

Public Accounts

of the Province of

Prince Edward Island

Volume II

Operating Fund Financial Statements (Unaudited)
Detail of Revenues and Expenditures

For the Year Ended March 31st

2013



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Introduction

The Public Accounts of the Province of Prince Edward Island are presented through the publication of *Volume I: Consolidated Financial Statements, Volume II*, which presents the financial statements of the Operating Fund and the details of revenues and expenses of the Operating Fund, and *Volume III* which presents a reproduction of the available audited financial statements of the Province's Agencies, Boards and Crown Corporations.

Internet Address – Volumes I, II and III of the Public Accounts are available in PDF format on the Province's website and they can be ordered through the website at:

www.gov.pe.ca/publications

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For the Fiscal Year Ended March 31, 2013**

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**Province of
Prince Edward Island**

Operating Fund
(Unaudited)

Financial Statements and Schedules

For the Year Ended March 31, 2013

UNAUDITED

PROVINCE OF PRINCE EDWARD ISLAND

Operating Fund
Statement of Financial Position
as at March 31, 2013

	2013	2012
	(\$000)	Restated (\$000)
FINANCIAL ASSETS		
Schedule		
1 Cash (Note 5)	-	21,416
2 Accounts and Taxes Receivable	188,700	190,740
3 Investments	4	4
4 Sinking Fund (Note 6)	182,701	226,398
5 Loans Receivable	277,678	281,643
Total Financial Assets	649,083	720,201
 LIABILITIES		
1 Bank Advances (Note 5)	3,725	-
6 Deferred Revenue and Credits	8,872	8,014
7 Accounts Payable and Accrued Liabilities	226,599	206,764
8 Short-Term Loans Payable	339,537	514,252
9 Obligation Under Capital Leases	2,292	2,677
10 Pension, Retirement and Other Obligations (Note 11)	(85,000)	103,151
11 Loans Payable	290,144	83,504
12 Debentures and Sinking Fund	1,869,455	1,657,103
Total Liabilities	2,655,624	2,575,465
 NET DEBT	2,006,541	1,855,264
 Non-Financial Assets		
13 Tangible Capital Assets	482,025	465,438
14 Inventories and Property Holdings	6,158	6,166
15 Prepaid Expenses and Deferred Charges	102	106
Total Non-Financial Assets	488,285	471,710
 Accumulated Deficit	1,518,256	1,383,554
 Supplementary Information		
16 Trust Funds		
17 Guaranteed Debt		

(The accompanying notes and schedules are an integral part of these financial statements.)

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PROVINCE OF PRINCE EDWARD ISLAND

Operating Fund

Statement of Operations and Accumulated Deficit
for the year ended March 31, 2013

	2013 Budget	2013 Actual	2012 Actual Restated
	(\$000)	(\$000)	(\$000)
REVENUES			
Schedule			
20 Taxes	777,407	783,898	757,498
21 Licenses and Permits	29,836	27,048	24,370
22 Fees and Services	31,280	31,496	30,122
23 Other	33,001	31,221	29,765
24 Investments	8,723	8,846	8,853
25 Government of Canada	607,533	579,286	617,947
4 Sinking Fund Earnings	11,350	11,235	12,233
Total Revenues	1,499,130	1,473,030	1,480,788
EXPENSES			
Agriculture and Forestry	37,532	36,348	43,731
Auditor General	1,770	1,594	1,742
26 Community Services and Seniors	93,559	92,093	99,732
27 Education and Early Childhood Development	230,628	228,762	223,370
Environment, Labour and Justice	60,072	60,405	59,438
Executive Council	8,856	8,436	9,122
28 Finance, Energy and Municipal Affairs	138,558	131,895	133,593
29 Fisheries, Aquaculture and Rural Development	16,039	14,870	17,979
30 Health and Wellness	555,653	554,350	536,060
31 Innovation and Advanced Learning	145,804	143,379	150,611
Legislative Assembly	4,860	4,859	5,876
Public Service Commission	7,696	7,564	7,918
32 Tourism and Culture	25,477	24,801	25,446
Transportation and Infrastructure Renewal	102,422	105,183	116,880
Total Program Expenses	1,428,926	1,414,539	1,431,498
Capital Transfers To Crown Entities (Note 13)	52,429	45,391	64,573
Interest Charges on Debt	109,901	113,607	104,597
13 Amortization of Tangible Capital Assets	29,419	34,195	32,490
Total Expenses	1,620,675	1,607,732	1,633,158
ANNUAL DEFICIT	(121,545)	(134,702)	(152,370)
Accumulated Deficit, beginning of year		(1,383,554)	(1,253,576)
Accounting Changes (Note 3)		-	57,232
Prior Period Adjustments (Note 4)		-	(34,840)
Accumulated Deficit, end of year		(1,518,256)	(1,383,554)
Supplementary Information			
33 Program Expense by Object			
34 Restatement of 2012-2013 Budget Estimates			

(The accompanying notes and schedules are an integral part of these financial statements.)

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PROVINCE OF PRINCE EDWARD ISLAND

Operating Fund

Statement of Changes in Net Debt
for the year ended March 31, 2013

	2013 Budget	2013 Actual	2012 Actual Restated
	<u>(\$000)</u>	<u>(\$000)</u>	<u>(\$000)</u>
Net Debt, beginning of year	1,855,264	1,855,264	1,652,477
Accounting Changes (Note 3)	-	-	(5,934)
Prior Period Adjustments (Note 4)	-	-	34,840
Restated Net Debt, beginning of year	<u>1,855,264</u>	<u>1,855,264</u>	<u>1,681,383</u>
Changes in Year			
Annual Deficit	121,545	134,702	152,370
Acquisition of Tangible Capital Assets	48,745	50,872	55,660
Amortization of Tangible Capital Assets	(29,419)	(34,195)	(32,490)
Net Book Value of Tangible Capital Asset Disposals	-	(89)	(599)
Tangible Capital Assets Adjustments	-	-	(411)
Change in Inventories and Property Holdings	-	(9)	(272)
Change in Prepaid Expenses and Deferred Charges	-	(4)	(377)
Increase in Net Debt	<u>140,871</u>	<u>151,277</u>	<u>173,881</u>
Net Debt, end of year	<u><u>1,996,135</u></u>	<u><u>2,006,541</u></u>	<u><u>1,855,264</u></u>

(The accompanying notes and schedules are an integral part of these financial statements.)

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PROVINCE OF PRINCE EDWARD ISLAND

Operating Fund

Statement of Cash Flows

for the year ended March 31, 2013

	2013	2012
	<u>(\$000)</u>	<u>Restated (\$000)</u>
Operating Activities		
Annual Deficit	(134,702)	(152,370)
Amortization of Tangible Capital Assets	34,195	32,490
Restatement of Prior Years		
Accounting Changes	-	5,934
Prior Period Adjustments	-	(34,840)
Changes in:		
Accounts and Taxes Receivable	2,040	(40,422)
Prepaid Expenses and Deferred Charges	4	377
Inventories and Property Holdings	9	272
Deferred Revenues and Credits	858	(2,769)
Accounts Payable and Accrued Liabilities	19,835	41,095
Pension, Retirement and Other Obligations	(188,151)	76,859
Cash Provided by (Used for) Operating Activities	<u>(265,912)</u>	<u>(73,374)</u>
Investing Activities		
Changes in:		
Loans Receivable	3,965	(28,888)
Cash Provided by (Used for) Investing Activities	<u>3,965</u>	<u>(28,888)</u>
Capital Activities		
Acquisition of Tangible Capital Assets	(50,872)	(55,660)
Disposal of Tangible Capital Assets	89	599
Tangible Capital Assets Adjustments	-	411
Cash Provided by (Used for) Capital Activities	<u>(50,783)</u>	<u>(54,650)</u>
Financing Activities		
Debentures Issued	331,971	109,794
Debentures Matured	(116,971)	(59,794)
Changes in:		
Short-Term Loans Payable	(174,715)	154,884
Long-Term Loans Payable	206,640	(23,410)
Debenture Discount	(2,648)	4,396
Obligation Under Capital Leases	(385)	(372)
Sinking Fund	43,697	1,807
Cash Provided by (Used for) Financing Activities	<u>287,589</u>	<u>187,305</u>
Change in Cash	(25,141)	30,393
Cash (Bank Advances), beginning of year	21,416	(8,977)
Cash (Bank Advances), end of year	<u>(3,725)</u>	<u>21,416</u>

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PROVINCE OF PRINCE EDWARD ISLAND**Notes to the Operating Fund Financial Statements
as at March 31, 2013****1 Reporting Entity**

The Operating Fund is comprised of all departments and government units of the Province. It does not include Agencies, Boards and Crown Corporations. The Operating Fund receives all revenues unless otherwise specified by law and spending from the Operating Fund is appropriated by the Legislative Assembly.

Government entities, such as Agencies, Boards and Crown Corporations, report separately in other financial statements. The Province's consolidated financial statements include the combined financial position and financial activities of the Operating Fund and other government entities, and are provided separately in *Volume I* of the Public Accounts.

2 Significant Accounting Policies**(a) Basis of Accounting**

These financial statements are prepared in accordance with Canadian accounting standards for the public sector. The Province complies with the recommendations of the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA) wherever applicable. PSAB standards are supplemented, where appropriate, by other CICA accounting pronouncements.

(b) Financial Assets

Financial assets are those assets on hand at the end of an accounting period which could provide resources to discharge existing liabilities or finance future operations.

Cash (Bank Advances) represents the cash position including bank balances and short-term investments. The Province has an available credit facility with a financial institution in the amount of \$20.0 million for the General Account. The credit facility expires December 31, 2014.

Accounts and Taxes Receivable are recorded for all amounts due for work performed and goods or services supplied in the fiscal year. A provision for loss is established for doubtful accounts.

Investments are recorded at the lower of cost or net realizable value.

Sinking Fund assets are recorded at cost plus accrued interest. A portion of the Sinking Fund assets are externally restricted.

Loans Receivable are recorded at cost less adjustments for impairment in value and concessionary terms. Where concessionary terms apply loans are reported at their net present value. Loans usually bear interest at approximate market rates and normally have fixed repayment schedules. A provision for loss is established for doubtful accounts. Interest revenue is recognized on an accrual basis until such time that the collectability of either principal or interest is not reasonably assured.

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(c) Liabilities

Deferred Revenue and Credits represent amounts received but not yet earned.

Accounts Payable and Accrued Liabilities are recorded for all amounts due for work performed, goods or services received and other charges incurred in the fiscal year.

Short-Term Loans Payable are recorded at cost, which approximates market value less unamortized discounts.

Obligation Under Capital Leases represents the liability recorded for contractual arrangements which are deemed to be capital leases. Establishment of a capital lease recognizes the lease contract as a financing tool to acquire an asset.

Pension, Retirement and Other Obligations represent the Province's net liability for future employee benefit obligations as calculated using an accrued benefits actuarial method on an accounting basis. The net liability represents the present value of accrued benefits less the market value of assets plus or minus deferred gains or losses to be amortized.

Loans Payable are recorded at face value less adjustments for concessionary terms.

Debentures represent the gross funded debt of the Province of P.E.I. public debenture issues and Canada Pension Plan debenture issues less unamortized discounts and premiums.

(d) Net Debt

The Province's financial statements are presented so as to highlight net debt as the measure of financial position. The net debt of the Province is determined as its liabilities less its financial assets.

(e) Non-Financial Assets

Non-Financial Assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities. They are normally employed to deliver government services and may be consumed in the normal course of operations.

Tangible Capital Assets are recorded at historical cost, or estimated cost where historical cost information is not available. Amortization is calculated using the straight line method at the following rates:

Buildings and Improvements	10 - 40 years
Leasehold Improvements	Based on length of lease
Roads	10 - 20 years
Bridges	20 - 40 years
Motor Vehicles	5 - 10 years
Equipment	5 - 20 years
Other	5 - 40 years

Tangible Capital Assets do not include works of art and historical treasures because a reasonable estimate of the future benefits associated with such property cannot be made. Works of art and historic property consist mainly of paintings, drawings, prints, artifacts, and photographs. The cost of works of art and historic property are expensed in the fiscal year in which they are acquired.

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Inventories consist of items on hand which were purchased for consumption or use by the Province in the course of its operations. They are recorded at cost and expensed as they are consumed. Inventories consist of drug supplies, fuel, repair parts, highway materials, textbooks etc.

Property Holdings are recorded at the lower of cost or net realizable value.

Prepaid Expenses and Deferred Charges are goods and services purchased which will provide economic benefits in future periods.

(f) Accumulated Deficit

Accumulated Deficit is the net debt of the Province less non-financial assets. It represents the accumulated balance of annual surpluses and deficits arising from operations of the Province.

(g) Revenues

Revenues are recorded on an accrual basis.

Revenue from the Government of Canada, under Federal-Provincial fiscal arrangements (equalization, health and social transfers, etc.), are based on estimated entitlements received which are adjusted against future years' revenues when actual results, or new information, become available.

Transfers from the Government of Canada are recognized as revenue in the period during which the transfer is authorized and all eligibility criteria are met, except when and to the extent that the transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers meeting the definition of a liability are recognized as revenue when the funds are used as intended.

Income taxes are collected by the Government of Canada on behalf of the Province under a tax collection agreement and are remitted to the Province monthly, net of credits. The remittances are based on the Government of Canada Department of Finance's best estimates for the taxation year, which are periodically adjusted until the income tax assessments for the year are finalized. The Province recognizes income tax revenues based on estimates, adjusted for known factors. Any adjustments upon finalization are recorded in the year they are identified.

Sales, fuel and tobacco tax revenues are recorded based on returns which are filed by collectors and taxpayers. Returns filed, or estimated for prior periods, adjustments and audit assessments are recognized as revenue in the period during which the return is filed or estimated, or the amount is determined.

Property tax revenues are recorded based on a pro-ration of actual property tax billings for each of the calendar years that comprise the fiscal year. Adjustments recorded subsequent to fiscal year end, due to adjustments to property assessments or provincial tax credits, are recognized as revenue adjustments in the period in which the adjustments are determined.

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(h) Expenses

Expenses are recorded on an accrual basis.

Capital expenditures are incurred in the acquisition, development and/or construction of tangible capital assets. They do not include operational expenses. The acquisition of tangible capital assets are not reported as expenses in the year the assets are acquired. Tangible capital assets are included in the Operating Fund's Statement of Financial Position as non-financial assets and their cost is amortized over their estimated useful life.

Transfer payments are transfers of money to individuals, organizations or other governments for which the government making the transfer does not receive any goods or services directly in return. Transfer payments are recognized by the Province as expenses in the period during which both the payment is authorized and any eligibility criteria are met.

Provisions are made for probable losses or impairments in the value of the asset on certain loans, investments, loan guarantees and accounts receivable when it is likely that impairment in the value of the asset or a liability exists and the amount can be reasonably determined. These provisions are updated at least annually as estimates are revised.

3 Accounting Changes**(a) Tangible Capital Asset Thresholds**

During the year ended March 31, 2013 the Province amended its tangible capital asset policy, revising minimum cost thresholds for a number of asset categories. Prior year's transactions have been restated for expenditures that now meet the thresholds for capitalization. The comparative Statement of Operations and Accumulated Deficit for 2012 has been restated to reflect a decrease in Accumulated Deficit in the amount of \$4.9 million at April 1, 2011 and a decrease in expenses of \$352 thousand for the fiscal year 2011-2012. The comparative Statement of Financial Position for 2012 has been restated to reflect an increase in Tangible Capital Assets in the amount of \$5.3 million and a decrease in Accumulated Deficit by the same amount.

(b) Capital Contributions

Under previous Canadian accounting standards for public sector entities, revenue received for the acquisition of tangible capital assets was deferred and amortized at the same rate as the related asset. PSAB Standard 3410, *Government Transfers*, recommends that funds received be treated as revenue in the year received where the transfer is authorized and no stipulations exist. The comparative Statement of Operations and Accumulated Deficit for 2012 has been restated to reflect a decrease in Accumulated Deficit in the amount of \$52.2 million at April 1, 2011 and an increase in revenues of \$4.9 million and for the fiscal year 2011-2012. The comparative Statement of Financial Position for 2012 has been restated to reflect the elimination of Deferred Capital Contributions in the amount of \$57.1 million and a decrease in Accumulated Deficit by the same amount.

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(c) Prepaid Expenses

Under previous Canadian accounting standards for public sector entities, grants paid in advance were treated as prepaid expenses and recognized as expenses in the year when the funds were used for their intended purpose. PSAB Standard 3410, *Government Transfers*, recommends that expenditures be treated as expense in the year the funds are expended where the expenditure is authorized and no stipulations exist. The comparative Statement of Operations and Accumulated Deficit for 2012 has been restated to reflect an increase in expenses of \$3.2 million for the fiscal year 2011-2012. The comparative Statement of Financial Position for 2012 has been restated to reflect an increase in Accounts Payable and Accrued Liabilities in the amount of \$749 thousand, a decrease in Prepaid Expenses and Deferred Charges in the amount of \$2.5 million and an increase in Accumulated Deficit in the amount of \$3.2 million.

4 Prior Period Adjustments**(a) P.E.I. Liquor Control Commission**

As a result of adopting International Financial Reporting Standards (IFRS), P.E.I. Liquor Control Commission restated its financial position at March 31, 2012. In accordance with IFRS requirements to componentize property, plant and equipment, the Commission has also restated prior period amounts at March 31, 2013. The Operating Fund has restated prior period amounts for these changes. The comparative Statement of Operations and Accumulated Deficit for 2012 has been restated to reflect a decrease in Accumulated Deficit in the amount of \$1.5 million at April 1, 2011 and a decrease in revenues of \$1.4 thousand for the fiscal year 2011-2012. The comparative Statement of Financial Position for 2012 has been restated to reflect an increase in Accounts and Taxes Receivable in the amount of \$978.7 thousand and a decrease in Accumulated Deficit by the same amount.

(b) Sick Leave Accrual

Accumulated unused sick leave benefits available to employees of the Province are not vested, however future utilization of these benefits is considered to be an obligation of the Province. PSAB Standard 3255, *Post-employment Benefits, Compensated Absences and Termination Benefits*, recommends that a liability be recorded for sick leave obligations. A report has been prepared by the Province's actuary providing the amount of the liability and the annual cost to be recorded for accumulated sick leave. The comparative Statement of Operations and Accumulated Deficit for 2012 has been restated to reflect an increase in Accumulated Deficit in the amount of \$29.8 million at April 1, 2011 and an increase in expenses of \$1 million for the fiscal year 2011-2012. The comparative Statement of Financial Position for 2012 has been restated to reflect an increase in Pension, Retirement and Other Obligations in the amount of \$30.8 million and an increase in Accumulated Deficit by the same amount.

(c) Amount Due From Hospital Foundation

A review of amounts due to Health PEI from a hospital foundation, for the acquisition of a capital asset, has resulted in the determination that a timing error was made and the account receivable was recorded before it was actually due. The Operating Fund has restated prior period amounts for this error because the transaction was recorded prior to the creation of Health PEI. The comparative Statement of Operations and Accumulated Deficit for 2012 has been restated to reflect an increase in Accumulated Deficit in the amount of \$600 thousand at April 1, 2011. The comparative Statement of

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Financial Position for 2012 has been restated to reflect decrease in Accounts and Taxes Receivable in the amount of \$600 thousand and an increase in Accumulated Deficit by the same amount.

(d) Teachers' Deferred Salary Banks

With the transition of the Province's school boards from a June 30 to a March 31 year-end it has been determined that a liability exists at March 31 related to the deferral of teachers' salaries which has not been recorded. The Operating Fund has restated prior period amounts for this error. The comparative Statement of Operations and Accumulated Deficit for 2012 has been restated to reflect an increase in Accumulated Deficit in the amount of \$7.2 million at April 1, 2011 and an increase in expenses of \$386 thousand for the fiscal year 2011-2012. The comparative Statement of Financial Position for 2012 has been restated to reflect an increase in Accounts Payable and Accrued Liabilities in the amount of \$7.6 million and an increase in Accumulated Deficit by the same amount.

(e) Pension Obligation – Civil Service Superannuation Fund

A review of the calculation of pension obligations has resulted in the determination that liabilities have been understated in previous years. Financial statement amounts that are presented for comparative purposes have been restated. The comparative Consolidated Statement of Operations and Accumulated Deficit for 2012 has been restated to reflect an increase in expenses in the amount of \$5.1 million for the fiscal year 2011-2012. The Comparative Statement of Financial Position for 2012 has been restated to reflect an increase in Pension, Retirement and Other Obligations in the amount of \$5.1 million and an increase in Accumulated Deficit by the same amount.

(f) Government of Canada Revenue – Corporate Income Tax

A review of amounts due from the Government of Canada for the taxation years 2011 and 2012 has resulted in the determination that Accounts Receivable have been understated in previous years. Financial statement amounts that are presented for comparative purposes have been restated. The comparative Consolidated Statement of Operations and Accumulated Deficit for 2012 has been restated to reflect a decrease in Accumulated Deficit in the amount of \$1.3 million at April 1, 2011 and an increase in revenue in the amount of \$3.8 million for the fiscal year 2011-2012. The comparative Consolidated Statement of Financial Position for 2012 has been restated to reflect an increase in Accounts and Taxes Receivable in the amount of \$5.1 million and a decrease in Accumulated Deficit by the same amount.

5 Cash

As at March 31, 2013, Cash of \$14.6 million (2012 - \$12.3 million) has been restricted for designated purposes by external parties. Restricted cash includes: \$10.0 million for the Labour Market Development Agreement, \$3.6 million for the Northumberland Power Cable and \$1.0 million for three other funds, which are internally restricted.

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6 Sinking Fund**(a) Description of Sinking Fund**

The Province of Prince Edward Island Sinking Fund was established to reserve funds to meet future debt retirement. Earnings on Sinking Funds are reflected as current revenue.

Certain funds in the Sinking Fund designated for debentures are externally restricted and as a result cannot be used for other purposes. Instalment payments are made to the Sinking Fund from the Operating Fund, they are allocations within the Operating Fund and as such are not treated as an expense. The instalment payments for the next five years are:

	(\$000)
2013-2014	12,225
2014-2015	12,225
2015-2016	11,100
2016-2017	11,100
2017-2018	11,100

(b) P.E.I. Issues Held by the Sinking Fund

As at March 31, 2013, Sinking Fund investments include P.E.I. issues held but not cancelled in the amounts of:

		(\$000)		(\$000)
Debentures	Par Value	81,145	Book Value	90,423
Residuals	Par Value	50,995	Book Value	21,483

7 Solid Waste Landfill Closure and Post-Closure Liability

The collection and disposal of all solid waste generated in Prince Edward Island is included in the mandate of Island Waste Management Corporation (IWMC). IWMC is responsible for liabilities related to the closure and post-closure costs of the East Prince Landfill Site, which was in use at March 31, 2013. IWMC is also responsible for monitoring and administering post-closure issues at four landfill sites and a number of smaller government owned community dumps, which were closed prior to 2003. The Province is responsible for the costs associated with the closure and decommissioning of the sites closed prior to 2003, see Note 8 – Liability for Contaminated Sites.

IWMC has included in its liabilities at March 31, 2013 an obligation associated with the retirement, closure and post-closure costs of the East Prince Landfill Site in the amount of \$1.8 million (2012 - \$1.5 million).

8 Liability for Contaminated Sites

A liability for the remediation of a contaminated site is recorded by the Province when the following conditions exist:

- Contamination of a site exceeds existing environmental standards;
- The Province is directly responsible for the site, or has accepted responsibility;
- It is expected that future benefits will be given up; and

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- A reasonable estimate of the amount can be made.

The Province recognizes its responsibility regarding four landfill sites and a number of government owned community dumps, which were closed prior to 2003. It is unable to estimate the costs, if any, to remediate these sites due to the absence of a formal action plan. A provision amount of \$1.85 million, has been established to deal with future costs, is included in Accounts Payable and Accrued Liabilities.

The materials within some building components owned by the Province contain levels of asbestos requiring remediation. The Province monitors the condition of these materials to ensure they are not posing a risk to the occupants of the buildings and will remove the material as these buildings are repaired and/or renovated. Total cost to remediate has not been determined. Costs associated with the remediation are recorded by the Province as incurred.

9 Commitments & Contractual Obligations

The Province has entered into a number of multi-year contracts. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Significant obligations for the next five years and beyond include:

	2014	2015	2016	2017	2018	Thereafter	Total
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Operating Fund							
911 Contract	666	679	693	707	721	3,030	6,496
Beverage Container Program	2,601	834	-	-	-	-	3,435
Building Leases	5,460	4,754	4,136	3,973	3,778	20,871	42,972
Community Care Facilities	7,900	2,025	-	-	-	-	9,925
Early Years Centres	8,545	-	-	-	-	-	8,545
Highway Capital	11,488	-	-	-	-	-	11,488
Highway Maintenance and Safety	9,515	9,488	9,268	9,266	9,301	8,966	55,804
Holland College and UPEI ¹	19,237	10,203	9,764	9,389	8,916	83,109	140,618
IT Service Contracts	4,380	-	-	-	-	-	4,380
Infrastructure	5,800	4,800	-	-	-	-	10,600
Peoplesoft Upgrade	878	1,624	630	630	630	-	4,392
Provincial Policing Service Agreement	13,284	13,284	13,556	13,834	14,082	225,746	293,786
Public Works and Planning	3,737	2,271	2,172	2,115	2,115	15,513	27,923
Telephone Services	1,800	1,800	1,800	1,350	-	-	6,750
Training, Recruiting, Life Works Programs	775	780	789	678	-	-	3,022
Other Significant Obligations	4,781	3,785	2,266	1,398	985	-	13,215
Total	100,847	56,327	45,074	43,340	40,528	357,235	643,351

¹ The Province has various commitments to make debt service payments to Holland College and the University of Prince Edward Island (UPEI). The Province has provided to a financial institution written confirmation that the Province has approved annual funding grants to Holland College equal to the annual debt servicing requirements associated with the College's loans, provided annual eligibility criteria are met. The aggregate of these commitments amount to \$140.6 million. The commitments for the next five years are:

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	Holland College (\$000)	UPEI (\$000)	Total (\$000)
2013-2014	5,014	14,223	19,237
2014-2015	5,011	5,192	10,203
2015-2016	4,615	5,149	9,764
2016-2017	4,613	4,776	9,389
2017-2018	4,612	4,304	8,916

10 Contingent Liabilities**(a) Claims Outstanding**

The Province is subject to legal actions arising in the normal course of business. At March 31, 2013, there were a number of outstanding claims arising from legal action in progress against the Crown.

The cost, if any, of most of the claims outstanding will be paid through the P.E.I. Self-Insurance and Risk Management Fund. The P.E.I. Self-Insurance and Risk Management Fund was established in 1988 under Part II of the *Financial Administration Act*. The Fund provides general liability insurance, errors and omissions insurance, primary property and crime insurance, and automobile liability insurance. At March 31, 2013, Fund reserves were \$5.8 million (2012 - \$4.8 million). Claims amounting to \$2.0 million were settled in the current year (2012 - \$1.9 million). The estimated amount for claims outstanding at March 31, 2013 is \$4.4 million (2012 - \$3.9 million). The Fund carries an excess liability policy limiting the liability of the Fund.

At March 31, 2013, a loss provision of \$1.2 million (2012 - \$2.1 million) has been recorded for legal action claims not covered through the P.E.I. Self-Insurance and Risk Management Fund.

The cost to the Province resulting from legal actions cannot be determined because the outcome is uncertain.

(b) Credit Union Deposit Insurance Corporation

The *Credit Unions Act* states that the Province shall ensure that the obligations of the Credit Union Deposit Insurance Corporation (CUDIC) are carried out. The CUDIC provides deposit insurance coverage on deposits within established limits held by P.E.I. credit unions. The CUDIC is funded by an assessment on insurable deposits in each of the ten credit unions. The Province holds two director positions on the CUDIC Board of Directors. At December 31, 2012 the CUDIC had an equity balance of \$11.7 million (2011 - \$10.9 million).

Deposits insured by CUDIC, on the basis of returns received from its member institutions, as at December 31, 2012, were \$647.1 million (2011 - \$620.8 million). The Province's contingent liability, if any, is offset by equity held by the CUDIC, Atlantic Central Credit Union and the ten credit unions on P.E.I.

(c) Guaranteed Debt

The Province has guaranteed the repayment of a variety of types of loans. Guarantees amounting to \$292.1 million (2012 - \$275.5 million) are reported in Schedule 17.

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11 Pension, Retirement and Other Obligations**(a) Basis of Accounting for Obligations**

The Province has adopted the recommendations of the Public Sector Accounting Board (PSAB) in accounting for its pension and other retirement obligation liabilities. Assumptions used in the valuation of these benefits and obligations are developed on two criteria: for funding purposes and for accounting purposes. The Province uses assumptions developed for accounting purposes.

(b) Pension Funds**Civil Service Superannuation Fund**

Employees of the Province, and some of its entities, are entitled to receive pension benefits pursuant to the provisions of a pension plan under the *Civil Service Superannuation Act*. Pension benefits are based on the number of years of service times 2 percent of the best three years' average salary. The plan provides for inflation protection to a maximum of 6 percent.

The plan is operated within the Civil Service Superannuation Fund which is not part of the Operating Fund of the Province. Investments of the Fund are held within the Province of Prince Edward Island Master Trust, which is administered by external investment managers under policy guidelines set down by Executive Council and supervised by an advisory committee to the Minister of Finance, Energy and Municipal Affairs. The plan is funded by employee contributions, which are matched by the employer, as well as, employer special payments as needed.

Prior to January 2013, the plan was funded by employee contributions equal to 7.09 percent of the portion of their salary up to the Year's Maximum Pensionable Earnings (YMPE) and 8.75 percent on earnings above the YMPE. Effective January 2013, contribution rates were increased to 8.09 percent for earnings below the YMPE, and 9.75 percent for earnings above the YMPE.

