

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

FINANCIAL INFORMATION ACT RETURN

FOR THE YEAR ENDED MARCH 31, 2021

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
CONSOLIDATED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION
AS AT MARCH 31, 2021

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FINANCIAL STATEMENTS

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British Columbia Institute of Technology

Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)



BRITISH COLUMBIA
INSTITUTE OF TECHNOLOGY

3700 Willingdon Avenue
Burnaby, British Columbia
Canada V5G 3H2

bcit.ca

Management's Report

Management's responsibility for the consolidated financial statements

The consolidated financial statements have been prepared by management of British Columbia Institute of Technology (the "Institute") in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the consolidated financial statements, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated financial statements. A summary of the significant accounting policies are described in Note 2 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements.


The Board of Governors is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercise this responsibility through the Audit and Finance Committee of the Board.

The external auditors, PricewaterhouseCoopers LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of the Institute and meet when required. The accompanying Independent auditor's report outlines their responsibilities, the scope of their examination and their opinion on the consolidated financial statements.

On behalf of the Institute:



Ms. Kathy Kinloch
President



Ms. Trish Pেকেles
CFO and Vice President, Finance and Corporate
Services



Independent auditor's report

To the Board of Directors of British Columbia Institute of Technology and the Minister of Advanced Education of the Province of British Columbia

Our opinion

In our opinion, the accompanying consolidated financial statements of British Columbia Institute of Technology and its subsidiaries (together, the Institute) as at March 31, 2021 and for the year then ended are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

What we have audited

The Institute's consolidated financial statements comprise:

- the consolidated statement of financial position as at March 31, 2021;
- the consolidated statement of operations and accumulated surplus for the year then ended;
- the consolidated statement of remeasurement (losses) gains for the year then ended;
- the consolidated statement of changes in net debt for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- and the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the consolidated financial statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Institute in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter - basis of accounting

We draw attention to note 2 to the consolidated financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector

PricewaterhouseCoopers LLP

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



accounting standards. Note 2 to the consolidated financial statements provides a description of the nature of these differences. Our opinion is not modified in respect of this matter.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation of the consolidated financial statements in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institute's financial reporting process.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the [consolidated] financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Institute to express an opinion on the [consolidated] financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

/s/PricewaterhouseCoopers LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 14, 2021

British Columbia Institute of Technology

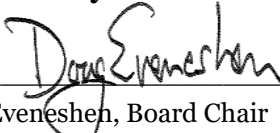
Consolidated Statement of Financial Position

As at March 31, 2021

(in thousands of dollars)

	2021 \$	2020 \$
Assets		
Cash and cash equivalents	114,242	107,204
Accounts receivable (note 3)	8,941	7,534
Inventories for resale	1,113	1,472
Due from government and other government organizations (note 4)	3,391	13,277
Portfolio investments (note 5)	12,270	6,510
Debt sinking funds (note 6)	8,255	7,167
Investments in government business enterprises and partnerships (note 7)	14,844	13,647
	<u>163,056</u>	<u>156,811</u>
Liabilities		
Accounts payable and accrued liabilities (note 8)	30,282	34,412
Due to government and other government organizations (note 4)	7,026	6,414
Employee future benefits (note 9)	29,500	27,613
Deferred tuition fees	39,062	39,470
Deferred revenue – other	4,746	6,109
Deferred contributions (note 10)	25,495	30,172
Deferred capital contributions (note 11)	317,602	278,905
Asset retirement obligation (note 12)	20,482	21,007
Debt (note 13)	55,932	56,398
Obligations under capital lease (note 14)	18,493	20,479
	<u>548,620</u>	<u>520,979</u>
Net debt	<u>(385,564)</u>	<u>(364,168)</u>
Non-financial assets		
Tangible capital assets (note 15)	500,065	471,392
Endowment investments (notes 5 and 16)	28,377	27,966
Inventories held for use	488	270
Prepaid expenses	2,861	881
	<u>531,791</u>	<u>500,509</u>
Accumulated surplus	<u>146,227</u>	<u>136,341</u>
Accumulated surplus comprises:		
Accumulated operating surplus	143,164	138,122
Accumulated remeasurement gains (losses)	3,063	(1,781)
	<u>146,227</u>	<u>136,341</u>
Commitment and contingencies (note 17)		

Approved by the Board of Governors


Doug Eveneshen, Board Chair

Governor


Dan Reader, Chair Audit & Finance Committee

Governor

The accompanying notes are an integral part of these consolidated financial statements.

British Columbia Institute of Technology

Consolidated Statement of Operations and Accumulated Surplus

For the year ended March 31, 2021

(in thousands of dollars)

	Budget \$	2021 \$	2020 \$
Revenue			
Province of British Columbia grants	149,922	155,197	146,638
Government of Canada grants	-	376	173
Tuition fees	148,453	143,317	148,303
Sales and ancillary revenue	12,744	7,600	13,090
Industry services	12,493	11,870	12,685
Facilities rental, cost recoveries and other income	7,800	6,171	7,684
Investment income	4,150	3,529	4,633
Gifts and donations	1,200	1,776	2,552
Gain (loss) from government business enterprises and partnerships (note 7)	-	917	(557)
Amortization of deferred contributions (note 10)	11,988	17,323	17,335
Amortization of deferred capital contributions (note 11)	15,342	15,433	13,222
	364,092	363,509	365,758
Expenses (note 20)			
Academic and student support	54,102	49,791	50,896
Administrative support	70,088	69,259	61,551
Ancillary	11,199	9,653	11,710
Instruction	216,154	213,527	219,246
Externally funded and related entities	12,549	16,648	15,358
	364,092	358,878	358,761
Operating surplus before endowment contributions	-	4,631	6,997
Endowment contributions	-	411	588
Operating surplus for the year	-	5,042	7,585
Accumulated operating surplus – Beginning of year		138,122	129,205
Recognition adjustment – Government business enterprises		-	1,332
Accumulated operating surplus – End of year		143,164	138,122

The accompanying notes are an integral part of these consolidated financial statements.

British Columbia Institute of Technology

Consolidated Statement of Remeasurement Gains (Losses)

For the year ended March 31, 2021

(in thousands of dollars)

	2021 \$	2020 \$
Unrealized gains (losses)	4,091	(3,094)
Realized gains (losses) on investments, reclassified to consolidated statement of operations and accumulated surplus	753	(308)
Net remeasurement gains (losses)	4,844	(3,402)
Accumulated remeasurement (losses) gains – Beginning of year	(1,781)	1,621
Accumulated remeasurement gains (losses) – End of year	3,063	(1,781)

The accompanying notes are an integral part of these consolidated financial statements.

British Columbia Institute of Technology

Consolidated Statement of Changes in Net Debt

For the year ended March 31, 2021

(in thousands of dollars)

	Budget \$	2021 \$	2020 \$
Operating surplus for the year	-	5,042	7,585
Additions of tangible capital assets	(55,455)	(58,032)	(52,007)
Amortization of tangible capital assets	30,475	29,353	25,834
(Loss) gain on disposition of tangible capital assets	(250)	6	(123)
	(25,230)	(28,673)	(26,296)
Change in endowment investments		(412)	(588)
Change in inventories held for use		(217)	39
Change in prepaid expenses		(1,980)	(135)
	-	(2,609)	(684)
Recognition adjustment – Government business enterprises		-	1,332
Net remeasurement gains (losses)		4,844	(3,402)
Increase in net debt	(25,230)	(21,396)	(21,465)
Net debt – Beginning of year		(364,168)	(342,703)
Net debt – End of year		(385,564)	(364,168)

The accompanying notes are an integral part of these consolidated financial statements.

