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, 2025 and all information contained in these statements rests with the management of Polar Knowledge Canada. These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

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

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

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

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

The Agency is subject to periodic Core Control Audits performed by the Office of the Comptroller General and uses the results of such audits to comply with Treasury Board *Policy on Financial Management.* A Core Control Audit was performed in 2024-25 by the Office of the Comptroller General of Canada (OCG).

The financial statements of Polar Knowledge Canada have not been audited.

The original version was signed by:

Suzanne (Sue) Kerr, CPA, CGA

Acting President and Chief Executive Officer

Ottawa, Canada
Date: September 9, 2025

Christine Robinson, CPA, CMA

Acting Executive Director, Corporate Services & Chief Financial Officer

Ottawa, Canada
Date: September 9, 2025

POLAR KNOWLEDGE CANADA

Statement of Financial Position (Unaudited)

As at March 31

(in dollars)	2025	2024
Liabilities		
Accounts payable and accrued liabilities (Note 4)	**7,014,359**	6,314,713
Vacation pay and compensatory leave	**690,445**	699,519
Employee future benefits (Note 5)	**69,803**	40,013
Total liabilities	**7,774,607**	7,054,245
Financial assets		
Due from the Consolidated Revenue Fund	**6,384,721**	5,895,968
Accounts receivable and advances (Note 6)	**930,693**	710,576
Total financial assets	**7,315,414**	6,606,544
Departmental net debt	**459,193**	447,701
Non-financial assets		
Prepaid expenses	**69,120**	68,760
Tangible capital assets (Note 7)	**139,805,037**	147,368,931
Total non-financial assets	**139,874,157**	147,437,691
Departmental net financial position	**139,414,964**	146,989,990

Contractual obligations (Note 8)

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

The original version was signed by:

Suzanne (Sue) Kerr, CPA, CGA

Acting President and Chief Executive Officer

Ottawa, Canada
Date: September 9, 2025

Christine Robinson, CPA, CMA

Acting Executive Director, Corporate Services & Chief Financial Officer

Ottawa, Canada
Date: September 9, 2025

POLAR KNOWLEDGE CANADA

Statement of Operations and Departmental Net Financial Position (Unaudited)

For the Year Ended March 31

(in dollars)	**Planned Results 2025**	**Actual 2025**	Actual 2024
Expenses			
Polar Science and Knowledge	**28,978,490**	**34,389,441**	32,189,666
Internal Services	**12,779,276**	**10,065,849**	11,920,401
Total expenses	**41,757,766**	**44,455,290**	44,110,067
Revenues			
Revenues earned on behalf of government	**-**	**(295)**	-
Miscellaneous revenues	**-**	**469**	-
Other fees and charges	**-**	**24,663**	-
Lease and use of public property	**372,986**	**409,381**	385,442
Total revenues	**372,986**	**434,218**	385,442
Net cost of operations before government funding and transfers	**41,384,780**	**44,021,072**	43,724,625
Government funding and transfers			
Net cash provided by Government of Canada		**35,010,605**	36,589,624
Change in due from Consolidated Revenue Fund		**488,753**	(309,104)
Services provided without charge by other government departments (Note 9)		**907,959**	876,132
Transfer of capital assets from other government departments		**-**	201,492
Transfer of salary overpayments to other government departments		**38,729**	2,096
Total government funding and transfers		**36,446,046**	37,360,240
Net cost of operations after government funding and transfers		**7,575,026**	6,364,385
Departmental net financial position - beginning of year		**146,989,990**	153,354,375
Departmental net financial position - end of year		**139,414,964**	146,989,990

Segmented information (Note 10)

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

POLAR KNOWLEDGE CANADA

Statement of Change in Departmental Net Debt (Unaudited)