By Act, the Province is committed to make payments if the Civil Service Superannuation Fund is insufficient to provide for pension payments as they become due. In addition, a funding policy has been adopted which requires the Province to make special contributions when the Fund's funding level declines below 90 percent. As a result of an unfunded liability at April 1, 2005, the Province made a special contribution through the signing of a \$52.0 million promissory note. The note, which is held by the Fund, is receivable in ten equal instalments of \$5.2 million beginning October 15, 2006. Interest on the note is accrued at a rate of 4.41 percent per annum and is receivable semi-annually on April 15 and October 15. Prior to October 15, 2015 any monies owing may be suspended on six months prior notice if the Minister of Finance, Energy and Municipal Affairs deems the funding level of the Fund, excluding any outstanding balances on promissory notes, to be at a level of 90 percent on a going concern basis as defined in the *Province of Prince Edward Island Funding Policy for Government Sponsored Registered Pension Plans*. Interest will be accrued to the date of any suspension implemented. Any monies suspended prior to and including October 15, 2015 are no longer due and owing. Provided no further monies are payable, the promissory note shall be deemed paid in full.

The Province legislated plan design changes for the Civil Service Superannuation Fund subsequent to year-end. For a detailed explanation, please see Note 18

On December 11, 2012 the Province made a special contribution to the Fund by issuing a \$150.8 million promissory note. The note is receivable in ten equal instalments of \$15.1 million beginning April 1, 2013. Interest on the note is accrued at a rate of 2.90 percent per annum and is receivable semi-

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annually on April 1 and October 1. At any time prior to April 1, 2022, and at the sole option and discretion of the Province of Prince Edward Island, as represented by the Minister of Finance, Energy and Municipal Affairs, and on six months prior written notice to the Civil Service Superannuation Fund, this Promissory Note and monies then owing may be cancelled if the actuary to the Civil Service Superannuation Fund deems the funding level of the plan, excluding any outstanding balance of this Promissory Note, to be at a level of 90 percent, pursuant to an actuarial valuation for funding purposes conducted in accordance with accepted actuarial practice in Canada. In the event that the note is cancelled, interest will be accrued to the cancellation date.

Teachers' Superannuation Fund

The *Teachers' Superannuation Act* established a fund for the payment of pensions to retired teachers or refund of contributions under certain circumstances. Pension benefits are based on the number of years of service times 2 percent of the best five years' average salary. The plan provides for inflation protection to a maximum of 4 percent.

The plan is operated within the Teachers' Superannuation Fund which is not part of the Operating Fund of the Province. Investments of the Fund are held within the Province of Prince Edward Island Master Trust, which is administered by external investment managers under policy guidelines set down by Executive Council and supervised by an advisory committee to the Minister of Finance, Energy and Municipal Affairs. The plan is funded by employee contributions, which are matched by the employer, as well as, employer special payments as needed.

Prior to January 2013, the plan was funded by employee contributions equal to 7.3 percent of the portion of their salary up to the Year's Maximum Pensionable Earnings (YMPE) and 9.0 percent on earnings above the YMPE. Effective January 2013, contribution rates were increased to 8.3 percent for earnings below the YMPE, and 10.0 percent for earnings above the YMPE.

By Act, the Province is committed to make payments if the Teachers' Superannuation Fund is insufficient to provide for pension payments as they become due. In addition, a funding policy has been adopted which requires the Province to make special contributions when the Fund's funding level declines below 90 percent. As a result of an unfunded liability at July 1, 2005, the Province made a special contribution through the signing of a \$160.0 million promissory note. The note, which is held by the Fund, is receivable in ten equal instalments of \$16.0 million beginning April 15, 2005. Interest on the note is accrued at a rate of 4.345 percent per annum and is receivable semi-annually on April 15 and October 15. Prior to April 15, 2014, any monies owing may be suspended on six months prior notice if the Minister of Finance, Energy and Municipal Affairs deems the funding level of the fund, excluding any outstanding balances on promissory notes, to be at a level of 90 percent on a going concern basis as defined in the *Province of Prince Edward Island Funding Policy for Government Sponsored Registered Pension Plans*. Interest will be accrued to the date of any suspension implemented. Any monies suspended prior to and including April 15, 2014 are no longer due and owing. Provided no further monies are payable, the promissory note shall be deemed paid in full.

The Province legislated plan design changes for the Teachers' Superannuation Fund subsequent to year-end. For a detailed explanation, please see Note 18.

On December 11, 2012 the Province made a special contribution to the Fund by issuing a \$80.4 million promissory note. The note is receivable in ten equal instalments of \$8.04 million beginning April 1, 2013. Interest on the note is accrued at a rate of 2.90 percent per annum and is receivable semi-annually on April 1 and October 1. At any time prior to April 1, 2022, and at the sole option and

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discretion of the Province of Prince Edward Island, as represented by the Minister of Finance, Energy and Municipal Affairs, and on six months prior written notice to the Teachers' Superannuation Fund, this Promissory Note and monies then owing may be cancelled if the actuary to the Teachers' Superannuation Fund deems the funding level of the plan, excluding any outstanding balance of this Promissory Note, to be at a level of 90 percent, pursuant to an actuarial valuation for funding purposes conducted in accordance with accepted actuarial practice in Canada. In the event that the note is cancelled, interest will be accrued to the cancellation date.

Pension Plan for Members of the Legislative Assembly

The *Legislative Assembly Act* provides for an Indemnities and Allowances Commission to review and determine the remuneration and benefits to be paid to the Members of the Legislative Assembly, Ministers, Speaker, Deputy Speaker, Leader of the Opposition, Government House Leader, Opposition House Leader, Government Whip, and Opposition Whip. The Commission established the "Pension Plan for Members of the Legislative Assembly of Prince Edward Island" and designated the Minister of Finance, Energy and Municipal Affairs as Administrator having responsibility for the day-to-day operation and administration of the plan. Pension benefits are based on criteria which differ depending on the period of service. The criteria for the different periods are as follows:

- (i) For the period up to and including June 30, 1994, annual members' pensions are equal to the lesser of 75 percent of contributions and the average annual indemnity during the last five years of service. Annual Ministers' pensions are equal to the lesser of 75 percent of contributions and one half of the highest annual salary as a Minister.
- (ii) For the period July 1, 1994 to March 31, 2001, benefits are based on the number of years of service times 2 percent of the best thirty-six consecutive months' average indemnity and salary earned by the member.
- (iii) For the period on or after April 1, 2001, benefits are 25 percent of the required contributions made by the participant commencing after April 1, 2001, indexed annually by the percentage increase in the Consumer Price Index, subject to a maximum increase of 8 percent per annum.

This plan operates within the Pension Plan for Members of the Legislative Assembly of Prince Edward Island Fund and is not part of the Operating Fund of the Province. The plan is funded by contributions from the members of the Legislative Assembly equal to 8 percent of their salary. Investments of the Fund are held within the Province of Prince Edward Island Master Trust, which is administered by external investment managers under policy guidelines set down by Executive Council and supervised by an advisory committee to the Minister of Finance, Energy and Municipal Affairs. The Province is required to make contributions to the Fund to ensure that there is sufficient money to cover the cost of current service accruals as well as provide for the proper amortization of any unfunded liability. The plan text requires that an employer contribution holiday must be taken while the plan is in a surplus position.

Pension Plan for Members of the Legislative Assembly (Supplementary)

The supplementary to the Pension Plan for Members of the Legislative Assembly was established effective April 1, 1999. The plan provides a pension which is supplementary to the benefits provided under the Pension Plan for Members of the Legislative Assembly. Supplementary benefits are provided for service rendered subsequent to June 30, 1994 and the amount of benefit is approximately

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equal to those benefits provided under the Pension Plan for Members of the Legislative Assembly of Prince Edward Island. This plan is unfunded. The Province is responsible for the unfunded liability and makes payments from the Operating Fund as they become due. The plan provides for inflation protection to a maximum of 8 percent.

Senior Compensation Program

An executive compensation plan is provided to the senior management of the Province. The plan provides a pension which is supplementary to the benefits provided under the *Civil Service Superannuation Act*. Pension benefits are based on the number of years' participation in the Senior Compensation Program to a maximum of 5 years times 2 percent of the best three years' average salary. This plan is unfunded. The Province is responsible for the unfunded liability and makes payments from the Operating Fund as they become due. The plan provides for inflation protection to a maximum of 6 percent.

Pension Plan for Judges – Old

The *Provincial Court Act* provides a pension plan for Provincial Court judges who were appointed before April 1, 1997. Pension benefits are based on two thirds of the salary payable to the judge at the time of retirement. This plan is unfunded. The Province is responsible for the unfunded liability and makes payments from the Operating Fund as they become due. The plan provides for inflation protection to a maximum of 8 percent.

Pension Plan for Judges – New

The *Provincial Court Act* established a Judicial Remuneration Review Commission which reviews salary, benefits and expenses paid to judges. In February 2002, the Commission approved the establishment of a pension plan for judges appointed after March 31, 1997 which is supplementary to the benefits provided under the *Civil Service Superannuation Act*. Pension benefits are based on the number of years' service times 3 percent of the best three years' average salary less benefits received under the Civil Service Superannuation Plan. This plan is unfunded. The Province is responsible for the unfunded liability and makes payments from the Operating Fund as they become due. The plan provides for inflation protection to a maximum of 6 percent.

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Summary of Plan Membership, Contributions and Payments

	2013	2012
<u>Civil Service Superannuation Fund</u>		
Number of Active Members	7,104	6,983
Employee Current Service Contributions	\$27.0 million	\$25.0 million
Number of Retirees	3,343	3,059
Benefit Payments	\$54.6 million	\$49.9 million
<u>Teachers' Superannuation Fund</u>		
Number of Active Members	1,857	1,842
Employee Current Service Contributions	\$9.4 million	\$8.7 million
Number of Retirees	1,540	1,456
Benefit Payments	\$42.7 million	\$40.8 million
<u>Pension Plan for Members of the Legislative Assembly</u>		
Number of Active Members	27	27
Employee Current Service Contributions	\$196.1 thousand	\$192.7 thousand
Number of Retirees	83	86
Benefit Payments	\$1.31 million	\$1.32 million
<u>Pension Plan for Members of the Legislative Assembly (Supplementary)</u>		
Number of Active Members	27	27
Number of Retirees	47	47
Benefit Payments	\$320.9 thousand	\$309.1 thousand
<u>Senior Compensation Program</u>		
Number of Active Members	29	31
Number of Retirees	48	42
Benefit Payments	\$543.5 thousand	\$499.3 thousand
<u>Pension Plan for Judges – Old</u>		
Number of Active Members	1	1
Number of Retirees	4	4
Benefit Payments	\$368.7 thousand	\$389.2 thousand
<u>Pension Plan for Judges – New</u>		
Number of Active Members	2	2
Number of Retirees	0	0

Actuarial Valuations / Estimates

Actuarial valuations of the Province's pension funds are carried out every three years. An estimated update, which is a calculation based on an extrapolation of the most recent valuation, is calculated by the Province at the end of each fiscal year.

Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the related employee group as follows:

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	2013	2012
Civil Service Pension Fund	13 years	13 years
Teachers' Pension Fund	14 years	14 years
MLA Pension Fund & Supplementary	2 years	2 years
Senior Compensation Pension Plan	6 years	6 years
Judges Pension Plan (Old)	10 years	10 years
Judges Pension Plan (New)	5 years	5 years

Actuarial valuations and estimates are based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect the Province's best estimates. The assumptions for the most recent valuations performed April 1, 2011 are as follows:

	Expected Inflation Rate	Discount Rate Used to Determine Accrued Obligation	Expected Rate of Return on Plan Assets	Salary Escalation
Civil Service Pension Fund	2.50%	7.37%	7.37%	2.50%
Teachers' Pension Fund	2.50%	7.37%	7.37%	2.50%
MLA Pension Fund	2.50%	7.37%	7.37%	2.50%
MLA Plan (Supplementary)	2.50%	4.68%	N/A	2.50%
Senior Compensation Pension Plan	2.50%	4.74%	N/A	2.50%
Judges Pension Plan (Old)	2.50%	4.68%	N/A	2.50%
Judges Pension Plan (New)	2.50%	4.72%	N/A	2.50%

The following are the most recent actuarial valuations for the Province's pension funds:

	Civil Service Fund	Teachers' Fund	MLA Fund	MLA Plan (Supp.)	Senior Comp. Pension Plan	Judges Pension Plan (Old)	Judges Pension Plan (New)
Date of Valuation	01-Apr-11	01-Apr-11	01-Apr-11	01-Apr-11	01-Apr-11	01-Apr-11	01-Apr-11
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Actuarial Liability	1,118,236	630,741	15,759	9,526	15,912	6,951	1,201
Fund Assets	967,953	540,154	19,961	N/A	N/A	N/A	N/A
Unfunded Liability (Surplus)	150,283	90,587	(4,202)	9,526	15,912	6,951	1,201

Actuarial assumptions are reviewed by the Province as a component of the year-end accounting and compliance work. Following this review, the Province announced that as of March 31, 2013 their best estimate of the province's funded pension plans discount rates and expected rate of return on assets should be adjusted as follows:

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	Discount rate used to determine Accrued Benefit Obligation	Expected rate of return on Plan Assets
Civil Service Pension Fund	6.86%	6.86%
Teachers' Pension Fund	6.86%	6.86%
MLA Pension Fund	6.86%	6.86%

An overview of the assumptions used in the extrapolation of the accrued benefit for the year ended March 31, 2013 is as follows:

	Mortality Factor	Retirement Age	Discount Rate	Salary Escalation	Pension Cost of Living Increase
Civil Service Pension Fund	GAR94 projected to 2000 using Scale AA for males and females	Members are assumed to retire upon attaining "Rule of 90" (age plus credit service totals 90) but not before age 55 and not after age 63	6.86%	2.50%	2.40%
Teachers' Pension Fund	GAR94 projected to 2000 using Scale AA for males and females	35 years of pensionable service or when age plus pensionable service is 86 (but not under age 55 or with less than 30 years of service); in any case, not over age 60 unless already over age 60, and no earlier than one year after the valuation date.	6.86%	2.50%	1.40%
MLA Pension Fund	GAR94 projected to 2000 using Scale AA for males and females	Members aged 55 and over assumed to retire in one year. Members aged 46 to 54 are assumed to retire in five years and Members under 46 are assumed to retire at age 50	6.86%	2.50%	2.50% Pre-Retirement; 0.50% Post-Retirement
MLA Supplementary Fund	GAR94 projected to 2000 using Scale AA for males and females	Members aged 55 and over assumed to retire in one year. Members aged 46 to 54 are assumed to retire in five years and Members under 46 are assumed to retire at age 50	4.68%	2.50%	2.50% Pre-Retirement; 0.50% Post-Retirement
Senior Compensation Pension Plan	GAR94 projected to 2000 is used after retirement and before retirement it is none	Later of age 55 or at which 5 years of SCP service is completed. All members, who at the valuation date have attained the retirement age under the above assumptions, are assumed to retire in one year.	4.74%	2.50%	2.40%
Judges Pension Plan (Old)	GAR94 projected to 2000 is used after retirement and before retirement it is none	Age 65	4.68%	2.50%	2.40%
Judges Pension Plan (New)	GAR94 projected to 2000 is used after retirement and before retirement it is none	Age 65	4.72%	2.50%	2.40%

Pension fund assets are valued at market values. The actual return on plan assets was 8.9 percent in 2013 (2012 – 1.5 percent).

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The following are the estimates at March 31, 2013:

	Gross Pension Obligation	Pension Assets	Unamortized Actuarial Adjustments	Net Pension Obligation	Net Pension Obligation
	31-Mar-13	31-Mar-13	31-Mar-13	31-Mar-13	31-Mar-12
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Civil Service Pension Fund	1,364,097	1,227,571	(278,528)	(142,002)	(7,102) ¹
Teachers Pension Fund	712,643	631,085	(147,314)	(65,756)	1,646
MLA Pension Fund	17,026	19,418	(1,688)	(4,080)	(5,593)
MLA Plan (Supplementary)	11,322	-	156	11,478	9,100
Senior Comp. Pension Plan	18,314	-	(3,577)	14,737	12,750
Judges Pension Plan (Old)	6,999	-	(2,585)	4,414	4,087
Judges Pension Plan (New)	1,579	-	(282)	1,297	1,003
Totals	2,131,980	1,878,074	(433,818)	(179,912)	15,891

¹ An error was detected in the amount charged for the current service cost for the Civil Service Pension Fund for the year ended March 31, 2012. The annual current service cost expense is calculated based on a percentage of active (i.e. currently contributing) members' pensionable earnings for the year. In the 2011-12 calculation an incorrect payroll figure was used, which resulted in an understated net pension obligation for the year ended March 31, 2012. The impact of the adjustment has been reflected in the net pension obligation reported in the above schedule. The adjustment made to the obligation is as follows:

Net Pension Obligation at March 31, 2012	(12,212)
Adjustment re: revised current service cost	5,110
Net Pension Obligation at March 31, 2012 restated	<u>(7,102)</u>

(c) Retirement and Other Benefits

Retirement Pay

Employees of the Civil Service, Health and Education sectors are entitled to retirement allowances, based on the number of years of service and the pay rate in effect at the retirement date, as provided for under collective agreements and terms of employment. These benefits are unfunded.

Death Benefits

A post-retirement death benefit in the form of life insurance coverage of \$5,000 is provided to regular, health and senior compensation members of the CSSF. MLAs also receive coverage in the amount of \$50,000 until age 65, reducing to \$25,000 at age 65 and then remaining at that level for life. MLAs who served as a Minister, Premier, or Leader of the Opposition are entitled to \$75,000 coverage until they are 65 instead of \$50,000. These benefits are funded by a \$50,000 contribution made annually by the Province and the assets are held in a separate reserve account of the Public Sector Group Insurance Plan.

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Workers' Compensation

Workers' compensation benefits include medical services, wage loss replacement and rehabilitation costs paid in the event that a volunteer firefighter or emergency measures organization volunteer is injured while performing their duties.

Effective January 1, 2011, the Province became an assessed employer for the purpose of providing workers compensation benefits to Civil Service, Instruction Education and former Health Sector employees. Thus, the liability associated with these benefits is held by the Workers Compensation Board of PEI. However, on the advice of its actuary, the Province continues to hold a \$1.6 million contingent liability pending a revaluation of the change to assessed employer status. This revaluation is to be performed as of December 31, 2013 and any resulting payables or receivables shall be settled by June 20, 2014.

Sick Leave

Employees of the Civil and Education sectors working full-time and part-time hours are entitled to receive sick leave that is earned at varying amounts per group. Unused hours can be carried forward for future paid leave, up to predetermined maximum amounts. This is an unfunded program with no specific assets segregated to meet the obligations when they come due. Actuarial estimated for this future liability have been completed and the latest actuarial valuation was calculated as at April 1, 2013.

Summary of Payments

	2013	2012
Retirement Pay	\$5.0 million	\$4.6 million
Death Benefits	\$0.2 million	\$0.2 million
Workers' Compensation ¹	\$0.1 million	\$0.1 million
Sick Leave – Civil ²	\$1.5 million	\$1.7 million
Sick Leave – Education ²	\$1.1 million	\$1.9 million

¹ Workers compensation benefit payments include only those in respect of volunteer firefighters and emergency measures organization volunteers.

² Sick leave payments represent the cost of utilization in excess of benefits earned for the respective year.

Actuarial Valuations / Estimates

The Province obtains actuarial calculations of its liability for future employee benefits. An estimated update, which is a calculation based on an extrapolation of the most recent valuation, is calculated by the Province at the end of each fiscal year.

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Actuarial gains and losses for future employee benefits other than workers compensation are amortized on a straight-line basis over the expected average remaining service life of the related employee group as follows:

	2013	2012
Retirement Pay (Civil Service & Education Sector)	11 years	11 years
Death Benefits (MLA)	2 years	2 years
Death Benefits (Civil Service)	13 years	13 years
Sick Leave (Civil Sector)	13 years	13 years
Sick Leave (Education Sector)	15 years	15 years

Actuarial gains and losses for workers compensation benefits are amortized on a straight-line basis over the average expected period during which benefits will be paid which is 19 years.

Actuarial valuations and estimates are based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect the Province's best estimates. The assumptions for the most recent valuations are as follows:

	Retirement Pay	Death Benefits (MLA)	Death Benefits (Civil & Health)	Workers' Compensation	Sick Benefits (Civil & Education)
Date of Valuation	01-Apr-11	01-Apr-11	01-Apr-11	01-Apr-11	01-Apr-12
Discount Rate Used to Determine Obligation	4.47%	4.70%	4.69%	4.68%	3.46%
Expected Salary Increase	2.50%	N/A	N/A	N/A	3.00%
Expected Inflation Rates					
Temporary Wage Loss	N/A	N/A	N/A	2.50%	N/A
Medical Aid & Hospital	N/A	N/A	N/A	4.50%	N/A
Pension & Extended Wage Loss	N/A	N/A	N/A	1.88%	N/A

Assumptions used for April 1, 2012 to March 31, 2013 period were the same as the above chart.

The market value of death benefit assets at the beginning of the year was \$1.2 million. The expected rate of return on death benefit assets is 4.69 percent. The actual return on assets was 2.6 percent in 2013 (2012- 1.0 percent).

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The following are the actuarial estimates of future commitments to employees at March 31, 2013:

	Gross Benefit Obligation	Benefit Asset	Unamortized Actuarial Adjustments	Net Benefit Obligation	Net Benefit Obligation
	31-Mar-13	31-Mar-13	31-Mar-13	31-Mar-13	31-Mar-12
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Retirement Pay	70,916	-	(18,924)	51,992	47,625
Death Benefits	10,712	1,095	(2,301)	7,316	6,438
Workers Compensation	2,503	-	(97)	2,406	2,390
Sick Leave (Civil & Educ.)	35,695	-	(2,497)	33,198	30,807
Totals	119,826	1,095	(23,819)	94,912	87,260

(d) Cost of Pension, Retirement and Other Obligations

The following schedule presents the costs of future employee benefits for the year ended March 31, 2013:

	Current Service Cost	Net Interest Cost	Employee and Other Contributions	Amortization of Actuarial Adjustments	Net Cost
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Civil Service Pension Fund	44,171	4,237	(42,962)	21,255	26,701
Teachers Pension Fund	14,853	3,144	(9,414)	13,749	22,332
MLA Pension Fund	407	(211)	(196)	1,512	1,512
MLA Plan (Supplementary)	736	497	- ¹	1,466	2,699
Senior Comp. Pension Plan	939	820	- ¹	772	2,531
Judges Pension Plan (Old)	87	319	- ¹	289	695
Judges Pension Plan (New)	128	69	- ¹	97	294
Total Pension	61,321	8,875	(52,572)	39,140	56,764
Retirement Pay	3,965	3,057	-	2,385	9,407
Death Benefits	343	422	-	214	979
Workers Compensation ²	73	41	-	(6)	108
Sick Leave ³	3,649	1,177	-	189	5,015
Total Other	8,030	4,697	-	2,782	15,509
Totals	69,351	13,572	(52,572)	41,922	72,273

¹ Employee contributions are not required on these pension plans.

² Workers compensation costs include only those in respect of volunteer firefighters and emergency measures organization volunteers.

³ Sick Benefit expense includes Civil and Education costs.

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12 Supplementary Funding Provided by the Government of Canada

The Province has been receiving supplementary funding, from the Government of Canada, for a number of programs. The Government of Canada has set up trust funds to administer some of these special transfers. The Province is recording the supplementary funding as follows:

New Deal for Cities and Communities

2005-2006	\$2.1 million
2006-2007	\$4.4 million
2007-2008	\$6.5 million
2008-2009	\$9.1 million
2009-2010	\$12.7 million
2010-2011	\$16.1 million
2011-2012	\$15.2 million
2012-2013	\$13.9 million
Accounts Payable March 31, 2013	\$2.5 million
Total	<u>\$82.5 million</u>

Affordable Housing Trust

2006-2007	\$0.02 million
2007-2008	\$0.58 million
2008-2009	\$0.71 million
2009-2010	-
2010-2011	-
2011-2012	\$2.08 million
Total	<u>\$3.39 million</u>

Police Officers Recruitment Fund

2008-2009	\$0.32 million
2009-2010	\$0.32 million
2010-2011	\$0.32 million
2011-2012	\$0.32 million
2012-2013	\$0.32 million
Total	<u>\$1.60 million</u>

13 Capital Transfers to Agencies

The Province provides capital funding to Provincial Agencies, Boards and Crown Corporations for the purchase of tangible capital assets. Budget approval for capital funding is included in the Capital Estimates of the Province. Funding to Provincial Agencies, Boards and Crown Corporations for operating expenses are included in the Estimate of Revenue and Expenditure.

14 Government Restructuring

Effective November 15, 2011 Executive Council announced a major government restructuring which impacted the operations of a number of departments. These changes did not take effect until April 1, 2012 for financial reporting purposes. Financial results presented in the Statement of Operations and Accumulated Deficit for the year ended March 31, 2012 have been restated for comparative purposes based on the restructured departments.

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15 Use of Estimates and Measurement Uncertainty

Measurement uncertainty exists in financial statements when recorded amounts are based on assumptions or estimates. When estimates are used it is possible that there could be a material variance between the recorded amount and another reasonably possible amount. The accuracy of estimates depends on the completeness and quality of information available at the time of preparation of financial statements. Estimates are adjusted to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements in the accruals for such items as future pension, retirement and other obligations, environmental remediation obligations, various federal and provincial revenues and provisions for losses on loans, loan guarantees and accounts receivable. The nature of uncertainty in the accruals for pension, retirement and other obligations arises because actual results may differ significantly from the Province's various assumptions about plan members and economic conditions in the market place. Uncertainty exists for environmental remediation obligations because the actual extent of remediation activities required may differ significantly based on the actual extent of site contamination and the chosen remediation process. Uncertainty related to federal and provincial revenues arises because of the possible differences between the estimated and actual economic growth and other assumptions used to accrue these revenues. Uncertainty related to loan provisions arises due to assumptions on economic conditions in the market place and the financial health of loan recipients. Measurement uncertainty also exists in the estimate of useful life of tangible capital assets.

16 Prior Period Comparative Figures

Certain prior period comparatives have been restated to conform to the presentation format adopted in the current period.

17 Future Accounting Pronouncements

There are amendments to PS Standard 3450, *Financial Instruments*, from the Public Sector Accounting Board (PSAB), which take effect on fiscal years beginning on or after April 1, 2013. The Province is currently reviewing the impact of these standards on next year's financial statements.

18 Subsequent Events**(a) Government Pension Plans**

Subsequent to March 31, 2013, legislation was passed to amend the Civil Service Superannuation Act and Teachers' Superannuation Act. These amendments came into force on January 1, 2014 and are summarized as follows:

- The benefits guaranteed by the Province no longer include indexation after 2016 as it has been made contingent on each plan's ability to pay for those benefits. The funding of deficits under this new guarantee is the Province's responsibility with special payments being required whenever one of the plans has a funded status below 100% and the funded status is not expected to recover to at least 100% within 5 years. In addition, as part of the transition to this new plan design, the Province will provide a one-time funding injection that will bring the funded status of each plan to 122% as at January 1, 2014.

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- The salary component of the benefit formula will be calculated based on average indexed earnings. The earnings attributed to each year of pre-2014 pensionable service, and indexed thereafter, will be the December 31, 2013, 3-year and 5-year highest average salaries calculated under the Civil Service Superannuation Act and Teachers' Superannuation Act, respectively, prior to the plan amendment. Annual indexation of salaries is guaranteed for 2014, 2015 and 2016 at a rate of 1.5% per annum for both plans. After 2016, salary indexing will be contingent on each plan having a funded status greater than 100% and limited to the assets determined to be available for that purpose.
- Annual indexation of deferred and retiree pensions is guaranteed for 2014, 2015 and 2016 at a rate of 1.5% per annum for the Civil Service Superannuation Fund and 0.9% per annum for the Teachers' Superannuation Fund. After 2016, indexation of deferred and retiree pensions will be contingent on each plan having a funded status greater than 110% and limited to the assets determined to be available for that purpose.
- Commencing January 1, 2019, the unreduced retirement rules will change such that pension earned on pensionable service credited after 2018 will be payable on an unreduced basis when a member, at his or her date of retirement, is at least 62 years of age or at least 55 years of age with 32 or more years of pensionable service. The pre-amendment unreduced retirement rules will continue to apply to pensionable service credited prior to 2019.
- After 2016, contribution rates will vary as follows depending on the funded status of each plan as measured at each valuation date:
 - If the funded status falls below 110%, employee and employer contribution rates will increase by 1% and 2%, respectively, and these rates will remain in force until the funded status improves to at least 115%.
 - If the funded status falls below 100%, the employer contribution rate will increase by a further 2% in addition to the rate increases for a funded status below 110%. This additional employer contribution rate increase will remain in effect until the funded status improves to at least 105%.
 - If the funded status improves to 135% or higher, employee and employer contribution rates will decrease by 1% and 2%, respectively, until the funded status falls to or below 130%.
 - If the funded status improves to 145% or higher, the employer contribution rate will decrease by a further 2% in addition to the rate decreases for a funded status at or above 135%. This additional decrease will remain in effect until the funded status falls to or below 140%.

Estimates of the potential impact that the above plan design and actuarial assumption changes may have on the January 1, 2014 Civil Service Superannuation Fund and Teachers' Superannuation Fund gross pension obligations are as follows:

	Plan Design Changes	Actuarial Assumption Changes¹
Civil Service Superannuation Fund	Decrease of 23% - 29%	Increase of 15% - 23%
Teachers' Superannuation Fund	Decrease of 15% - 19%	Increase of 14% - 22%

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¹ The percentages provided for actuarial assumption changes reflect the estimated percentage increases in the gross pension obligations which exist after the plan design changes have already been applied.

(b) School Act Changes

As a result of changes in the *School Act*, effective April 1, 2013 the tangible capital assets of the English Language School Board and the French Language School Board are to be transferred to the Government of P.E.I. Operating Fund.