British Columbia Institute of Technology

Consolidated Statement of Cash Flows

For the year ended March 31, 2021

(in thousands of dollars)

	2021 \$	2020 \$
Cash provided by (used in)		
Operating activities		
Operating surplus for the year	5,042	7,585
Items not involving cash		
Loss (gain) from government business enterprises and partnerships	(917)	557
Amortization of tangible capital assets	29,353	25,834
Employee future benefits	1,887	699
Asset retirement obligation accretion expense	489	511
Loss (gain) on disposition of tangible capital assets	6	(123)
Amortization of deferred capital contributions (note 11)	(15,433)	(13,222)
	20,427	21,841
Change in non-cash working capital items (note 18)	(3,348)	4,997
	17,079	26,838
Capital		
Purchases of tangible capital assets	(58,413)	(47,186)
Asset retirement obligation liabilities settled	(11)	(379)
	(58,424)	(47,565)
Investing activities		
Changes in investments, net	(1,093)	(1,380)
Contribution from government business enterprises and partnerships	(280)	85
	(1,373)	(1,295)
Financing activities		
Capital contributions received	54,130	40,699
Repayment of debt sinking funds	(1,088)	(1,037)
Capital lease payments	(2,820)	(3,334)
Debt repayments	(466)	(172)
	49,756	36,156
Increase in cash and cash equivalents	7,038	14,134
Cash and cash equivalents – Beginning of year	107,204	93,070
Cash and cash equivalents – End of year	114,242	107,204
Supplemental cash flow information (note 18)		

The accompanying notes are an integral part of these consolidated financial statements.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

1 General

British Columbia Institute of Technology (the Institute) is an agent of the Crown and operates under the College and Institute Act, R.S.B.C. 1996 (the Act). The Act is administered by the Minister of Advanced Education. As an agent of the government, the Institute is not liable for taxation except to the extent the government is liable.

The purpose of the Institute is to provide courses of instruction in advanced technological and vocational fields.

The Institute receives a significant portion of its revenue and capital funding from the Province of British Columbia (the Province).

The Institute is a registered charity under the Income Tax Act (Canada).

2 Summary of significant accounting policies

Basis of presentation

These consolidated financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, which requires accounting policies to be consistent with Canadian public sector accounting standards except in regard to the accounting for restricted capital contributions.

Under Section 23.1 of the Budget Transparency and Accountability Act and its related regulations, the Institute is required to recognize restricted capital contributions as a liability and recognize them into revenue on the same basis as the related amortization expense.

Under Canadian public sector accounting standards, those transfers with stipulations that have been met or that do not contain stipulations that create a liability, are fully recognized into revenue.

The impact of this difference on the consolidated financial statements of the Institute would be a decrease in deferred capital contributions, an increase in accumulated surplus and a change in revenues and annual surplus for each year.

Basis of consolidation

a) Consolidated entities

The consolidated financial statements reflect the assets, liabilities, revenue and expenses of organizations which are controlled by the Institute. Controlled organizations are consolidated except for government business enterprises and partnerships, which are accounted for by the modified equity method. All balances and transactions between the Institute and the consolidated entities have been eliminated on consolidation.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

The following organization is controlled by the Institute and fully consolidated in these financial statements:

- BCIT Foundation, which is a controlled not-for-profit organization, is incorporated under the Societies Act (British Columbia). The purpose of BCIT Foundation is to raise funds in order to further the goals, objectives and strategic interests of the Institute; to stimulate and provide financial support for the development and expansion of educational programs, services, capital projects and other initiatives as recommended by the Institute; and to provide financial support to enable students to participate in learning at the Institute.

b) Investment in government business enterprises and partnerships

Government business enterprises and partnerships are accounted for by the modified equity method. Under this method, the Institute's investment in the business enterprise and its net income and other changes in equity are recorded. No adjustment is made to conform the accounting policies of the government business enterprise/partnership to those of the Institute.

The following organizations are controlled government business enterprises and partnerships and are accounted for using the modified equity method:

- i) Great Northern Way Campus Trust (the Trust) – the Trust is an equal share joint venture between the Institute, Simon Fraser University, University of British Columbia, and Emily Carr University of Art + Design. The purpose of the Trust is to develop an integrated, learning-centred campus with a high-technology focus, supported by new media and telecommunication technologies. The Trust's activities currently comprise two distinct business activities: property management and site development activities, and educational activities.
- ii) TTA Technology Training Associates Ltd. (TTA) – TTA is a wholly owned corporation which was incorporated July 12, 1999 under the Business Corporations Act (British Columbia). The purpose of TTA is to provide international delivery and/or management of technical training and educational programs to public and private organizations, business development and marketing for the Institute in overseas markets.
- iii) PanGlobal Training Systems Ltd. (PanGlobal) – PanGlobal is an equal share joint venture between the Institute, Southern Alberta Institute of Technology and Northern Alberta Institute of Technology. The purpose of PanGlobal is to produce and market Power Engineering multimedia learning products.

Cash and cash equivalents

Cash and cash equivalents include cash and highly liquid securities which will mature within 90 days or less.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

Inventories for resale and held for use

Inventories of merchandise held for resale are recorded at the lower of cost and net realizable value. Inventories held for use are recorded at the lower of cost and replacement cost. Cost is determined using the first-in, first-out method for all inventories.

Tangible capital assets

Tangible capital asset acquisitions are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Donated assets are recorded at fair market value at the date of acquisition.

Tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	40 years
Leasehold improvements	30 years
Capital projects/renovations	10 to 25 years
Computer hardware	4 years
Computer software	5 years
Furniture and equipment	10 years
Library holdings	10 years

Computers and equipment under capital lease are amortized on a straight-line basis over the lesser of their estimated useful lives and the term of the lease.

Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate they no longer contribute to the Institute's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value.

Employee future benefits

The Institute and its employees make contributions to the College Pension Plan and the Municipal Pension Plan, which are multi-employer joint trustee plans. These plans are defined benefit plans, providing pension on retirement based on the member's age at retirement, length of service and highest earnings averaged over five years. As the assets and liabilities of the plans are not segregated by institution, the plans are accounted for as defined contribution plans and any Institute contributions to the plans are expensed as incurred.

The Institute also provides certain benefits, including accumulated sick and vacation pay, retirement allowance, group benefits and life insurance, for certain employees pursuant to certain contracts and union agreements. The costs of these benefits are actuarially determined based on service and management's best estimate of salary escalation, retirement ages of employees, and expected plan benefits costs. The obligation under these benefit plans is accrued based on projected benefits as the employees render services necessary to earn the future benefits. Actuarial gains and losses are amortized over the expected average remaining service lives of the employees.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

Asset retirement obligation

The Institute recognizes the fair value of a future asset retirement obligation as a liability in the period in which it incurs a statutory, contractual or legal obligation associated with the retirement of tangible long-lived assets that results from the acquisition, construction, development, and/or normal use of the assets. The Institute concurrently recognizes a corresponding increase in the carrying amount of the related long-lived asset that is depreciated over the useful life of the asset. The fair value of the asset retirement obligation is estimated using the expected cash flow approach. Subsequent to the initial measurement, the asset retirement obligation is adjusted at the end of each period to reflect the passage of time and changes in the estimated future cash flows underlying the obligation or the discount rate. Changes in the obligation due to the passage of time are recognized in the consolidated statement of operations and accumulated surplus as accretion expense. Changes in the obligation due to changes in estimated cash flows or discount rates are recognized as an adjustment of the carrying amount of the related long-lived asset that is depreciated over the remaining life of the asset.

Revenue recognition

Tuition fees, ancillary revenue and industry services are recognized as revenue at the time the products are delivered or the services are substantially provided.

Facilities rental revenue is recognized over the period earned.

Revenue related to fees or services received in advance of the fee being earned or the service performed is deferred and recognized when the fee is earned or service performed.

Investment income includes interest recorded on an accrual basis and dividends recorded as declared, realized gains and losses on the sale of investments and writedowns on investments where the loss in value is determined to be other than temporary.

Unrestricted donations and grants are recorded as revenue when receivable if the amounts can be estimated and collection is reasonably assured. Pledges from donors are recorded as revenue when payment is received by the Institute or the transfer of property is completed.

Restricted donations and grants are reported as revenue depending on the nature of the restrictions on the use of the funds by the contributors as follows:

- a) Contributions for the purpose of acquiring or developing a depreciable tangible capital asset or in the form of a depreciable tangible capital asset, in each case for use in providing services, are recorded and referred to as deferred capital contributions and recognized in revenue at the same rate that amortization of the tangible capital asset is recorded. The reduction of the deferred capital contributions and the recognition of the revenue are accounted for in the fiscal period during which the tangible capital asset is used to provide services.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

- b) Contributions restricted for specific purposes other than for those to be held in perpetuity or the acquisition or development of a depreciable tangible capital asset are recorded as deferred contributions and recognized in revenue in the year in which the stipulation or restriction on the contribution has been met.
- c) Contributions to be retained in perpetuity are classified as endowment donations and are recorded as revenue when received. Investment income earned on endowment principal is recorded as deferred revenue if it meets the definition of a liability and is recognized as revenue in the year related expenses are incurred. If the investment income earned does not meet the definition of a liability, it is recognized as revenue in the year it is earned.