For the Year Ended March 31

(in dollars)	**Actual 2025**	Actual 2024
Net cost of operations after government funding and transfers	**7,575,026**	6,364,385
Change due to tangible capital assets		
Acquisition of tangible capital assets	**170,274**	699,185
Amortization of tangible capital assets	**(7,734,168)**	(7,656,491)
Adjustment to capital assets	**-**	490,705
Transfer of capital assets from other government departments	**-**	201,492
Total change due to tangible capital assets	**(7,563,894)**	(6,265,109)
Change due to prepaid expenses	**360**	68,755
Increase in departmental net debt	**11,492**	168,031
Departmental net debt - beginning of year	**447,701**	279,670
Departmental net debt - end of year	**459,193**	447,701

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

POLAR KNOWLEDGE CANADA

Statement of Cash Flows (Unaudited)

For the Year Ended March 31

(in dollars)	**2025**	2024
Operating activities		
Net cost of operations before government funding and transfers	**44,021,072**	43,724,625
Non-cash items:		
Amortization of tangible capital assets (Note 7)	**(7,734,168)**	(7,656,491)
Adjustment to capital assets	**-**	490,705
Services provided without charge by other government departments (Note 9)	**(907,959)**	(876,132)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	**220,117**	(119,464)
Increase (decrease) in prepaid expenses	**360**	68,755
Decrease (increase) in accounts payable and accrued liabilities	**(699,646)**	347,491
Decrease (increase) in vacation pay and compensatory leave	**9,074**	(130,213)
Decrease (increase) in employee future benefits	**(29,790)**	43,259
Transfer of salary overpayments to other government departments	**(38,729)**	(2,096)
Cash used in operating activities	**34,840,331**	35,890,439
Capital investing activities		
Acquisition of tangible capital assets	**170,274**	699,185
Cash used in capital investing activities	**170,274**	699,185
Net cash provided by Government of Canada	**35,010,605**	36,589,624

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

1. Authority and objectives

Polar Knowledge Canada is a federal agency (departmental corporation) that was established with the coming into force of the *Canadian High Arctic Research Station Act* on June 1, 2015. Polar Knowledge Canada is responsible for advancing Canada's knowledge of the Arctic, strengthening Canadian leadership in polar science and technology, and promoting the development and distribution of knowledge of other circumpolar regions, including Antarctica. Polar Knowledge Canada operates the Canadian High Arctic Research Station and conducts world-class cutting edge Arctic research out of this extraordinary facility.

The Statement of Operations and Departmental Net Financial Position presents the Core responsibilities and Internal services:

Polar Science and Knowledge: Polar Knowledge Canada is Canada's polar science agency operating out of the world-class Canadian High Arctic Research Station campus in Cambridge Bay, Nunavut. Polar Knowledge Canada performs and publishes multi-disciplinary polar research. Through its grants and contributions program, it funds external partners such as academia, northern communities and organizations who conduct research and related projects. Polar Knowledge Canada aims to include Indigenous and local knowledge wherever possible, and increases domestic and international research coordination and collaboration by leveraging resources with partners. Through workshops, conferences, social media, and other tools, Polar Knowledge Canada shares and promotes the exchange of knowledge across polar scientific and policy communities and the public. Throughout all of its core activities, Polar Knowledge Canada aims to fund and train the next generation of polar research personnel, with a focus on northern youth.

Internal Services: Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are; Management and Oversight Services, Communications Services, Legal Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Materiel Services and Acquisition Services.

2. Summary of significant accounting policies

These financial statements are prepared using Polar Knowledge Canada'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

Polar Knowledge Canada is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to Polar Knowledge Canada do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting. The planned results amounts in the "Expenses" and "Revenues" section of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-oriented Statement of Operations included in the 2024-25 Departmental Plan. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt because these amounts were not included in the 2024-25 Departmental Plan.

(b) Net cash provided by Government of Canada

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

2. Summary of significant accounting policies (continued)

(c) Amounts due to the CRF

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 Polar Knowledge Canada is entitled to draw from the CRF without further authorities to discharge its liabilities.

(d) Revenues

Revenues are recorded in their period they are received. Pursuant to section 6(2) of *the Canadian High Arctic Research Act,* Polar Knowledge Canada can spend any money that is received through the conduct of its operations, in the fiscal year in which money is received or in subsequent fiscal years.