(c) Installation of Fibre Network to Schools

In May 2013, the Province entered into a contract with Bragg Communication Inc. for the provision of wide area network service, with related monitoring services and internet access for sixty-six provincial educational sites. The term of this agreement is ten years, commencing May 1, 2013 and ending April 20, 2023. The commitment pursuant to this agreement for the next five years and beyond is:

	(\$000)
2013-2014	1,980
2014-2015	675
2015-2016	675
2016-2017	675
2017-2018	482
Thereafter	1,650
	<u>6,137</u>

(d) Contractual Obligations

Subsequent to March 31, 2013, the Province entered into a number of contracts. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Significant obligations include:

	2014	2015	2016	Total
	(\$000)	(\$000)	(\$000)	(\$000)
Highway Capital	8,954	-	-	8,954
Highway Maintenance and Safety	5,406	129	-	5,535
Public Works and Planning	7,230	7,862	2,391	17,483
	<u>21,590</u>	<u>7,991</u>	<u>2,391</u>	<u>31,972</u>

(e) Harmonized Sales Tax (HST)

The governments of Prince Edward Island and Canada have entered into a Comprehensive Integrated Tax Coordination Agreement (CITCA) to harmonize the provincial sales tax with the federal goods and service tax effective April 1, 2013. The provincial legislation ratifying the agreement to bring in HST and to wind-down the provincial sales tax received Royal Assent on December 7, 2012. Under a harmonized sales tax, the provincial rate will be reduced from 10 percent to 9 percent, combined with the Federal rate, the harmonized rate will be 14 percent. Due to the nature of tax collection it is not possible to determine the financial impact on provincial tax revenues of the tax change at this time. Terms of CITCA entitle P.E.I. to receive Transitional Assistance totalling \$39 million from Canada. HST was implemented on April 1, 2013.

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PROVINCE OF PRINCE EDWARD ISLAND
Schedules to the Operating Fund Financial Statements
For the year ended March 31, 2013

	<u>2013</u>	<u>2012</u>
	(\$000)	Restated (\$000)
1 Cash (Bank Advances)		
Bank Accounts	(3,725)	21,416
	<u>(3,725)</u>	<u>21,416</u>
2 Accounts and Taxes Receivable		
Taxes	82,960	84,485
Government of Canada	68,856	74,279
Agencies, Boards and Crown Corporations	28,425	19,841
Interest	279	189
Other	11,644	15,109
	192,164	193,903
Provision for Doubtful Accounts (Schedule 18)	(3,464)	(3,163)
	<u>188,700</u>	<u>190,740</u>
3 Investments		
Summerside Regional Development Corporation	2	2
Charlottetown Area Development Corporation	2	2
	<u>4</u>	<u>4</u>

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4 Sinking Fund

	<u>2013</u> <u>(\$000)</u>	<u>2012</u> <u>(\$000)</u>
FINANCIAL ACTIVITIES		
Sinking Fund Earnings		
Investment Earnings	11,246	12,244
Bank Charges	(11)	(11)
Net Sinking Fund Earnings	<u>11,235</u>	<u>12,233</u>
Instalments from Operating Fund	12,224	13,750
Other payments to the Operating Fund	(5,730)	(778)
Debentures Redeemed	(61,426)	(27,012)
Change in Sinking Fund	(43,697)	(1,807)
Sinking Fund, beginning of year	<u>226,398</u>	<u>228,205</u>
Sinking Fund, end of year	<u><u>182,701</u></u>	<u><u>226,398</u></u>
FINANCIAL POSITION		
Assets		
Cash	10	372
Accrued Interest	1,751	1,959
	<u>1,761</u>	<u>2,331</u>
Investments, at cost ¹	<u>180,943</u>	<u>224,070</u>
Total Assets	<u><u>182,704</u></u>	<u><u>226,401</u></u>
Liabilities		
Accounts Payable	3	3
Sinking Fund	<u>182,701</u>	<u>226,398</u>
Total Liabilities and Fund Reserve	<u><u>182,704</u></u>	<u><u>226,401</u></u>

¹ Market value of investments \$209.4 million (2012 - \$254.3 million)

UNAUDITED		
	2013	2012
	<u>(\$000)</u>	<u>Restated (\$000)</u>
5 Loans Receivable		
Loans		
Charlottetown Area Development Corporation loans due in varying annual amounts to the year 2019, bearing interest rates ranging from 6.13% - 6.64%.	2,148	2,456
Communities 13 Inc. loan due 2021, bearing interest at 7.25%	90	146
Community Development loans due in varying annual amounts to the year 2033, bearing interest rates ranging from 4.74% - 6.00%.	920	1,364
Innovation PEI loans due in varying amounts to the year 2031, bearing interest rates ranging from 0.54% - 5.33%.	9,624	11,633
P.E.I. Energy Corporation loans due in varying annual amounts to the year 2022, bearing interest rates ranging up to 4.87%.	74,763	71,782
P.E.I. Housing Corporation loans due in varying amounts to the year 2014, bearing interest rates ranging from 8.86% - 11.63%.	573	721
Finance PEI/P.E.I. Lending Agency loans due in varying annual amounts to the year 2024, bearing interest rates ranging from 2.47% - 4.46%.	161,522	168,158
P.E.I. Liquor Control Commission loans due in varying annual amounts to the year 2020, bearing interest rates ranging from 4.20% - 6.77%.	1,754	2,432
P.E.I. Student Financial Assistance Corporation loan due on demand, bearing interest at the Province of P.E.I. Treasury Board's interest rate to crown corporations on advances.	26,200	26,200
Island Investment Development Inc. loan due in 2012, bearing interest at 3.11%.	7,082	-
	<u>284,676</u>	<u>284,892</u>
Other		
Employee Computer Purchase Loans - 3 year term, interest 2.8%.	1	1
Employee Transition Advances - non-interest bearing.	3,438	3,738
Employee Health Club Loans - 1 year term, interest 1.35%.	30	31
Ocean Choice Seafood's Promissory Note due in annual payments of \$750 thousand and a final lump sum payment of \$6.0 million in 2014, non-interest bearing.	9,750	9,750
	<u>13,219</u>	<u>13,520</u>
Total Loans Receivable before Provisions and Concessions	297,895	298,412
Provision for Doubtful Accounts (Schedule 18)	(18,222)	(14,774)
Adjustment for Interest Concession - Ocean Choice Inc.	(1,995)	(1,995)
	<u><u>277,678</u></u>	<u><u>281,643</u></u>

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	2013	2012
	<u>(\$000)</u>	<u>Restated (\$000)</u>
6 Deferred Revenue and Credits		
Motor Vehicle Registry	7,588	6,660
Other	<u>1,284</u>	<u>1,354</u>
	<u>8,872</u>	<u>8,014</u>
7 Accounts Payable and Accrued Liabilities		
Goods and Services	47,683	51,634
Government of Canada	48,901	21,157
Due to Agencies, Boards and Crown Corporations	64,185	72,939
Wages and Benefits	23,654	23,736
Interest		
Debentures	21,863	20,868
Canada Pension Bonds	2,441	2,575
Other	4,305	1,378
Provision for Loan Guarantees (Schedule 18)	-	332
Other	<u>13,567</u>	<u>12,145</u>
	<u>226,599</u>	<u>206,764</u>
8 Short-Term Loans Payable		
Treasury Notes, 0.99% - 1.02%, maturing April 3, 2013 - June 25, 2013.	340,000	515,000
Discount on Treasury Notes	<u>(463)</u>	<u>(748)</u>
	<u>339,537</u>	<u>514,252</u>

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	2013	2012
	<u>(\$000)</u>	<u>Restated</u>
		<u>(\$000)</u>
9 Obligation Under Capital Leases		
Leasehold Improvement obligations payable monthly until the year 2019, bearing interest rates ranging from 6.64% - 8.50%.	2,292	2,677
	<u>2,292</u>	<u>2,677</u>

Interest expense related to capital lease obligations for the year was \$169 thousand (2012 - \$195 thousand).

Future minimum lease payments under the capital lease obligations are:

	(\$000)
2013-2014	554
2014-2015	496
2015-2016	380
2016-2017	379
2017-2018	379
Thereafter	601
Total minimum lease payments	<u>2,789</u>
Imputed interest	<u>(497)</u>
Net Obligation	<u><u>2,292</u></u>

10 Pension, Retirement and Other Obligations

Civil Service Superannuation Fund	(142,002)	(7,102)
Teachers' Superannuation Fund	(65,756)	1,646
Pension Plan for Members of the Legislative Assembly	(4,080)	(5,593)
Other Pension Plans	31,926	26,940
Retirement and Death Benefits	59,308	54,063
Workers' Compensation	2,406	2,390
Sick Leave	33,198	30,807
	<u>(85,000)</u>	<u>103,151</u>

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	<u>2013</u>	<u>2012</u>
	(\$000)	Restated (\$000)
11 Loans Payable		
Government of Canada, non-interest bearing, maturing March 31, 2022, payable in monthly instalments of \$325,642.	12,377	16,284
Adjustment for Interest Concession	(963)	(1,580)
	<u>11,414</u>	<u>14,704</u>
Teachers' Superannuation Fund, 4.35%, maturing April 15, 2014, with interest payable semi-annually and principal payments of \$16.0 million payable annually.	32,000	48,000
Teachers' Superannuation Fund, 2.90%, maturing April 1, 2022, with interest payable semi-annually and principal payments of \$8.0 million payable annually.	80,369	-
Civil Service Superannuation Fund, 4.41%, maturing October 15, 2015, with interest payable semi-annually and principal payments of \$5.2 million payable annually.	15,600	20,800
Civil Service Superannuation Fund, 2.90%, maturing April 1, 2022, with interest payable semi-annually and principal payments of \$15.0 million payable annually.	150,761	-
	<u><u>290,144</u></u>	<u><u>83,504</u></u>

Principal repayment requirements over the next five years on outstanding loans payable are as follows:

	(\$000)
2013-2014	48,221
2014-2015	48,221
2015-2016	32,221
2016-2017	23,222
2017-2018	23,222
	<u><u>175,107</u></u>

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12 Debentures and Sinking Fund

Issue Date	Maturity Date	Interest Rate	Term of Years	Gross Debt (\$000)	Sinking Fund (\$000)	Net Debt 2013 (\$000)	Net Debt 2012 (\$000)
Public Issues:							
17-Dec-92	17-Dec-12	9.750%	20	-	-	-	25,311
18-Mar-93	18-Mar-13	9.250%	20	-	-	-	25,818
12-Mar-09	02-Jun-14	3.200%	5	100,000	-	100,000	100,000
27-Oct-95	27-Oct-15	8.500%	20	75,000	35,412	39,588	42,384
15-Sep-09	24-Sep-19	4.250%	10	100,000	-	100,000	100,000
25-Aug-10	02-Sep-20	3.700%	10	100,000	-	100,000	100,000
15-Dec-93	15-Dec-23	8.500%	30	60,000	34,469	25,531	28,057
20-Aug-02	29-Jul-27	6.100%	25	100,000	17,148	82,852	84,906
21-Feb-00	21-Feb-30	6.800%	30	80,000	23,079	56,921	59,178
29-Jan-02	29-Jan-32	6.250%	30	100,000	22,732	77,268	79,801
12-Jun-03	21-Feb-34	5.600%	30	100,000	16,545	83,455	85,446
16-Sep-04	15-Jun-35	5.700%	30	100,000	12,852	87,148	89,004
28-Jan-05	19-May-36	5.300%	31	100,000	10,906	89,094	90,860
12-Sep-05	19-Nov-37	4.650%	32	100,000	10,588	89,412	91,133
17-Mar-10	19-Nov-37	4.650%	27	100,000	4,031	95,969	97,375
16-Mar-11	19-May-41	4.600%	30	100,000	-	100,000	100,000
26-Jul-11	19-May-41	4.600%	30	100,000	-	100,000	100,000
19-Jun-12	27-Jun-42	3.650%	30	200,000	-	200,000	-
10-Jan-13	17-Jan-53	3.600%	40	125,000	-	125,000	-
				<u>1,740,000</u>	<u>187,762</u>	<u>1,552,238</u>	<u>1,299,273</u>
Canada Pension Plan Issues:							
1992-93	2012-2013	9.368%	20	-	-	-	6,971
1998-99	2018-2019	5.930%	20	376	-	376	376
1999-00	2019-2020	6.347%	20	7,332	-	7,332	7,332
2000-01	2020-2021	6.681%	20	9,136	-	9,136	9,136
2001-02	2021-2022	6.593%	20	11,374	-	11,374	11,374
2002-03	2022-2023	6.285%	20	11,360	-	11,360	11,360
2003-04	2023-2024	5.728%	20	11,135	-	11,135	11,135
2004-05	2024-2025	5.659%	20	10,500	-	10,500	10,500
2005-06	2025-2026	5.212%	20	3,036	-	3,036	3,036
2005-06	2035-2036	4.772%	30	5,939	-	5,939	5,939
2006-07	2036-2037	4.879%	30	13,526	-	13,526	13,526
2007-08	2037-2038	4.851%	30	10,010	-	10,010	10,010
2008-09	2038-2039	4.970%	30	9,703	-	9,703	9,703
2009-10	2039-2040	5.092%	30	10,544	-	10,544	10,544
2010-11	2040-2041	4.818%	30	9,603	-	9,603	9,603
2011-12	2041-2042	4.522%	30	9,794	-	9,794	9,794
2012-13	2042-2043	3.624%	30	6,971	-	6,971	-
				<u>140,339</u>	<u>-</u>	<u>140,339</u>	<u>140,339</u>
				1,880,339	187,762	1,692,577	1,439,612
Debenture Discount				(10,884)	-	(10,884)	(8,236)
Unfunded (Over-funded) Portion of Fund				-	(5,061)	5,061	(670)
Total Debentures and Sinking Fund				<u><u>1,869,455</u></u>	<u><u>182,701</u></u>	<u><u>1,686,754</u></u>	<u><u>1,430,706</u></u>

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12 Debentures and Sinking Fund continued

The debentures listed on this schedule have been issued in Canadian dollars.

Canada Pension Plan debentures are redeemable in whole or in part before maturity at the option of the Minister of Finance, Energy and Municipal Affairs of Prince Edward Island.

Interest rates are calculated on a weighted average basis.

The unfunded (over-funded) portion of the Sinking Fund represents cash loaned to (borrowed from) the Province's Operating Fund.

Projected Payments

Projected payments for the next five years and thereafter are:

	<u>Total Repayments</u> (\$000)	<u>Sinking Fund Requirements</u> (\$000)	<u>Net Principal Repayments</u> (\$000)
2013-2014	-	-	-
2014-2015	100,000	-	100,000
2015-2016	75,000	35,412	39,588
2016-2017	-	-	-
2017-2018	-	-	-
Thereafter	1,705,339	152,350	1,552,989

Net principal repayments are comprised of the principal amount due less available designated sinking funds to retire the debenture.

13 Tangible Capital Assets

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	Land (\$000)	Buildings and Improvements (\$000)	Leasehold Improvements (\$000)	Roads and Bridges (\$000)	Motor Vehicles (\$000)	Equipment (\$000)	Other (\$000)	Total 2013 (\$000)	Total 2012 Restated (\$000)
Cost									
Balance, beginning of year	61,507	83,008	6,852	966,503	31,676	55,222	80,269	1,285,037	1,231,682
Additions	4,422	4,159	76	32,007	1,954	6,517	1,737	50,872	55,660
Adjustments	-	-	-	-	-	-	-	-	(411)
Disposals	(13)	-	-	-	(1,631)	(174)	(23)	(1,841)	(1,894)
Balance, end of year	65,916	87,167	6,928	998,510	31,999	61,565	81,983	1,334,068	1,285,037
Amortization									
Accumulated, beginning of year	-	48,060	4,028	674,687	23,487	26,384	42,953	819,599	788,404
Annual Amortization	-	2,335	339	22,551	1,743	4,746	2,481	34,195	32,490
Disposals	-	-	-	-	(1,567)	(174)	(10)	(1,751)	(1,295)
Accumulated, end of year	-	50,395	4,367	697,238	23,663	30,956	45,424	852,043	819,599
Net Book Value	65,916	36,772	2,561	301,272	8,336	30,609	36,559	482,025	465,438

Amortization is calculated using the straight line method (see Note 2).

The net book value of capital assets not being amortized because they are under construction or development is \$10.1 million.

No Interest was capitalized during the year.

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	2013	2012
	<u>(\$000)</u>	<u>Restated (\$000)</u>
14 Inventories and Property Holdings		
Inventory - Education and Early Childhood Development	1,575	1,460
Inventory - Community Services and Seniors	234	234
Inventory - Transportation and Infrastructure Renewal	4,284	4,329
Property Holdings	<u>195</u>	<u>248</u>
	6,288	6,271
Provision for Losses on Property Holdings (Schedule 18)	<u>(130)</u>	<u>(105)</u>
	<u>6,158</u>	<u>6,166</u>
15 Prepaid Expenses and Deferred Charges		
Insurance	-	106
Other	<u>102</u>	<u>-</u>
	<u>102</u>	<u>106</u>

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16 Trust Funds

		Fund Balance 2012 (\$000)	Increase (Decrease) in Funds (\$000)	Fund Balance 2013 (\$000)
Civil Service Superannuation Fund		982,185	245,386	1,227,571
Pension Plan for M.L.A.s	1	18,944	474	19,418
Public Trustee		8,331	608	8,939
Supreme Court		366	13	379
Teachers' Superannuation Fund	2	526,021	105,064	631,085
Other		<u>1,624</u>	<u>(286)</u>	<u>1,338</u>
Totals		<u>1,537,471</u>	<u>351,259</u>	<u>1,888,730</u>

¹ The Pension Plan for M.L.A.'s has a fiscal year end of December 31, 2012.

² The Teachers' Superannuation Fund has a fiscal year end of June 30, 2012.

The information used to prepared this schedule uses unaudited draft financial statements when audited financial statements are unavailable.

Trusts administered by the Province on behalf of other parties are excluded from the financial statements of the Operating Fund.

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17 Guaranteed Debt

	Principal Guaranteed	Outstanding 2013	Outstanding 2012
	(\$000)	(\$000)	(\$000)
¹ Lines of Credit / Demand Loans	50,943	36,152	1,554
² Debentures / Capital Loans	305,615	255,992	273,923
Total Guaranteed Debt	356,558	292,144	275,477

	Maturity Date	Principal Guaranteed	Outstanding 2013	Outstanding 2012
		(\$000)	(\$000)	(\$000)
¹ Lines of Credit / Demand Loans				
Communities 13 Inc.	01-Aug-2013	100	3	54
P.E.I. Energy Corp.	Upon Completion	40,843	32,604	-
P.E.I. Grain Elevators Corp.	31-Jul-12	10,000	3,545	1,500
		50,943	36,152	1,554
² Debentures / Capital Loans				
Atlantic Technology Centre	31-Aug-2017	12,100	6,978	7,462
Ch'town Area Dev. Corp.	15-May-2013	11,800	4,443	5,161
Communities 13 Inc.	31-Mar-2018	213	-	171
Dept. Fisheries & Aquaculture:				
Sea Plant Quality Initiative	12-Mar-2012	581	-	359
Fathers of Confederation Bldg.	30-Sep-2020	1,000	781	869
Island Investment Dev. Inc.	Apr 2013 to Apr 2017	211,986	211,986	225,837
Island Waste Management	31-Dec-2027	30,130	22,784	23,687
L.M. Montgomery Land Trust	30-Jun-2014	1,570	1,576	1,570
P.E.I. Energy Corporation	06-Mar-2017	9,360	3,139	3,890
P.E.I. Energy Savings Bonds	May 2013 to Dec 2016	20,000	337	2,663
P.E.I. Grain Elevators Corp.	May 2013 to Aug 2014	2,250	-	1,480
P.E.I. Grain Elevators Corp.	31-Aug-2017	3,400	3,127	-
Pownal Sports Centre	Mar 2014 to Mar 2024	1,085	706	774
P.E.I. Firefighter's Assoc. Inc.	31-Mar-2027	140	135	-
		305,615	255,992	273,923

Both principal and interest are guaranteed for loan guarantees and debenture share issues. During the term authorized, lines of credit may revolve up to the original principal guaranteed plus interest due.

UNAUDITED

18 Continuity of Provision for Doubtful Accounts and Losses

	<u>Provision 2012</u> <u>(\$000)</u>	<u>Written Off During Year</u> <u>(\$000)</u>	<u>Increase (Decrease)</u> <u>(\$000)</u>	<u>Provision 2013</u> <u>(\$000)</u>	
Accounts Receivable:					
Provincial Taxes					
Provincial Sales Tax	1,970	(469)	764	2,265	
Real Property Tax	200	(159)	100	141	
Transportation and Infrastructure	902	-	-	902	
Other Departments	91	-	65	156	
	<u>3,163</u>	<u>(628)</u>	<u>929</u>	<u>3,464</u>	¹
Loans Receivable:					
P.E.I. Student Financial Assistance Corporation	3,611	-	247	3,858	
Other	11,163	-	3,201	14,364	
	<u>14,774</u>	<u>-</u>	<u>3,448</u>	<u>18,222</u>	²
Guarantees:					
Sea Plant Quality Initiative	332	(332)	-	-	
	<u>332</u>	<u>(332)</u>	<u>-</u>	<u>-</u>	³
Property Holdings:					
Land (Tax Sales)	105	-	25	130	
	<u>105</u>	<u>-</u>	<u>25</u>	<u>130</u>	⁴
Totals	<u>18,374</u>	<u>(960)</u>	<u>4,402</u>	<u>21,816</u>	

¹ The Provision for Doubtful Accounts for Accounts and Taxes Receivable is deducted on Schedule 2.

² The Provision for Doubtful Accounts for Loans Receivable is deducted on Schedule 5.

³ The Provision for Losses on Loan Guarantees is included in Accounts Payable and Accrued Liabilities on Schedule 7.

⁴ The Provision for Losses on Property Holdings is deducted on Schedule 14.

UNAUDITED

19 Schedule of Debentures Issued and Matured

ISSUED

<u>Date Of Issue</u>	<u>Rate of Interest</u>	<u>Date of Maturity</u>	<u>Amount of Issue (\$000)</u>	<u>Price Received</u>
Canada Pension Plan				
01-May-12	3.77%	01-May-42	2,195	100.00
01-Jun-12	3.56%	01-Jun-42	3,060	100.00
03-Jul-12	3.55%	03-Jul-42	1,716	100.00
			<u>6,971</u>	
Provincial Debentures				
19-Jun-12	3.65%	27-Jun-42	200,000	98.79
10-Jan-13	3.60%	17-Jan-53	125,000	99.03
			<u>325,000</u>	
Total Debentures Issued			<u>331,971</u>	

MATURED

<u>Date Of Issue</u>	<u>Rate of Interest</u>	<u>Date of Maturity</u>	<u>Amount of Issue (\$000)</u>	<u>Amount Matured (\$000)</u>	<u>Redeemed By Operating Fund (\$000)</u>	<u>Redeemed By Sinking Fund (\$000)</u>
Canada Pension Plan						
01-May-92	9.41%	01-May-12	2,195	2,195	2,195	-
01-Jun-92	9.45%	01-Jun-12	3,060	3,060	3,060	-
02-Jul-92	9.17%	02-Jul-12	1,716	1,716	1,716	-
				<u>6,971</u>	<u>6,971</u>	<u>-</u>
Provincial Debentures						
17-Dec-92	9.75%	17-Dec-12	50,000	50,000	24,420	25,580
18-Mar-93	9.25%	18-Mar-13	60,000	60,000	24,154	35,846
				<u>110,000</u>	<u>48,574</u>	<u>61,426</u>
Total Debentures Matured				<u>116,971</u>	<u>55,545</u>	<u>61,426</u>

UNAUDITED

	2013 Budget	2013 Actual	2012 Actual Restated
	(\$000)	(\$000)	(\$000)
Revenue			
20 Taxes			
Personal Income Tax	290,892	300,393	285,750
Sales Tax	218,619	212,088	214,142
Real Property Tax	105,449	102,609	98,844
Gasoline Tax	42,957	41,122	41,787
Corporate Income Tax	40,918	52,181	42,079
Tobacco Tax	40,152	36,354	37,040
Health Tax on Liquor	18,140	17,395	16,908
Insurance Premium Tax	10,400	10,572	10,103
Corporation Capital Tax	4,600	5,687	5,792
Real Property Transfer Tax	4,000	4,092	3,860
Environment Tax	880	838	698
Fire Prevention Tax	400	567	495
	<u>777,407</u>	<u>783,898</u>	<u>757,498</u>
21 Licenses and Permits			
Motor Vehicle Registry	18,883	16,785	15,210
Registry and Licensing Act	840	957	972
Securities Act	3,927	4,449	3,863
Security Brokers and Salesmen Licenses	2,497	1,911	1,579
Other	3,689	2,946	2,746
	<u>29,836</u>	<u>27,048</u>	<u>24,370</u>
22 Fees and Services			
Housing Rental	5,134	5,168	4,580
Land Title and Registry Fees	2,520	2,466	2,332
Third Party Insurance	2,500	2,475	2,079
Automated Property Registration	1,066	929	848
Fines and Penalties	830	868	991
R.C.M.P. Recoveries	943	1,053	863
9-1-1 Cost Recovery Fees	1,175	997	776
Beverage Containers and Recycled Materials	6,800	7,139	6,880
Other	10,312	10,401	10,773
	<u>31,280</u>	<u>31,496</u>	<u>30,122</u>
23 Other			
P.E.I. Lotteries Commission	11,483	11,752	10,809
P.E.I. Liquor Control Commission	20,828	18,053	17,198
Other	690	1,416	1,758
	<u>33,001</u>	<u>31,221</u>	<u>29,765</u>

UNAUDITED

	2013 Budget	2013 Actual	2012 Actual Restated
	(\$000)	(\$000)	(\$000)
24 Investments			
Innovation PEI	412	332	436
Finance PEI	5,048	5,124	5,762
P.E.I. Housing Corporation	51	51	69
Other	3,212	3,339	2,586
	8,723	8,846	8,853
25 Government of Canada			
Equalization	337,075	337,075	329,022
Canada Health Transfer	123,164	120,956	116,445
Canada Social Transfer	49,754	49,551	48,933
Base Funding for Infrastructure	-	-	41,000
Labour Market Agreements	32,214	32,549	34,163
Federal Transitional Assistance	25,000	-	-
Infrastructure Programs	1,332	543	6,375
Agriculture Support Programs	3,528	3,573	4,071
Housing Programs	3,537	3,147	5,680
New Deals for Cities and Communities	13,997	13,852	15,451
Official Languages in Education	2,622	2,795	2,697
Capital Funding - Atlantic Gateway	2,000	2,250	-
Youth Justice Services	2,339	2,199	2,189
Crop Insurance	1,650	1,678	1,740
Promotion of Official Languages	1,090	1,390	1,563
Rehabilitation Programs	1,376	1,376	1,376
Wait Times Funding	1,049	1,048	1,057
Statutory Subsidy	679	679	679
Children-In-Care Special Allowance	550	471	543
Legal Aid	445	445	490
Police Officers Recruitment Fund	320	320	320
Exchange of Service Agreement	462	284	199
Other	3,350	3,105	3,954
	607,533	579,286	617,947
Expense			
26 Community Services, and Seniors			
Department of Community Services and Seniors	93,134	91,683	99,296
Interministerial Women's Secretariat	425	410	436
	93,559	92,093	99,732

UNAUDITED

	2013 Budget	2013 Actual	2012 Actual Restated
	<u>(\$000)</u>	<u>(\$000)</u>	<u>(\$000)</u>
27 Education and Early Childhood Development			
Department of Education and Early Childhood Development	229,270	227,404	221,970
Island Regulatory and Appeals Commission	1,358	1,358	1,400
	<u>230,628</u>	<u>228,762</u>	<u>223,370</u>
28 Finance, Energy and Municipal Affairs			
Department of Finance, Energy and Municipal Affairs	65,306	63,622	64,430
General Government	7,759	7,661	4,508
Employee Benefits	50,895	46,309	42,013
Interest on Unfunded Employee Future Benefits	13,866	13,572	21,887
P.E.I. Energy Corporation	544	544	569
Council of Atlantic Premiers	188	187	186
	<u>138,558</u>	<u>131,895</u>	<u>133,593</u>
29 Fisheries, Aquaculture and Rural Development			
Department of Fisheries, Aquaculture and Rural Development	10,307	9,533	12,168
Employment Development Agency	5,732	5,337	5,811
	<u>16,039</u>	<u>14,870</u>	<u>17,979</u>
30 Health and Wellness			
Department of Health and Wellness	12,936	11,632	10,797
Health PEI	542,717	542,718	525,263
	<u>555,653</u>	<u>554,350</u>	<u>536,060</u>
31 Innovation and Advanced Learning			
Department of Innovation and Advanced Learning	123,484	121,059	124,706
Innovation PEI	22,320	22,320	25,118
P.E.I. Lending Agency	-	-	787
	<u>145,804</u>	<u>143,379</u>	<u>150,611</u>
32 Tourism and Culture			
Department of Tourism and Culture	9,943	9,422	8,619
Tourism PEI	15,534	15,379	16,827
	<u>25,477</u>	<u>24,801</u>	<u>25,446</u>

33 Program Expense by Object

UNAUDITED

Department	Administration (\$000)	Debt (\$000)	Materials, Supplies and Services (\$000)	Professional and Contract Services (\$000)	Salaries and Employee Benefits (\$000)	Travel and Training (\$000)	Transfer Payments (\$000)	Total (\$000)
Agriculture and Forestry	314	29	942	1,976	10,550	786	21,751	36,348
Auditor General	31	-	16	32	1,483	24	8	1,594
Community Services and Seniors	500	-	300	181	18,807	488	71,817	92,093
Education and Early Childhood Development	391	17	2,266	405	191,615	412	33,656	228,762
Environment, Labour and Justice	668	-	1,964	23,866	31,208	816	1,883	60,405
Executive Council	701	-	732	585	5,905	164	349	8,436
Finance, Energy and Municipal Affairs	2,491	4,071	7,195	4,763	84,729	737	27,909	131,895
Fisheries, Aquaculture and Rural Development	177	9	102	71	4,964	214	9,333	14,870
Health and Wellness	139	25	1,070	793	5,005	155	547,163	554,350
Innovation and Advanced Learning	477	1,507	60	301	5,068	164	135,812	143,379
Legislative Assembly	196	-	102	25	4,121	184	231	4,859
Public Service Commission	94	-	11	1,432	5,597	428	1	7,563
Tourism and Culture	162	-	495	11	12,317	57	11,759	24,801
Transportation and Infrastructure Renewal	8,687	184	21,606	16,844	34,524	1,272	22,066	105,183
Total Program Expenses	15,028	5,842	36,861	51,285	415,883	5,901	883,738	1,414,538
Percentage of Total	1.1	0.4	2.6	3.6	29.4	0.4	62.5	100.0

Note - Debt includes Bad Debt Expense and Interest.