Financial instruments

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, debt sinking funds, accounts payable and accrued liabilities, due to/from government and other government organizations, debt, obligations under capital lease and endowment investments.

Investments are measured and carried at fair value. All other financial instruments are measured and carried at cost or amortized cost.

Transaction costs are expensed for financial instruments measured at fair value. Transaction costs are added to the cost of the financial instruments for financial instruments measured at cost or amortized cost.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the consolidated statement of remeasurement (losses) gains until such time that the financial instrument is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the consolidated statement of operations and accumulated surplus and related balances reversed from the consolidated statement of remeasurement gains (losses).

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

Interest and dividends attributable to financial instruments are reported in the consolidated statement of operations and accumulated surplus.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the consolidated statement of operations and accumulated surplus.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

Functional classification of expenses

The Institute has identified the following segments and associated groups of activities based upon the functional areas of service as provided by various departments within the Institute:

a) Academic and student support

Academic and student support includes expenses related to the direct support of academic functions, as well as centralized functions that support students and groups of students. This includes Foundation & Alumni, VP ERI, Student Services, Research & Planning, International Education, Learner Services, Learning & Teaching Centre, Library, Marketing & Communication, Print Services, Registrar's Office and Technology Centre administration. Costs associated with this function include VPs, management, administration, support staff and related support costs.

b) Administrative support

Administrative support includes expenses related to activities that support the Institute as a whole. This includes Financial Services, Human Resources, Internal Auditing, President's Office, Board of Governors, Purchasing & Supply Management, Safety and Security, Facilities, Amortization and IT & Communications. Costs associated with the function include VPs management, administration, support staff and related support costs.

c) Ancillary

Ancillary includes expenses related to business activities outside of instruction and research that provide goods and services to students, staff and others external to the organization. This includes Bookstore, Room Rentals, Leases, Food Services, Parking and Residences. Costs associated with this function include management, administration, support staff and related support costs.

d) Instruction

Instruction includes expenses related to the direct business of delivering education. This would include full-time studies part-time studies and training supported by industry services. Costs associated with this function include instructors, contract expenses, deans, instructional administration, support staff and related support costs.

e) Externally funded and related entities

Externally funded and related entities include expenses related to research and non-research activities funded by external contracts and/or grants, trust activities and subsidiaries. This would include Restricted Funds, Applied Research Grants, Student Wards and BCIT Foundation. Costs associated with this function include deans, management, administration, support staff and related support costs.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

Budget figures

Budget figures have been provided for comparative purposes and have been derived from the 2020/2021 Fiscal Plan approved by the Board of Governors of the Institute on March 17, 2020.

Use of estimates

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of the useful lives for amortization of tangible capital assets and deferred capital contributions, the valuation of employee future benefit obligations, future cash flows associated with asset retirement obligations, the provision for uncollectible accounts and the provision for contingencies. Actual amounts may ultimately differ from these estimates.

3 Accounts receivable

	2021 \$	2020 \$
Student	5,169	3,364
Trade and other	2,369	2,990
Allowance for doubtful accounts	(375)	(375)
Funds owed by external agencies	1,778	1,555
	<hr/> 8,941	<hr/> 7,534

4 Balances with government and other government organizations

Due from government and other government organizations

	2021 \$	2020 \$
Federal government	1,985	2,530
Provincial government	1,102	9,754
Other government organizations	304	993
	<hr/> 3,391	<hr/> 13,277

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

Due to government and other government organizations

	2021 \$	2020 \$
Federal government	1,641	1,430
Provincial government	4,316	3,998
Other government organizations	1,069	986
	<u>7,026</u>	<u>6,414</u>

5 Investments

Investments consist of:

	2021 \$	2020 \$
Portfolio investments	12,270	6,510
Endowment investments	28,377	27,966
	<u>40,647</u>	<u>34,476</u>

The underlying investments consist of:

	Fair value hierarchy level	2021 \$	2020 \$
Equities	Level 2	21,241	18,027
Cash and cash equivalents	Level 1	2,957	1,521
Fixed income	Level 2	16,449	14,928
		<u>40,647</u>	<u>34,476</u>
Historical cost		<u>37,669</u>	<u>36,616</u>

6 Debt sinking funds

Contributions to the sinking funds are made for certain long-term debt obligations with the Province. Investments held in the sinking funds, including interest earned, are used to repay the related debt at maturity. The Institute makes annual payments of principal and interest towards the sinking funds, which are held and invested by the Province to provide for the retirement of the debt.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

Aggregate payments for the next five fiscal years and thereafter to meet sinking fund instalments on externally restricted sinking funds and retirement provisions on notes, bonds and debentures are:

	\$
2022	788
2023	674
2024	674
2025	674
2026	674
Thereafter	10,784
	<u>14,268</u>

7 Investments in government business enterprises and partnerships

	Balance – Beginning of year \$	Net contributions received \$	Net income (loss) \$	Balance – End of year \$
Investment in the Trust	11,899	280	1,124	13,303
Investment in PanGlobal	1,396	-	(220)	1,176
Investment in TTA	352	-	13	365
	<u>13,647</u>	<u>280</u>	<u>917</u>	<u>14,844</u>

Condensed financial information of the Trust that is part of the Institute's reporting entity is as follows:

Great Northern Way Campus Trust

	2021 \$	2020 \$
Statement of financial position		
Total assets	16,514	14,563
Total liabilities	1,946	2,664
Equity	<u>14,568</u>	<u>11,899</u>
Statement of operations		
Revenue	1,332	1,721
Expenses	(1,556)	(1,564)
Unrealized gain (loss) on investment	1,349	(780)
Net gain (loss)	<u>1,125</u>	<u>(623)</u>

Total liabilities include \$170 (2020 – \$280) payable to the Institute.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

8 Accounts payable and accrued liabilities

	2021 \$	2020 \$
Trade payables	11,290	16,645
Salaries and benefits payable	13,597	11,879
Other	5,395	5,888
	<u>30,282</u>	<u>34,412</u>

9 Pension plans and employee future benefits

Pension plans

The Institute and its employees contribute to the College Pension Plan and the Municipal Pension Plan, which are jointly trustee pension plans. The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at August 31, 2019, the College Pension Plan had about 15,000 active members, and approximately 9,000 retired members. As at December 31, 2019, the Municipal Pension Plan had about 213,000 active members, including approximately 6,000 from colleges.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation from the College Pension Plan as at August 31, 2018, indicated a \$303 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Institute paid \$19,084 for employer contributions to the plan in fiscal 2021 (2020 – \$17,775), consisting of \$14,773 to the College Pension Plan and \$4,311 to the Municipal Pension Plan.

The next valuation for the College Pension Plan will be as at August 31, 2021, with results available in 2022. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for the plans in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

Employee future benefits

The Institute also provides certain benefits, including accumulated sick and vacation pay, retirement allowance, group benefits and life insurance, for certain employees pursuant to certain contracts and union agreements. The most recent actuarial valuation was completed as at March 31, 2021.

Information about these employee future benefits is as follows:

	2021 \$	2020 \$
Accrued benefit obligation	25,381	23,297
Fair value of plan assets	-	-
Funded status	(25,381)	(23,297)
Unamortized net actuarial gains	(2,055)	(2,407)
Accrued benefit liability	(27,436)	(25,704)
Employer's share of benefits (EI, CPP, pension)	(2,064)	(1,909)
Total liability	(29,500)	(27,613)

Components of net benefit expense

	2021 \$	2020 \$
Service cost	1,503	1,409
Interest cost	455	480
Long-term disability experience	540	(411)
Amortization of net actuarial gain	(334)	(396)
Net benefit expense	2,164	1,082

The significant assumptions used are as follows:

	2021 %	2020 %
Accrued benefit obligations as of March 31		
Discount rate	2.0	2.0
Benefit cost for year ended March 31		
Discount rate	2.4	2.4
Assumed health care cost trend rates at March 31	4.0 – 6.1	4.0 – 6.1

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

10 Deferred contributions

Deferred contributions related to expenses of future periods represent unspent externally restricted grants and donations. Deferred contributions are primarily restricted for research purposes.

