



Office of the
Conflict of Interest and
Ethics Commissioner

Commissariat aux
conflits d'intérêts et
à l'éthique

FINANCIAL STATEMENTS

MARCH 31, 2016

OFFICE OF THE CONFLICT OF INTEREST AND ETHICS COMMISSIONER

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Statement of Management Responsibility Including Internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2016 and all information contained in these statements rests with the management of the Office of the Conflict of Interest and Ethics Commissioner (the "Office"). These financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

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

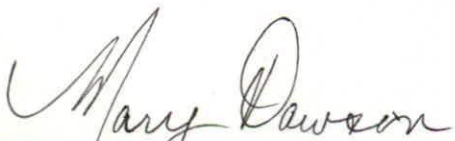
Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance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

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

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

A risk-based assessment of the system of ICFR for the year ended March 31, 2016 has been undertaken in accordance with the Treasury Board *Policy on Internal Controls* and the action plans are summarized in the annex.

At the request of management, Ernst & Young LLP has audited these financial statements and has expressed an audit opinion on the fair presentation of the financial statements of the Office, which does not include an audit opinion on the annual assessment of the effectiveness of the Office's internal control over financial reporting.



Mary Dawson
Conflict of Interest and Ethics Commissioner
Ottawa, Canada
September 1, 2016



Sandy Tremblay
Chief Financial Officer

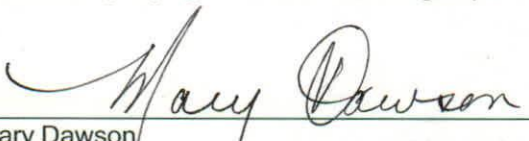
OFFICE OF THE CONFLICT OF INTEREST AND ETHICS COMMISSIONER

Statement of Financial Position

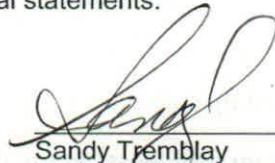
As at March 31
(in dollars)

	<u>2016</u>	<u>2015</u>
Liabilities		
Accounts payable and accrued liabilities (note 4)	389,599	368,523
Vacation pay and compensatory leave	230,498	195,766
Employee future benefits (note 5(b))	<u>92,461</u>	<u>96,373</u>
Total net liabilities	<u>712,558</u>	<u>660,662</u>
Financial assets		
Due from Consolidated Revenue Fund	195,203	268,033
Accounts receivable and advances (note 6)	<u>194,396</u>	<u>100,490</u>
Total net financial assets	<u>389,599</u>	<u>368,523</u>
The Office's net debt	<u>322,959</u>	<u>292,139</u>
Non-financial assets		
Prepaid expenses	-	3,767
Tangible capital assets (note 7)	<u>272,761</u>	<u>354,118</u>
Total non-financial assets	<u>272,761</u>	<u>357,885</u>
The Office's net financial position	<u><u>50,198</u></u>	<u><u>(65,746)</u></u>

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



Mary Dawson
Conflict of Interest and Ethics Commissioner
Ottawa, Canada
September 1, 2016



Sandy Tremblay
Chief Financial Officer

OFFICE OF THE CONFLICT OF INTEREST AND ETHICS COMMISSIONER

Statement of Operations and the Office's Net Financial Position

For the Year Ended March 31

(in dollars)

	<u>2016 Planned results</u>	<u>2016</u>	<u>2015</u>
Expenses			
Administration of Act and Code	5,785,567	4,705,200	4,766,922
Internal Services	2,477,739	2,241,880	2,408,199
Total expenses	<u>8,263,306</u>	<u>6,947,080</u>	<u>7,175,121</u>
Revenues			
Administration of Act and Code	-	1,500	1,000
Revenues earned on behalf of the Government	-	(1,500)	(1,000)
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Net cost of operations before government funding and transfers	<u>8,263,306</u>	<u>6,947,080</u>	<u>7,175,121</u>
Government funding and transfers			
Net cash provided by Government of Canada		5,820,068	6,096,041
Change in due from Consolidated Revenue Fund		(72,830)	176,298
Services provided without charge by other government departments (note 8(a))		1,083,898	1,065,637
Transfer of the transition payments for implementing salary payments in arrears (note 8(b))		-	(160,581)
Total government funding and transfers		<u>6,831,136</u>	<u>7,177,395</u>
Net cost of operations after government funding and transfers		115,944	(2,274)
The Office's net financial position - beginning of year		<u>(65,746)</u>	<u>(63,472)</u>
The Office's net financial position - end of year		<u><u>50,198</u></u>	<u><u>(65,746)</u></u>