UNAUDITED

34 Operating Fund - Restatement of 2012- 2013 Budget Estimates

	2012-2013 Budget per Estimates Book (\$000)	Restatement (\$000)	2013 Budget Unaudited (\$000)
REVENUES			
Taxes	777,407	-	777,407
Licenses and Permits	29,836	-	29,836
Fees and Services	31,280	-	31,280
Sales	33,001	-	33,001
Investment Income	8,723	-	8,723
Government of Canada	602,786	4,747 ¹	607,533
Sinking Fund Earnings	11,350	-	11,350
Net Surplus of Crown Entities	15,710	(15,710) ²	-
Total Revenues	1,510,093	(10,963)	1,499,130
EXPENSES			
Agriculture and Forestry	37,532	-	37,532
Auditor General	1,770	-	1,770
Community Services and Seniors	93,559	-	93,559
Education and Early Childhood Development	230,628	-	230,628
Environment, Labour and Justice	60,072	-	60,072
Executive Council	8,856	-	8,856
Finance, Energy and Municipal Affairs	138,558	-	138,558
Fisheries, Aquaculture and Rural Development	16,039	-	16,039
Health and Wellness	555,653	-	555,653
Innovation and Advanced Learning	143,189	2,615 ²	145,804
Legislative Assembly	4,860	-	4,860
Public Service Commission	7,696	-	7,696
Tourism and Culture	25,477	-	25,477
Transportation and Infrastructure Renewal	102,422	-	102,422
Total Program Expenses	1,426,311	2,615	1,428,926
Capital Transfers to Crown Entities (Note 13)	-	52,429 ³	52,429
Interest Charges on Debt	109,901	-	109,901
Amortization of Capital Assets	56,841	(27,422) ⁴	29,419
Amortization of Deferred Capital Contributions	(8,047)	8,047 ¹	-
Total Expenses	1,585,006	35,669	1,620,675
Surplus (Deficit)	(74,913)	(46,632)	(121,545)

¹ - Adjust for change in the treatment of capital revenue per new accounting standards

² - Eliminate net surplus of crown agencies

³ - Add capital transfers to be made to crown agencies per 2012-2013 Capital Estimates

⁴ - Eliminate amortization of crown agencies

This schedule outlines the changes in the Province's 2012-2013 Budget to present, for comparative purposes, the Operating Fund portion of the budget. The information is taken from the *Province of PEI Estimates of Revenue and Expenditures 2012* and the *Capital Estimates Fall 2011*.

Summary

Of

Ordinary Revenues and Expenses

(Unaudited)

For the Year Ended March 31, 2013

PROVINCE OF PRINCE EDWARD ISLAND
Summary of Ordinary Revenues and Expenses
for the year ended March 31, 2013

	Expenses \$	Federal Revenue \$	Provincial Revenue \$	Net Expenses (Revenue) \$
Department of Agriculture and Forestry				
Department Management	14,511,114	4,790,119	35	9,720,960
Agriculture Resource Division	8,107,686	-	139,024	7,968,662
Agriculture Policy & Regulatory Division	6,100,846	583,085	183,397	5,334,364
P.E.I. Analytical Laboratories	1,424,443	-	415,215	1,009,228
Forest, Fish and Wildlife	6,204,315	62,264	726,640	5,415,411
TOTAL Agriculture and Forestry	<u>36,348,404</u>	<u>5,435,468</u>	<u>1,464,311</u>	<u>29,448,625</u>
Auditor General				
Administration	1,593,541	-	-	1,593,541
TOTAL Auditor General	<u>1,593,541</u>	<u>-</u>	<u>-</u>	<u>1,593,541</u>
Department of Community Services and Seniors				
Housing, Seniors and Corporate Support	12,792,600	3,146,586	5,677,714	3,968,300
Social Programs	61,574,391	1,375,660	-	60,198,731
Child & Family Services	17,315,556	653,820	608,894	16,052,842
TOTAL Community Services and Seniors	<u>91,682,547</u>	<u>5,176,066</u>	<u>6,286,608</u>	<u>80,219,873</u>
Interministerial Women's Secretariat				
Interministerial Women's Secretariat	410,422	-	-	410,422
TOTAL Interministerial Women's Secretariat	<u>410,422</u>	<u>-</u>	<u>-</u>	<u>410,422</u>
Department of Education & Early Childhood Development				
Finance & School Board Operations	204,660,248	2,829,834	1,533,697	200,296,717
Technology in Education	880,941	-	-	880,941
Administration, School				
Development and Early Childhood Development	11,497,827	-	404,638	11,093,189
English Programs	2,612,384	-	-	2,612,384
French Programs	2,234,005	15,000	-	2,219,005
Child & Student Services	4,942,535	-	-	4,942,535
Joint Consortium for School Health	576,117	-	-	576,117
TOTAL Education & Early Childhood Development	<u>227,404,057</u>	<u>2,844,834</u>	<u>1,938,335</u>	<u>222,620,888</u>
P.E.I. Regulatory & Appeals Commission				
P.E.I. Regulatory & Appeals Commission	1,358,300	-	-	1,358,300
TOTAL P.E.I. Regulatory & Appeals Commission	<u>1,358,300</u>	<u>-</u>	<u>-</u>	<u>1,358,300</u>

	Expenses \$	Federal Revenue \$	Provincial Revenue \$	Net Expenses (Revenue) \$
Department of Environment, Labour and Justice				
Minister's and Deputy Minister's Office	418,781	-	400	418,381
Environment	11,944,021	252,237	2,440,144	9,251,640
Community Safety and Justice Policy	4,597,079	304,259	1,025,594	3,267,226
Legal Services	3,549,582	221,416	85,418	3,242,748
Legal Aid	1,584,751	444,873	87,000	1,052,878
Consumer, Labour and Financial Services	1,813,422	-	22,952,562	(21,139,140)
Crown Attorney	1,228,959	25,942	-	1,203,017
Community & Correctional Services	15,208,658	2,883,212	309,912	12,015,534
Policing Services	16,491,727	320,000	1,356,249	14,815,478
Court Services	3,567,882	120,673	2,562,528	884,681
TOTAL Environment, Labour and Justice	60,404,862	4,572,612	30,819,807	25,012,443
Executive Council				
Premier's Office	867,424	-	-	867,424
Executive Council Office	1,175,644	-	-	1,175,644
Intergovernmental and Public Affairs	1,155,658	-	-	1,155,658
Acadian & Francophone Affairs	896,548	515,950	28,752	351,846
Communications PEI	4,340,609	48,999	49,168	4,242,442
TOTAL Executive Council	8,435,883	564,949	77,920	7,793,014
Department of Finance, Energy & Municipal Affairs				
Administration	380,256	-	-	380,256
Taxation & Property Records	6,104,042	-	442,027,306	(435,923,264)
Economics, Statistics & Federal Fiscal Relations	425,057	509,308,965	352,574,122	(861,458,030)
Energy and Minerals	3,083,072	-	22,137	3,060,935
Provincial Planning & Municipal Affairs	22,974,326	-	-	22,974,326
Treasury Board Secretariat				
- Treasury Board Operations	561,339	-	-	561,339
- Pensions and Benefits	956,308	-	783,920	172,388
- Office of the Comptroller	1,313,420	139,620	99,833	1,073,967
- Procurement	253,211	-	-	253,211
- Debt, Investment and Pension Management	504,058	-	161,216	342,842
- Risk Management and Insurance	274,577	-	274,576	1
- Corporate Administration	311,255	-	-	311,255
- Corporate Finance	4,086,771	-	-	4,086,771
IT Shared Services				
- Corporate Operations, Finance and Planning	433,635	-	-	433,635
- COO Administration	239,029	-	-	239,029
- Client Services	471,339	-	-	471,339
- Enterprise Architectural Services	263,697	-	-	263,697
- Business Application Services	11,947,285	-	-	11,947,285
- Infrastructure	7,744,509	76,533	13,200	7,654,776
- Technology Asset Management	1,295,027	-	-	1,295,027
TOTAL Finance, Energy & Municipal Affairs	63,622,213	509,525,118	795,956,310	(1,241,859,215)
Employee Benefits				
Medical and Life Benefits	313,442	-	-	313,442
Employees' Future Benefits	17,985,716	-	-	17,985,716
Government Pension Contribution	41,071,307	-	-	41,071,307
Pension Management	509,727	-	150,630	359,097
TOTAL Employee Benefits	59,880,192	-	150,630	59,729,562

	Expenses \$	Federal Revenue \$	Provincial Revenue \$	Net Expenses (Revenue) \$
Council of Atlantic Premiers				
Council of Atlantic Ministers of Education & Training	14,715	-	-	14,715
Council of Atlantic Premiers Secretariat	74,244	-	-	74,244
Maritime Provinces Higher Education Commission	93,493	-	-	93,493
Atlantic Provinces Community College Consortium	4,531	-	-	4,531
TOTAL Council of Atlantic Premiers	186,983	-	-	186,983
General Government				
Miscellaneous General	211,518	-	-	211,518
Grants	2,523,987	-	-	2,523,987
Government Insurance Program	1,550,247	-	-	1,550,247
Contingency Fund & Salary Negotiations	3,375,704	-	-	3,375,704
TOTAL General Government	7,661,456	-	-	7,661,456
P.E.I. Energy Corporation				
P.E.I. Energy Corporation	543,800	-	-	543,800
TOTAL P.E.I. Energy Corporation	543,800	-	-	543,800
Department of Fisheries, Aquaculture & Rural Development				
Department Management	527,673	-	-	527,673
Marine Fisheries & Seafood Services	1,605,988	-	26,729	1,579,259
Aquaculture	1,127,599	-	-	1,127,599
Single Window Service	2,586,847	-	-	2,586,847
Rural Development	3,684,798	-	14,397	3,670,401
TOTAL Fisheries, Aquaculture & Rural Development	9,532,905	-	41,126	9,491,779
Employment Development Agency				
Management	181,803	-	-	181,803
Job Creation & Placement	5,155,237	-	481	5,154,756
TOTAL Employment Development Agency	5,337,040	-	481	5,336,559
Department of Health & Wellness				
Minister's / Deputy Minister's Office	516,685	-	-	516,685
Health Policy and Programs	4,553,894	11,500	2,175	4,540,219
Chief Public Health Office	3,353,185	406,484	428,553	2,518,148
Sport, Recreation & Healthy Living	3,208,255	342,301	1,080	2,864,874
TOTAL Health & Wellness	11,632,019	760,285	431,808	10,439,926
Health PEI				
Health PEI	542,717,500	-	-	542,717,500
TOTAL Health PEI	542,717,500	-	-	542,717,500
Department of Innovation & Advanced Learning				
Departmental Management	1,620,032	97,990	-	1,522,042
SkillsPEI	27,381,511	32,549,396	-	(5,167,885)
Post Secondary and Continuing Education	92,056,994	382,736	487,200	91,187,058
TOTAL Innovation & Advanced Learning	121,058,537	33,030,122	487,200	87,541,215

	Expenses \$	Federal Revenue \$	Provincial Revenue \$	Net Expenses (Revenue) \$
Innovation PEI				
Innovation PEI	22,320,200	-	-	22,320,200
TOTAL Innovation PEI	<u>22,320,200</u>	<u>-</u>	<u>-</u>	<u>22,320,200</u>
P.E.I. Liquor Control Commission				
P.E.I. Liquor Control Commission	-	-	18,053,225	(18,053,225)
TOTAL P.E.I. Liquor Control Commission	<u>-</u>	<u>-</u>	<u>18,053,225</u>	<u>(18,053,225)</u>
Legislative Assembly				
Legislative Services	2,281,659	-	120	2,281,539
Members	2,181,890	-	-	2,181,890
Office of the Conflict of Interest Commissioner	45,720	-	-	45,720
Office of the Information & Privacy Commissioner	119,094	-	-	119,094
Elections PEI	231,040	-	-	231,040
TOTAL Legislative Assembly	<u>4,859,403</u>	<u>-</u>	<u>120</u>	<u>4,859,283</u>
Public Service Commission				
Management	231,840	-	-	231,840
HR Management, Payroll, Systems & Administration	4,583,876	-	1,220	4,582,656
Staffing, Classification & Organizational Development	2,747,592	82,900	566,204	2,098,488
TOTAL Public Services Commission	<u>7,563,308</u>	<u>82,900</u>	<u>567,424</u>	<u>6,912,984</u>
Department of Tourism & Culture				
General Administration	388,503	134,250	-	254,253
Provincial Libraries	2,845,871	-	70,600	2,775,271
Culture & Heritage	5,022,643	352,300	-	4,670,343
P.E.I. Museum & Heritage Foundation	1,165,004	-	-	1,165,004
TOTAL Tourism & Culture	<u>9,422,021</u>	<u>486,550</u>	<u>70,600</u>	<u>8,864,871</u>
Tourism PEI				
Tourism PEI	15,379,199	-	-	15,379,199
TOTAL Tourism PEI	<u>15,379,199</u>	<u>-</u>	<u>-</u>	<u>15,379,199</u>
Department of Transportation & Infrastructure Renewal				
Corporate Services	24,591,918	11,294,840	-	13,297,078
Highway Safety	2,605,318	161,129	16,786,056	(14,341,867)
Land & Environment	2,435,473	-	43,403	2,392,070
Highway Maintenance Operations	46,225,438	-	481,527	45,743,911
Public Works & Planning	19,269,969	-	393,089	18,876,880
Capital Project Division	9,322,545	5,350,274	31,790	3,940,481
Capital Expenditures/ Revenue	731,987	-	56,647	675,340
TOTAL Transportation & Infrastructure Renewal	<u>105,182,648</u>	<u>16,806,243</u>	<u>17,792,512</u>	<u>70,583,893</u>

	Expenses \$	Federal Revenue \$	Provincial Revenue \$	Net Expenses (Revenue) \$
Interest Charges / Investment Income				
Interest Income/ Expense	112,175,408	-	8,370,635	103,804,773
Amortization of Debenture Discount	1,431,549	-	-	1,431,549
Sinking Fund	-	-	11,235,346	(11,235,346)
TOTAL Interest Charges / Investment Income	<u>113,606,957</u>	<u>-</u>	<u>19,605,981</u>	<u>94,000,976</u>
 TOTAL PROVINCIAL OPERATING FUND	 <u>1,528,144,397</u>	 <u>579,285,147</u>	 <u>893,744,398</u>	 <u>55,114,852</u>

Details

of

Ordinary Revenues With Estimates

(Unaudited)

For the Year Ended March 31, 2013

DEPARTMENT OF AGRICULTURE AND FORESTRY

	REVENUE \$	ESTIMATES \$
DEPARTMENT MANAGEMENT		
Corporate Services		
Federal		
Agriculture Support Programs - Growing Forward	3,112,086	3,093,000
Licenses and Permits		
Miscellaneous	25	-
Fees and Services		
FOIP Fees	10	-
	<u>3,112,121</u>	<u>3,093,000</u>
Farm Income Risk Management		
Federal		
Production Insurance	1,678,033	1,650,000
	<u>1,678,033</u>	<u>1,650,000</u>
Total Department Management	<u>4,790,154</u>	<u>4,743,000</u>
AGRICULTURE RESOURCE DIVISION		
Sustainable Agriculture Resources		
Fees and Services		
Miscellaneous	121,436	99,300
	<u>121,436</u>	<u>99,300</u>
Agriculture Innovation		
Fees and Services		
Miscellaneous	11,483	7,500
Sales		
Miscellaneous	19	-
	<u>11,502</u>	<u>7,500</u>
Agriculture Information		
Fees and Services		
Miscellaneous	5,798	1,500
Sales		
Miscellaneous	288	-
	<u>6,086</u>	<u>1,500</u>
Total Agriculture Resource Division	<u>139,024</u>	<u>108,300</u>
AGRICULTURE POLICY AND REGULATORY DIVISION		
Division Management		
Federal		
Agriculture Support Program - AgriFlexibility	460,853	435,000
Fees and Services		
Miscellaneous	39,483	-
	<u>500,336</u>	<u>435,000</u>
Agriculture Regulatory Programs		
Federal		
Miscellaneous	122,232	30,000
Licenses and Permits		
Miscellaneous	150	2,400
Fees and Services		
Disinfection Fees	143,764	181,500
	<u>266,146</u>	<u>213,900</u>
Total Agriculture Policy and Regulatory Division	<u>766,482</u>	<u>648,900</u>

DEPARTMENT OF AGRICULTURE AND FORESTRY

continued

	REVENUE \$	ESTIMATES \$
P.E.I. ANALYTICAL LABORATORIES		
Soil and Feed Lab and Plant Health Diagnostics Lab		
Fees and Services		
Soil and Feed Lab Fees	129,321	165,000
	<u>129,321</u>	<u>165,000</u>
Dairy Lab		
Fees and Services		
Dairy Lab Fees	285,894	286,800
	<u>285,894</u>	<u>286,800</u>
Total P.E.I. Analytical Laboratories	<u>415,215</u>	<u>451,800</u>
FOREST, FISH AND WILDLIFE		
Production Development		
Fees and Services		
Miscellaneous	37,843	-
Sales		
J.F. Gaudet Tree Nursery	117,043	150,400
	<u>154,886</u>	<u>150,400</u>
Provincial Forests Program		
Fees and Services		
Miscellaneous	812	-
Sales		
Forestry Sales	102,341	77,800
	<u>103,153</u>	<u>77,800</u>
Private Land Program		
Fees and Services		
Forestry Establishment Fees	17,007	40,000
Forestry Checkoff	53,280	72,800
	<u>70,287</u>	<u>112,800</u>
Resource Inventory and Modeling		
Federal		
Miscellaneous	62,264	-
Licenses and Permits		
Miscellaneous	31,265	-
Sales		
Miscellaneous	15,737	5,500
	<u>109,266</u>	<u>5,500</u>
Fish and Wildlife		
Licenses and Permits		
Fish and Game Licenses	117,235	130,000
Fees and Services		
Firearm Safety Administration	10,771	10,500
Wildlife Conservation Fee	184,325	175,000
Course Fees for Firearm Safety	38,292	29,800
Miscellaneous	689	-
	<u>351,312</u>	<u>345,300</u>
Total Forest, Fish and Wildlife	<u>788,904</u>	<u>691,800</u>
TOTAL AGRICULTURE AND FORESTRY	<u>6,899,779</u>	<u>6,643,800</u>

DEPARTMENT OF COMMUNITY SERVICES AND SENIORS

	REVENUE	ESTIMATES
	\$	\$
HOUSING, SENIORS AND CORPORATE SUPPORT		
Housing Programs		
Federal		
Housing Federal Revenue	3,146,586	3,537,000
Fees and Services		
Housing Rental	5,168,391	5,134,000
Capital Funding - P.E.I. Housing Corporation	492,418	-
Miscellaneous	16,825	20,000
Investment		
Miscellaneous	80	-
Total Housing, Seniors and Corporate Support	<u>8,824,300</u>	<u>8,691,000</u>
 SOCIAL PROGRAMS		
Social Programs		
Federal		
Labour Market Agreement - Persons with Disabilities	1,375,660	1,376,000
Total Social Programs	<u>1,375,660</u>	<u>1,376,000</u>
 CHILD AND FAMILY SERVICES		
Child and Family		
Federal		
Special Care Allowance	470,916	550,000
Children's Disability Benefit	181,867	-
Miscellaneous	606	-
Fees and Services		
Adoption Fees	-	200
Supports for Aboriginal Children-In-Care	603,445	600,000
Miscellaneous	5,880	10,000
Total Child and Family Services	<u>1,262,714</u>	<u>1,160,200</u>
 TOTAL COMMUNITY SERVICES AND SENIORS	 <u>11,462,674</u>	 <u>11,227,200</u>

DEPARTMENT OF EDUCATION AND EARLY CHILDHOOD DEVELOPMENT

	REVENUE \$	ESTIMATES \$
FINANCE AND SCHOOL BOARD OPERATIONS		
Administration		
Fees and Services		
FOIP Fees	1,066	-
Registrar's Office Fees	42,355	49,200
Miscellaneous	580,075	500,000
	<u>623,496</u>	<u>549,200</u>
Grants to School Boards		
Federal		
Minority and Second Language	2,794,834	2,622,300
French Services Agreement	35,000	-
Fees and Services		
Tuition Reimbursement	799,021	923,000
Miscellaneous - EAL	111,180	100,000
	<u>3,740,035</u>	<u>3,645,300</u>
Total Finance and School Board Operations	<u>4,363,531</u>	<u>4,194,500</u>
 ADMINISTRATION, SCHOOL DEVELOPMENT AND EARLY CHILDHOOD DEVELOPMENT		
Administration		
Fees and Services		
Miscellaneous	401,238	140,000
	<u>401,238</u>	<u>140,000</u>
Early Childhood Development		
Licenses and Permits		
Child Care Facility	3,400	1,500
	<u>3,400</u>	<u>1,500</u>
Total Administration, School Development and Early Childhood Development	<u>404,638</u>	<u>141,500</u>
 FRENCH PROGRAMS		
General		
Federal		
French Services Agreement	15,000	-
Total French Programs	<u>15,000</u>	<u>-</u>
 TOTAL EDUCATION AND EARLY CHILDHOOD DEVELOPMENT	 <u>4,783,169</u>	 <u>4,336,000</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

	REVENUE \$	ESTIMATES \$
MINISTER'S AND DEPUTY MINISTER'S OFFICE		
Administration		
Sales		
Miscellaneous	400	-
Total Minister's and Deputy Minister's Office	400	-
ENVIRONMENT		
Environmental Administration		
Fees and Services		
Extended Producer Responsibility Program	50,000	35,000
Sales		
Environmental Attributes	328,857	320,000
	<u>378,857</u>	<u>355,000</u>
Watershed and Subdivision Planning		
Federal		
Shellfish Monitoring	154,000	154,000
Miscellaneous	85,737	20,000
Licenses and Permits		
Miscellaneous	3,203	-
	<u>242,940</u>	<u>174,000</u>
Drinking Water and Waste Water Management		
Licenses and Permits		
Sewage Disposal Permits	250	-
Storage Tank Contractors Licenses	500	-
Septic Pumper Licenses	7,443	2,500
Miscellaneous	8,520	-
Fees and Services		
Miscellaneous	2,440	2,800
	<u>19,153</u>	<u>5,300</u>
P.E.I. Analytical Laboratories - Microbiology and Chemistry		
Licenses and Permits		
Radiation Surveillance	518,593	544,000
	<u>518,593</u>	<u>544,000</u>
Climate Change and Air Management		
Licenses and Permits		
Ozone Permits	15,050	10,000
Air Quality Permits	12,945	25,000
Special Waste Permit	1,025	2,000
Used Oil Collectors License	-	500
Pesticide Applicator Business License	5,800	3,000
Pesticide Applicators Permit	1,250	1,600
Non-Domestic Pesticide Applicator	14,450	12,500
Pesticide Applicators Certificate	31,819	28,500
Pesticide Loader/Mixer Certificate	1,100	2,300
Non-Domestic Pesticide Certificate	3,225	7,800
Pesticide Purchase Permit	1,303	1,700
Fees and Services		
Transporting Hazardous Waste	1,700	3,000
Sales		
Miscellaneous	1,065	3,100
	<u>90,732</u>	<u>101,000</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	REVENUE \$	ESTIMATES \$
Environmental Land Management		
Licenses and Permits		
Irrigation Permits	8,700	8,000
Waste Resource Management	5,100	2,000
Junkyard Licenses	4,600	3,000
Excavation Pit Permit	18,400	20,000
Storage Tank Contractor's License	1,825	15,000
Special Waste Permit	10,875	9,500
Watercourse Alteration Permit	11,110	40,000
Miscellaneous	4,400	12,000
Fees and Services		
Environmental Audit Fee	27,890	48,000
Special Funds Revenue	10,588	10,600
Miscellaneous	19,000	30,000
	<u>122,488</u>	<u>198,100</u>
Inspection Services		
Licenses and Permits		
Subdivision Permits	50,058	84,000
Sewage Disposal Permits	42,283	166,000
Building Permits	178,379	208,000
Well Drillers Licences	-	1,200
On-Site Sewage Disposal Licenses	950	8,000
Electrical Inspection Licenses	34,336	-
Fees and Services		
Electrical Inspection Fees	366,425	307,000
Plumbing Permits	138,024	140,000
Boiler Inspection Fees	286,243	260,300
Engineer Fees	74,207	41,200
Elevator Inspection Fees	120,784	89,200
Amusement Park Inspection Fees	8,315	7,300
	<u>1,300,004</u>	<u>1,312,200</u>
Beverage Container Management		
Licenses and Permits		
Waste Resource Management	7,114	1,100
	<u>7,114</u>	<u>1,100</u>
Regional Adaptation Collaboration on Climate Change		
Federal		
Miscellaneous	12,500	-
	<u>12,500</u>	<u>-</u>
Total Environment	<u>2,692,381</u>	<u>2,690,700</u>
COMMUNITY SAFETY AND JUSTICE POLICY		
Policy, Policing and Crime Prevention		
Federal		
Miscellaneous	16,589	15,000
Licenses and Permits		
P.I. Security Guards Act	15,740	10,000
Fees and Services		
FOIP Fees	3,720	500
	<u>36,049</u>	<u>25,500</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	REVENUE \$	ESTIMATES \$
Gun Control		
Federal		
Gun Control	214,500	220,000
	<u>214,500</u>	<u>220,000</u>
Emergency Measures Organization		
Federal		
Miscellaneous	73,170	61,100
	<u>73,170</u>	<u>61,100</u>
9-1-1 Administration		
Fees and Services		
Signage and Civic Addressing Fees	9,050	1,500
9-1-1 Cost Recovery Fees	997,084	1,175,000
Miscellaneous	-	47,500
	<u>1,006,134</u>	<u>1,224,000</u>
Total Community Safety and Justice Policy	<u>1,329,853</u>	<u>1,530,600</u>
LEGAL SERVICES		
Office of the Public Trustee and Public Guardian		
Licenses and Permits		
Miscellaneous	85,418	125,000
	<u>85,418</u>	<u>125,000</u>
Family Law		
Federal		
Miscellaneous	221,416	214,900
Fees and Services		
Miscellaneous	-	60,000
	<u>221,416</u>	<u>274,900</u>
Total Legal Services	<u>306,834</u>	<u>399,900</u>
LEGAL AID		
Legal Aid		
Federal		
Legal Aid	444,873	444,900
Fees and Services		
Miscellaneous	87,000	75,000
Total Legal Aid	<u>531,873</u>	<u>519,900</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	REVENUE \$	ESTIMATES \$
CONSUMER, LABOUR AND FINANCIAL SERVICES		
Corporate Services		
Licenses and Permits		
Companies Act	462,445	479,700
Registration and Licensing Act	956,854	840,000
Securities Act	4,448,906	3,926,500
Securities, Brokers and Salesman	1,911,400	2,497,100
Partnership Act	181,351	187,500
Fees and Services		
Company Inspection Fees	28,786	5,000
Sales		
Miscellaneous	10,322	700
	<u>8,000,064</u>	<u>7,936,500</u>
Consumer Services		
Licenses and Permits		
Provincial Lotteries	209,652	240,000
Collecting Agency Act	77,237	87,500
Direct Sellers Act	8,650	10,200
Auctioneers Act	2,600	2,600
Miscellaneous	6,025	6,500
	<u>304,164</u>	<u>346,800</u>
Insurance Services		
Licenses and Permits		
Insurance Act	603,152	600,000
Real Estate Agents	19,400	24,000
Fees and Services		
Third Party Insurance	2,474,794	2,500,000
Sales		
Miscellaneous	8,046	3,800
Taxes		
Insurance Premium Tax Act	10,571,804	10,400,000
Fire Prevention Tax Act	566,984	400,000
	<u>14,244,180</u>	<u>13,927,800</u>
Workers Compensation Appeals Tribunal		
Fees and Services		
Fees - Workers Compensation Board	140,178	217,400
	<u>140,178</u>	<u>217,400</u>
Worker Advisor		
Fees and Services		
Fees - Workers Compensation Board	144,339	161,600
	<u>144,339</u>	<u>161,600</u>
Employer Advisor		
Fees and Services		
Fees - Workers Compensation Board	119,637	147,100
	<u>119,637</u>	<u>147,100</u>
Total Consumer, Labour and Financial Services	<u>22,952,562</u>	<u>22,737,200</u>
CROWN ATTORNEY		
Administration		
Federal		
Miscellaneous	25,942	26,000
Total Crown Attorney	<u>25,942</u>	<u>26,000</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	REVENUE \$	ESTIMATES \$
COMMUNITY AND CORRECTIONAL SERVICES		
Division Management		
Federal		
Youth Justice	2,021,000	2,021,000
Miscellaneous	21,400	-
	<u>2,042,400</u>	<u>2,021,000</u>
Provincial Correctional Centre		
Federal		
Exchange of Service Agreement	275,242	462,000
Fees and Services		
PPSA Fees	10,946	-
Lockup Fees	25,485	-
Miscellaneous	-	25,000
Sales		
Meals	5,922	13,900
	<u>317,595</u>	<u>500,900</u>
Prince Country Correctional Centre		
Fees and Services		
PPSA Fees	273	-
Lockup Fees	11,362	-
Miscellaneous	-	5,000
Sales		
Meals	-	7,500
	<u>11,635</u>	<u>12,500</u>
Youth Justice Services		
Federal		
Miscellaneous	155,300	303,700
	<u>155,300</u>	<u>303,700</u>
Summerside Youth Centre		
Federal		
Special Income Assistance	22,616	14,400
Exchange of Service Agreement	8,265	-
Sales		
Meals	9,420	11,000
	<u>40,301</u>	<u>25,400</u>
Victim Services		
Federal		
Miscellaneous	179,389	277,200
Fees and Services		
Victim Surcharge - Federal	69,980	45,000
Victim Surcharge - Provincial	176,524	225,000
	<u>425,893</u>	<u>547,200</u>
Clinical Services		
Federal		
Miscellaneous	200,000	200,000
	<u>200,000</u>	<u>200,000</u>
Total Community and Correctional Services	<u>3,193,124</u>	<u>3,610,700</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	REVENUE \$	ESTIMATES \$
POLICING SERVICES		
Provincial Policing Services - R.C.M.P.		
Fees and Services		
R.C.M.P. Recoveries	1,052,902	943,000
Miscellaneous	303,347	275,000
	<u>1,356,249</u>	<u>1,218,000</u>
Criminal Intelligence Service P.E.I.		
Federal		
Miscellaneous	320,000	320,000
	<u>320,000</u>	<u>320,000</u>
Total Policing Services	<u>1,676,249</u>	<u>1,538,000</u>
 COURT SERVICES		
Court Services		
Federal		
Miscellaneous	120,673	196,100
Fees and Services		
Court Fees	307,398	504,000
PPSA Fees	917,366	1,066,400
Fines and Penalties	867,636	830,100
Probate Court Fees	331,645	180,900
	<u>2,544,718</u>	<u>2,777,500</u>
Sheriff Fees		
Fees and Services		
Sheriff Fees	138,483	82,000
	<u>138,483</u>	<u>82,000</u>
Total Court Services	<u>2,683,201</u>	<u>2,859,500</u>
 TOTAL		
ENVIRONMENT, LABOUR AND JUSTICE	<u>35,392,419</u>	<u>35,912,500</u>