	2021 \$	2020 \$
Balance – Beginning of year	30,172	29,646
Add: Contributions received during the year	23,366	28,898
Less: Amounts recognized as amortization of deferred contributions revenue	(17,323)	(17,335)
Less: Amounts recognized as Province of British Columbia grants revenue	(9,939)	(9,037)
Less: Amounts transferred to deferred capital contributions	(781)	(2,000)
Balance – End of year	25,495	30,172

11 Deferred capital contributions

Capital contributions for the purpose of acquiring or developing a depreciable tangible capital asset are referred to as deferred capital contributions. Amounts are recognized into revenue at the same rate that amortization of the tangible capital asset is recorded. Treasury Board provided direction on accounting treatment as disclosed in note 2.

Changes in the deferred capital contributions balance are as follows:

	2021 \$	2020 \$
Balance – Beginning of year	278,905	251,428
Add: Contributions received during the year	54,130	40,699
Less: Amounts amortized to revenue	(15,433)	(13,222)
Balance – End of year	317,602	278,905

The balance of unamortized capital contributions related to capital assets consists of the following:

	2021 \$	2020 \$
Unamortized capital contributions used to purchase assets	307,939	273,668
Unspent capital funding	9,603	5,237
	317,542	278,905

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

12 Asset retirement obligation

The Institute has recorded an asset retirement obligation for the estimated costs of asbestos removal from certain facilities. The following is a reconciliation of the changes in the asset retirement obligation during the year:

	2021 \$	2020 \$
Balance – Beginning of year	21,007	18,778
Add: Accretion expense	489	511
Add: Adjustment for change in discount rate	(1,003)	2,097
Less: Liabilities settled	(11)	(379)
Balance – End of year	20,482	21,007

The accretion expense is included in interest expense. The undiscounted estimated cash flows required to settle the obligation are approximately \$21,133 to be paid during the fiscal years 2022 to 2070. The estimated cash flows were discounted using the credit-adjusted risk-free rate of 2.765% (2020 – 2.58%).

13 Debt

	2021 \$	2020 \$
Province of British Columbia, 8% bond, due September 2023 (i)	12,888	12,888
Province of British Columbia, 4.3% bond, due June 2042 (i)	32,189	32,189
Province of British Columbia, 3.25% bond, due December 2021 (i)	5,000	5,000
	50,077	50,077
Province of British Columbia, 4.3% bond, premium payable (ii)	5,803	6,165
Province of British Columbia, 3.25%, premium payable (ii)	52	156
	55,932	56,398

- (i) Interest payments are made to the Province of British Columbia semi-annually. The Institute makes contributions to the sinking fund each year to repay the bonds at maturity (note 6). The bonds are unsecured.
- (ii) The bond premium is being amortized based upon the effective interest method.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

Principal payments for the next five years and thereafter are as follows:

	Province of British Columbia, 3.25% bond \$	Province of British Columbia, 4.3% bond \$	Province of British Columbia, 8% bond \$	Total \$
2022	5,000	-	-	5,000
2023	-	-	-	-
2024	-	-	12,888	12,888
2025	-	-	-	-
2026	-	-	-	-
Thereafter	-	32,189	-	32,189
	5,000	32,189	12,888	50,077

Interest expense on debt is \$2,748 (2020 – \$2,741).

14 Obligations under leases

Capital leases

Capital lease payments, including principal and interest, are as follows:

	\$
2022	3,181
2023	2,031
2024	1,385
2025	877
2026	877
Thereafter	19,271
	27,622
Less: Interest at rates from 2.0% to 5.5%	9,129
Present value of minimum lease payments	18,493

Interest expense on capital leases is \$902 (2020 – \$913).

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

Operating leases

The Institute has entered into operating leases for land.

Operating lease payments for the next five years and thereafter are as follows:

	\$
2022	255
2023	255
2024	255
2025	255
2026	255
Thereafter	6,088
	<u>7,363</u>

15 Tangible capital assets

	2020 \$	Additions \$	Disposals \$	2021 \$
Cost				
Land	44,808	-	-	44,808
Buildings, leasehold improvements and capital projects/ renovations	528,193	61,527	-	589,720
Buildings under capital lease	15,295			15,295
Furniture and equipment	140,620	2,635	(655)	142,600
Computer hardware and software	32,249	6,225	(23)	38,451
Equipment under capital lease	13,533	832	(1,250)	13,115
Library holdings	3,297	217	(567)	2,947
Construction-in-process	56,598	(13,405)	-	43,193
	<u>834,593</u>	<u>58,031</u>	<u>(2,495)</u>	<u>890,129</u>

	2020 \$	Amortization \$	Accumulated amortization on disposals \$	2021 \$
Accumulated amortization				
Buildings, leasehold improvements and capital projects/ renovations	219,837	17,324	-	237,161
Buildings under capital lease	2,873	503	-	3,376
Furniture and equipment	107,397	4,776	(647)	111,526
Computer hardware and software	23,119	4,089	(23)	27,185
Equipment under capital lease	7,889	2,529	(1,249)	9,169
Library holdings	2,085	129	(567)	1,647
	<u>363,200</u>	<u>29,350</u>	<u>(2,486)</u>	<u>390,064</u>

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

	2021 \$	2020 \$
Net book value		
Land	44,808	44,808
Buildings, leasehold improvements and capital projects/renovations	352,559	308,355
Buildings under capital lease	11,919	12,422
Furniture and equipment	31,074	33,224
Computer hardware and software	11,266	9,127
Equipment under capital lease	3,946	5,647
Library holdings	1,300	1,210
Construction-in-process	43,193	56,599
	<u>500,065</u>	<u>471,392</u>

16 Endowments

Endowment contributions form part of accumulated surplus. Changes to the endowment balances are as follows:

	2021 \$	2020 \$
Balance – Beginning of year	27,966	27,378
Contributions received during the year	<u>411</u>	<u>588</u>
Balance – End of year	<u>28,377</u>	<u>27,966</u>

17 Commitments and contingencies

Total commitments under construction contracts for capital projects as at March 31, 2020 was \$41,377, which is fully funded by the Province.

There are lawsuits pending arising in the ordinary course of business, in which the Institute is involved. It is considered that the potential claims against the Institute resulting from such litigation would not materially affect the consolidated financial statements of the Institute. Any difference between the liability accrued by the Institute related to the lawsuits and the amounts ultimately settled will be recorded in the period in which the claim is resolved.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

18 Supplemental cash flow information

	2021 \$	2020 \$
Change in non-cash working capital items		
Accounts receivable	148	(157)
Inventories	141	(8)
Prepaid expenses	(1,980)	(135)
Due from government and other government organizations	9,974	900
Funds owed by external agencies	(1,543)	(1,555)
Accounts payable and accrued liabilities	(4,153)	4,243
Due to government and other government organizations	694	1,029
Deferred tuition fees	(578)	561
Deferred revenue – other	(1,362)	(407)
Deferred contributions	(4,689)	526
	<u>(3,348)</u>	<u>4,997</u>
	2021 \$	2020 \$
Non-cash transactions		
Receipt of donated capital assets	3,446	359
Buildings and equipment under capital lease	623	2,724
(Decrease) increase in asset retirement obligation and capital assets	(1,002)	2,097

19 Financial instruments

Fair value

The following classification system is used to describe the basis of the inputs used to measure the fair value of investments:

- Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 Market-based inputs other than quoted prices that are observable for the asset or liability either directly or indirectly
- Level 3 Inputs for the asset or liability that are not based on observable market data; assumptions are based on the best internal and external information available and are most suitable and appropriate based on the type of financial instrument being valued in order to establish what the transaction price would have been on the measurement date in an arm's length transaction

The classification of portfolio and endowment investments is disclosed in note 5.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

Risk management

The Institute has exposure to the following risks from its use of financial instruments:

a) Credit risk

The Institute is exposed to the risk that the counterparty defaults or becomes insolvent. The Institute's investments in pooled funds that hold debt securities are exposed to such risk. Credit risk also arises from the possibility that student, trade and other receivables may not be collected.

