\$49,551	(\$118,508)	\$106,900	\$481,074	\$256,186	\$88,917	(\$68,645)	\$106,900	\$383,358	\$97,716
Machinery and Equipment	4,730,358	554,161	(293,481)	16,641	5,007,679	2,234,882	537,429	(255,647)	1,387	2,518,051	2,489,628
Other Equipment	3,756,032	151,819	(36,504)	0	3,871,347	2,030,834	392,005	(22,076)	0	2,400,763	1,470,584
Informatics Hardware	7,163,810	1,489,372	(1,096,749)	(16,641)	7,539,792	5,458,940	1,001,098	(1,078,939)	(1,387)	5,379,712	2,160,080
Software and Licenses	7,142,840	272,475	0	1,344,513	8,759,828	2,496,419	1,952,683	0	0	4,449,102	4,310,726
Work in Progress	1,711,120	26,416	0	(1,344,513)	393,023	0	0	0	0	0	393,023
Sub-total	\$24,947,291	\$2,543,794	(\$1,545,242)	\$106,900	\$26,052,743	\$12,477,261	\$3,972,132	(\$1,425,307)	\$106,900	\$15,130,986	\$10,921,757
LEASED											
Motor Vehicles	\$106,902	\$389,104	\$0	(\$106,900)	\$389,106	\$96,719	\$39,071	\$0	(\$106,900)	\$28,890	\$360,216
Machinery and Equipment	4,307,287	430,622	(144,373)	0	4,593,536	1,800,471	689,401	(118,931)	0	2,370,941	2,222,595
Sub-total	\$4,414,189	\$819,726	(\$144,373)	(\$106,900)	\$4,982,642	\$1,897,190	\$728,472	(\$118,931)	(\$106,900)	\$2,399,831	\$2,582,811
Leasehold Improvements	\$4,934,614	\$277,196	(\$365,234)	\$0	\$4,846,576	\$881,989	\$504,278	(\$82,178)	\$0	\$1,304,089	\$3,542,487
TOTAL	\$34,296,094	\$3,640,716	(\$2,054,849)	\$0	\$35,881,961	\$15,256,440	\$5,204,882	(\$1,626,416)	\$0	\$18,834,906	\$17,047,055



House of Commons

SCHEDULES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2005

SCHEDULE 5 – CAPITAL LEASE LIABILITIES

A) Balance owing on lease agreements

	2005	2004
Machinery and equipment	\$2,533,321	\$2,670,718
Motor vehicles	251,255	0
TOTAL	\$2,784,576	\$2,670,718

B) Capital portion of the Capital Leases

	2005
Minimum lease payments:	
Year 1 (2005-2006)	\$798,507
Year 2 (2006-2007)	759,228
Year 3 (2007-2008)	717,374
Year 4 (2008-2009)	471,535
Year 5 (2009-2010)	270,995
Thereafter	0
Sub-total	\$3,017,639
Less: Interest included in minimum payments	(233,063)
TOTAL	\$2,784,576



House of Commons

SCHEDULES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2005

SCHEDULE 6 – MEMBERS’ PENSION ACCOUNTS	2005	2004
MPRA - House of Commons	\$363,446,329	\$338,841,664
RCA - House of Commons	\$207,441,755	\$174,350,102
Refundable tax remitted to CRA	<u>(96,103,042)</u>	<u>(79,287,132)</u>
Total RCA	\$111,338,713	\$95,062,970
Total	\$474,785,042	\$433,904,634

Members of Parliament Retiring Allowances Account (MPRA)

This account was established by the *Members of Parliament Retiring Allowances Act* to provide pension benefits to eligible Members of Parliament who contributed to the plan. “Member” means a Member of the House of Commons or of the Senate. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

Members of Parliament Retirement Compensation Arrangements Account (RCA)

This account was established by the *Members of Parliament Retiring Allowances Act* to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

Refundable tax remitted to CRA

Transactions pertaining to the RCA, such as contributions, benefits and interest credits, are recorded in the RCA Account, which is maintained in the Accounts of Canada. The RCA Account earns interest quarterly and is registered with the Canada Revenue Agency (CRA – formally CCRA). Annually, depending on the net cash flow position of the Account, a transfer is made between the RCA Account and CRA to either remit a 50 per cent refundable tax in respect of the net contributions and interest credits, or to receive a reimbursement based on their net benefit payments.

Actuarial Deficit Adjustment

An actuarial review of the Members of Parliament Retirement Compensation Arrangements Account was conducted by the Chief Actuary of the Office of the Superintendent of Financial Institutions. It was determined that an actuarial adjustment of \$9.373 million be credited to the Account starting with the 2002-2003 fiscal year and continue each year for the next 6 years to eliminate the deficit in the Pension Account. This annual adjustment is included within the House of Commons portion of the RCA and is subject to change based on future reviews.

Please note that the above figures pertain only to the House of Commons.