EXECUTIVE COUNCIL

	REVENUE \$	ESTIMATES \$
ACADIAN AND FRANCOPHONE AFFAIRS		
Acadian and Francophone Affairs		
Federal		
French Services Agreement	509,250	502,500
Fees and Services		
Miscellaneous	<u>28,752</u>	<u>-</u>
	<u>538,002</u>	<u>502,500</u>
Acadian and Francophone Communities Advisory Committee		
Federal		
French Services Agreement	<u>6,700</u>	<u>6,700</u>
	<u>6,700</u>	<u>6,700</u>
Total Acadian and Francophone Affairs	<u>544,702</u>	<u>509,200</u>
COMMUNICATIONS PEI		
Corporate Communications		
Federal		
French Services Agreement	<u>49,000</u>	<u>-</u>
	<u>49,000</u>	<u>-</u>
Document Publishing Centre		
Sales		
Books and Publications	19,000	-
Miscellaneous	<u>28,362</u>	<u>45,000</u>
	<u>47,362</u>	<u>45,000</u>
Creative Services		
Fees and Services		
Miscellaneous	1,308	15,000
Sales		
Miscellaneous	<u>497</u>	<u>500</u>
	<u>1,805</u>	<u>15,500</u>
Total Communications PEI	<u>98,167</u>	<u>60,500</u>
TOTAL EXECUTIVE COUNCIL	<u>642,869</u>	<u>569,700</u>

DEPARTMENT OF FINANCE, ENERGY AND MUNICIPAL AFFAIRS

	REVENUE	ESTIMATES
	\$	\$
TAXATION AND PROPERTY RECORDS		
Administration		
Fees and Services		
Registry of Deeds	2,466,188	2,520,000
Tax Certificates	18,171	14,500
GeoLinc Plus User Fees	223,637	150,000
Beverage Containers	6,234,548	6,800,000
Recycled Materials	904,860	-
Marked Fuel Issuance	4,670	-
Sales		
Lottery Commission	11,751,959	11,483,000
Geomatics Library	-	1,000
Geomatics Services	40,984	40,000
Photocopy Sales	7,475	-
Fax Sales	6,972	-
Property Tax Sales	182,558	-
Taxes		
Health Tax on Liquor	17,394,615	18,139,900
Health Tax on Tobacco	36,354,263	40,152,000
Real Property Tax	102,608,939	105,450,000
Revenue Tax	212,088,572	218,618,600
Gasoline Tax	41,122,003	42,957,400
Corporation Capital Tax	5,687,177	4,600,000
Environmental Tax	837,613	880,000
Real Property Transfer Tax	4,092,102	4,000,000
Total Taxation and Property Records	<u>442,027,306</u>	<u>455,806,400</u>

DEPARTMENT OF FINANCE, ENERGY AND MUNICIPAL AFFAIRS

continued

	REVENUE \$	ESTIMATES \$
ECONOMICS, STATISTICS AND FEDERAL FISCAL RELATIONS		
Economics, Statistics and Federal Fiscal Relations		
Federal		
Equalization	337,075,000	337,075,000
Canada Health Transfer	120,956,000	123,164,000
Canada Social Transfer	49,551,000	49,754,000
Wait Time Funding	1,048,000	-
Health Reform Transfer	-	1,049,000
Statutory Subsidy	678,965	679,000
Miscellaneous	-	25,000,000
Taxes		
Personal Income Tax	294,510,446	290,892,000
Corporate Income Tax	58,063,676	40,917,700
Total Economics, Statistics and Fed. Fiscal Relations	861,883,087	868,530,700
ENERGY AND MINERALS		
Energy and Minerals		
Licenses and Permits		
Gas and Oil Licenses	8,383	80,000
Miscellaneous	13,274	-
	<u>21,657</u>	<u>80,000</u>
Office of Energy Efficiency		
Licenses and Permits		
Miscellaneous	480	-
	<u>480</u>	<u>-</u>
Total Energy and Minerals	22,137	80,000
TREASURY BOARD SECRETARIAT		
Pensions and Benefits		
Fees and Services		
Recoverable Pension Cost	783,920	776,000
	<u>783,920</u>	<u>776,000</u>
Office of the Comptroller		
Federal		
Miscellaneous	139,620	190,000
Fees and Services		
Foreign Exchange Gain (Loss)	129,996	-
Account Write off	(41,630)	-
Miscellaneous	9,954	-
Sales		
Miscellaneous	1,513	-
	<u>239,453</u>	<u>190,000</u>
Debt, Investment and Pension Management		
Fees and Services		
Miscellaneous	161,216	217,400
	<u>161,216</u>	<u>217,400</u>
Risk Management and Insurance		
Fees and Services		
Self Insurance Rebate	274,576	319,700
	<u>274,576</u>	<u>319,700</u>
Total Treasury Board Secretariat	1,459,165	1,503,100

DEPARTMENT OF FINANCE, ENERGY AND MUNICIPAL AFFAIRS

continued

	REVENUE \$	ESTIMATES \$
INFORMATION TECHNOLOGY SHARED SERVICES		
ITSS - Business Application Services		
Fees and Services		
Professional Services	-	27,500
	<u>-</u>	<u>27,500</u>
ITSS - Infrastructure		
Federal		
Miscellaneous	76,533	142,500
Fees and Services		
Professional Services	13,200	13,200
Miscellaneous	-	16,000
	<u>89,733</u>	<u>171,700</u>
Total Information Technology Shared Services	<u>89,733</u>	<u>199,200</u>
TOTAL		
FINANCE, ENERGY AND MUNICIPAL AFFAIRS	<u>1,305,481,428</u>	<u>1,326,119,400</u>

EMPLOYEE BENEFITS

	REVENUE \$	ESTIMATES \$
PENSION MANAGEMENT		
Pension Management		
Fees and Services		
Recoverable Pension Cost	150,630	127,900
Total Pension Management	<u>150,630</u>	<u>127,900</u>
TOTAL EMPLOYEE BENEFITS	<u>150,630</u>	<u>127,900</u>

DEPARTMENT OF FISHERIES, AQUACULTURE AND RURAL DEVELOPMENT

	REVENUE	ESTIMATES
	\$	\$
MARINE FISHERIES AND SEAFOOD SERVICES		
Seafood Services		
Fees and Services		
Miscellaneous	26,729	40,000
Sales		
Miscellaneous	-	5,000
Total Marine Fisheries and Seafood Services	<u>26,729</u>	<u>45,000</u>
 RURAL DEVELOPMENT		
Rural Development		
Fees and Services		
Miscellaneous	2,845	-
Sales		
Miscellaneous	11,552	-
Total Rural Development	<u>14,397</u>	<u>-</u>
 TOTAL FISHERIES, AQUACULTURE AND RURAL DEVELOPMENT		
	<u>41,126</u>	<u>45,000</u>

EMPLOYMENT DEVELOPMENT AGENCY

	REVENUE \$	ESTIMATES \$
JOB CREATION AND PLACEMENT		
Community Projects		
Sales		
Miscellaneous	481	-
Total Job Creation and Placement	<u>481</u>	<u>-</u>
TOTAL EMPLOYMENT DEVELOPMENT AGENCY	<u>481</u>	<u>-</u>

DEPARTMENT OF HEALTH AND WELLNESS

	REVENUE \$	ESTIMATES \$
HEALTH POLICY AND PROGRAMS		
Health Policy and Programs		
Fees and Services		
Nursing Home Licenses	1,175	1,100
FOIP Fees	1,000	-
	<u>2,175</u>	<u>1,100</u>
Health Recruitment and Retention		
Federal		
French Language Services	11,500	-
	<u>11,500</u>	<u>-</u>
Total Health Policy and Programs	<u>13,675</u>	<u>1,100</u>
CHIEF PUBLIC HEALTH OFFICE		
Chief Public Health Office		
Sales		
Miscellaneous	6,842	-
	<u>6,842</u>	<u>-</u>
Epidemiology		
Federal		
Miscellaneous	183,387	183,200
	<u>183,387</u>	<u>183,200</u>
Environmental Health And Inspection Services		
Federal		
Miscellaneous	58,283	75,000
Fees and Services		
Meat Inspection Program	36,078	54,900
Miscellaneous	77,255	90,500
	<u>171,616</u>	<u>220,400</u>
Vital Statistics		
Federal		
Miscellaneous	164,814	40,000
Licenses and Permits		
Marriage Licenses	93,713	82,000
Fees and Services		
Vital Statistics Fees	214,665	250,000
	<u>473,192</u>	<u>372,000</u>
Total Chief Public Health Office	<u>835,037</u>	<u>775,600</u>
SPORT, RECREATION AND HEALTHY LIVING		
Sport, Recreation and Healthy Living		
Federal		
French Services Agreement	17,500	18,700
Miscellaneous	324,801	308,100
Fees and Services		
Miscellaneous	1,080	-
Total Sport, Recreation and Healthy Living	<u>343,381</u>	<u>326,800</u>
TOTAL HEALTH AND WELLNESS	<u>1,192,093</u>	<u>1,103,500</u>

DEPARTMENT OF INNOVATION AND ADVANCED LEARNING

	REVENUE \$	ESTIMATES \$
DEPARTMENTAL MANAGEMENT		
Administration		
Federal		
French Services Agreement	96,700	-
Miscellaneous	1,290	
Fees and Services		
Miscellaneous	-	400,000
Total Departmental Management	<u>97,990</u>	<u>400,000</u>
SKILLSPEI		
SkillsPEI		
Federal		
French Services Agreement	80,100	-
Labour Market Development Agreement	26,467,000	26,467,000
Community and Labour Market Development	-	100,000
Labour Market Agreement	2,860,063	5,747,500
Labour Market Agreement Omnibus	2,610,678	-
Miscellaneous	531,555	489,900
Total SkillsPEI	<u>32,549,396</u>	<u>32,804,400</u>
POST SECONDARY AND CONTINUING EDUCATION		
General		
Federal		
Student Loan Administration	382,736	246,000
	<u>382,736</u>	<u>246,000</u>
Apprenticeship and Training		
Fees and Services		
Miscellaneous	11,585	6,200
	<u>11,585</u>	<u>6,200</u>
Post Secondary Grants		
Investments		
Bad Debt Recovery - Student Loans	475,615	-
	<u>475,615</u>	<u>-</u>
Total Post Secondary and Continuing Education	<u>869,936</u>	<u>252,200</u>
TOTAL		
INNOVATION AND ADVANCED LEARNING	<u>33,517,322</u>	<u>33,456,600</u>

P.E.I. LIQUOR CONTROL COMMISSION

	REVENUE	ESTIMATES
	\$	\$
P.E.I. LIQUOR CONTROL COMMISSION		
General		
Sales		
Liquor Control Act	18,053,225	20,827,900
Total P.E.I. Liquor Control Commission	<u>18,053,225</u>	<u>20,827,900</u>
TOTAL P.E.I. LIQUOR CONTROL COMMISSION	<u>18,053,225</u>	<u>20,827,900</u>

LEGISLATIVE ASSEMBLY

	REVENUE	ESTIMATES
	\$	\$
LEGISLATIVE SERVICES		
Legislative Services		
Fees and Services		
Miscellaneous	120	-
Total Legislative Services	<u>120</u>	<u>-</u>
TOTAL LEGISLATIVE ASSEMBLY	<u>120</u>	<u>-</u>

PUBLIC SERVICE COMMISSION

	REVENUE	ESTIMATES
	\$	\$
HR MANAGEMENT, PAYROLL, SYSTEMS AND ADMINISTRATION		
Systems and Administration		
Sales		
Miscellaneous	1,220	-
Total HR	<u>1,220</u>	<u>-</u>
Management, Payroll, Systems and Administration	<u>1,220</u>	<u>-</u>
STAFFING, CLASSIFICATION AND ORGANIZATIONAL DEVELOPMENT		
Staffing, Classification and HR Planning		
Fees and Services		
Miscellaneous - Staffing Classification	506,204	506,300
	<u>506,204</u>	<u>506,300</u>
Employee Assistance Program		
Fees and Services		
Miscellaneous	60,000	60,000
	<u>60,000</u>	<u>60,000</u>
Language Training Centre		
Federal		
French Services Agreement	82,900	76,000
	<u>82,900</u>	<u>76,000</u>
Total Staffing,		
Classification and Organizational Development	<u>649,104</u>	<u>642,300</u>
TOTAL PUBLIC SERVICE COMMISSION	<u>650,324</u>	<u>642,300</u>

DEPARTMENT OF TOURISM AND CULTURE

	REVENUE	ESTIMATES
	\$	\$
GENERAL ADMINISTRATION		
Corporation Management		
Federal		
French Services Agreement	134,250	134,200
Total General Administration	<u>134,250</u>	<u>134,200</u>
PROVINCIAL LIBRARIES		
Public Library Services		
Fees and Services		
Miscellaneous	70,600	89,600
Total Provincial Libraries	<u>70,600</u>	<u>89,600</u>
CULTURE AND HERITAGE		
Cultural Affairs		
Federal		
French Services Agreement	352,300	351,500
Total Culture and Heritage	<u>352,300</u>	<u>351,500</u>
TOTAL TOURISM AND CULTURE	<u>557,150</u>	<u>575,300</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

	REVENUE	ESTIMATES
	\$	\$
CORPORATE SERVICES		
Infrastructure		
Federal		
Infrastructure Programs	11,294,840	12,582,000
Total Corporate Services	<u>11,294,840</u>	<u>12,582,000</u>
HIGHWAY SAFETY		
Highway Safety Administration		
Federal		
National Safety Code	161,129	161,100
Licenses and Permits		
Motor Vehicle Licenses and Permits	16,785,320	18,883,100
Fees and Services		
Miscellaneous	-	124,300
Sales		
Miscellaneous	736	-
	<u>16,947,185</u>	<u>19,168,500</u>
Registration and Licensing		
Fees and Services		
Miscellaneous	-	280,000
	<u>-</u>	<u>280,000</u>
Total Highway Safety	<u>16,947,185</u>	<u>19,448,500</u>
LAND AND ENVIRONMENT		
Properties		
Fees and Services		
Public Land Rentals	40,413	53,000
Miscellaneous	2,900	4,400
	<u>43,313</u>	<u>57,400</u>
Surveys		
Fees and Services		
Miscellaneous	90	-
	<u>90</u>	<u>-</u>
Total Land and Environment	<u>43,403</u>	<u>57,400</u>
HIGHWAY MAINTENANCE OPERATIONS		
Highway Maintenance Inventory Control		
Fees and Services		
Miscellaneous	315,318	480,000
Sales		
Miscellaneous	8,757	2,500
	<u>324,075</u>	<u>482,500</u>
Winter Maintenance - Western Region		
Sales		
Salt and Sand	139,837	-
	<u>139,837</u>	<u>-</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	REVENUE \$	ESTIMATES \$
Winter Maintenance - Central Region		
Sales		
Salt and Sand	7,688	-
	<u>7,688</u>	<u>-</u>
Winter Maintenance - Eastern Region		
Sales		
Salt and Sand	9,927	-
	<u>9,927</u>	<u>-</u>
Total Highway Maintenance Operations	<u>481,527</u>	<u>482,500</u>
 PUBLIC WORKS AND PLANNING		
Public Works Operations - Administration		
Sales		
Miscellaneous	253,228	-
	<u>253,228</u>	<u>-</u>
Building Maintenance Direct - Small Buildings		
Fees and Services		
Public Building Rental	45,001	58,000
	<u>45,001</u>	<u>58,000</u>
Building Maintenance Direct - Access P.E.I. Summerside		
Fees and Services		
Public Building Rental	80,654	87,000
	<u>80,654</u>	<u>87,000</u>
Building Accommodations - Small Lease		
Fees and Services		
Public Building Rental	14,206	-
	<u>14,206</u>	<u>-</u>
Building Accommodations - Evangeline RSC		
Fees and Services		
Public Building Rental	-	5,100
	<u>-</u>	<u>5,100</u>
Total Public Works and Planning	<u>393,089</u>	<u>150,100</u>
 CAPITAL PROJECT DIVISION		
Traffic Operations - Sign Shop		
Sales		
Miscellaneous	25,965	1,000
	<u>25,965</u>	<u>1,000</u>
Chief Engineer's Office		
Federal		
Infrastructure Program	5,350,274	4,747,000
	<u>5,350,274</u>	<u>4,747,000</u>
Bridge Maintenance - Operations		
Sales		
Miscellaneous	-	1,000
	<u>-</u>	<u>1,000</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	REVENUE \$	ESTIMATES \$
Western Region		
Sales		
Miscellaneous	5,825	-
	<u>5,825</u>	<u>-</u>
Total Capital Project Division	<u>5,382,064</u>	<u>4,749,000</u>
CAPITAL REVENUE		
Highway	3,000	-
Land	53,647	-
Total Capital Revenue	<u>56,647</u>	<u>-</u>
TOTAL TRANSPORTATION AND INFRASTRUCTURE RENEWAL	<u>34,598,755</u>	<u>37,469,500</u>

INVESTMENT

	REVENUE	ESTIMATES
	\$	\$
OPERATING FUND INVESTMENT INCOME		
Interest Income		
Community Development Fund	66,562	85,000
P.E.I. Lending Authority	5,124,018	5,048,200
P.E.I. Housing Authority	51,425	51,400
Innovation PEI	332,076	411,700
Charlottetown Area Development Corporation	151,284	151,000
P.E.I. Liquor Control Commission	104,189	104,200
Bank Accounts	317,769	100,000
P.E.I. Energy Corporation	1,735,288	2,432,100
Computer Loan Programs	716	25,000
P.E.I. Student Loan Corporation	321,553	314,400
Island Investment Development Inc.	165,755	-
Total Operating Fund Investment Income	8,370,635	8,723,000
 SINKING FUND		
Sinking Fund Earnings	11,235,346	11,349,500
Total Sinking Fund	11,235,346	11,349,500
 TOTAL INVESTMENT INCOME		
	19,605,981	20,072,500
 TOTAL OPERATING FUND REVENUES		
	1,473,029,544	1,499,129,100

Details

of

Ordinary Expenses With Estimates

(Unaudited)

For the Year Ended March 31, 2013

DEPARTMENT OF AGRICULTURE AND FORESTRY

	EXPENSES	ESTIMATES
	\$	\$
DEPARTMENT MANAGEMENT		
Corporate Services		
Administration	29,687	64,800
Equipment	403	3,000
Materials, Supplies and Services	21,483	23,000
Professional and Contract Services	1,347	10,000
Salaries	396,449	435,700
Travel and Training	32,579	69,600
	<u>481,948</u>	<u>606,100</u>
Farm Income Risk Management		
Administration	36,077	40,400
Equipment	17,057	5,700
Materials, Supplies and Services	26,033	28,100
Professional and Contract Services	13,740	21,900
Salaries	2,050,826	2,116,700
Travel and Training	203,621	235,000
Grants		
CAIS - AgriStability	2,754,983	2,667,100
Production Insurance Fund	7,718,561	7,877,200
CAIS - AgrilInvest	1,208,268	1,800,000
	<u>14,029,166</u>	<u>14,792,100</u>
Total Department Management	<u>14,511,114</u>	<u>15,398,200</u>
AGRICULTURE RESOURCE DIVISION		
Division Management		
Administration	31,865	46,600
Equipment	1,648	4,000
Materials, Supplies and Services	6,142	8,000
Professional and Contract Services	45,100	71,800
Salaries	201,523	207,900
Travel and Training	39,511	42,800
Grants		
Association of Exhibitions	196,585	196,600
Agriculture GF Business Development Program	732,348	672,400
Miscellaneous	695,444	658,800
	<u>1,950,166</u>	<u>1,908,900</u>
Sustainable Agriculture Resources		
Administration	11,864	16,000
Equipment	7,735	6,200
Materials, Supplies and Services	18,186	20,600
Professional and Contract Services	108,554	37,000
Salaries	659,412	689,900
Travel and Training	12,477	22,400
Grants		
Alternative Land Use Services	646,663	740,000
Canadian Agriculture Stewardship Program	924,034	894,400
Miscellaneous	175,942	203,800
	<u>2,564,867</u>	<u>2,630,300</u>

DEPARTMENT OF AGRICULTURE AND FORESTRY

continued

	EXPENSES	ESTIMATES
	\$	\$
Agricultural Innovation		
Administration	16,901	20,400
Equipment	6,199	3,100
Materials, Supplies and Services	6,179	7,700
Professional and Contract Services	453,074	504,300
Salaries	554,671	610,400
Travel and Training	19,656	25,100
Grant		
Beef Development Program	113,719	100,000
P.E.I. Organic Strategy	342,019	375,000
Agriculture Innovation Program	222,675	325,000
Agriculture Research Program	340,086	325,000
Beef Industry Initiatives	140,750	140,000
Hog Industry Initiatives	88,199	-
Interest Support Program	6,211	-
Miscellaneous	27,295	30,000
	2,337,634	2,466,000
Agricultural Information		
Administration	18,179	24,700
Equipment	2,901	2,200
Materials, Supplies and Services	29,270	77,000
Professional and Contract Services	9,309	9,000
Salaries	560,107	671,700
Travel and Training	20,457	23,200
Grants		
Interest Support Program	144,284	300,000
Miscellaneous	470,512	450,000
	1,255,019	1,557,800
Total Agriculture Resource Division	8,107,686	8,563,000
AGRICULTURE POLICY AND REGULATORY DIVISION		
Division Management		
Administration	19,769	22,000
Equipment	526	1,500
Materials, Supplies and Services	2,385	7,800
Professional and Contract Services	51,984	73,000
Salaries	462,384	574,100
Travel and Training	23,422	35,700
Grants		
Program Assistance - Womens' Institute	108,250	108,300
4-H Program	260,000	260,000
AgriFlex Program	706,738	725,000
Assistance to Out-of-Province Exhibitors	4,050	4,200
Farm Organization Policy	25,500	25,500
Operations - Crown Corporations	165,000	165,000
Miscellaneous	2,178,215	1,957,200
	4,008,223	3,959,300

DEPARTMENT OF AGRICULTURE AND FORESTRY

continued

	EXPENSES \$	ESTIMATES \$
Agriculture Regulatory Programs		
Administration	13,014	23,700
Debt	2,960	-
Equipment	1,363	3,200
Materials, Supplies and Services	34,341	20,200
Professional and Contract Services	599,133	616,800
Salaries	1,037,941	1,037,600
Travel and Training	159,374	151,100
Grants		
Food Safety Program	244,497	312,300
	<u>2,092,623</u>	<u>2,164,900</u>
Total Agriculture Policy and Regulatory Division	<u>6,100,846</u>	<u>6,124,200</u>
P.E.I. ANALYTICAL LABORATORIES		
Soil and Feed Lab and Plant Health Diagnostics Lab		
Administration	4,750	9,000
Debt	18,655	-
Equipment	5,751	5,100
Materials, Supplies and Services	126,309	133,000
Professional and Contract Services	79,736	70,600
Salaries	604,307	581,200
Travel and Training	2,953	2,900
	<u>842,461</u>	<u>801,800</u>
Dairy Lab		
Administration	3,307	2,400
Equipment	2,625	2,900
Materials, Supplies and Services	195,812	185,500
Professional and Contract Services	90,733	56,700
Salaries	285,218	329,500
Travel and Training	4,287	5,700
	<u>581,982</u>	<u>582,700</u>
Total P.E.I. Analytical Laboratories	<u>1,424,443</u>	<u>1,384,500</u>
FOREST, FISH AND WILDLIFE		
Division Management		
Administration	23,861	24,000
Equipment	1,094	200
Materials, Supplies and Services	2,791	4,200
Professional and Contract Services	16,852	700
Salaries	375,251	381,000
Travel and Training	4,167	12,300
Grants		
Miscellaneous	500	4,500
	<u>424,516</u>	<u>426,900</u>
Forest Fire Protection		
Administration	10,169	6,500
Equipment	6,356	2,500
Materials, Supplies and Services	9,446	8,500
Professional and Contract Services	7,660	4,000
Salaries	79,279	72,600
Travel and Training	34,101	52,700
Grants		
Forest Fire Truck Maintenance	8,000	8,000
	<u>155,011</u>	<u>154,800</u>

DEPARTMENT OF AGRICULTURE AND FORESTRY

continued

	EXPENSES \$	ESTIMATES \$
Production Development		
Administration	26,346	29,700
Debt	7,560	-
Equipment	2,636	8,000
Materials, Supplies and Services	262,988	232,400
Professional and Contract Services	19,812	18,000
Salaries	644,156	670,500
Travel and Training	12,503	20,000
	<u>976,001</u>	<u>978,600</u>
Provincial Forests Program		
Administration	32,456	32,900
Equipment	8,108	7,700
Materials, Supplies and Services	39,810	37,900
Professional and Contract Services	70,926	94,900
Salaries	1,048,156	1,126,500
Travel and Training	86,649	84,500
	<u>1,286,105</u>	<u>1,384,400</u>
Private Land Program		
Administration	5,911	8,000
Equipment	819	900
Materials, Supplies and Services	1,319	3,000
Salaries	655,095	640,800
Travel and Training	73,919	81,000
Grants		
Forest Enhancement Program	925,167	828,000
	<u>1,662,230</u>	<u>1,561,700</u>
Resource Inventory and Modeling		
Administration	2,231	4,900
Equipment	7,275	7,600
Professional and Contract Services	8,978	4,400
Materials, Supplies and Services	159,799	6,700
Salaries	318,141	371,300
Travel and Training	15,261	16,000
	<u>511,685</u>	<u>410,900</u>
Fish and Wildlife		
Administration	27,805	34,000
Equipment	3,989	11,400
Materials, Supplies and Services	74,016	18,800
Professional and Contract Services	247,873	245,900
Salaries	616,807	611,400
Travel and Training	41,325	47,400
Grants		
Wildlife Conservation	176,952	175,800
	<u>1,188,767</u>	<u>1,144,700</u>
Total Forest, Fish and Wildlife	<u>6,204,315</u>	<u>6,062,000</u>
 TOTAL AGRICULTURE AND FORESTRY	 <u>36,348,404</u>	 <u>37,531,900</u>

AUDITOR GENERAL

	EXPENSES	ESTIMATES
	\$	\$
ADMINISTRATION		
Administration		
Administration	31,091	32,600
Equipment	6,927	7,200
Materials, Supplies and Services	9,123	11,000
Professional and Contract Services	32,144	18,300
Salaries	1,482,758	1,660,600
Travel and Training	24,060	32,400
Grants		
Comprehensive Auditing Foundation	7,438	8,000
Total Administration	<u>1,593,541</u>	<u>1,770,100</u>
TOTAL AUDITOR GENERAL	<u>1,593,541</u>	<u>1,770,100</u>

DEPARTMENT OF COMMUNITY SERVICES AND SENIORS

	EXPENSES	ESTIMATES
	\$	\$
HOUSING, SENIORS AND CORPORATE SUPPORT		
Housing Programs		
Administration	1,218,908	791,100
Debt	706,115	1,934,100
Equipment	6,209	35,900
Materials, Supplies and Services	5,337,003	3,029,000
Professional and Contract Services	380,502	350,200
Salaries	1,469,407	1,461,300
Travel and Training	87,761	79,100
Grants	2,487,575	3,091,900
	<u>11,693,480</u>	<u>10,772,600</u>
Seniors		
Administration	5,782	15,000
Materials, Supplies and Services	12,239	16,500
Professional and Contract Services	-	10,000
Salaries	83,787	83,500
Travel and Training	3,411	11,400
Grants	148,187	170,200
	<u>253,406</u>	<u>306,600</u>
Corporate Support		
Administration	50,714	83,700
Equipment	1,286	-
Materials, Supplies and Services	18,089	37,200
Professional and Contract Services	31,398	17,900
Salaries	733,318	800,500
Travel and Training	10,909	9,900
	<u>845,714</u>	<u>949,200</u>
Total Housing, Seniors and Corporate Support	<u>12,792,600</u>	<u>12,028,400</u>
 SOCIAL PROGRAMS		
Social Programs		
Administration	97,828	110,400
Debt	265	-
Equipment	3,098	1,500
Materials, Supplies and Services	3,338	10,100
Professional and Contract Services	105,113	102,500
Salaries	5,370,471	5,503,500
Travel and Training	81,195	82,800
Grants		
Child Care Subsidy	3,170,427	3,885,800
Community Grants	6,616,762	6,411,500
Disability Support Program	12,019,536	11,270,900
Social Assistance Benefits	33,078,051	34,130,200
Specialized Residential Services	1,028,307	971,000
Total Social Programs	<u>61,574,391</u>	<u>62,480,200</u>