Segmented information (note 9)

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

OFFICE OF THE CONFLICT OF INTEREST AND ETHICS COMMISSIONER

Statement of Change in the Office's Net Debt

For the Year Ended March 31

(in dollars)

	<u>2016</u>	<u>2015</u>
Net cost of operations after government funding and transfers	<u>115,944</u>	<u>(2,274)</u>
Change due to tangible capital assets		
Acquisition of tangible capital assets	36,458	252,956
Amortization of tangible capital assets and adjustments	<u>(117,815)</u>	<u>(244,469)</u>
Total change due to tangible capital assets	<u>(81,357)</u>	8,487
Change due to prepaid expenses	<u>(3,767)</u>	<u>3,767</u>
Net increase (decrease) in the Office's net debt	30,820	9,980
The Office's net debt - beginning of year	<u>292,139</u>	<u>282,159</u>
The Office's net debt - end of year	<u><u>322,959</u></u>	<u><u>292,139</u></u>

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

OFFICE OF THE CONFLICT OF INTEREST AND ETHICS COMMISSIONER

Statement of Cash Flow

For the Year Ended March 31

(in dollars)

	<u>2016</u>	<u>2015</u>
Operating activities		
Net cost of operations before government funding and transfers	6,947,080	7,175,121
Non-cash items:		
Amortization of tangible capital assets and adjustments	(117,815)	(244,469)
Services provided without charge by other government departments (note 8(a))	(1,083,898)	(1,065,637)
Transition payments for implementing salary payments in arrears (note 8(b))	-	160,581
	<u>5,745,367</u>	<u>6,025,596</u>
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	93,906	(28,437)
Increase (decrease) in prepaid expenses	(3,767)	3 767
Increase in accounts payable and accrued liabilities	(21,076)	(147,861)
Increase in vacation pay and compensatory leave	(34,732)	(8,514)
Decrease (increase) in employee future benefits	3,912	(1,466)
	<u>5,783,610</u>	<u>5,843,085</u>
Cash used in operating activities		
Capital investing activities		
Acquisition of tangible capital assets	36,458	252,956
	<u>36,458</u>	<u>252,956</u>
Cash used in capital investing activities		
	<u>5,820,068</u>	<u>6,096,041</u>
Net cash provided by Government of Canada		

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

Notes to the Financial Statements

For the Year Ended March 31

1. Authority and Objectives

These statements provide the financial information related to all the operations controlled by the Office of the Conflict of Interest and Ethics Commissioner (the "Office").

The Office began its operations on July 9, 2007, with the coming into force of the *Conflict of Interest Act*. It replaced the Office of the Ethics Commissioner and was given an expanded mandate.

The objective of the Office is to enhance public confidence and trust in the government and parliamentary institutions, and to assure Canadians that public officials, whether appointed or elected, are held to standards that place the public interest above their private interests. The role of the Office is to administer the *Conflict of Interest Act* (the "Act") and the *Conflict of Interest Code for Members of the House of Commons* (the "Code"). The Commissioner provides confidential advice to public office holders and Members of Parliament on how to comply with the Act and the Code respectively. She is also mandated to provide confidential advice to the Prime Minister on conflict of interest and ethics issues. The Commissioner conducts examinations or inquiries into alleged contraventions of the Act or Code. The Office receives and maintains on file confidential reports of assets, liabilities and activities and maintains public registries for publicly declarable information.