(e) Expenses

Expenses are recorded on the accrual basis:

- Transfer payments are recorded as an expense in the year the transfer is authorized and all eligibility criteria have been met by the recipient.
- Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.
- Services provided without charge by other government departments for employer contributions to the health and dental insurance plans are recorded as operating expenses at their carrying value.

(f) Employee future benefits

- **Pension benefits:** Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. Polar Knowledge Canada's contributions to the Plan are charged to expenses in the year incurred and represent the total agency obligation to the Plan. Polar Knowledge Canada'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.

- **Severance benefits**: The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(g) Accounts receivable

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

(h) Non-financial assets

The costs of acquiring land, buildings, equipment and other capital property are capitalized as tangible capital assets and, except for land, are amortized to expense over the estimated useful lives of the assets, as described in Note 7. All tangible capital assets and leasehold improvements having an initial cost of $10,000 or more are recorded at their acquisition cost. Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act,* works of art, museum collection and Crown land to which no acquisition cost is attributable; and intangible assets.

(i) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, a provision is accrued and an expense recorded to other expenses. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the Notes to the financial statements.

2. Summary of significant accounting policies (continued)

(j) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported and disclosed amounts of assets, liabilities, revenues and expenses reported in the financial statements and accompanying Notes at March 31. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect the Government's best estimate of the related amount at the end of the reporting period. The most significant items where estimates are used are contingent liabilities, the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

(k) Related party transactions

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount.

Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions, other than restructuring transactions, are recorded on a gross basis and are measured at the carrying amount, except for the following:

i. Services provided on a recovery basis are recognized as revenues and expenses on a gross basis and measured at the exchange amount.
ii. Certain services received on a without charge basis are recorded for departmental financial statement purposes at the carrying amount.

3. Parliamentary authorities

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

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

(in dollars)	**2025**	2024
Net cost of operations before government funding and transfers	**44,021,072**	43,724,625
Revenues received pursuant to subsection 6(2) of the *Canadian High Arctic Research Station Act*	**434,044**	385,442
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	**(907,959)**	(876,132)
Amortization of tangible capital assets	**(7,734,168)**	(7,656,491)
Decrease (increase) in vacation pay and compensatory leave	**9,074**	(130,213)
Decrease (increase) in employee future benefits	**(29,790)**	43,259
Refund of prior years' expenditures	**396,140**	573,134
Other	**-**	480,925
Total items affecting net cost of operations but not affecting authorities	**(8,266,703)**	(7,565,518)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Variation in prepaid expenses	**360**	68,755
Acquisition of tangible capital assets	**170,274**	699,185
Variation in advances	**108,264**	119,209
Total items not affecting net cost of operations but affecting authorities	**278,898**	887,149
Current year authorities used	**36,467,311**	37,431,698

(b) Authorities provided and used

(in dollars)	**2025**	2024
Authorities provided:		
Vote 1 – Program expenditures	**38,054,585**	37,053,275
Statutory amounts:		
Revenues received pursuant to subsection 6(2) of the *Canadian High Arctic Research Station Act*	**1,720,798**	1,286,754
Contributions to employee benefits plan	**1,775,859**	1,662,695
Total authorities	**41,551,242**	40,002,724
Less:		
Lapsed authorities	**(3,363,133)**	(1,284,272)
Authorities available in future years	**(1,720,798)**	(1,286,754)
Current year authorities used	**36,467,311**	37,431,698

4. Accounts payable and accrued liabilities

The following table presents details of Polar Knowledge Canada's accounts payable and accrued liabilities:

(in dollars)	**2025**	2024
Accounts payable - Other government departments and agencies	**538,949**	1,017,935
Accounts payable - External parties	**2,597,881**	-
	3,136,830	1,017,935
Accrued liabilities	**3,877,529**	5,296,778
Total accounts payable and accrued liabilities	**7,014,359**	6,314,713

5. Employee future benefits

(a) Pension benefits

Polar Knowledge Canada'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/Quebec Pension Plans benefits and they are indexed to inflation.