DEPARTMENT OF COMMUNITY SERVICES AND SENIORS

continued

	EXPENSES	ESTIMATES
	\$	\$
CHILD AND FAMILY SERVICES		
Child and Family		
Administration	336,488	343,200
Debt	-	-
Equipment	8,958	10,000
Materials, Supplies and Services	251,208	299,300
Professional and Contract Services	44,644	35,500
Salaries	12,501,776	13,014,900
Travel and Training	384,021	380,000
Grants		
Community Grants	1,090,500	1,095,500
Miscellaneous Grants	7,875	10,000
Special Care Allowance	166,035	200,500
Supports for Children	2,524,051	3,236,300
Total Child and Family Services	<u>17,315,556</u>	<u>18,625,200</u>
TOTAL COMMUNITY SERVICES AND SENIORS	<u>91,682,547</u>	<u>93,133,800</u>

INTERMINISTERIAL WOMEN'S SECRETARIAT

	EXPENSES	ESTIMATES
	\$	\$
INTERMINISTERIAL WOMEN'S SECRETARIAT		
Interministerial Women's Secretariat		
Administration	9,370	5,200
Materials, Supplies and Services	1,564	1,700
Professional and Contract Services	-	8,400
Salaries	117,000	131,000
Travel and Training	8,543	8,000
Grants		
Advisory Council on the Status of Women	195,000	195,000
Women's Secretariat Grants	78,945	75,600
Total Interministerial Women's Secretariat	<u>410,422</u>	<u>424,900</u>
 TOTAL		
INTERMINISTERIAL WOMEN'S SECRETARIAT	<u>410,422</u>	<u>424,900</u>

DEPARTMENT OF EDUCATION AND EARLY CHILDHOOD DEVELOPMENT

	EXPENSES	ESTIMATES
	\$	\$
<u>ADMINISTRATION AND CORPORATE SERVICES</u>		
FINANCE AND SCHOOL BOARD OPERATIONS		
Administration		
Administration	120,834	132,700
Equipment	3,901	14,000
Materials, Supplies and Services	10,988	89,900
Professional and Contract Services	13,336	22,600
Salaries	781,862	816,400
Travel and Training	34,566	43,600
Grants		
P.E.I. Federation of Home and School	37,500	37,600
School Milk Program	67,000	67,000
Miscellaneous	185,825	114,300
	<u>1,255,812</u>	<u>1,338,100</u>
Provincial Learning Materials Distribution Centre		
Administration	211	-
Materials, Supplies and Services	872,139	1,007,200
Salaries	192,356	181,400
Travel and Training	59	1,700
	<u>1,064,765</u>	<u>1,190,300</u>
Grants to School Boards		
Salaries	182,325,469	181,342,700
Grants		
Administration	2,280,172	3,246,800
Maintenance	10,461,100	10,394,000
Transportation	3,163,400	2,816,800
Program Materials	2,296,400	2,299,600
Capital Repairs and Equipment Replacement	1,122,396	1,149,900
	<u>201,648,937</u>	<u>201,249,800</u>
Program Evaluation and Student Assessment		
Administration	37,603	24,000
Equipment	1,468	5,500
Materials, Supplies and Services	40,840	74,800
Professional and Contract Services	77,106	103,200
Salaries	520,222	563,100
Travel and Training	13,495	25,400
	<u>690,734</u>	<u>796,000</u>
Total Finance and School Board Operations	<u>204,660,248</u>	<u>204,574,200</u>

DEPARTMENT OF EDUCATION AND EARLY CHILDHOOD DEVELOPMENT

continued

	EXPENSES \$	ESTIMATES \$
TECHNOLOGY IN EDUCATION		
Technology in Education		
Administration	2,174	7,000
Equipment	199,424	293,000
Materials, Supplies and Services	1,954	2,000
Professional and Contract Services	21,140	14,000
Salaries	610,388	607,000
Travel and Training	45,861	46,700
Total Technology in Education	<u>880,941</u>	<u>969,700</u>
TOTAL		
ADMINISTRATION AND CORPORATE SERVICES	<u>205,541,189</u>	<u>205,543,900</u>
 <u>LEARNING AND EARLY CHILDHOOD DEVELOPMENT</u>		
ADMINISTRATION, SCHOOL DEVELOPMENT AND EARLY CHILDHOOD DEVELOPMENT		
Administration		
Administration	17,626	22,400
Debt	6,250	-
Materials, Supplies and Services	30,577	22,500
Professional and Contract Services	6,517	1,000
Salaries	200,089	140,100
Travel and Training	20,085	5,200
Grants		
Miscellaneous	67,503	70,300
	<u>348,647</u>	<u>261,500</u>
School Development		
Administration	3,543	14,400
Equipment	1,424	-
Materials, Supplies and Services	112	11,000
Professional and Contract Services	47,023	43,100
Salaries	141,548	177,100
Travel and Training	1,008	5,800
Grants		
Teachers' Federation In-Service Projects	20,000	58,000
Miscellaneous	74,750	83,600
	<u>289,408</u>	<u>393,000</u>

DEPARTMENT OF EDUCATION AND EARLY CHILDHOOD DEVELOPMENT

continued

	EXPENSES	ESTIMATES
	\$	\$
Early Childhood Development		
Administration	9,651	17,100
Materials, Supplies and Services	6,026	74,100
Professional and Contract Services	3,804	32,000
Salaries	803,090	780,600
Travel and Training	28,173	34,800
Grants		
Day Care Centers Maintenance Grant	246,084	180,000
Day Care Centers Special Needs Grant	1,097,958	1,200,000
NGO Operating Grants and Subsidies	1,161,000	1,161,100
Child Support Program	21,779	275,000
Miscellaneous	7,482,207	7,455,000
	<u>10,859,772</u>	<u>11,209,700</u>
Total Administration, School Development and Early Childhood Development	<u>11,497,827</u>	<u>11,864,200</u>
 ENGLISH PROGRAMS		
General		
Administration	4,450	4,000
Materials, Supplies and Services	289,371	369,500
Professional and Contract Services	8,282	18,300
Salaries	149,278	264,900
Travel and Training	1,368	6,800
Grants		
Miscellaneous	52,127	47,500
	<u>504,876</u>	<u>711,000</u>
Elementary Programs		
Administration	12,332	5,500
Equipment	1,352	3,800
Materials, Supplies and Services	156,795	130,200
Professional and Contract Services	42,950	69,000
Salaries	777,666	803,200
Travel and Training	18,623	15,800
	<u>1,009,718</u>	<u>1,027,500</u>
Secondary Programs		
Administration	7,285	7,400
Equipment	36,035	3,800
Materials, Supplies and Services	97,656	100,000
Professional and Contract Services	22,906	39,000
Salaries	917,724	1,024,900
Travel and Training	16,184	18,800
	<u>1,097,790</u>	<u>1,193,900</u>
Total English Programs	<u>2,612,384</u>	<u>2,932,400</u>

DEPARTMENT OF EDUCATION AND EARLY CHILDHOOD DEVELOPMENT

continued

	EXPENSES	ESTIMATES
	\$	\$
FRENCH PROGRAMS		
General		
Administration	5,776	6,700
Materials, Supplies and Services	356,813	481,500
Professional and Contract Services	36,529	38,000
Salaries	1,332,857	1,134,900
Travel and Training	43,427	37,200
Grants		
Minority and Second Language	458,603	195,000
Total French Programs	<u>2,234,005</u>	<u>1,893,300</u>
CHILD AND STUDENT SERVICES		
General		
Administration	14,268	3,300
Equipment	24	6,000
Materials, Supplies and Services	8,055	10,700
Professional and Contract Services	9,016	5,000
Salaries	243,756	522,400
Travel and Training	10,585	24,500
Grants		
Safe Graduation Program	5,575	5,600
Allied Youth	25,000	-
Other Youth Programs	-	2,400
Miscellaneous	436,113	334,400
	<u>752,392</u>	<u>914,300</u>
English and French as an Additional Language		
Administration	71,458	77,900
Equipment	212	5,000
Materials, Supplies and Services	25,241	30,000
Professional and Contract Services	3,077	27,500
Salaries	863,776	1,544,000
Travel and Training	28,997	35,000
	<u>992,761</u>	<u>1,719,400</u>
Special Education Services		
Administration	13,961	8,000
Equipment	73,175	80,000
Materials, Supplies and Services	18,560	40,000
Professional and Contract Services	9,163	8,200
Salaries	946,528	1,385,900
Travel and Training	65,050	53,000
Grants		
Resource Centres - APSEA	381,315	859,700
Miscellaneous	480,185	-
	<u>1,987,937</u>	<u>2,434,800</u>

DEPARTMENT OF EDUCATION AND EARLY CHILDHOOD DEVELOPMENT

continued

	EXPENSES	ESTIMATES
	\$	\$
Autism Services		
Administration	7,739	12,300
Materials, Supplies and Services	11,010	16,600
Professional and Contract Services	2,489	5,000
Salaries	480,682	686,700
Travel and Training	33,867	33,800
Grants		
Miscellaneous	673,658	713,400
	<u>1,209,445</u>	<u>1,467,800</u>
Total Child and Student Services	<u>4,942,535</u>	<u>6,536,300</u>
 JOINT CONSORTIUM FOR SCHOOL HEALTH		
Joint Consortium for School Health		
Administration	61,746	30,500
Equipment	7,080	-
Materials, Supplies and Services	16,828	16,000
Professional and Contract Services	101,716	88,400
Salaries	337,877	318,800
Travel and Training	50,870	46,300
Total Joint Consortium for School Health	<u>576,117</u>	<u>500,000</u>
 TOTAL LEARNING AND EARLY CHILDHOOD DEVELOPMENT		
	<u>21,862,868</u>	<u>23,726,200</u>
 TOTAL EDUCATION AND EARLY CHILDHOOD DEVELOPMENT		
	<u>227,404,057</u>	<u>229,270,100</u>

P.E.I. REGULATORY AND APPEALS COMMISSION

	EXPENSES	ESTIMATES
	\$	\$
P.E.I. REGULATORY AND APPEALS COMMISSION		
P.E.I. Regulatory and Appeals Commission		
Grants		
Operating Grant	1,358,300	1,358,300
Total P.E.I. Regulatory and Appeals Commission	<u>1,358,300</u>	<u>1,358,300</u>
TOTAL P.E.I.		
REGULATORY AND APPEALS COMMISSION	<u>1,358,300</u>	<u>1,358,300</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

	EXPENSES \$	ESTIMATES \$
MINISTER'S AND DEPUTY MINISTER'S OFFICE		
Administration		
Administration	30,417	48,500
Equipment	2,760	5,600
Materials, Supplies and Services	11,221	10,200
Salaries	355,676	375,200
Travel and Training	17,457	23,600
Grants		
Miscellaneous	1,250	2,000
Total Minister's and Deputy Minister's Office	418,781	465,100
ENVIRONMENT		
Environmental Administration		
Administration	59,085	70,800
Equipment	567	1,400
Materials, Supplies and Services	13,573	18,300
Professional and Contract Services	15,720	26,800
Salaries	253,425	275,900
Travel and Training	8,937	30,900
Grants		
C.C.R.E.M.	10,000	10,000
Miscellaneous	120,560	124,100
	481,867	558,200
Watershed and Subdivision Planning		
Administration	8,767	9,000
Equipment	9,508	31,500
Materials, Supplies and Services	28,040	25,400
Professional and Contract Services	132,472	92,800
Salaries	841,638	836,000
Travel and Training	47,057	68,500
Grants		
Miscellaneous	809,847	870,000
	1,877,329	1,933,200
Drinking Water and Waste Water Management		
Administration	3,013	3,400
Equipment	291	3,500
Materials, Supplies and Services	4,011	16,200
Professional and Contract Services	-	10,000
Salaries	389,087	427,400
Travel and Training	17,197	41,600
	413,599	502,100
Microbiology and Chemistry Laboratories		
Administration	4,027	5,000
Equipment	5,734	16,800
Materials, Supplies and Services	118,535	115,200
Professional and Contract Services	69,633	61,800
Salaries	517,314	534,500
Travel and Training	1,917	2,400
	717,160	735,700

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	EXPENSES \$	ESTIMATES \$
Climate Change and Air Management		
Administration	4,706	2,300
Equipment	6,614	4,900
Materials, Supplies and Services	26,032	46,600
Professional and Contract Services	1,413	33,000
Salaries	411,042	364,100
Travel and Training	8,914	24,400
	<u>458,721</u>	<u>475,300</u>
Environmental Land Management		
Administration	7,239	1,400
Equipment	1,917	9,500
Materials, Supplies and Services	5,547	9,200
Professional and Contract Services	42,204	53,300
Salaries	713,197	762,500
Travel and Training	36,978	67,400
	<u>807,082</u>	<u>903,300</u>
Inspection Services		
Administration	38,049	54,800
Equipment	4,379	5,000
Materials, Supplies and Services	19,290	23,300
Professional and Contract Services	1,880	-
Salaries	1,788,287	1,833,900
Travel and Training	123,590	131,500
	<u>1,975,475</u>	<u>2,048,500</u>
Beverage Container Management		
Administration	1,760	2,500
Equipment	6,232	4,000
Materials, Supplies and Services	1,984	8,000
Professional and Contract Services	5,050,798	4,922,300
Salaries	137,021	135,700
Travel and Training	2,423	11,000
	<u>5,200,218</u>	<u>5,083,500</u>
Regional Adaptation Collaborative on Climate Change		
Professional and Contract Services	12,570	-
	<u>12,570</u>	<u>-</u>
Total Environment	<u>11,944,021</u>	<u>12,239,800</u>
COMMUNITY SAFETY AND JUSTICE POLICY		
Policy, Policing and Crime Prevention		
Administration	9,747	11,400
Equipment	1,822	-
Materials, Supplies and Services	6,191	4,200
Professional and Contract Services	18,260	27,000
Salaries	502,371	520,600
Travel and Training	5,316	14,900
Grants		
P.E.I. Chief's of Police Association	50,000	50,000
Miscellaneous	51,450	49,000
	<u>645,157</u>	<u>677,100</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	EXPENSES \$	ESTIMATES \$
Police Commissioner's Office		
Grants		
Miscellaneous	108,000	108,000
	<u>108,000</u>	<u>108,000</u>
Human Rights Commission		
Materials, Supplies and Services	641	-
Grants		
Human Rights Commission	413,693	368,500
	<u>414,334</u>	<u>368,500</u>
Gun Control		
Administration	9,910	11,100
Equipment	-	1,000
Materials, Supplies and Services	1,795	3,900
Professional and Contract Services	301	-
Salaries	193,335	193,000
Travel and Training	2,969	5,000
	<u>208,310</u>	<u>214,000</u>
Investigation and Enforcement		
Administration	17,208	32,400
Equipment	8,596	31,200
Materials, Supplies and Services	12,937	22,500
Professional and Contract Services	6,795	6,500
Salaries	466,674	521,900
Travel and Training	81,286	103,200
	<u>593,496</u>	<u>717,700</u>
Coroner's Inquests		
Administration	5,645	6,300
Materials, Supplies and Services	2,824	-
Professional and Contract Services	489,971	478,100
Travel and Training	3,089	7,200
	<u>501,529</u>	<u>491,600</u>
Fire Marshall		
Administration	11,048	6,200
Materials, Supplies and Services	3,187	-
Salaries	237,853	195,900
Travel and Training	23,065	25,900
Grants		
Firefighting Assistance	-	6,400
Worker's Compensation Claim	91,138	72,600
Training Program	8,500	8,200
Miscellaneous	25,000	24,200
	<u>399,791</u>	<u>339,400</u>
Emergency Measures Organization		
Administration	14,134	12,900
Equipment	233	800
Materials, Supplies and Services	1,591	1,700
Professional and Contract Services	10,074	77,100
Salaries	269,200	247,400
Travel and Training	3,623	9,100
Grants		
Miscellaneous	58,795	-
	<u>357,650</u>	<u>349,000</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	EXPENSES \$	ESTIMATES \$
9-1-1 Administration		
Administration	2,164	9,000
Equipment	4,962	12,300
Materials, Supplies and Services	7,942	12,000
Professional and Contract Services	696,397	711,000
Salaries	123,504	119,200
Travel and Training	435	5,000
	<u>835,404</u>	<u>868,500</u>
Public Safety		
Administration	6,539	13,000
Equipment	-	1,500
Materials, Supplies and Services	227,536	2,500
Professional and Contract Services	48,006	55,000
Salaries	246,249	254,300
Travel and Training	5,078	16,300
	<u>533,408</u>	<u>342,600</u>
Total Community Safety and Justice Policy	<u>4,597,079</u>	<u>4,476,400</u>
 LEGAL SERVICES		
Legal Services		
Administration	26,139	35,300
Equipment	287	2,000
Materials, Supplies and Services	83,813	55,500
Professional and Contract Services	79,700	48,000
Salaries	1,437,758	1,475,800
Travel and Training	8,707	11,200
Grants		
National Judicial Institute	3,844	3,900
Uniform Law Conference	2,910	4,000
	<u>1,643,158</u>	<u>1,635,700</u>
Office of the Public Trustee and Public Guardian		
Administration	5,866	7,700
Equipment	46	1,000
Materials, Supplies and Services	2,826	1,500
Professional and Contract Services	11,669	13,000
Salaries	318,489	330,800
Travel and Training	3,665	4,100
	<u>342,561</u>	<u>358,100</u>
Family Law		
Administration	22,196	28,200
Equipment	1,790	4,000
Materials, Supplies and Services	5,600	3,600
Professional and Contract Services	43,410	62,000
Salaries	920,537	905,000
Travel and Training	7,267	12,500
	<u>1,000,800</u>	<u>1,015,300</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	EXPENSES \$	ESTIMATES \$
Legislative Counsel		
Administration	20,449	10,000
Equipment	-	1,000
Materials, Supplies and Services	2,889	4,500
Professional and Contract Services	-	10,000
Salaries	539,186	498,800
Travel and Training	539	2,000
	<u>563,063</u>	<u>526,300</u>
Total Legal Services	<u>3,549,582</u>	<u>3,535,400</u>
 LEGAL AID		
Legal Aid		
Administration	29,886	34,100
Equipment	270	2,800
Materials, Supplies and Services	5,301	9,300
Professional and Contract Services	215,850	205,700
Salaries	1,323,549	1,426,000
Travel and Training	9,895	19,500
	<u>1,584,751</u>	<u>1,697,400</u>
 CONSUMER, LABOUR AND FINANCIAL SERVICES		
Corporate Services		
Administration	24,825	39,200
Equipment	415	6,900
Materials, Supplies and Services	7,377	9,900
Professional and Contract Services	116,245	41,700
Salaries	514,973	486,400
Travel and Training	4,275	9,000
	<u>668,110</u>	<u>593,100</u>
Consumer Services		
Administration	890	7,100
Equipment	-	1,500
Materials, Supplies and Services	453	2,600
Salaries	78,282	115,800
Travel and Training	-	6,000
	<u>79,625</u>	<u>133,000</u>
Insurance Services		
Salaries	202,879	204,300
Travel and Training	44	4,600
	<u>202,923</u>	<u>208,900</u>
Labour and Industrial Relations		
Administration	7,703	11,200
Equipment	868	-
Materials, Supplies and Services	3,463	4,200
Professional and Contract Services	14,550	5,000
Salaries	156,833	168,900
Travel and Training	-	9,700
Grants		
Miscellaneous	2,500	2,500
	<u>185,917</u>	<u>201,500</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	EXPENSES \$	ESTIMATES \$
Labour Relations Board		
Administration	5,759	5,000
Materials, Supplies and Services	2,971	3,800
Professional and Contract Services	31,748	17,500
Salaries	125,544	118,300
Travel and Training	1,467	2,900
	<u>167,489</u>	<u>147,500</u>
Employment Standards Board		
Administration	2,646	2,900
Materials, Supplies and Services	1,783	3,700
Professional and Contract Services	5,122	1,300
Salaries	86,859	85,700
Travel and Training	3,875	4,900
	<u>100,285</u>	<u>98,500</u>
Workers Compensation Appeals Tribunal		
Administration	6,671	11,500
Equipment	-	1,500
Materials, Supplies and Services	1,290	3,500
Professional and Contract Services	54,129	124,100
Salaries	73,556	63,800
Travel and Training	6,007	13,000
	<u>141,653</u>	<u>217,400</u>
Worker Advisor		
Administration	4,282	18,300
Equipment	-	3,100
Materials, Supplies and Services	2,587	3,700
Professional and Contract Services	105	5,000
Salaries	133,314	123,100
Travel and Training	5,180	8,400
	<u>145,468</u>	<u>161,600</u>
Employer Advisor		
Administration	1,646	7,300
Equipment	-	1,800
Materials, Supplies and Services	362	5,000
Professional and Contract Services	-	6,000
Salaries	119,591	117,500
Travel and Training	353	9,500
	<u>121,952</u>	<u>147,100</u>
Total Consumer, Labour and Financial Services	<u>1,813,422</u>	<u>1,908,600</u>
CROWN ATTORNEY		
Administration		
Administration	22,694	30,300
Equipment	64	2,500
Materials, Supplies and Services	49,947	26,800
Professional and Contract Services	28,683	27,000
Salaries	1,112,285	1,200,700
Travel and Training	15,286	26,400
Total Crown Attorney	<u>1,228,959</u>	<u>1,313,700</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	EXPENSES \$	ESTIMATES \$
COMMUNITY AND CORRECTIONAL SERVICES		
Division Management		
Administration	21,872	24,600
Equipment	8,905	5,000
Materials, Supplies and Services	4,411	6,700
Professional and Contract Services	16,075	21,000
Salaries	663,385	632,300
Travel and Training	42,058	46,600
	<u>756,706</u>	<u>736,200</u>
Provincial Correctional Centre		
Administration	39,050	40,500
Equipment	41,467	53,400
Materials, Supplies and Services	660,710	659,600
Professional and Contract Services	47,898	22,800
Salaries	5,799,583	6,071,400
Travel and Training	33,087	67,700
	<u>6,621,795</u>	<u>6,915,400</u>
Prince County Correctional Centre		
Administration	6,024	7,600
Equipment	10,738	5,900
Materials, Supplies and Services	55,903	40,700
Professional and Contract Services	2,476	8,600
Salaries	810,558	822,700
Travel and Training	13,029	9,000
	<u>898,728</u>	<u>894,500</u>
Probation Services		
Administration	21,625	24,300
Equipment	1,476	3,000
Materials, Supplies and Services	5,262	8,600
Professional and Contract Services	2,075	4,500
Salaries	1,136,035	1,201,700
Travel and Training	36,644	44,000
	<u>1,203,117</u>	<u>1,286,100</u>
Youth Justice Services		
Administration	26,756	37,200
Equipment	17,802	12,000
Materials, Supplies and Services	10,393	20,400
Professional and Contract Services	13,581	30,000
Salaries	1,260,137	1,370,300
Travel and Training	101,375	85,000
	<u>1,430,044</u>	<u>1,554,900</u>
Summerside Youth Centre		
Administration	19,553	19,900
Equipment	5,914	8,000
Materials, Supplies and Services	135,715	152,400
Professional and Contract Services	9,254	8,000
Salaries	2,614,731	2,548,800
Travel and Training	18,305	30,800
	<u>2,803,472</u>	<u>2,767,900</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	EXPENSES \$	ESTIMATES \$
Victim Services		
Administration	9,677	15,800
Equipment	4,933	2,500
Materials, Supplies and Services	2,439	4,100
Professional and Contract Services	10,454	25,500
Salaries	631,621	727,000
Travel and Training	24,449	28,000
Grants		
Victim Services	125,815	100,000
	<u>809,388</u>	<u>902,900</u>
Clinical Services		
Administration	8,770	10,900
Equipment	1,040	6,000
Materials, Supplies and Services	7,038	9,600
Professional Contracts	7,976	10,500
Salaries	619,949	648,100
Travel and Training	40,635	24,600
	<u>685,408</u>	<u>709,700</u>
Total Community and Correctional Services	<u>15,208,658</u>	<u>15,767,600</u>
POLICING SERVICES		
Provincial Policing Services - R.C.M.P.		
Administration	-	5,000
Professional and Contract Services	16,027,965	14,501,600
Travel and Training	5,358	-
	<u>16,033,323</u>	<u>14,506,600</u>
Criminal Intelligence Service P.E.I.		
Professional and Contract Services	458,404	458,800
	<u>458,404</u>	<u>458,800</u>
Total Policing Services	<u>16,491,727</u>	<u>14,965,400</u>
COURT SERVICES		
Court Services		
Administration	84,770	103,300
Equipment	7,809	7,900
Materials, Supplies and Services	251,654	164,000
Professional and Contract Services	71,942	85,000
Salaries	1,813,713	1,916,700
Travel and Training	7,645	16,000
	<u>2,237,533</u>	<u>2,292,900</u>
Sheriff's Office		
Administration	12,842	10,600
Equipment	594	500
Materials, Supplies and Services	7,837	7,400
Professional and Contract Services	56	-
Salaries	548,110	568,400
Travel and Training	6,364	4,000
	<u>575,803</u>	<u>590,900</u>

DEPARTMENT OF ENVIRONMENT, LABOUR AND JUSTICE

continued

	EXPENSES \$	ESTIMATES \$
Provincial Court Judges		
Administration	1,658	6,000
Materials, Supplies and Services	435	4,000
Professional and Contract Services	-	1,800
Salaries	721,064	738,100
Travel and Training	31,389	68,600
	<u>754,546</u>	<u>818,500</u>
Total Court Services	<u>3,567,882</u>	<u>3,702,300</u>
TOTAL ENVIRONMENT, LABOUR AND JUSTICE	<u>60,404,862</u>	<u>60,071,700</u>

EXECUTIVE COUNCIL

	EXPENSES	ESTIMATES
	\$	\$
PREMIER'S OFFICE		
Premier's Office		
Administration	42,394	34,500
Equipment	-	3,500
Materials, Supplies and Services	2,150	1,500
Salaries	781,212	784,800
Travel and Training	41,668	43,300
Total Premier's Office	<u>867,424</u>	<u>867,600</u>
EXECUTIVE COUNCIL OFFICE		
Executive Council Office		
Administration	24,579	31,500
Equipment	4,000	7,000
Materials, Supplies and Services	684	2,500
Professional and Contract Services	51,060	95,000
Salaries	1,087,726	1,158,700
Travel and Training	7,595	25,000
Total Executive Council Office	<u>1,175,644</u>	<u>1,319,700</u>
INTERGOVERNMENTAL AND PUBLIC AFFAIRS		
Intergovernmental Affairs Secretariat		
Administration	15,833	4,000
Equipment	1,621	-
Materials, Supplies and Services	360	-
Salaries	398,030	405,200
Travel and Training	70,673	36,000
Grants		
Canadian Intergovernmental Conference Secretariat	19,434	22,300
	<u>505,951</u>	<u>467,500</u>
Aboriginal Affairs Secretariat		
Administration	8,536	11,000
Equipment	474	5,200
Materials, Supplies and Services	2,378	7,500
Professional and Contract Services	50,250	39,000
Salaries	253,805	257,500
Travel and Training	14,656	16,900
Grants		
Native Council of Canada	101,828	90,000
Miscellaneous	217,780	223,000
	<u>649,707</u>	<u>650,100</u>
Total Intergovernmental and Public Affairs	<u>1,155,658</u>	<u>1,117,600</u>

EXECUTIVE COUNCIL

continued

	EXPENSES	ESTIMATES
	\$	\$
ACADIAN AND FRANCOPHONE AFFAIRS		
Acadian and Francophone Affairs		
Administration	10,421	14,000
Equipment	1,827	1,100
Materials, Supplies and Services	12,052	16,000
Professional and Contract Services	138,833	132,400
Salaries	701,042	724,600
Travel and Training	13,293	17,800
Grants		
Miscellaneous	9,950	10,000
	<u>887,418</u>	<u>915,900</u>
Acadian and Francophone Communities Advisory Committee		
Administration	3,192	3,800
Materials, Supplies and Services	1,026	100
Salaries	3,157	5,000
Travel and Training	1,755	2,700
	<u>9,130</u>	<u>11,600</u>
Total Acadian and Francophone Affairs	<u>896,548</u>	<u>927,500</u>
COMMUNICATIONS PEI		
Corporate Communications		
Administration	22,068	25,700
Equipment	6,528	6,000
Materials, Supplies and Services	366,561	407,100
Professional and Contract Services	4,396	10,000
Salaries	1,372,696	1,510,400
Travel and Training	5,657	30,200
	<u>1,777,906</u>	<u>1,989,400</u>
Document Publishing Centre		
Administration	558,284	605,800
Equipment	816	-
Materials, Supplies and Services	237,503	244,600
Professional and Contract Services	339,451	308,900
Salaries	535,041	530,400
Travel and Training	95	1,200
	<u>1,671,190</u>	<u>1,690,900</u>
Creative Services		
Administration	15,383	23,200
Equipment	32,109	23,400
Materials, Supplies and Services	62,000	78,800
Professional and Contract Services	853	1,000
Salaries	772,017	809,000
Travel and Training	9,151	8,300
	<u>891,513</u>	<u>943,700</u>
Total Communications PEI	<u>4,340,609</u>	<u>4,624,000</u>
TOTAL EXECUTIVE COUNCIL	<u>8,435,883</u>	<u>8,856,400</u>

DEPARTMENT OF FINANCE, ENERGY AND MUNICIPAL AFFAIRS

	EXPENSES	ESTIMATES
	\$	\$
ADMINISTRATION		
General		
Administration	23,194	20,400
Equipment	794	1,000
Materials, Supplies and Services	3,026	3,400
Salaries	295,512	343,100
Travel and Training	57,730	62,100
Total Administration	<u>380,256</u>	<u>430,000</u>
TAXATION AND PROPERTY RECORDS		
Administration		
Administration	32,200	32,700
Debt	865,843	863,900
Materials, Supplies and Services	30,739	30,500
Salaries	302,952	315,300
Travel and Training	5,610	8,500
	<u>1,237,344</u>	<u>1,250,900</u>
Tax Audit Collection and Inspection Services		
Salaries	1,278,365	1,431,000
Travel and Training	8,210	17,000
	<u>1,286,575</u>	<u>1,448,000</u>
Tax Administration and Client Services		
Administration	97,477	91,400
Equipment	6,300	4,000
Materials, Supplies and Services	177,356	39,500
Professional and Contract Services	163,345	110,000
Salaries	1,820,036	1,705,900
Travel and Training	10,895	9,000
	<u>2,275,409</u>	<u>1,959,800</u>
Property Assessment Geomatic Services		
Materials, Supplies and Services	4,346	4,400
Salaries	1,238,953	1,367,700
Travel and Training	61,415	73,000
	<u>1,304,714</u>	<u>1,445,100</u>
Total Taxation and Property Records	<u>6,104,042</u>	<u>6,103,800</u>