House of Commons

SCHEDULES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2005



SCHEDULE 7 - NON-TAX REVENUES	2005	2004
Food Services— Sales	\$2,441,825	\$2,551,951
Room allocation fees	60,211	47,927
Membership fees – Parl. Associations	33,350	20,793
Gymnasium fees	15,800	10,800
Recycled paper	15,097	10,968
Miscellaneous	8,002	4,105
Prior year adjustments to capital assets	0	723,876
Sub-total	\$2,574,285	\$3,370,420
Gain on disposal of capital assets	48,467	5,622
Gain on disposal of non-capital assets	6,492	11,120
TOTAL	\$2,629,244	\$3,387,162

SCHEDULE 8 - EXPENSES	2005	2004
OPERATING		
Personnel	\$265,888,557	\$243,336,497
Operating and maintenance	96,204,071	86,342,470
Amortization	5,204,882	5,130,908
Food Services—Cost of sales	1,091,090	1,101,125
Interest on capital lease payments	117,238	108,957
Loss on disposal of capital assets	327,359	25,045
Consumable inventory adjustment	32,871	9,333
Bad debts	2,525	0
Other	263	0
Sub-total	\$368,868,856	\$336,054,335
TRANSFER PAYMENTS		
Other international organizations	1,602,146	1,134,426
TOTAL	\$370,471,002	\$337,188,761



House of Commons

SCHEDULES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2005

SCHEDULE 9 - COMMITMENTS

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

	Year 1	Year 2	Year 3	Year 4	Year 5
	2005-06	2006-07	2007-08	2008-09	2009-10
Members' Constituency					
Office Leases	\$6,430,700	\$6,655,800	\$6,888,800	\$7,129,900	\$7,379,400
Members' & House Equipment	808,500	836,800	866,100	896,400	927,800
Vehicles	80,600	80,600	80,600	80,600	92,900
TOTAL	\$7,319,800	\$7,573,200	\$7,835,500	\$8,106,900	\$8,400,100



SCHEDULE 10 - SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS)

SOURCE OF AUTHORITIES					Vote		DISPOSITION OF AUTHORITIES			
Available from previous years	As shown in		Adjustments and transfers	Total available for use			Used in the current year	Lapsed or over-expended	Available for use in subsequent years	Used in the previous year
\$	Main Estimates	Supp. Estimates	\$	\$		\$	\$	\$	\$	
						House of Commons				
0	212,498,020	0	0	212,498,020	5	Program expenditures				
0	0	15,844,507	0	15,844,507	5a	Program expenditures				
0	0	14,179,135		14,179,135	5b	Program expenditures				
0	212,498,020	30,023,642	0	242,521,662		Total--Vote 5	228,795,838	13,725,824	0	202,806,652
0	102,377,823	6,692,637	(850,795)	108,219,665	(S)	(S) Members of the House of Commons--Salaries and allowances of Officers and Members of the House of Commons under the Parliament of Canada Act and contributions to the MP's Retiring Allowances Account and the MP's Retirement Compensation Arrangements Account	108,219,665	0	0	104,544,676
0	31,687,001	0	(1,999,541)	29,687,460	(S)	Contributions to employee benefit plans	29,687,460	0	0	25,782,164
TOTAL	0	346,562,844	36,716,279	(2,850,336)		TOTAL PROGRAM--BUDGETARY	366,702,963	13,725,824	0	333,133,492



House of Commons

SCHEDULES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2005

SCHEDULE 11 - RECONCILIATION OF THE NET RESULTS TO APPROPRIATION USED

	2005	2004
Net Results for the year	(\$367,841,758)	(\$333,801,599)
Adjustments for items not affecting appropriations:		
Less:		
Amortization	(5,204,882)	(5,130,908)
Inventory used	(5,480,702)	(4,739,105)
Refunds of prior year expenditures	94,597	343,098
Adjustment of prior year payables (PAYE)	216,969	327,287
Gain on disposal of capital assets	48,467	5,622
Gain on disposal of non-capital assets	6,492	11,120
Authority to charge user fees	132,460	94,592
Authority to spend funds collected	(1,127,830)	(1,012,915)
Authority to transfer surplus funds (respond-able revenues) from sales — Food Services	894,903	873,484
Balance of sales — Food Services	1,546,921	1,678,467
Vacation leave earned	394,055	(584,562)
Compensatory leave earned (overtime)	548,460	(327,182)
Bad debt expense	(2,525)	0
Expensing prepaids	(17,562)	(16,985)
Loss on disposal of capital assets	(327,359)	(25,045)
Operating expenses—Food Services	(454,919)	(437,503)
Prior year adjustments to capital assets	180,370	723,876
Sub-total	(\$8,552,085)	(\$8,216,659)
Adjustments for items affecting appropriations:		
Add:		
Capital lease liability payments	(678,539)	(567,913)
Inventory purchases - Consumable		
Supplies	(4,178,420)	(3,929,068)
Capital asset acquisitions	(2,554,310)	(3,041,020)
Prepaid expenses	(2,021)	(9,551)
Accountable advance	0	(1,000)
Sub-total	(\$7,413,290)	(\$7,548,552)
TOTAL APPROPRIATIONS USED	(\$366,702,963)	(\$333,133,492)