Both the employees and Polar Knowledge Canada contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to the *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 2024-25 expense amounts to $1,139,036 ($984,482 in 2023-24). For Group 1 members, the expense represents approximately 1.02 times (1.02 times in 2023-24) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2023-24) the employee contributions.

Polar Knowledge Canada'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

Severance benefits provided to employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2025, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

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

(in dollars)	**2025**	2024
Accrued benefit obligation - Beginning of year	**40,013**	83,272
Expense for the year	**29,790**	(37,065)
Benefits paid during the year	**-**	(6,194)
Accrued benefit obligation - End of year	**69,803**	40,013

6. Accounts receivable and advances

The following table presents details of Polar Knowledge Canada's accounts receivable and advances:

(in dollars)	**2025**	2024
Receivables - Other government departments and agencies	**601,629**	397,022
Receivables - External parties	**193,355**	181,122
Employee advances	**135,709**	132,432
Total accounts receivable and advances	**930,693**	710,576

The following table provides an aging analysis of accounts receivable from external parties and the associated valuation allowances used to their net recoverable value.

(in dollars)	**2025**	2024
Accounts receivable from external parties		
Not past due	**188,420**	181,122
Number of days past due		
1 to 30	-	-
31 to 60	-	-
61 to 90	-	-
91 to 365	-	-
Over 365	**4,935**	-
Total	**193,355**	181,122

7. Tangible capital assets

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

Asset Class	Amortization Period
Buildings	25 years
Machinery and equipment	8 to 12 years
Informatics hardware	5 years
Informatics software	3 years
Other equipment, including furniture	10 years
Ships and boats	10 years
Motor vehicles (Non-military)	4 to 7 years
Other vehicles	10 years
Leasehold improvements	Lesser of the remaining term of lease or useful life of the improvement

Cost

(in dollars)	Opening Balance	Acquisitions	Adjustments	Disposals and Write-offs	Closing Balance
Land	1	-	-	-	**1**
Buildings	177,157,042	-	-	-	**177,157,042**
Machinery and equipment	2,637,623	-	-	-	**2,637,623**
Informatics hardware	62,221	40,422	-	-	**102,643**
Informatics software	69,691	-	-	-	**69,691**
Other equipment, including furniture	702,874	-	-	-	**702,874**
Ships and Boats	500,555	-	-	-	**500,555**
Motor Vehicles (Non-Military)	865,912	-	-	-	**865,912**
Other Vehicles	374,493	34,941	-	-	**409,434**
Leasehold improvements	691,965	94,911	-	-	**786,876**
Total	183,062,377	170,274	-	-	**183,232,651**

Accumulated Amortization

(in dollars)	Opening Balance	Amortization	Adjustments	Disposals and Write-offs	Closing Balance
Buildings	32,485,825	7,090,831	-	-	**39,576,656**
Machinery and equipment	1,901,641	326,490	-	-	**2,228,131**
Informatics hardware	62,221	1,347	-	-	**63,568**
Informatics software	69,691	-	-	-	**69,691**
Other equipment, including furniture	40,011	69,112	-	-	**109,123**
Ships and Boats	134,739	49,013	-	-	**183,752**
Motor Vehicles (Non-Military)	413,767	91,130	-	-	**504,897**
Other Vehicles	186,360	36,134	-	-	**222,494**
Leasehold improvements	399,191	70,111	-	-	**469,302**
Total	35,693,446	7,734,168	-	-	**43,427,614**

Net book value

(in dollars)	**2025**	2024
Land	**1**	1
Buildings	**137,580,386**	144,671,217
Machinery and equipment	**409,492**	735,982
Informatics hardware	**39,075**	-
Other equipment, including furniture	**593,751**	662,863
Ships and Boats	**316,803**	365,816
Motor Vehicles (Non-Military)	**361,015**	452,145
Other Vehicles	**186,940**	188,133
Leasehold improvements	**317,574**	292,774
Total	**139,805,037**	147,368,931