DEPARTMENT OF FINANCE, ENERGY AND MUNICIPAL AFFAIRS

continued

	EXPENSES \$	ESTIMATES \$
ECONOMICS, STATISTICS AND FEDERAL FISCAL RELATIONS		
Economics, Statistics and Federal Fiscal Relations		
Administration	74,592	5,800
Equipment	-	1,700
Materials, Supplies and Services	623	2,800
Professional and Contract Services	15,358	15,800
Salaries	319,160	364,300
Travel and Training	15,324	25,400
Total Economics, Statistics and Fed. Fiscal Relations	<u>425,057</u>	<u>415,800</u>
 ENERGY AND MINERALS		
Energy and Minerals		
Administration	5,425	9,100
Equipment	-	4,600
Materials, Supplies and Services	1,555	5,200
Professional and Contract Services	50,363	77,000
Salaries	50,735	55,000
Travel and Training	5,652	19,500
	<u>113,730</u>	<u>170,400</u>
 Office of Energy Efficiency		
Administration	6,439	25,000
Equipment	687	8,000
Materials, Supplies and Services	38,034	35,000
Professional and Contract Services	5,489	21,600
Salaries	328,668	342,500
Travel and Training	8,960	13,200
Grants		
Miscellaneous	2,581,065	1,129,100
	<u>2,969,342</u>	<u>1,574,400</u>
Total Energy and Minerals	<u>3,083,072</u>	<u>1,744,800</u>
 PROVINCIAL PLANNING AND MUNICIPAL AFFAIRS		
Administration		
Administration	17,395	13,500
Equipment	5,491	3,500
Materials, Supplies and Services	11,188	3,500
Professional and Contract Services	6,710	2,100
Salaries	339,491	316,900
Travel and Training	7,007	3,500
	<u>387,282</u>	<u>343,000</u>
 Provincial Planning		
Salaries	137,030	267,000
Travel and Training	830	4,000
	<u>137,860</u>	<u>271,000</u>

DEPARTMENT OF FINANCE, ENERGY AND MUNICIPAL AFFAIRS

continued

	EXPENSES	ESTIMATES
	\$	\$
Municipal Affairs		
Salaries	262,606	215,900
Travel and Training	6,848	8,200
Grants		
Federation of P.E.I. Municipalities	95,454	95,000
Municipal Equalization Grants	22,071,222	22,071,300
Municipal Training Support	13,054	6,300
	<u>22,449,184</u>	<u>22,396,700</u>
Total Provincial Planning and Municipal Affairs	<u>22,974,326</u>	<u>23,010,700</u>
TREASURY BOARD SECRETARIAT		
Treasury Board Operations		
Administration	18,478	22,600
Equipment	2,874	5,700
Materials, Supplies and Services	6,051	40,600
Professional and Contract Services	-	10,000
Salaries	524,407	588,000
Travel and Training	9,529	9,000
	<u>561,339</u>	<u>675,900</u>
Pensions and Benefits		
Administration	13,553	14,200
Equipment	2,116	7,000
Materials, Supplies and Services	4,791	3,300
Salaries	930,056	901,800
Travel and Training	5,792	11,200
	<u>956,308</u>	<u>937,500</u>
Office of the Comptroller		
Administration	24,297	30,100
Debt	5,090	-
Equipment	3,280	2,800
Materials, Supplies and Services	8,042	4,000
Professional and Contract Services	6,700	50,300
Salaries	1,256,969	1,196,800
Travel and Training	9,042	12,300
	<u>1,313,420</u>	<u>1,296,300</u>
Procurement		
Administration	4,174	5,500
Equipment	232	2,900
Materials, Supplies and Services	332	2,200
Salaries	247,487	247,500
Travel and Training	986	3,100
	<u>253,211</u>	<u>261,200</u>
Debt, Investment and Pension Management		
Administration	19,587	19,200
Equipment	1,760	4,000
Materials, Supplies and Services	908	5,300
Professional and Contract Services	94,100	100,000
Salaries	379,851	386,000
Travel and Training	7,852	18,600
	<u>504,058</u>	<u>533,100</u>

DEPARTMENT OF FINANCE, ENERGY AND MUNICIPAL AFFAIRS

continued

	EXPENSES \$	ESTIMATES \$
Risk Management and Insurance		
Administration	6,826	5,900
Equipment	-	800
Materials, Supplies and Services	344	1,300
Professional and Contract Services	60,000	63,000
Salaries	206,241	246,500
Travel and Training	1,166	5,600
	<u>274,577</u>	<u>323,100</u>
Corporate Administration		
Administration	12,916	21,400
Equipment	-	1,000
Materials, Supplies and Services	-	1,600
Salaries	298,289	314,500
Travel and Training	50	1,200
	<u>311,255</u>	<u>339,700</u>
Corporate Finance		
Administration	19,057	49,500
Debt	235	-
Equipment	-	1,000
Materials, Supplies and Services	-	1,600
Salaries	4,038,204	4,721,700
Travel and Training	29,275	61,500
	<u>4,086,771</u>	<u>4,835,300</u>
Total Treasury Board Secretariat	<u>8,260,939</u>	<u>8,862,400</u>
INFORMATION TECHNOLOGY SHARED SERVICES		
ITSS - Corporate Operations, Finance and Planning		
Administration	13,913	28,700
Equipment	5,966	3,000
Materials, Supplies and Services	1,190	4,600
Professional and Contract Services	76,510	51,100
Salaries	333,031	332,300
Travel and Training	3,025	23,000
	<u>433,635</u>	<u>442,700</u>
ITSS - COO Administration		
Administration	1,354	3,500
Materials, Supplies and Services	307	-
Professional and Contract Services	10,238	65,000
Salaries	226,974	269,700
Travel and Training	156	2,500
	<u>239,029</u>	<u>340,700</u>
ITSS- Client Services		
Administration	4,527	6,700
Equipment	-	3,100
Professional and Contract Services	63,538	100,000
Salaries	396,230	393,900
Travel and Training	7,044	3,200
	<u>471,339</u>	<u>506,900</u>

DEPARTMENT OF FINANCE, ENERGY AND MUNICIPAL AFFAIRS

continued

	EXPENSES	ESTIMATES
	\$	\$
ITSS - Enterprise Architectural Services		
Administration	4,901	5,600
Equipment	436	500
Professional and Contract Services	5,000	30,000
Salaries	250,608	270,300
Travel and Training	2,752	14,500
	<u>263,697</u>	<u>320,900</u>
ITSS - Business Application Services		
Administration	86,438	92,100
Equipment	9,172	201,000
Materials, Supplies and Services	3,374,498	3,050,200
Professional and Contract Services	3,309,411	3,986,500
Salaries	5,088,360	4,887,400
Travel and Training	79,406	88,600
	<u>11,947,285</u>	<u>12,305,800</u>
ITSS - Infrastructure		
Administration	342,016	368,100
Equipment	200,293	1,061,500
Materials, Supplies and Services	2,076,250	2,481,700
Professional and Contract Services	540,404	583,700
Salaries	4,306,289	4,391,900
Travel and Training	279,257	334,900
	<u>7,744,509</u>	<u>9,221,800</u>
Technology Asset Management		
Equipment	1,295,027	1,600,000
	<u>1,295,027</u>	<u>1,600,000</u>
Total Information Technology Shared Services	<u>22,394,521</u>	<u>24,738,800</u>
TOTAL		
FINANCE, ENERGY AND MUNICIPAL AFFAIRS	<u>63,622,213</u>	<u>65,306,300</u>

EMPLOYEE BENEFITS

	EXPENSES	ESTIMATES
	\$	\$
MEDICAL AND LIFE BENEFITS		
Group Insurance Premiums	313,442	282,000
Total Medical and Life Benefits	<u>313,442</u>	<u>282,000</u>
EMPLOYEES' FUTURE BENEFITS		
Interest on Unfunded Liability	6,401,013	4,448,600
Salaries and Benefits	11,584,703	9,417,500
Total Employees' Future Benefits	<u>17,985,716</u>	<u>13,866,100</u>
GOVERNMENT PENSION CONTRIBUTION		
Interest on Unfunded Liability	7,169,447	18,972,600
Current Service Cost and Amortization	33,901,860	31,095,900
Total Government Pension Contribution	<u>41,071,307</u>	<u>50,068,500</u>
PENSION MANAGEMENT		
Administration	3,123	2,000
Professional and Contract Services	354,462	412,900
Salaries	150,641	127,900.00
Travel and Training	1,501	1,200
Total Pension Management	<u>509,727</u>	<u>544,000</u>
TOTAL EMPLOYEE BENEFITS	<u>59,880,192</u>	<u>64,760,600</u>

COUNCIL OF ATLANTIC PREMIERS

	EXPENSES	ESTIMATES
	\$	\$
COUNCIL OF ATLANTIC PREMIERS		
Council of Atlantic Premiers		
Council of Atlantic Ministers of Education and Training	14,715	15,300
Council of Atlantic Premiers Secretariat	74,244	81,100
Maritime Provinces Higher Education Commission	93,493	87,300
Atlantic Provinces Community College Consortium	4,531	4,700
Total Council of Atlantic Premiers	<u>186,983</u>	<u>188,400</u>
TOTAL COUNCIL OF ATLANTIC PREMIERS	<u>186,983</u>	<u>188,400</u>

GENERAL GOVERNMENT

	EXPENSES	ESTIMATES
	\$	\$
MISCELLANEOUS GENERAL		
Miscellaneous General		
Administration	108,760	100,000
Professional and Contract Services	-	40,000
Travel and Training	102,758	100,000
Total Miscellaneous General	<u>211,518</u>	<u>240,000</u>
GRANTS		
Grants		
Grants		
Eastern Canadian Premiers Secretariat	8,644	9,000
Relief from Property Tax	1,801,223	1,755,000
Miscellaneous	714,120	278,700
Total Grants	<u>2,523,987</u>	<u>2,042,700</u>
GOVERNMENT INSURANCE PROGRAM		
Government Insurance Program		
Administration	1,550,247	1,643,500
Total Government Insurance Program	<u>1,550,247</u>	<u>1,643,500</u>
CONTINGENCY FUND AND SALARY NEGOTIATIONS		
Contingency Fund and Salary Negotiations		
Grants		
Miscellaneous	3,375,704	3,832,700
Total Contingency Fund and Salary Negotiations	<u>3,375,704</u>	<u>3,832,700</u>
TOTAL GENERAL GOVERNMENT	<u>7,661,456</u>	<u>7,758,900</u>

P.E.I. ENERGY CORPORATION

	EXPENSES	ESTIMATES
	\$	\$
P.E.I. ENERGY CORPORATION		
P.E.I. Energy Corporation		
Grants		
Operating Grant	543,800	543,800
Total P.E.I. Energy Corporation	<u>543,800</u>	<u>543,800</u>
TOTAL P.E.I. ENERGY CORPORATION	<u>543,800</u>	<u>543,800</u>

DEPARTMENT OF FISHERIES, AQUACULTURE AND RURAL DEVELOPMENT

	EXPENSES	ESTIMATES
	\$	\$
DEPARTMENT MANAGEMENT		
Administration		
Administration	45,807	40,800
Equipment	1,576	-
Materials, Supplies and Services	9,304	17,100
Professional and Contract Services	-	8,000
Salaries	376,608	337,900
Travel and Training	19,583	22,500
Grants		
Fisheries Organization Funding	74,795	122,700
Total Department Management	<u>527,673</u>	<u>549,000</u>
MARINE FISHERIES AND SEAFOOD SERVICES		
Marine Fisheries		
Administration	9,245	9,400
Debt	6,734	-
Equipment	132	300
Materials, Supplies and Services	9,666	4,000
Professional and Contract Services	8,890	9,100
Salaries	384,495	391,900
Travel and Training	31,177	27,800
Grants		
Interest Support Program	450,257	525,000
Miscellaneous	250,750	420,000
	<u>1,151,346</u>	<u>1,387,500</u>
Seafood Services		
Administration	10,957	8,700
Equipment	142	3,200
Materials, Supplies and Services	33,729	20,200
Professional and Contract Services	35,423	15,500
Salaries	255,281	268,400
Travel and Training	46,564	61,900
Grants		
Travel Grant for Fishermen	-	1,300
Miscellaneous	72,546	85,000
	<u>454,642</u>	<u>464,200</u>
Total Marine Fisheries and Seafood Services	<u>1,605,988</u>	<u>1,851,700</u>

DEPARTMENT OF FISHERIES, AQUACULTURE AND RURAL DEVELOPMENT

continued

	EXPENSES	ESTIMATES
	\$	\$
AQUACULTURE		
Aquaculture		
Administration	11,331	8,500
Equipment	1,850	16,300
Materials, Supplies and Services	25,490	38,200
Professional and Contract Services	19,472	19,300
Salaries	533,663	554,600
Travel and Training	46,676	60,300
Grants		
Aquaculture Technology Program	68,187	50,000
Shellfish Programs	148,328	200,000
Aquaculture Futures Fund	108,386	68,800
Shellfish/Aquaculture Leasing Program	144,216	143,600
Miscellaneous	20,000	45,000
Total Aquaculture	<u>1,127,599</u>	<u>1,204,600</u>
SINGLE WINDOW SERVICE		
Division Management		
Administration	6,439	12,100
Materials, Supplies and Services	10	10,400
Salaries	221,942	197,200
Travel and Training	7,614	12,100
	<u>236,005</u>	<u>231,800</u>
Summerside Access P.E.I.		
Administration	28,227	20,400
Equipment	167	1,200
Materials, Supplies and Services	381	10,500
Salaries	435,516	479,400
Travel and Training	3,946	11,500
	<u>468,237</u>	<u>523,000</u>
Souris Access P.E.I.		
Administration	8,587	15,800
Materials, Supplies and Services	3,135	5,000
Salaries	289,092	327,600
Travel and Training	7,278	7,200
	<u>308,092</u>	<u>355,600</u>
West Prince Access P.E.I.		
Administration	12,302	27,500
Equipment	-	1,500
Materials, Supplies and Services	1,205	6,900
Salaries	386,798	369,400
Travel and Training	11,110	6,200
	<u>411,415</u>	<u>411,500</u>

DEPARTMENT OF FISHERIES, AQUACULTURE AND RURAL DEVELOPMENT

continued

	EXPENSES	ESTIMATES
	\$	\$
Montague Access P.E.I.		
Administration	10,114	16,900
Equipment	-	700
Materials, Supplies and Services	2,467	7,200
Salaries	318,299	290,500
Travel and Training	1,941	4,300
	<u>332,821</u>	<u>319,600</u>
Wellington Access P.E.I.		
Administration	4,314	10,600
Materials, Supplies and Services	389	4,000
Salaries	107,056	104,600
Travel and Training	589	1,600
	<u>112,348</u>	<u>120,800</u>
Riverside Drive Access P.E.I.		
Administration	10,582	19,300
Equipment	-	2,600
Materials, Supplies and Services	3,109	4,100
Professional and Contract Services	373	-
Salaries	702,139	794,100
Travel and Training	1,726	11,900
	<u>717,929</u>	<u>832,000</u>
Total Single Service Window	<u>2,586,847</u>	<u>2,794,300</u>
RURAL DEVELOPMENT		
Community Development		
Administration	13,472	15,900
Debt	2,018	-
Equipment	768	-
Materials, Supplies and Services	7,727	17,200
Professional and Contract Services	6,500	10,000
Salaries	782,065	798,100
Travel and Training	31,230	40,400
Grants		
Infrastructure Program	2,406,308	2,500,000
Community Development	352,120	425,900
Strategic Opportunities	82,590	100,000
Total Rural Development	<u>3,684,798</u>	<u>3,907,500</u>
TOTAL FISHERIES, AQUACULTURE AND RURAL DEVELOPMENT	<u>9,532,905</u>	<u>10,307,100</u>

EMPLOYMENT DEVELOPMENT AGENCY

	EXPENSES	ESTIMATES
	\$	\$
MANAGEMENT		
General		
Administration	6,020	7,500
Equipment	89	2,700
Materials, Supplies and Services	319	300
Salaries	171,051	166,100
Travel and Training	4,324	6,000
Total Management	181,803	182,600
JOB CREATION AND PLACEMENT		
Community Projects		
Debt	313	-
Grants		
Rural Job Initiative	1,075,044	1,498,400
Special Projects	2,668,557	2,641,500
Job Creation Projects	482,291	478,500
	4,226,205	4,618,400
Jobs for Youth		
Grants		
Work for Youth - Private Sector	100,881	134,800
Work for Youth - Non-Profit Sector	672,952	539,100
Work for Youth - Public Sector	155,199	256,900
	929,032	930,800
Total Job Creation and Placement	5,155,237	5,549,200
TOTAL EMPLOYMENT DEVELOPMENT AGENCY	5,337,040	5,731,800

DEPARTMENT OF HEALTH AND WELLNESS

	EXPENSES	ESTIMATES
	\$	\$
MINISTER'S AND DEPUTY MINISTER'S OFFICE		
General		
Administration	28,655	27,200
Equipment	191	2,500
Materials, Supplies and Services	3,893	6,700
Salaries	454,775	425,800
Travel and Training	29,171	23,000
Total Minister's and Deputy Minister's Office	<u>516,685</u>	<u>485,200</u>
HEALTH POLICY AND PROGRAMS		
Health Policy and Programs		
Administration	38,303	55,300
Equipment	1,103	18,100
Materials, Supplies and Services	21,652	35,100
Professional and Contract Services	406,693	139,500
Salaries	940,446	1,054,300
Travel and Training	27,008	42,500
Grants		
Canadian Mental Health Association	1,493,600	1,493,600
Federal, Provincial and Territorial Organization	3,943	5,300
	<u>2,932,748</u>	<u>2,843,700</u>
Health Recruitment and Retention		
Administration	9,230	17,200
Debt	12,778	-
Equipment	2,893	4,500
Materials, Supplies and Services	71,495	85,700
Professional and Contract Services	43,043	25,000
Salaries	1,025,570	1,070,800
Travel and Training	14,346	20,700
Grants		
Miscellaneous	441,791	920,400
	<u>1,621,146</u>	<u>2,144,300</u>
Total Health Policy and Programs	<u>4,553,894</u>	<u>4,988,000</u>
CHIEF PUBLIC HEALTH OFFICE		
Chief Public Health Office		
Administration	20,025	18,700
Equipment	5,270	-
Materials, Supplies and Services	929,626	1,480,800
Professional and Contract Services	239,425	209,200
Salaries	635,945	667,100
Travel and Training	14,336	19,700
	<u>1,844,627</u>	<u>2,395,500</u>

DEPARTMENT OF HEALTH AND WELLNESS

continued

	EXPENSES	ESTIMATES
	\$	\$
Epidemiology		
Administration	5,870	7,200
Equipment	5,451	2,400
Materials, Supplies and Services	7,118	2,200
Professional and Contract Services	19,200	25,000
Salaries	302,430	369,500
Travel and Training	86	6,700
	<u>340,155</u>	<u>413,000</u>
Environmental Health and Inspection Services		
Administration	13,026	13,300
Debt	12,500	-
Equipment	50	5,600
Materials, Supplies and Services	4,717	9,600
Professional and Contract Services	81,822	84,700
Salaries	667,453	734,700
Travel and Training	46,703	60,100
	<u>826,271</u>	<u>908,000</u>
Vital Statistics		
Administration	12,476	12,300
Equipment	-	400
Materials, Supplies and Services	10,461	9,000
Professional and Contract Services	2,518	2,500
Salaries	310,560	317,700
Travel and Training	6,117	3,700
	<u>342,132</u>	<u>345,600</u>
Total Chief Public Health Office	<u>3,353,185</u>	<u>4,062,100</u>
 SPORT, RECREATION AND HEALTHY LIVING		
Sport, Recreation and Healthy Living		
Administration	11,778	15,200
Equipment	306	4,100
Materials, Supplies and Services	5,397	5,700
Salaries	667,649	663,800
Travel and Training	16,911	45,200
Grants		
Miscellaneous	512,814	648,200
Sport P.E.I.	200,000	200,000
Bilateral Agreement on Sport	613,725	597,700
Community Recreation Support Program	333,268	382,100
Amateur Sport Assistance Program	494,807	500,000
Provincial Organizational Support	351,600	338,600
Total Sport, Recreation and Healthy Living	<u>3,208,255</u>	<u>3,400,600</u>
 TOTAL HEALTH AND WELLNESS	 <u>11,632,019</u>	 <u>12,935,900</u>

HEALTH PEI

	EXPENSES	ESTIMATES
	\$	\$
HEALTH PEI		
Health PEI		
Grants		
Operating Grant	542,717,500	542,717,500
Total Health PEI	<u>542,717,500</u>	<u>542,717,500</u>
TOTAL HEALTH PEI	<u>542,717,500</u>	<u>542,717,500</u>

DEPARTMENT OF INNOVATION AND ADVANCED LEARNING

	EXPENSES	ESTIMATES
	\$	\$
DEPARTMENTAL MANAGEMENT		
Administration		
Administration	35,532	33,900
Equipment	835	4,500
Materials, Supplies and Services	22,721	14,000
Professional and Contract Services	81,547	80,000
Salaries	1,138,298	1,407,500
Travel and Training	91,099	67,500
Grants		
Miscellaneous	250,000	250,000
Total Departmental Management	<u>1,620,032</u>	<u>1,857,400</u>
SKILLSPEI		
SkillsPEI		
Administration	423,507	419,900
Equipment	5,105	15,000
Materials, Supplies and Services	22,478	13,800
Professional and Contract Services	126,869	95,000
Salaries	3,022,951	3,481,200
Travel and Training	49,780	45,000
Grants		
Programs Support - Older Workers	176,430	240,000
Labour Market Development Agreement	19,240,035	20,539,900
Federal Programs	88,437	249,900
Labour Market Agreement	2,860,063	2,847,500
Labour Market Provincial Funds	1,365,856	1,346,200
Total SkillsPEI	<u>27,381,511</u>	<u>29,293,400</u>
POST SECONDARY AND CONTINUING EDUCATION		
General		
Administration	15,927	15,600
Equipment	726	900
Materials, Supplies and Services	6,175	4,000
Professional and Contract Services	36,542	25,600
Salaries	580,138	640,700
Travel and Training	13,665	9,700
	<u>653,173</u>	<u>696,500</u>

DEPARTMENT OF INNOVATION AND ADVANCED LEARNING

continued

	EXPENSES \$	ESTIMATES \$
Apprenticeship and Training		
Administration	2,311	2,200
Equipment	-	600
Materials, Supplies and Services	1,308	1,500
Professional and Contract Services	55,998	54,000
Salaries	316,036	312,800
Travel and Training	9,747	9,900
Grants		
Apprenticeship Training Allowance	2,500	2,500
Miscellaneous	3,130	-
	<u>391,030</u>	<u>383,500</u>
Post Secondary Grants		
Debt	1,507,127	-
Grants		
Education Bursaries	106,394	150,000
College L'Acadie	774,900	774,900
Student Assistance	5,334,683	8,161,400
M.P.H.E.C.	67,351,975	67,270,100
Atlantic Region Vet College	8,496,440	8,751,400
Community Schools	41,807	43,100
Labour Market Development	7,226,965	5,927,000
Adult Basic Education	172,500	175,000
	<u>91,012,791</u>	<u>91,252,900</u>
Total Post Secondary and Continuing Education	<u>92,056,994</u>	<u>92,332,900</u>
TOTAL INNOVATION AND ADVANCED LEARNING	<u>121,058,537</u>	<u>123,483,700</u>

INNOVATION PEI

	EXPENSES	ESTIMATES
	\$	\$
INNOVATION PEI		
Innovation PEI		
Grants		
Operating Grant	22,320,200	22,320,200
Total Innovation PEI	<u>22,320,200</u>	<u>22,320,200</u>
TOTAL INNOVATION PEI	<u>22,320,200</u>	<u>22,320,200</u>

LEGISLATIVE ASSEMBLY

	EXPENSES	ESTIMATES
	\$	\$
LEGISLATIVE SERVICES		
Legislative Services		
Administration	155,605	132,200
Equipment	14,530	28,500
Materials, Supplies and Services	72,574	99,400
Professional and Contract Services	15,716	102,000
Salaries	1,725,716	1,522,800
Travel and Training	34,342	36,100
Grants		
Opposition Member's Office	103,300	98,300
Commonwealth Parliamentary Association	12,615	16,000
Government Member's Office	115,400	110,400
	<u>2,249,798</u>	<u>2,145,700</u>
Commonwealth Parliamentary Services		
Administration	31,861	60,000
	<u>31,861</u>	<u>60,000</u>
Total Legislative Services	<u>2,281,659</u>	<u>2,205,700</u>
MEMBERS		
Members		
Administration	300	-
Equipment	266	-
Professional and Contract Services	235	-
Salaries	2,039,186	2,136,100
Travel and Training	141,903	126,000
Total Members	<u>2,181,890</u>	<u>2,262,100</u>
OFFICE OF THE CONFLICT OF INTEREST COMMISSIONER		
Office of the Conflict of Interest Commissioner		
Salaries	45,720	41,800
Travel and Training	-	3,200
Total Office of the Conflict of Interest Commissioner	<u>45,720</u>	<u>45,000</u>
OFFICE OF THE INFORMATION AND PRIVACY COMMISSIONER		
Office of the Information and Privacy Commissioner		
Administration	2,319	4,900
Materials, Supplies and Services	59	1,600
Professional and Contract Services	1,650	1,000
Salaries	111,687	99,800
Travel and Training	3,379	5,000
Total Office of the Information and Privacy Comm.	<u>119,094</u>	<u>112,300</u>

LEGISLATIVE ASSEMBLY

continued

	EXPENSES	ESTIMATES
	\$	\$
ELECTIONS PEI		
Elections		
Administration	6,225	5,000
Equipment	6,939	1,300
Materials, Supplies and Services	7,997	2,500
Professional and Contract Services	7,350	14,000
Salaries	198,273	208,400
Travel and Training	4,256	4,000
Total Elections PEI	<u>231,040</u>	<u>235,200</u>
TOTAL LEGISLATIVE ASSEMBLY	<u>4,859,403</u>	<u>4,860,300</u>

PUBLIC SERVICE COMMISSION

	EXPENSES	ESTIMATES
	\$	\$
MANAGEMENT		
Management		
Administration	16,261	15,400
Materials, Supplies and Services	-	800
Salaries	214,379	244,700
Travel and Training	1,200	6,500
Total Management	<u>231,840</u>	<u>267,400</u>
HR MANAGEMENT, PAYROLL, SYSTEMS AND ADMINISTRATION		
Classification and Labour Relations		
Administration	11,724	17,300
Equipment	147	-
Materials, Supplies and Services	22	1,400
Professional and Contract Services	868,201	812,500
Salaries	2,515,871	2,561,200
Travel and Training	17,004	43,600
	<u>3,412,969</u>	<u>3,436,000</u>
Systems and Administration		
Administration	27,787	35,400
Equipment	503	5,600
Materials, Supplies and Services	6,196	23,500
Salaries	595,884	593,000
Travel and Training	377,575	404,300
	<u>1,007,945</u>	<u>1,061,800</u>
Occupational Health and Safety		
Administration	3,537	5,500
Equipment	869	-
Materials, Supplies and Services	2,223	2,600
Salaries	151,874	145,600
Travel and Training	4,459	9,300
	<u>162,962</u>	<u>163,000</u>
Total HR Management, Payroll, Systems and Administration	<u>4,583,876</u>	<u>4,660,800</u>
STAFFING, CLASSIFICATION AND ORGANIZATIONAL DEVELOPMENT		
Staffing, Classification and HR Planning		
Administration	21,441	28,700
Equipment	-	700
Materials, Supplies and Services	605	2,200
Professional and Contract Services	499,132	530,600
Salaries	1,685,018	1,670,900
Travel and Training	12,663	14,800
Grants		
Miscellaneous	1,248	5,000
	<u>2,220,107</u>	<u>2,252,900</u>

PUBLIC SERVICE COMMISSION

continued

	EXPENSES	ESTIMATES
	\$	\$
Employee Assistance Program		
Administration	12,581	12,000
Equipment	414	500
Materials, Supplies and Services	-	800
Professional and Contract Services	360	-
Salaries	302,110	300,400
Travel and Training	14,487	9,500
	<u>329,952</u>	<u>323,200</u>
Language Training Centre		
Administration	1,133	4,600
Materials, Supplies and Services	30	1,000
Professional and Contract Services	64,000	50,000
Salaries	131,407	135,100
Travel and Training	963	1,400
	<u>197,533</u>	<u>192,100</u>
Total Staffing,		
Classification and Organizational Development	<u>2,747,592</u>	<u>2,768,200</u>
TOTAL PUBLIC SERVICE COMMISSION	<u>7,563,308</u>	<u>7,696,400</u>

DEPARTMENT OF TOURISM AND CULTURE

	EXPENSES	ESTIMATES
	\$	\$
GENERAL ADMINISTRATION		
Corporation Management		
Administration	22,328	35,800
Materials, Supplies and Services	6,000	16,200
Professional and Contract Services	2,178	13,500
Salaries	332,179	328,100
Travel and Training	25,818	26,600
Total General Administration	388,503	420,200
PROVINCIAL LIBRARIES		
Public Library Services		
Administration	128,031	192,600
Equipment	10,094	4,800
Materials, Supplies and Services	475,865	385,800
Professional and Contract Services	5,978	22,000
Salaries	2,210,263	2,307,600
Travel and Training	15,640	23,100
Total Provincial Libraries	2,845,871	2,935,900
CULTURE AND HERITAGE		
Cultural Affairs		
Administration	4,731	10,000
Equipment	-	700
Materials, Supplies and Services	341	3,000
Professional and Contract Services	500	5,300
Salaries	288,324	294,000
Travel and Training	10,506	12,100
Grants		
Cultural Development Program	53,559	180,200
Acadian Development	59,905	100,000
Regional Projects	-	-
Confederation Centre	835,000	825,000
Heritage	38,106	45,000
Arts and Heritage Core Grants	800,000	777,500
Cultural Centres	648,100	664,000
Cultural Industries Support	45,000	10,000
Miscellaneous	1,787,250	2,036,000
	4,571,322	4,962,800
Public Archives and Record Office		
Administration	6,327	6,000
Equipment	12,104	5,500
Materials, Supplies and Services	480	12,600
Professional and Contract Services	2,799	1,800
Salaries	426,356	469,200
Travel and Training	3,255	4,100
	451,321	499,200
Total Culture and Heritage	5,022,643	5,462,000