The Office's business is defined through two activities:

Administration of the *Conflict of Interest Act* and the *Conflict of Interest Code for Members of the House of Commons*: This encompasses all the activities of the Office, as described above.

Internal Services: This activity supports the business of the Office through internal management services and resources.

Notes to the Financial Statements

For the Year Ended March 31

2. Summary of Significant Accounting Policies

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

Significant accounting policies are as follows:

(a) *Parliamentary Authorities* – The Office is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the Office do not parallel financial reporting according to Canadian generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and the Office's Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting. The planned results amounts in the "Expenses" and "Revenues" section of the Statement of Operations and the Office's Net Financial Position and in the Segmented Information (note 9), are based on the amounts in the Office's Main Estimates and have been adjusted to reflect amortization of tangible capital assets, accommodation expense and health and dental benefits expenses which are not included in the Main Estimates. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and the Office's Net Financial Position and in the Statement of Change in the Office's Net Debt because these amounts were not included in the Main Estimates.

(b) *Net Cash Provided by Government* – The Office operates within the Consolidated Revenue Fund (the "CRF") which is administered by the Receiver General for Canada. All cash received by the Office is deposited to the CRF and all cash disbursements made by the Office are paid from the CRF. The net cash provided from the CRF is the difference between all cash receipts and all cash disbursements including transactions between departments of the Government.

(c) *Amounts due from the Consolidated Revenue Fund* – Amounts due from the CRF are the result of timing differences at year end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Office is entitled to draw from the CRF without further appropriations to discharge its liabilities.

(d) *Revenues* – Revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenues takes place.

Revenues that are non-respendable are not available to discharge the Office's liabilities. While the Commissioner is expected to maintain accounting control, she has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are considered to be earned on behalf of the Government of Canada and are therefore presented in reduction of the Office's gross revenues.

Notes to the Financial Statements

For the Year Ended March 31

2. Summary of Significant Accounting Policies (continued)

(e) *Expenses* – Expenses are recorded on the accrual basis:

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

(f) *Employee future benefits*

- i. Pension benefits: Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government of Canada. The Office's contributions to the Plan are charged to expenses in the year incurred and represent the total obligation of the Office to the Plan. The Office's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.
- ii. Severance benefits: Employees entitled to severance benefits under conditions of employment earn these benefits as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the actual remaining liability for employee severance benefits for the Office as a whole.
- iii. Sick leave: Employees are permitted to accumulate unused sick leave which they can only use in the event of an illness. Accumulated unused sick leave upon employee termination is not payable to the employee and no related amount has been accrued in these financial statements.

(g) *Accounts receivable and advances* – Accounts receivable and advances are stated at the lower of cost and net recoverable value; a valuation allowance is recorded for receivables where recovery is considered uncertain.

(h) *Foreign currency transactions* – Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Monetary assets and liabilities denominated in a foreign currency are translated into Canadian dollars using the rate of exchange in effect at year end.

Notes to the Financial Statements

For the Year Ended March 31

2. Summary of Significant Accounting Policies (continued)

(i) *Tangible capital assets* – All tangible capital assets and leasehold improvements having an initial cost of \$2,500 or more are recorded at their acquisition cost.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of each asset as follows:

Asset Class	Amortization Period
Machinery and equipment	10 years
Other equipment	10 years
Computer equipment	3 years
Computer software	3 years
Leasehold improvements	remaining life of lease

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

OFFICE OF THE CONFLICT OF INTEREST AND ETHICS COMMISSIONER

Notes to the Financial Statements

For the Year Ended March 31

3. Parliamentary Authorities

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

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

	<u>2016</u>	<u>2015</u>
	(in dollars)	
Net cost of operations before government funding and transfers	<u>6,947,080</u>	<u>7,175,121</u>
Adjustments for items affecting net cost of operations but not affecting authorities:		
Amortization of tangible capital assets and adjustments	(117,815)	(244,469)
Services provided without charge by other government departments	(1,083,898)	(1,065,637)
Increase in vacation pay and compensatory leave	(34,732)	(8,514)
Decrease (increase) in employee future benefits	3,912	(1,466)
Refund of prior years' expenditures	10,900	4,873
Total items affecting net cost of operations but not affecting authorities	<u>(1,221,633)</u>	<u>(1,315,213)</u>
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	36,458	252,956
Transition payments for implementing salary payments in arrears	-	160,581
Increase (decrease) in prepaid expenses	(3,767)	3,767
Total items not affecting net cost of operations but affecting authorities	<u>32,691</u>	<u>417,304</u>
Current year authorities used	<u><u>5,758,138</u></u>	<u><u>6,277,212</u></u>