This risk is mitigated by proactive credit management and investment policies that include regular monitoring of each debtor's payment history and performance.

As at March 31, 2021, accounts receivable comprises:

	Under 90 days \$	Over 90 days \$	Total \$
Student	5,076	93	5,169
Trade and other	1,555	814	2,369
Allowance for doubtful accounts	-	(375)	(375)
Funds owed by external	1,778	-	1,778
	<u>8,409</u>	<u>532</u>	<u>8,941</u>

b) Market risk

There is a risk that fluctuations in market prices will affect the Institute's net assets and the value of holdings in investments. Market risk comprises the following:

i) Interest rate risk

Interest rate risk refers to the effect on the market value of the Institute's assets due to the fluctuations in interest rates. The market value of the Institute's investments in fixed income pooled funds is also affected by fluctuations in interest rates.

ii) Foreign currency risk

Foreign currency exposure arises from the Institute's foreign currency denominated investments. Fluctuations in the relative value of foreign currencies against the Canadian dollar can result in a positive or negative effect on the fair value of investments.

The Institute manages its credit risk and market risks on its investments by investing in funds that have a well-diversified portfolio of securities.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

c) Liquidity risk

Liquidity risk is the risk that the Institute will not be able to meet its financial obligations as they become due.

The Institute manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing and financing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due.

Other than the Institute's debt, which matures according to the timeline provided in note 13, the Institute's financial liabilities mature within 12 months from the consolidated statement of financial position date.

20 Expenses by object

	2021 \$	2020 \$
Salaries and wages	206,662	194,350
Employee benefits	44,074	41,092
Amortization of tangible capital assets	29,353	25,834
Fees for service	18,756	20,929
Repairs and maintenance	17,374	19,806
Supplies and general	15,124	22,869
Student awards	5,747	4,691
Utilities and taxes	4,888	6,137
Interest	3,648	3,763
Cost of sales	3,489	4,275
Printing and advertising	3,177	3,162
Contractual professional development	2,374	1,933
Equipment and facilities leases	1,349	1,207
Telecommunications	1,033	1,151
Training and travel	761	4,347
Promotional and catering	539	2,551
Banking and insurance	529	601
Official functions	1	63
	<hr/>	<hr/>
	358,878	358,761

21 Related party transactions

The Institute is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

The Institute administers funds on behalf of British Columbia Council of Admissions and Transfer (BCCAT) and other external agencies. Included in accounts receivable is \$1,778 (2020 – \$1,555) from BCCAT.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2021

(in thousands of dollars)

22 Comparative information

Certain comparative information has been reclassified to conform with the consolidated financial statement presentation adopted for the current year.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
RECONCILIATION OF TOTALS OF EMPLOYEES' REMUNERATION AND
EXPENSES AND ACCOUNTS PAID WITH TOTAL OF EXPENDITURES
REPORTED ON THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2021
EXHIBIT A

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

RECONCILIATION OF TOTALS OF EMPLOYEES' REMUNERATION AND

EXPENSES AND ACCOUNTS PAID WITH TOTAL OF EXPENDITURES

REPORTED ON THE STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2021

PAYMENTS

Employees' Remuneration	Exhibit B ^(a)	\$	206,116,671
Employees' Expenses	Exhibit B ^(a)		1,390,465
Board of Governors, Remuneration	Exhibit C		25,727
Board of Governors, Expenses	Exhibit C		3,577
Accounts Paid	Exhibit D		<u>171,666,106</u>
			379,202,546

ITEMS NOT INCLUDED IN PAYMENT AMOUNTS

Changes in Accrued Liabilities	\$	(1,251,073)
Changes in Inventories		141,580
Student Awards		5,747,369
Subsidiary Expenditure		270,529
Capital Expenditure		(58,032,000)
Amortization		29,352,563
Donated Equipment Expensed		3,446,020
		<u>(20,325,012)</u>

TOTAL OF EXPENDITURE PER STATEMENT
OF OPERATIONS

\$ 358,877,533

^(a) Exhibit B does not reconcile to the operational statement section of salaries and wages, as the operational statement includes exhibit B, C, and other items that are part of payroll but may not be for an employee.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
STATEMENT OF EMPLOYEES' REMUNERATION AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021
EXHIBIT B

NAME	SALARY*	EXPENSES
Abdel-Hai, Mahm	170,994	-
Abdelhamid, You	88,690	1,136
Abdulla, Aman I	182,075	12,536
Abdullah, Syed	92,572	614
Abulaban, Hiam	96,076	-
Achtemichuk, Jo	101,037	-
Aguilar, Imelda	108,536	-
Ahmed, Muhammad	111,153	-
Aibin, Anna	91,498	1,548
Aibin, Michal	99,709	1,234
Akers, John	95,745	-
Albino, Patrici	120,748	600
Alderman, Danie	97,723	-
Aldulea, Cristi	85,835	3,656
Alemi, Mohammad	93,713	958
Ali, Zulfiqar	96,831	-
Allen, Lisa	99,918	5,412
Alphonso, Myles	104,063	-
Ambrose, Cather	91,771	6,126
Amintabar, Amir	113,813	-
Amiraslany, Min	102,563	77
Amlani, Meena M	101,660	-
Amos, Bill	101,008	3,320
Anand, Kishore	108,977	-
Anderson, Earl	103,467	432
Anderson, Eric	107,091	447
Andrei, Liviu	116,899	1,565
Andrews, Bryan	78,231	2,165
Andrews, Myra	115,848	1,221
Anselmo, Franci	97,427	2,055
Anthony, Bruce	117,962	-
Anvari, Daniel	126,197	-
Arcega, Victor	111,836	-
Argo, Brent Jam	91,114	-
Armstrong, Jame	111,642	69
Arntsen, Erik P	106,976	-
Arreola, Marte	108,493	-
Arsenault, Just	84,373	2,446
Ashley, Ken Ian	103,863	997
Askari, Vahid	117,408	1,457
Atha, Joanne	125,416	8
Auld, Stacey	80,632	1,203
Avila, Victor H	101,595	-
Axford, Lynn Al	102,710	3,882
Azmitia, Juan J	135,955	1,029
Bachrich, Simon	119,721	3,635

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Bagnall, Brent	83,981	-
Bains, Gurpreet	101,240	6,095
Baldry, Janice	156,905	-
Baldwin, Daemon	101,992	-
Baldwin, Kevin	98,088	-
Bao, Steven	140,663	-
Barclay-Estrup,	100,416	2,159
Barnes, Elspeth	90,206	1,471
Barrett, Nadine	124,425	1,013
Barroetavena, L	128,530	-
Bartz, James Th	128,860	-
Bassi, Puneet	76,822	-
Baumert, Michael	104,976	-
Bayles, Clarke	92,155	-
Bayliss, Richar	113,947	-
Baylon, Cecilia	81,324	-
Bazargani, Pour	84,699	1,604
Beatson, Rodger	101,690	-
Beatty, Cheryl	124,375	-
Beauchamp, Mich	101,761	1,887
Beaupre, Denise	101,655	9,660
Bell, Brandon S	109,838	704
Bell, Donald We	85,390	-
Bellaire, Thoma	77,398	3,501
Bellamy, Byron	111,980	-
Bennett, Robbyn	88,441	1,995
Beresford, Pete	79,969	-
Berg, Denise	106,268	130
Berg, Emma	84,886	458
Berinde, Vasile	86,151	-
Berladyn, Jim	100,102	-
Berrington, Dav	88,485	1,418
Berry, Helene A	92,302	-
Beveridge, Lynd	107,025	1,635
Beyenir, Serhat	106,384	-
Bhagat, Percy G	101,765	-
Bhinder, Ramand	78,759	72
Bielenberg, Jan	88,486	3,871
Billing, Laura	105,268	1,473
Binns, Dawn-Mar	105,259	-
Bird, Geoffrey	103,671	7,640
Blaison, Yves	103,951	-
Block, Daniel	98,159	-
Boehm, Jochen	101,655	1,760
Bomba, Julie Ch	93,293	-
Bonci, Gheorghe	103,220	2,689