DEPARTMENT OF TOURISM AND CULTURE

continued

	EXPENSES	ESTIMATES
	\$	\$
P.E.I. MUSEUM AND HERITAGE FOUNDATION		
P.E.I. Museum and Heritage Foundation		
Materials, Supplies and Services	870	5,800
Salaries	1,035,634	1,063,600
Grants		
Miscellaneous	128,500	55,500
Total P.E.I. Museum and Heritage Foundation	<u>1,165,004</u>	<u>1,124,900</u>
TOTAL TOURISM AND CULTURE	<u>9,422,021</u>	<u>9,943,000</u>

TOURISM PEI

	EXPENSES	ESTIMATES
	\$	\$
TOURISM PEI		
Tourism PEI		
Grants		
Operating Grant	15,379,199	15,534,400
Total Tourism PEI	<u>15,379,199</u>	<u>15,534,400</u>
TOTAL TOURISM PEI	<u>15,379,199</u>	<u>15,534,400</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

	EXPENSES \$	ESTIMATES \$
CORPORATE SERVICES		
Executive Office		
Administration	28,392	26,200
Equipment	219	-
Materials, Supplies and Services	849	500
Professional and Contract Services	1,432	-
Salaries	378,975	326,400
Travel and Training	18,733	14,000
	<u>428,600</u>	<u>367,100</u>
Infrastructure		
Administration	51,213	59,700
Equipment	4,695	2,000
Materials, Supplies and Services	605	13,500
Professional and Contract Services	30,210	60,000
Salaries	291,494	327,300
Travel and Training	4,156	11,600
Grants		
Infrastructure Program	21,080,236	19,744,000
	<u>21,462,609</u>	<u>20,218,100</u>
Corporate Services Administration		
Administration	22,737	33,700
Equipment	1,099	500
Materials, Supplies and Services	2,654	18,700
Professional and Contract Services	1,504,001	900
Salaries	268,799	301,700
Travel and Training	6,046	4,100
Grants		
Island Waste Management Corporation	895,373	875,000
	<u>2,700,709</u>	<u>1,234,600</u>
Total Corporate Services	<u>24,591,918</u>	<u>21,819,800</u>
HIGHWAY SAFETY		
Highway Safety Administration		
Administration	84,637	112,300
Debt	2,313	-
Equipment	494	900
Materials, Supplies and Services	31,460	8,500
Professional and Contract Services	60,794	164,700
Salaries	169,662	155,100
Travel and Training	31,829	55,000
	<u>381,189</u>	<u>496,500</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES \$	ESTIMATES \$
Registration and Licensing		
Administration	169	900
Equipment	2,025	4,000
Materials, Supplies and Services	177,989	211,400
Professional and Contract Services	169	-
Salaries	749,561	805,400
Travel and Training	-	700
	<u>929,913</u>	<u>1,022,400</u>
Highway Scales		
Administration	176	-
Debt	450	-
Equipment	4,647	12,900
Materials, Supplies and Services	11,945	24,200
Salaries	657,369	630,000
Travel and Training	-	1,000
	<u>674,587</u>	<u>668,100</u>
Promotion Highway Safety		
Administration	-	2,000
Equipment	-	900
Materials, Supplies and Services	11,974	22,000
Professional and Contract Services	675	1,000
Salaries	606,280	711,400
Travel and Training	700	5,200
	<u>619,629</u>	<u>742,500</u>
Total Highway Safety	<u>2,605,318</u>	<u>2,929,500</u>
LAND AND ENVIRONMENT		
Environment Management		
Administration	10,170	9,700
Equipment	105	1,500
Materials, Supplies and Services	9,618	1,900
Professional and Contract Services	33,459	41,300
Salaries	514,091	556,200
Travel and Training	71,024	54,500
	<u>638,467</u>	<u>665,100</u>
Properties		
Administration	110,406	131,000
Debt	98,490	-
Equipment	2,978	3,000
Materials, Supplies and Services	4,985	4,100
Professional and Contract Services	114,113	115,700
Salaries	775,233	906,400
Travel and Training	22,947	32,000
Grants		
Miscellaneous	10,088	-
	<u>1,139,240</u>	<u>1,192,200</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES \$	ESTIMATES \$
Surveys		
Administration	13,633	6,600
Equipment	13,058	29,900
Materials, Supplies and Services	4,757	5,500
Professional and Contract Services	7,509	22,000
Salaries	614,529	507,900
Travel and Training	4,280	6,500
	<u>657,766</u>	<u>578,400</u>
Total Land and Environment	<u>2,435,473</u>	<u>2,435,700</u>
 HIGHWAY MAINTENANCE OPERATIONS		
Highway Maintenance Administration		
Administration	5,668	11,100
Materials, Supplies and Services	931	1,000
Professional and Contract Services	49,686	76,600
Salaries	162,882	266,200
Travel and Training	8,707	11,900
Grants		
Slemon Park	80,040	80,600
	<u>307,914</u>	<u>447,400</u>
Highway Maintenance Inventory Control		
Administration	5,837	4,200
Debt	132	-
Materials, Supplies and Services	317,421	362,800
Professional and Contract Services	6,229	-
Salaries	437,899	473,600
Travel and Training	8,837	6,000
	<u>776,355</u>	<u>846,600</u>
Provincial Maintenance Road Program		
Debt	1,758	-
Materials, Supplies and Services	256,523	898,100
Professional and Contract Services	801,846	413,000
	<u>1,060,127</u>	<u>1,311,100</u>
Maintenance Administration - Western Region		
Administration	38,889	42,800
Debt	240	-
Equipment	-	600
Materials, Supplies and Services	1,830	2,100
Professional and Contract Services	2,213	-
Salaries	492,355	455,400
Travel and Training	-	2,500
	<u>535,527</u>	<u>503,400</u>
Maintenance Administration - Eastern Region		
Administration	43,969	61,500
Equipment	300	400
Materials, Supplies and Services	2,079	700
Professional and Contract Services	4,566	-
Salaries	500,863	438,900
Travel and Training	760	3,200
	<u>552,537</u>	<u>504,700</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES	ESTIMATES
	\$	\$
Maintenance Administration - Central Region		
Administration	66,105	66,900
Materials, Supplies and Services	2,104	600
Professional and Contract Services	2,688	-
Salaries	470,025	507,800
Travel and Training	3,107	800
	<u>544,029</u>	<u>576,100</u>
Summer Maintenance - Western Region		
Administration	192	-
Debt	541	-
Equipment	2,731	6,500
Materials, Supplies and Services	1,354,889	1,309,800
Professional and Contract Services	150,045	154,500
Salaries	2,005,836	2,171,900
Travel and Training	53,944	63,400
	<u>3,568,178</u>	<u>3,706,100</u>
Summer Maintenance - Eastern Region		
Administration	2,780	-
Equipment	1,068	-
Materials, Supplies and Services	903,203	1,001,000
Professional and Contract Services	203,398	188,000
Salaries	1,795,901	1,902,700
Travel and Training	36,365	40,100
	<u>2,942,715</u>	<u>3,131,800</u>
Summer Maintenance - Central Region		
Materials, Supplies and Services	1,929,381	1,440,900
Professional and Contract Services	378,794	243,000
Salaries	2,525,111	2,520,900
Travel and Training	68,461	75,000
	<u>4,901,747</u>	<u>4,279,800</u>
Winter Maintenance - Western Region		
Materials, Supplies and Services	1,347,516	1,228,400
Professional and Contract Services	3,475,390	3,019,300
Salaries	291,402	419,900
Travel and Training	695	-
	<u>5,115,003</u>	<u>4,667,600</u>
Winter Maintenance - Eastern Region		
Materials, Supplies and Services	992,737	980,800
Professional and Contract Services	1,495,894	1,463,800
Salaries	280,805	465,600
Travel and Training	2,784	4,000
	<u>2,772,220</u>	<u>2,914,200</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES \$	ESTIMATES \$
Winter Maintenance - Central Region		
Debt	79,102	-
Materials, Supplies and Services	2,033,642	1,292,000
Professional and Contract Services	3,141,147	2,507,000
Salaries	311,499	605,500
	<u>5,565,390</u>	<u>4,404,500</u>
Mechanical - Charlottetown Garage - Direct		
Administration	24,454	26,900
Equipment	-	3,500
Materials, Supplies and Services	1,965,812	1,651,000
Professional and Contract Services	585	4,100
Salaries	1,956,375	2,418,400
Travel and Training	202,834	132,900
	<u>4,150,060</u>	<u>4,236,800</u>
Mechanical - Charlottetown Garage - Indirect		
Administration	53,190	71,400
Equipment	18,909	12,400
Materials, Supplies and Services	358,502	314,000
Professional and Contract Services	55,189	38,400
Salaries	607,403	684,900
Travel and Training	7,320	4,100
	<u>1,100,513</u>	<u>1,125,200</u>
Mechanical - Summerside Garage - Direct		
Administration	16,423	16,100
Debt	455	-
Equipment	3,536	5,500
Materials, Supplies and Services	1,607,763	1,073,300
Professional and Contract Services	10,352	8,000
Salaries	1,620,488	1,843,700
Travel and Training	153,617	71,200
	<u>3,412,634</u>	<u>3,017,800</u>
Mechanical - Summerside Garage - Indirect		
Administration	12,981	25,100
Equipment	16,439	18,700
Materials, Supplies and Services	21,338	15,000
Salaries	78,687	77,800
Travel and Training	4,582	5,400
	<u>134,027</u>	<u>142,000</u>
Mechanical - Operators - Western Region		
Administration	97	2,400
Materials, Supplies and Services	14,778	14,000
Professional and Contract Services	250	-
Salaries	1,452,528	1,490,700
Travel and Training	20,356	18,700
	<u>1,488,009</u>	<u>1,525,800</u>
Mechanical - Operators - Central Region		
Administration	856	4,800
Materials, Supplies and Services	24,919	50,300
Professional and Contract Services	480	-
Salaries	2,183,531	2,447,000
Travel and Training	29,773	46,400
	<u>2,239,559</u>	<u>2,548,500</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES \$	ESTIMATES \$
Mechanical - Operators - Eastern Region		
Administration	184	1,100
Materials, Supplies and Services	20,758	28,000
Professional and Contract Services	4,090	-
Salaries	1,243,573	1,348,100
Travel and Training	35,276	21,800
	<u>1,303,881</u>	<u>1,399,000</u>
Mechanical - Bridgetown Highways Garage - Direct		
Administration	150	-
Equipment	6,549	7,000
Materials, Supplies and Services	1,021,245	704,600
Professional and Contract Services	3,268	3,200
Salaries	892,969	1,027,600
Travel and Training	202,798	130,900
	<u>2,126,979</u>	<u>1,873,300</u>
Mechanical - Bridgetown Highways Garage - Indirect		
Administration	30,651	27,400
Equipment	-	2,100
Materials, Supplies and Services	51,419	56,200
Professional and Contract Services	8,032	12,900
Salaries	226,060	224,200
Travel and Training	1,273	5,300
	<u>317,435</u>	<u>328,100</u>
Confederation Trail Maintenance		
Administration	7,840	9,500
Equipment	500	-
Materials, Supplies and Services	280,113	312,900
Professional and Contract Services	72,109	64,000
Salaries	929,669	912,300
Travel and Training	20,368	23,000
	<u>1,310,599</u>	<u>1,321,700</u>
Total Highway Maintenance Operations	<u>46,225,438</u>	<u>44,811,500</u>
PUBLIC WORKS AND PLANNING		
Public Works Operations - Administration		
Administration	-	69,100
Equipment	223	7,500
Materials, Supplies and Services	62,079	158,600
Professional and Contract Services	6,840	10,000
Salaries	692,077	918,800
Travel and Training	24,744	36,000
	<u>785,963</u>	<u>1,200,000</u>
Audio Visual - Technicians		
Administration	798	500
Materials, Supplies and Services	5,117	14,000
Salaries	82,736	112,000
Travel and Training	101	5,000
	<u>88,752</u>	<u>131,500</u>
District Heating Plant		
Professional and Contract Services	2,015,665	2,215,400
	<u>2,015,665</u>	<u>2,115,400</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES \$	ESTIMATES \$
Building Maintenance Direct - Mona Lisa Building		
Administration	10,547	10,800
Materials, Supplies and Services	18,001	29,200
Professional and Contract Services	12,913	15,000
	<u>41,461</u>	<u>55,000</u>
Building Maintenance Direct - Shaw and Sullivan Buildings		
Administration	471,913	478,000
Equipment	6,552	6,000
Materials, Supplies and Services	1,162,583	1,070,400
Professional and Contract Services	362,919	296,000
Salaries	1,104,555	1,020,700
Travel and Training	4,805	3,000
	<u>3,113,327</u>	<u>2,874,100</u>
Building Maintenance Direct - Province House		
Administration	20,683	21,300
Materials, Supplies and Services	58,056	105,000
Professional and Contract Services	-	7,000
Salaries	22,068	44,300
	<u>100,807</u>	<u>177,600</u>
Building Maintenance Direct - Province House Annex		
Administration	7,868	8,300
Materials, Supplies and Services	25,553	22,400
Professional and Contract Services	13,579	15,500
	<u>47,000</u>	<u>46,200</u>
Building Maintenance Direct - Government House		
Administration	21,445	22,000
Equipment	241	2,000
Materials, Supplies and Services	93,338	95,900
Professional and Contract Services	6,950	8,000
Salaries	317,861	376,800
Travel and Training	2,576	1,500
	<u>442,411</u>	<u>506,200</u>
Building Maintenance Direct - Customs House		
Administration	8,837	9,300
Materials, Supplies and Services	26,895	27,700
Professional and Contract Services	17,799	18,000
	<u>53,531</u>	<u>55,000</u>
Building Maintenance Direct - Coles Building		
Administration	40,713	41,900
Materials, Supplies and Services	46,130	49,700
Professional and Contract Services	10,714	12,000
Salaries	54,882	95,200
	<u>152,439</u>	<u>198,800</u>
Building Maintenance Direct - Prince County Jail and Courthouse		
Administration	19,003	20,000
Materials, Supplies and Services	73,308	69,300
Professional and Contract Services	13,917	25,000
Salaries	48,589	45,800
	<u>154,817</u>	<u>160,100</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES	ESTIMATES
	\$	\$
Building Maintenance Direct - Summerside Youth Centre		
Administration	79,890	82,000
Materials, Supplies and Services	162,040	152,400
Professional and Contract Services	25,051	22,000
	<u>266,981</u>	<u>256,400</u>
Building Maintenance Direct - Provincial Correctional Centre		
Administration	38,004	35,000
Materials, Supplies and Services	374,976	323,400
Professional and Contract Services	37,593	20,000
	<u>450,573</u>	<u>378,400</u>
Building Maintenance Direct - Montague Office Complex		
Administration	-	7,300
Materials, Supplies and Services	49,971	51,700
Professional and Contract Services	30,171	30,000
	<u>80,142</u>	<u>89,000</u>
Building Maintenance Direct - Southern Kings		
Administration	4,923	5,200
Materials, Supplies and Services	45,870	45,200
Professional and Contract Services	35,506	34,000
	<u>86,299</u>	<u>84,400</u>
Building Maintenance Direct - Prince Edward Home		
Materials, Supplies and Services	113,555	55,800
	<u>113,555</u>	<u>55,800</u>
Building Maintenance Direct - West Prince RSC		
Administration	7,370	8,000
Materials, Supplies and Services	32,479	28,900
Professional and Contract Services	31,259	30,000
	<u>71,108</u>	<u>66,900</u>
Building Maintenance Direct - Small Buildings		
Administration	62,482	290,700
Materials, Supplies and Services	830,338	606,200
Professional and Contract Services	305,337	188,100
Salaries	57,867	44,300
	<u>1,256,024</u>	<u>1,129,300</u>
Building Maintenance Direct - Highway Materials Testing Lab		
Materials, Supplies and Services	31,739	36,000
Professional and Contract Services	10,742	11,000
Salaries	26,611	32,200
Travel and Training	53	-
	<u>69,145</u>	<u>79,200</u>
Building Maintenance Direct - Access P.E.I. Summerside		
Administration	47,040	50,000
Materials, Supplies and Services	166,256	213,000
Professional and Contract Services	57,137	60,000
	<u>270,433</u>	<u>323,000</u>
Building Maintenance Direct - Brighton Road Office Complex		
Administration	572	700
Materials, Supplies and Services	22,417	28,500
Professional and Contract Services	8,266	12,000
	<u>31,255</u>	<u>41,200</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES \$	ESTIMATES \$
Building Maintenance Direct - Holland College Royalty		
Administration	140,619	145,000
Materials, Supplies and Services	245,324	219,700
Professional and Contract Services	75,960	100,000
	461,903	464,700
Building Maintenance Direct - Summerside Garage		
Administration	20,307	24,300
Materials, Supplies and Services	140,071	145,100
Professional and Contract Services	38,603	42,000
	198,981	211,400
Building Accommodations - Small Lease		
Administration	932,764	1,099,300
Materials, Supplies and Services	220,459	61,000
Professional and Contract Services	33,577	8,200
Salaries	12,317	15,000
	1,199,117	1,183,500
Building Accommodations - Evangeline RSC		
Administration	58,470	64,100
Materials, Supplies and Services	3,096	5,600
Professional and Contract Services	299	-
	61,865	69,700
Building Accommodations - Johnny Ross Young RSC		
Administration	258,490	208,800
Materials, Supplies and Services	1,472	5,200
Professional and Contract Services	1,820	1,800
	261,782	215,800
Building Accommodations - Research Station		
Administration	177,292	270,200
Materials, Supplies and Services	800	-
	178,092	270,200
Building Accommodations - Queens Region Health Authority		
Administration	728,757	746,800
Materials, Supplies and Services	824	-
Professional and Contract Services	200	-
	729,781	746,800
Building Accommodations - Health Agency		
Administration	563,339	548,700
Materials, Supplies and Services	11	400
	563,350	549,100
Building Accommodations - Provincial Library Morell		
Administration	199,657	189,400
Materials, Supplies and Services	334	-
	199,991	189,400

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES	ESTIMATES
	\$	\$
Building Accommodations - St. Paul's Rectory		
Administration	27,661	25,000
Materials, Supplies and Services	9,724	11,200
Professional and Contract Services	7,689	13,000
	<u>45,074</u>	<u>49,200</u>
Building Accommodations - Albert Thomas Building		
Administration	16,227	67,000
Materials, Supplies and Services	6,671	23,000
Professional and Contract Services	1,461	7,100
	<u>24,359</u>	<u>97,100</u>
Building Accommodations - Elmer Blanchard Building		
Administration	104,887	125,000
Materials, Supplies and Services	-	6,800
Professional and Contract Services	14,177	15,000
	<u>119,064</u>	<u>146,800</u>
Building Accommodations - Concorde Building		
Administration	154,099	150,500
	<u>154,099</u>	<u>150,500</u>
Building Accommodations - Davies Law Court		
Administration	489,844	735,700
Materials, Supplies and Services	126,608	142,600
Professional and Contract Services	294,337	271,000
	<u>910,789</u>	<u>1,149,300</u>
Building Accommodations - Highway Safety Office		
Administration	185,988	190,000
Materials, Supplies and Services	315	5,000
Professional and Contract Services	136	-
	<u>186,439</u>	<u>195,000</u>
Building Accommodations - Stonehouse VIC		
Administration	61,237	60,000
	<u>61,237</u>	<u>60,000</u>
Building Accommodations - Fisheries Warehouse		
Administration	42,087	46,200
Materials, Supplies and Services	20,746	21,600
Professional and Contract Services	3,048	4,000
	<u>65,881</u>	<u>71,800</u>
Building Accommodations - Kelly Building Courthouse		
Administration	205,200	360,000
Materials, Supplies and Services	196	17,600
	<u>205,396</u>	<u>377,600</u>
Building Accommodations - SRDC 109 Water Street		
Administration	183,638	180,000
Materials, Supplies and Services	228	-
	<u>183,866</u>	<u>180,000</u>
Building Accommodations - Confederation Centre and Libraries		
Administration	128,000	178,000
Materials, Supplies and Services	50,000	-
	<u>178,000</u>	<u>178,000</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES	ESTIMATES
	\$	\$
Building Accommodations - Gateway Village VIC		
Administration	69,180	70,000
	<u>69,180</u>	<u>70,000</u>
Building Accommodations - Confederation Court Leases		
Administration	34,858	36,000
	<u>34,858</u>	<u>36,000</u>
Building Accommodations - Donald Bondy		
Administration	310,500	310,500
Professional and Contract Services	27,784	30,000
	<u>338,284</u>	<u>340,500</u>
Building Accommodations - Hunter River Health Centre		
Administration	80,900	90,900
	<u>80,900</u>	<u>90,900</u>
Building Accommodations - Summerside Medical Centre		
Administration	211,360	210,000
	<u>211,360</u>	<u>210,000</u>
Building Accommodations - Polyclinic		
Administration	285,101	271,300
	<u>285,101</u>	<u>271,300</u>
Building Accommodations - Pharmatech		
Administration	180,197	179,600
	<u>180,197</u>	<u>179,600</u>
Building Accommodations - Dept. of Fisheries Montague		
Administration	258,531	252,500
Materials, Supplies and Services	45	2,000
	<u>258,576</u>	<u>254,500</u>
Building Accommodations - Dept. of Education Summerside		
Administration	795,959	762,200
Materials, Supplies and Services	-	10,000
Professional and Contract Services	38,202	37,000
	<u>834,161</u>	<u>809,200</u>
Building Accommodations - Brecken Yates		
Administration	147,409	146,000
	<u>147,409</u>	<u>146,000</u>
Director's Office		
Administration	10,110	15,800
Materials, Supplies and Services	5,260	5,100
Professional and Contract Services	265,615	224,000
Salaries	158,708	260,000
Travel and Training	5,089	12,900
	<u>444,782</u>	<u>517,800</u>
Planning and Design		
Administration	4,853	7,600
Equipment	1,704	-
Salaries	154,990	164,900
Travel and Training	16,960	9,800
	<u>178,507</u>	<u>182,300</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES	ESTIMATES
	\$	\$
Building Construction		
Administration	1,438	3,700
Materials, Supplies and Services	35	1,400
Salaries	276,935	324,000
Travel and Training	9,212	23,200
	<u>287,620</u>	<u>352,300</u>
Building Design		
Administration	6,818	4,300
Equipment	825	-
Materials, Supplies and Services	2,298	-
Salaries	207,562	329,600
Travel and Training	20,777	9,900
	<u>238,280</u>	<u>343,800</u>
Total Public Works and Planning	<u>19,269,969</u>	<u>20,383,600</u>
CAPITAL PROJECT DIVISION		
Traffic Operations Management		
Administration	4,207	5,400
Equipment	530	-
Materials, Supplies and Services	7,001	23,200
Professional and Contract Services	6,230	6,000
Salaries	305,104	339,600
Travel and Training	18,615	16,800
	<u>341,687</u>	<u>391,000</u>
Traffic Operations - Western Region		
Administration	5,237	4,400
Equipment	6,150	1,300
Materials, Supplies and Services	265,260	255,900
Professional and Contract Services	2,002	2,200
Salaries	460,294	454,100
Travel and Training	9,956	8,700
	<u>748,899</u>	<u>726,600</u>
Traffic Operations - Central Region		
Administration	14,098	7,900
Equipment	14,686	5,000
Materials, Supplies and Services	795,238	781,100
Professional and Contract Services	35,815	49,000
Salaries	992,212	1,003,000
Travel and Training	21,643	23,000
	<u>1,873,692</u>	<u>1,869,000</u>
Traffic Operations - Sign Shop		
Administration	2,206	5,700
Equipment	500	-
Materials, Supplies and Services	101,843	129,400
Professional and Contract Services	4,983	5,100
Salaries	192,327	183,000
Travel and Training	494	1,000
	<u>302,353</u>	<u>324,200</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES	ESTIMATES
	\$	\$
Chief Engineer's Office		
Administration	21,595	21,400
Equipment	1,208	800
Materials, Supplies and Services	1,658	500
Professional and Contract Services	39,555	71,200
Salaries	303,770	359,600
Travel and Training	7,737	9,800
	<u>375,523</u>	<u>463,300</u>
Engineering Services - Operations		
Administration	-	200
Debt	116	-
Equipment	-	900
Materials, Supplies and Services	1,472	600
Salaries	88,195	91,000
Travel and Training	4,056	6,000
	<u>93,839</u>	<u>98,700</u>
Highway Design		
Administration	16,022	6,700
Equipment	694	1,500
Materials, Supplies and Services	4,898	4,200
Professional and Contract Services	770	8,400
Salaries	515,966	545,000
Travel and Training	13,643	10,400
	<u>551,993</u>	<u>576,200</u>
Materials Testing Lab		
Administration	17,171	19,800
Equipment	28,904	30,700
Materials, Supplies and Services	7,636	12,200
Professional and Contract Services	5,511	2,500
Salaries	610,165	1,323,000
Travel and Training	27,378	41,200
	<u>696,765</u>	<u>1,429,400</u>
Bridge Maintenance - Operations		
Administration	5,972	4,500
Materials, Supplies and Services	499,276	852,300
Professional and Contract Services	1,323,261	631,000
Salaries	466,867	456,300
Travel and Training	31,891	10,000
	<u>2,327,267</u>	<u>1,954,100</u>
Highway Enhancement		
Salaries	123,506	157,800
	<u>123,506</u>	<u>157,800</u>

DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL

continued

	EXPENSES	ESTIMATES
	\$	\$
Eastern Region		
Administration	16,799	30,700
Equipment	6,510	19,300
Materials, Supplies and Services	8,009	28,100
Professional and Contract Services	264	3,500
Salaries	795,184	900,400
Travel and Training	14,149	28,800
	<u>840,915</u>	<u>1,010,800</u>
Western Region		
Administration	38,533	42,200
Equipment	6,198	19,200
Materials, Supplies and Services	21,750	30,100
Professional and Contract Services	1,761	3,500
Salaries	961,241	904,500
Travel and Training	16,623	40,800
	<u>1,046,106</u>	<u>1,040,300</u>
Total Capital Project Division	<u>9,322,545</u>	<u>10,041,400</u>
CAPITAL EXPENDITURES		
Roads and Bridges	706,830	-
Equipment	22,381	-
Other	2,776	-
Total Capital Expenditures	<u>731,987</u>	<u>-</u>
TOTAL TRANSPORTATION AND INFRASTRUCTURE RENEWAL	<u>105,182,648</u>	<u>102,421,500</u>

INTEREST CHARGES ON DEBT

	EXPENSES	ESTIMATES
	\$	\$
OPERATING FUND INTEREST EXPENSE		
Interest Expense		
Debt	112,175,408	108,632,900
Total Operating Fund Interest Expense	<u>112,175,408</u>	<u>108,632,900</u>
 AMORTIZATION OF DEBENTURE DISCOUNT		
Amortization of Debenture Discount		
Debt	1,431,549	1,267,800
Total Amortization of Debenture Discount	<u>1,431,549</u>	<u>1,267,800</u>
 TOTAL INTEREST CHARGES ON DEBT	 <u>113,606,957</u>	 <u>109,900,700</u>
 TOTAL EXPENDITURES		
(Including Interest Charges on Debt)	<u>1,528,144,397</u>	<u>1,538,827,700</u>

Details

of

Capital Expenses With Estimates

(Unaudited)

For the Year Ended March 31, 2013

CAPITAL EXPENSES

	EXPENSES \$	ESTIMATES \$
ACQUISITION OF TANGIBLE CAPITAL ASSETS		
HIGHWAYS		
Bridges	6,251,473	7,000,000
Highways	25,755,296	31,500,000
Total Highways	32,006,769	38,500,000
BUILDINGS		
Analytical Lab	1,992,016	980,000
Provincial Records Centre	412,534	465,000
Capital Improvements - Various Buildings	1,754,790	1,295,000
Total Buildings	4,159,340	2,740,000
EQUIPMENT		
Information Systems	4,181,422	3,505,000
Driver Vehicle System	1,059,583	-
Public Safety Radio System	-	1,000,000
Other	1,275,584	235,000
Total Equipment	6,516,589	4,740,000
OTHER		
Land Purchases	4,422,264	365,000
Vehicle Purchases	1,954,123	1,600,000
Parks	418,748	300,000
Golf Courses	411,662	400,000
Confederation Trail	120,000	100,000
Miscellaneous	862,516	-
Total Other	8,189,313	2,765,000
TOTAL CAPITAL ADDITIONS	50,872,011	48,745,000
CAPITAL TRANSFERS TO CROWN AGENCIES		
Department of Community Services and Seniors		
P.E.I. Housing Corporation	492,418	750,000
	492,418	750,000
Department of Education and Early Childhood Development		
School Boards - Buildings	16,603,778	17,931,200
School Boards - Bus Replacement	1,373,041	1,430,000
	17,976,819	19,361,200
Department of Innovation and Advanced Learning		
Innovation PEI	807,000	-
	807,000	-
Department of Health and Wellness		
Health PEI - Buildings	24,288,548	25,916,400
Health PEI - Equipment	3,555,924	6,400,900
	27,844,472	32,317,300
TOTAL CAPITAL TRANSFERS	47,120,709 ¹	52,428,500
TOTAL CAPITAL EXPENSES	97,992,720	101,173,500

¹ \$1,729,150 in Capital Revenue for school construction has been netted against Capital Transfers on the Statement of Operations and Accumulated Deficit.