8. Contractual obligations

The nature of Polar Knowledge Canada's activities can result in some large multi-year contracts and obligations whereby Polar Knowledge Canada will be obligated to make future payments in order to carry out its transfer payment programs or when the services/goods are received. Significant contractual obligations that can be reasonably estimated are summarized as follows:

(in dollars)	**2026**	**2027**	**2028**	**2029**	**2030 and subsequent**	**Total**
Transfer payments	5,706,074	2,827,300	327,367	-	-	8,860,741
Other obligations	7,788,011	1,368,400	843,400	843,400	843,400	11,686,611
Total	**13,494,085**	**4,195,700**	**1,170,767**	**843,400**	**843,400**	**20,547,352**

9. Related party transactions

Polar Knowledge Canada is related as a result of common ownership to all government departments, agencies, and Crown corporations. Related parties also include individuals who are members of key management personnel or close family members of those individuals, and entities controlled by, or under shared control of, a member of key management personnel or a close family member of that individual.

Polar Knowledge Canada enters into transactions with these entities in the normal course of business and on normal trade terms.

a) Common services provided without charge by other government departments

During the year, Polar Knowledge Canada received services without charge from certain common service organizations, related to the employer's contribution to the health and dental insurance plans. These services provided without charge have been recorded at the carrying value in Polar Knowledge Canada's Statement of Operations and Departmental Net Financial Position as follows:

(in dollars)	**2025**	2024
Employer's contribution to the health and dental insurance plans	**907,959**	876,132
Total	**907,959**	876,132

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

(b) Other transactions with other government departments and agencies

(in dollars)	**2025**	2024
Accounts receivable	**601,629**	397,022
Accounts payable	**538,949**	1,017,935
Expenses	**7,052,510**	8,277,063

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

10. Segmented Information

Presentation by segment is based on Polar Knowledge Canada's core responsibility. 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 for the core responsibility, by major object of expense and type of revenue. The segmented results for the period are as follows:

(in dollars)	Polar Science and Knowledge	Internal Services	**2025**	2024
Transfer payments				
Other Levels of Government	4,250,943	-	**4,250,943**	4,367,425
Non-profit institutions and other organizations	2,678,014	-	**2,678,014**	671,954
Indigenous peoples	580,135	-	**580,135**	2,320,960
Individuals	355,000	-	**355,000**	231,000
Total transfer payments	7,864,092	-	**7,864,092**	7,591,339
Operating expenses				
Salaries and employee benefits	8,176,947	6,862,768	**15,039,715**	14,091,663
Professional services	1,851,378	1,872,459	**3,723,837**	4,920,847
Transportation and telecommunications	1,108,534	1,165,376	**2,273,910**	2,781,378
Rentals	1,491,181	51,789	**1,542,970**	1,332,199
Repairs and maintenance	3,238,977	2,836	**3,241,813**	3,032,159
Utilities, materials and supplies	2,370,441	18,328	**2,388,769**	2,080,827
Machinery and equipment	218,839	63,943	**282,782**	385,797
Amortization of tangible capital assets	7,733,660	508	**7,734,168**	7,656,491
Information	261,702	25,260	**286,962**	159,823
Other	73,690	2,582	**76,272**	77,544
Total Operating expenses	26,525,349	10,065,849	**36,591,198**	36,518,728
Total expenses	34,389,441	10,065,849	**44,455,290**	44,110,067
Revenues				
Revenues earned on behalf of government	-	(295)	**(295)**	-
Miscellaneous revenues	-	469	**469**	-
Other fees and charges	24,663	-	**24,663**	-
Lease and use of public property	292,050	117,331	**409,381**	385,442
Total revenues	316,713	117,505	**434,218**	385,442
Net cost from continuing operations	34,072,728	9,948,344	**44,021,072**	43,724,625