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Bonilla, Pilar	83,259	-
Booth, James	101,655	-
Borisoff, Jaimi	129,253	527
Borman, Pamela	101,047	-
Bortignon, Roge	107,462	45
Boskovic, Sanja	133,881	1,486
Boucher, Taurra	110,276	-
Bourke, Eamonn	106,325	-
Bourke, Heather	96,738	3,378
Bourke, William	105,253	-
Bowal, Jessica	78,531	-
Bowman, Donald	104,386	-
Boyd, Dave	104,572	-
Boyd, Joseph	101,655	-
Brander, Lin	101,655	2,599
Brar, Paul Sing	119,635	998
Braun, Robert D	105,620	-
Bravo, Maria Te	94,299	513
Brenner, Daniel	103,951	-
Bretschneider,	84,233	-
Brett, Jason Al	103,962	45
Brewer, James P	129,254	1,074
Bridge, Michele	126,806	627
Bringeland, Daw	98,369	5,862
Brocklehurst, D	87,876	2,179
Brown, Geoff A	120,377	-
Brown, Paula Na	152,364	1,367
Brown, Roderick	102,125	-
Brownlie, Allis	77,561	-
Bryant, Michael	104,129	-
Buchanan, Dougl	83,365	-
Buckley, Brian	147,820	2,714
Buerk, Greg	104,490	184
Bukata, Mark Wi	91,324	-
Burgess, Susan	154,848	-
Burleigh, Peter	103,951	-
Burlock, Claren	142,258	-
Buschau, Tanya	118,318	-
Bushnell, Judy	101,800	1,482
But, Ivan Tak C	98,277	-
Butorac, Dennis	83,416	-
Butterfield, Li	100,898	-
Butterworth, Ch	90,185	-
Cahill, Cheryl	112,253	88
Cai, James Jian	132,470	1,488
Cairns, Kim Pat	86,868	-

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Calvert, Denise	142,260	1,813
Cambon, Chris	97,959	-
Carde, Terri	98,085	2,616
Cardiff, Treena	121,449	2,348
Carmichael, Kel	86,519	-
Caron, Andre J	105,250	3,958
Carrese, Gino	126,654	4,604
Carson, Timothy	137,558	-
Casas, Eduardo	106,087	2,865
Castillo, Jorda	93,318	-
Catt, Daniel J	108,380	3,064
Cavanagh, Miran	92,747	-
Celli, Domenico	104,607	-
Chacon, Erick A	104,607	-
Chamoli, Shruti	99,496	3,397
Chan, Angeline	105,079	550
Chan, Anthony Y	124,452	-
Chan, Colin Hoc	99,769	1,698
Chan, Colleen C	101,655	-
Chan, David K	101,898	885
Chan, Michael	85,006	325
Chander, Harmes	103,815	-
Chandler, David	103,951	78
Chang, Liou Chu	108,850	2,131
Changizi, Neda	76,928	1,374
Chapin, Nathani	140,123	-
Chavoshi Jolfae	167,137	1,672
Chech Mathew, S	81,204	291
Chen, Dale Zhu	84,332	54
Chen, David Jia	127,067	-
Chiang, Te Hsin	87,992	3,508
Chiarello, Mark	128,168	66
Chien, Chia Wen	114,231	554
Chilana, Jasmit	80,002	-
Child, Christop	79,615	-
Chilibeck, Coli	86,410	-
Chiu, Jonathan	105,457	472
Chong, Kenneth	103,951	-
Chong, Phyllis	85,972	-
Choo, Yap Yin	117,077	-
Chou, Hobert	93,421	-
Chou, Wen-Chen	80,846	-
Chow, Amanda Fu	78,849	1,696
Chu, Lisa Wai M	174,457	450
Chung, Chok Fei	95,621	8,400
Chung, Ellison	85,544	74

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Churchill, Shei	101,039	3,605
Cichon, Frank H	108,737	408
Cioata, Stefan	126,434	-
Ciobanu, Olivia	95,819	-
Clark, Connie E	101,283	73
Clark, Heather	90,156	2,135
Clark, Suzanne	81,372	2,020
Clarke Roe, Lor	109,898	-
Clement, Daniel	136,864	1,012
Cliff, Andrew	90,294	-
Clist, Lisa	84,348	-
Cobban, Katheri	126,116	638
Cohen-Fernandez	98,225	-
Collins, Gisell	105,076	-
Collins, Lisa	222,873	81
Collins, Robert	104,607	-
Connelly, Maure	105,253	-
Conroy, Donna L	106,913	6,207
Cook, Desmond A	78,849	1,889
Cooper, Cherie	84,966	15,280
Cordua-von Spec	134,029	1,195
Correll, Ronald	113,854	-
Cortese, Joseph	106,526	-
Cosh, Joseph Wa	114,726	-
Cottini, Carmen	95,147	898
Courchesne, Les	147,698	2,447
Cowan, James Da	80,411	4,546
Crawford, Debor	117,743	-
Crompton, Kelse	85,874	-
Crozier, Vincen	97,951	-
Cudihee, Kevin	116,547	-
Culham, Shaun	103,405	-
Culver, Charlot	86,423	3,174
Currie, Michael	126,579	-
Dabell, Joanne	105,253	-
Daeizadeh, Ali	94,821	-
Dale, Mark	217,681	1,486
Damian, Daniel	96,916	-
Dargahi, Farnaz	99,156	5,865
Darnell, Jesse	102,221	-
Davids, Carsten	77,737	2,086
Davis, Charles	103,951	32
Davis, Petra Ai	110,072	-
Dawson, Leelah	192,656	2,158
Daxon, Ray	75,446	-
Day, Robin	158,791	998

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
De Azevedo, Jon	103,951	-
de Souza, Alari	109,237	2,076
De Stefano, Dia	75,627	1,014
De Zen, Raimond	165,764	-
DeAngelis, Wayn	76,568	1,854
Dehaan, Jean	103,186	-
Dehghani Estark	98,320	918
Dehkhoda, Amir	84,307	1,616
Delibalta, Fabi	119,952	2,579
Delorme, Robert	108,268	3,056
Denike, Jaime	89,624	-
Deo, Ajeshni	76,199	-
Deol, Rajen Sin	78,443	2,829
Depatie, Caroli	144,987	3,022
Deroche, Mark	113,622	32
Devic, Adisa	83,492	541
Devlin, Deacon	125,595	2,876
Devlin, Michael	87,132	-
Devos, Nathan J	101,597	2,837
Dewhurst, Jeffr	103,395	-
Dezvareh, Siava	98,615	2,897
Dhaliwal, Aneet	75,841	2,835
Dhaliwal, Arvin	79,218	2,139
Dhaliwal, Sonia Sanjeev	103,417	284
Dhiman, Kamal	120,798	-
Dhungana, Alok	102,226	5,385
Di Bella, John	75,947	-
Di Marco, Carmi	104,853	-
Dian, Farzin Jo	139,277	5,958
Dickinson, Adam	77,459	-
D'Ilio, Adriann	101,655	2,460
Diopita, Ritchi	103,895	-
Dixon, Scott	89,934	-
Doad, Harbans	103,951	-
Dorn, Wilhelm P	101,415	-
Dorocicz, Irene	99,818	-
Dotto, Jonathan	81,120	-
Dotto, Kim	191,155	-
Downey, Ryan Pa	103,853	-
Doyle, James	113,242	-
Doyon, Marie An	88,893	326
Draper, Danny S	100,673	-
Dube, Darryl Do	88,984	1,604
Ducharme, Lea	85,830	677
Dudnyk, Iryna	104,453	-
Dueck, Sarah Ei	92,797	-