OFFICE OF THE CONFLICT OF INTEREST AND ETHICS COMMISSIONER

Notes to the Financial Statements

For the Year Ended March 31

3. Parliamentary Authorities (continued)

(b) Authorities provided and used

	<u>2016</u>	<u>2015</u>
	(in dollars)	
Authorities provided:		
Vote 15 – Operating expenditures	6,178,280	6,178,280
Statutory amounts	600,385	669,451
Less:		
Lapsed: Operating	(1,020,527)	(570,519)
Current year authorities used	<u>5,758,138</u>	<u>6,277,212</u>

OFFICE OF THE CONFLICT OF INTEREST AND ETHICS COMMISSIONER

Notes to the Financial Statements

For the Year Ended March 31

4. Accounts Payable and Accrued Liabilities

The following table present details of the Office's accounts payable and accrued liabilities:

	<u>2016</u>	<u>2015</u>
	(in dollars)	
Accounts payable – Other government departments and agencies	29,405	2,011
Accounts payable – External parties	28,492	22,243
Total accounts payable	<u>57,897</u>	<u>24,254</u>
Accrued liabilities	<u>331,702</u>	<u>344,269</u>
Total accounts payable and accrued liabilities	<u>389,599</u>	<u>368,523</u>

Notes to the Financial Statements

For the Year Ended March 31

5. Employee Future Benefits

(a) Pension benefits:

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

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

The 2015-2016 expense amounts to \$413,845 (\$457,636 in 2014-2015). For Group 1 members, the expense represents approximately 1.25 times (1.41 times in 2014-2015) the employee contributions and, for Group 2 members, approximately 1.24 times (1.39 times in 2014-2015) the employee contributions.

The Office's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

(b) Severance benefits:

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

	<u>2016</u>	<u>2015</u>
	(in dollars)	
Accrued benefit obligation – Beginning of year	96,373	94,907
Expense for the year	(3,912)	7,258
Benefits paid during the year	-	(5,792)
	<u> </u>	<u> </u>
Accrued benefit obligation – End of year	<u>92,461</u>	<u>96,373</u>

As a result of changes to conditions of employment for all employees of the Office, the accumulation of severance benefits under the employee severance pay program ceased in 2012. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation.

OFFICE OF THE CONFLICT OF INTEREST AND ETHICS COMMISSIONER

Notes to the Financial Statements

For the Year Ended March 31

6. Accounts Receivable and Advances

The following table presents details of the Office's accounts receivable and advances balances:

	<u>2016</u>	<u>2015</u>
	(in dollars)	
Receivables – Other government departments and agencies	186,165	99,990
Receivables – External	7,731	-
Employee advances	500	500
Net accounts receivable and advances	<u>194,396</u>	<u>100,490</u>

OFFICE OF THE CONFLICT OF INTEREST AND ETHICS COMMISSIONER

Notes to the Financial Statements

For the Year Ended March 31

7. Tangible Capital Assets

(in dollars)

Capital Asset Class	Cost				Accumulated amortization				Net book value	
	Opening Balance	Acquisitions	Disposals and write offs	Closing Balance	Opening Balance	Amortization	Disposals, write offs and adjustments	Closing Balance	2016	2015
Machinery and equipment	13,501	-	-	13,501	12,301	593	-	12,894	608	1,200
Other equipment	587,800	-	-	587,800	486,802	28,294	-	515,096	72,704	100,998
Computer equipment	191,137	36,458	16,013	211,582	178,263	(10,821)	16,013	151,429	60,153	12,874
Computer software	602,001	-	-	602,000	362,955	99,749	-	462,704	139,296	239,046
Leasehold improvements	120,523	-	-	120,523	120,523	-	-	120,523	-	-
Total	1,514,962	36,458	16,013	1,535,407	1,160,844	117,815	16,013	1,262,646	272,761	354,118

Amortization expense for the year ended March 31, 2016 is \$154,264 (2015 - \$244,469).