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Duffey, Patrick	113,035	-
Duffy, Simon Pa	84,656	-
Dunbar, Rodney	103,951	-
Dunfield, Airri	77,892	-
Dunn, Brent R	147,698	7,059
Dunn, David	129,775	-
Dunn, Sarah Ann	125,247	-
Dunphy, Kevin	109,320	-
Dymond, John	138,454	4,083
Easton, Thomas	79,662	-
Edwards, Bernad	155,757	3,617
Egert, Amanda G	87,734	3,466
Einarsson, Susa	95,295	-
Elder, Stephen	104,857	1,394
Eliades, Carly	88,875	-
Eliassen, Noah	103,951	-
Ellis, Guy B	156,588	-
Elmasry, Medhat	108,954	-
Emery, Trevor	79,976	1,136
Emes, Allan	121,456	-
Emmett, Cheryl	87,247	7,303
Eng, Eugene Jan	100,825	-
Eng, Kenneth	141,036	-
Ennis, Brian Ja	78,219	1,374
Epp, Heather Ca	93,075	4,396
Erho, Gregory A	102,778	-
Erickson, Lynn	106,452	3,427
Etkin, Alan	94,382	-
Evans, Connie J	105,253	4,056
Ewald, Thorsten	101,907	7,214
Fair, Bryan	127,581	1,390
Fairey, Kathlee	88,720	2,768
Fajardo, Edward	155,457	-
Farhangi, Hassa	156,905	473
Farquhar, Thoms	90,887	-
Faruki, Mubashe	132,470	2,531
Favaro, Brett	86,990	-
Felardeau, Barr	101,845	-
Feldstein, Jaim	201,672	12,467
Fell, Amy Raine	98,344	3,654
Feng, Fengtian	103,830	4,190
Fengler, Adrian	77,573	-
Fenrich, Peter	77,525	1,920
Fentie, Lorrain	85,707	-
Ferguson, Arron	121,446	1,521
Ferrier, Malcol	119,135	1,147

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Ferrinho, Ana M	109,899	415
Ferros, Scott	91,807	-
Figner, Jennife	167,703	-
Findlay, Judy	110,507	499
Fine, Brenda	104,408	-
Fingler, Ian Da	101,655	-
Finn, Steve	107,123	162
Flinn, Chad Hug	113,984	-
Flynn, Mark	117,050	-
Foley, Vincent	112,414	-
Fong, June	122,207	6,249
Foote, Ian Dona	84,866	840
Ford, Andrea C	101,655	-
Forrest, Christ	108,553	1,053
Forsyth, Robert	102,014	-
Fourie, Johan G	101,345	2,849
Fowler, Paul R	117,605	-
Fox, Nicholas G	146,414	3,257
Foy, Julia D	107,399	-
Francois, Patri	100,003	-
Fraser, Shelley	139,018	-
Freeburn, Joe	128,262	2,518
Friday, Kelly	106,098	-
Friedrich Fong,	107,474	472
Friesen, Erin N	84,020	-
Fromm, Zuzana	148,297	8,508
Frost, Les	77,295	-
Fry, Eric	120,993	166
Fryer, Chad	108,637	-
Fung, Eddy	154,201	-
Gacek, Caroline	75,276	150
Gajdics, Sylvia	138,904	909
Gale, Roger	112,458	-
Gall, Dave Robe	104,090	-
Galli, Michael	121,891	5
Galloway, Conan	109,555	-
Galway, Robert	101,655	1,534
Gardell, Michae	103,315	-
Gardiner, Chris	87,042	-
Garic-Komnenic,	101,655	2,172
Gatchalian, Ger	89,529	-
German, Christi	81,765	693
German, Martin	100,308	113
Gessaroli, Jero	110,245	2,644
Ghaffari, Farza	101,655	-
Ghazanfari Hash	79,599	1,148

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Ghomari, Tamara	101,240	-
Gibson, Robin	110,435	-
Gilbert, Kelly	82,365	606
Gill, Balbir	112,133	3,080
Gill, Kam	94,353	-
Gill, Manpreet	92,503	1,284
Gilles, Stephen	101,531	-
Gillman, Christ	82,267	-
Giltrow, Mark	122,811	3,848
Gnoato, Teresa	105,323	-
Goetz, Christop	79,575	729
Golder, Katheri	107,890	2,509
Goldlist, Amy R	141,671	834
Goodnough, Jaso	80,270	-
Gordon, Joseph	158,121	2,434
Gorgosilich, De	100,747	-
Gotovac, Ivana	79,582	-
Gowans, Lisa Al	89,753	-
Grace, Deirdre	94,116	5,175
Gracias, Marian	101,655	-
Grant, Jason Ma	84,288	-
Graziano, Bryan	84,453	1,704
Green, Karla Mi	86,782	1,762
Green, Thomas M	113,142	-
Greig, Matthew	85,309	-
Gresat, Chris	122,958	-
Grewal, Inderde	79,971	5,820
Gribov, Shulami	81,638	-
Griffin, Alison	86,441	860
Griffin, Cather	119,477	3,703
Griffith, Chris	83,500	30
Griffiths, Davi	101,703	-
Grikis, Guntis	92,837	-
Grof, Edward Ju	105,535	-
Grone, Ruthanne	103,881	-
Gross, Mindy Na	87,109	-
Gu, Lawrence Li	192,683	-
Guest, Robert W	125,190	-
Guicherd, Timot	85,805	-
Guichon, Patric	88,486	-
Gunn, Edward R	108,031	-
Guo, Quan	111,380	3,522
Gutica, Mirela	108,606	86
Gyger, Rachel J	79,971	-
Habiballah, Kac	135,048	1,045
Hadikin, Peter	121,639	-

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Hagan, Scott	101,655	-
Hagberg, Christ	85,780	611
Haire, Richard	87,769	-
Hajikolaie, Kam	109,017	-
Haldorson, Kelb	103,875	-
Hall, Ike	115,885	-
Halsted, Nigel	101,713	4,061
Halvorsen, Eric	99,756	-
Hamilton, Kim	100,103	5,376
Han, Wang Hee	84,550	873
Hancock, Todd N	75,936	-
Hand, Wayne L	195,421	-
Haratikia, Alir	100,569	-
Harder, Michael	107,308	1,374
Hardie, Tammy A	98,599	-
Harmsen, Kimber	97,513	-
Harper, David	86,913	-
Harris, Mandy D	89,165	-
Harrison, Jason	212,037	3,081
Hart, Roy	209,512	5,743
Hartlaub, Russe	133,417	1,265
Hartsen, Steen	103,420	641
Harvey, Andrea	100,616	887
Hausmann, Matt	110,059	-
Hawkins, Michel	78,511	803
Hawthorne, Eric	92,453	6,070
Hayden, Eamon N	105,177	3,760
He, Ming Yan	103,210	-
Heacock, Helen	106,802	418
Heath, Norah De	96,369	1,400
Heaver, Carmen	112,268	-
Heba, Daniela	92,174	-
Hebert, Alexand	112,202	-
Heir, Gurthial	83,285	-
Helm, Uwe	88,856	18,032
Helman, David	101,825	-
Henault, Lisa	95,276	1,740
Henderson, Gary	104,293	-
Heng, Susan	78,849	12,055
Hennessey, Crai	113,558	-
Herle, Keith A	101,008	2,628
Heshmatzadeh, M	99,132	2,098
Hewer, Nancy Ga	101,655	3,114
Hewlett, Robert	124,387	2,284
Hildebrand, Dea	176,195	78
Hildebrandt, Ka	101,281	-

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Hill, Michael J	124,997	-
Hiller, Lorena	101,655	108
Ho, Sarah Pui-F	99,769	603
Ho, Stephen	102,022	-
Hodgkinson, Dou	102,331	-
Hodgson, Tara T	105,256	-
Hofler, Connor	90,474	-
Hofmann, Andy	107,265	-
Hogg, David Jos	123,158	550
Holding, Steve	107,249	5,170
Holloway, David	106,609	3,185
Hooge, Charles	102,989	-
Hopkins, Nicole	97,160	140
Horsfall, Tim	77,398	-
Horvath, Wayne	123,356	1,987
Hosier, Brian	155,916	324
House-Kokan, Mi	95,879	7,015
Howatt, Trudi	83,822	1,192
Howells, Mike J	103,951	-
Howey, Clay Ald	102,876	-
Hoy, Kevin	82,943	1,313
Hreich Panagiot	88,556	1,145
Huang, Chi En	143,225	6,019
Hudkins, Kevin	79,732	104
Hudson, Christo	167,440	-
Hui, Cecilia La	87,166	172
Hunter, Aaron	141,399	983
Hunter, James A	105,306	953
Hunter, Rachael	113,855	-
Hunter, Russ	103,951	-
Hur, Roger W	98,348	1,703
Icoz, Kirksal	112,899	-
Ilsever, Yalcin	97,579	-
Isaak, Cheryl	154,450	234
Islam, Nouroul	123,094	-
Ismail-Kanani,	95,831	1,069
Ives, Kim	91,127	-
Izgorean, Lauri	132,543	-
Jackson, Andrew	91,811	-
Jackson, Breena	82,668	2,807
Jacob, Jacqueli	192,287	640
Jacobs, Esti	105,634	-
Jacobs, Ryan Jo	94,380	513
Jaggernath, Car	89,789	-
Jalili, Masoud	134,251	1,534
Jamal, Naifin	89,156	338