Notes to the Financial Statements

For the Year Ended March 31

8. Related Party Transactions

The Office is related, as a result of common ownership, to all Government departments, agencies, and Crown corporations. The Office enters into transactions with these entities in the normal course of business and on normal trade terms. In addition, the Office has agreements with the House of Commons related to the provision of information technology and security services, the Library of Parliament related to the provision of financial management services and Public Works and Government Services Canada related to the provision of compensation services. During the year, the Office received common services that were provided without charge from other Government departments as presented in part (a) below.

(a) Common services provided without charge by other government departments

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

	<u>2016</u>	<u>2015</u>
	(in dollars)	
Accommodation	746,556	746,556
Employer's contribution to health and dental insurance plan	<u>337,342</u>	<u>319,081</u>
Total	<u>1,083,898</u>	<u>1,065,637</u>

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll, cheque issuance and translation services provided by Public Works and Government Services Canada, are not included in the Statement of Operations and the Office's Net Financial Position. In addition, the costs of maintenance, identity cards, transportation and messenger services provided by the House of Commons are also not included in the Statement of Operations and the Office's Net Financial Position.

Notes to the Financial Statements

For the Year Ended March 31

8. Related Party Transactions (continued)

(b) Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014-15. As a result, a one-time transition payment was issued to employees and will be recovered from them when they leave the public service. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Office. However, it did result in the use of additional spending authorities by the Office. Prior to year end, the transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

(c) Other transactions with related parties

	<u>2016</u>	<u>2015</u>
	(in dollars)	
Accounts receivable – Other government departments and agencies	186,165	99,990
Accounts payable – Other government departments and agencies	29,405	2,011
Expenses – Other government departments and agencies	1,435,642	1,378,743

Expenses disclosed in note 8(c) exclude common services provided without charge, which are already disclosed in note 8(a).

OFFICE OF THE CONFLICT OF INTEREST AND ETHICS COMMISSIONER

Notes to the Financial Statements

For the Year Ended March 31

9. Segmented Information

Presentation by segment is based on the Office's program activity structure. The presentation by segment is based on the same accounting policies as described in the summary of significant accounting policies in note 2. The following table presents the expenses incurred and revenues generated for the main program activities, by major object of expense and by major type of revenue. The segment results for the period are as follows:

	2016				2015
	Planned results	Administration of Act and Code	Internal Services	Total	Total
	(in dollars)				
Expenses					
Salaries and employee benefits	5,699,846	3,919,658	1,115,405	5,035,062	5,178,304
Professional and special services	1,243,860	53,409	794,062	847,472	812,254
Accommodation	747,000	544,364	202,192	746,556	746,556
Amortization of tangible capital assets and adjustments	245,000	85,911	31,904	117,815	244,469
Rentals	69,700	24,118	37,685	61,803	54,350
Repairs and maintenance	35,650	697	23,845	24,542	53,008
Materials and supplies	148,300	55,898	12,418	68,316	43,107
Communications, travel and relocation	62,000	18,594	22,700	41,294	41,009
Information	11,950	2,551	1,669	4,220	2,064
Total expenses	8,263,306	4,705,200	2,241,880	6,947,080	7,175,121
Revenues					
Administrative monetary penalties	-	1,500	-	1,500	1,000
Revenues earned on behalf of Government	-	(1,500)	-	(1,500)	(1,000)
Total revenues	-	-	-	-	-
Net cost from continuing operations	8,263,306	4,705,200	2,241,880	6,947,080	7,175,121