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Jamensky, Derek	101,736	1,471
James, Bradley	80,799	-
James, Jeanine	96,102	4,735
James, Nathan G	83,460	-
Jang, Won-Seok	100,480	376
Jansen van Rens	91,106	1,530
Janzen, Ernst C	103,951	257
Jappy, Ian Doug	111,113	-
Jassal, Sukhjee	138,611	3,465
Javadi, Seyed M	87,970	-
Jefford, Kevin	85,840	9,470
Jeffreys, Yvonn	132,049	-
Jelic, Anna	101,655	2,441
Jelstad, Todd	77,575	3,626
Jetha, Farah	105,241	-
Jin, Zhenji	99,180	495
Jit, Naleen	104,081	-
Jit, Naveen Cha	112,733	4,254
Jivraj, Ashif	124,202	-
Joe, Christophe	95,141	-
Johal, Chandan	124,879	8,324
Johnson, Jeremy	87,416	-
Johnson, Kent N	88,782	-
Johnson, Lara L	233,516	5,695
Johnson, Lynn O	101,655	2,368
Johnston, Bonni	104,367	1,543
Johnston, Rober	103,951	-
Johnstone, Rich	103,970	-
Johrden, Stefan	103,951	-
Jones, Antonell	101,655	-
Jones, Colin Ar	111,209	-
Jones, David Cy	76,282	-
Jones, Jason Ma	110,964	-
Jones, Vince N	81,139	3,796
Jones, Yvette	101,655	401
Jopling, Tom	117,107	5,885
Jordan, Tessa	129,116	1,950
Joseph, Stefan	101,729	184
Joseph, Zaa Der	96,076	2,010
Juan, Samantha	101,655	37,712
Jung, Sung Moon	103,785	-
Just, Darwin	103,951	-
Kader, Barbara	81,261	51
Kahlon, Harjoth	75,411	237
Kan, Susanna Si	102,099	-
Kaneko, Ken	89,944	-

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Karela, Josef	83,118	-
Karimi Sharif,	104,941	-
Karimi, Kian	113,124	4,331
Karlstedt, Kyle	95,098	-
Karppinen, Davi	83,379	-
Kary, Amy Carme	84,068	-
Kassteen, Inge	93,139	465
Kato, Ron	99,163	1,941
Kaur, Harpreet	86,820	1,024
Kearns, Michell	120,352	2,842
Keilbart, Ken K	80,210	3,156
Keith, Jonathan	80,762	-
Kellington, Ron	106,062	947
Kelly, Shannon	131,599	3,161
Kennedy, Kathryn	122,213	-
Kennedy, Vern C	77,398	-
Kent, Cynthia V	122,885	470
Kerr, Ian A	124,646	-
Kerr, Jennifer	133,247	-
Kerrie, Shayna	93,006	1,555
Kerrigan, Jill	101,655	799
Kerr-Wilson, Se	101,655	3,285
Keshavarz, Rouz	119,922	1,265
Kessler, Ronald	105,253	-
Khelifi, Djamel	101,655	1,764
Khezzadeh, Mar	88,785	-
Khramov, Alexan	88,569	-
Kim, James	104,207	-
Kim, Siwon	81,338	411
King, Greg A	94,286	4,180
Kinloch, Kathy	299,282	1,174
Kirlian, Sergii	78,710	1,363
Kirschenmann, A	101,655	2,350
Klassen, Derek	103,726	-
Kliemantat, Mir	81,158	-
Kliparchuk, Kar	124,870	4,837
Klundt, Allison	101,655	1,060
Klym, Brian	103,951	-
Koenig, Ray	101,545	-
Kojwang, David	105,847	-
Koke, Thomas E	99,183	-
Kolarski, Sloba	79,496	-
Kominko, Svitla	138,956	-
Kong, Jennifer	101,367	815
Kooner - Basant	103,122	4,970
Kornienko, Anna	81,577	-

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Kosarewicz, Olg	101,450	-
Kosub, Alexande	78,195	-
Kovacic, Diana	116,752	-
Kramer, Bryan J	79,107	-
Krapchan, Ludmi	81,110	213
Kreut, Bob Jame	101,821	1,451
Kroetsch, Rick	104,607	939
Kruger, Alayna	96,849	864
Kruger, Robert	101,655	-
Kuan, Steven Ye	128,712	824
Kuo, Hsin Hen	78,543	1,363
Kurji, Zahra	90,093	1,771
Ladha, El-Nur	123,920	4,189
Ladubec, Marcie	101,470	-
Laguio, Joselit	101,888	-
Lam, Angela	81,357	688
Lam, Bernie	96,215	-
Lam, Wai-Chung	103,988	-
Lamarre, Mary E	101,008	-
Lane, Thomas F	105,254	-
Langdeau, Susan	98,761	-
Lange, Kathryn	108,685	20
Langford, Cory	103,951	-
Larsen, Forrest	106,591	-
Lary, Anna	121,046	-
Lau, Ying Yin	80,687	107
Laxton, Vince	181,374	-
Lazar, Izabela	170,562	-
Lazarus, Benjam	89,770	-
Lazenby, David	94,404	-
Leaney, Cindy A	86,431	-
Leathers, Jonat	81,492	1,092
Leblanc, Louise	98,510	-
Lee, Aaron Matt	95,872	-
Lee, Adelaide	75,220	-
Lee, Alexandra	85,026	-
Lee, Ingrid	78,803	-
Lee, Kimberly A	101,008	7,242
Lee, Ray Chiang	84,133	600
Lee, Stephen Jo	96,090	6,447
Legault, Rene A	94,238	223
Lei, Leo	106,017	964
LeNoble, Mauric	100,887	-
Leonard, Shanno	87,240	-
Leposavic, Nata	107,123	4,423
Lesmeister, Tre	91,946	1,311

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NAME	SALARY*	EXPENSES
L'Esperance, Br	88,875	4,085
Leszczynski, Jo	79,038	3,078
Leung, Boris Yi	101,687	1,281
Leung, Brent Wi	76,733	-
Leung, Chi Wai	85,027	-
Leung, Henry	122,507	-
Leung, Lai Man	84,625	-
Leversage, Davi	134,272	-
Lewis, Ann Shar	81,691	1,210
Li, Bo	101,655	8,666
Li, Jie	115,271	-
Li, Joseph Pak-	77,986	-
Li, Yan Judy	190,698	-
Licastro, Sandr	112,482	-
Lien, Craig	102,295	-
Lindberg, Richa	113,681	-
Lindstrom, Jory	97,156	-
Link, Bruce D	101,655	-
Liotta, Christi	101,655	1,035
Liu, Chao-Chung	87,305	-
Liu, Eddie	92,964	-
Lo, Julie A	78,919	-
Lo, Quin Wai	96,076	-
Lo, Sze Man	102,906	-
Lobo, Stephen A	100,327	1,602
Logan, Andrew G	111,708	-
Logie, Stuart	100,214	-
Lopes Lemos, Le	88,718	-
Lopez, Ana Magd	240,853	2,669
Lord, Trevor De	94,491	2,048
Lount, Jingjing	97,323	-
Lovatt, John	104,127	1,403
Lovett, Douglas	81,499	-
Low, Vivienne B	92,693	-
Lowe, Jimmy Kok	105,910	1,331
Lowe, Michael A	89,666	-
Luk, Marita	123,181	40
Lukits, Stefan	99,769	1,225
Lungu, Oleg	104,054	903
Luong, Ngoc Lan	87,215	-
Luster, Larry N	101,321	2,558
Lvovski, Ilia	78,266	-
Ma, Gilbert Kai	78,122	-
Ma, Hillgan	108,932	2,264
Ma, Mabel	83,381	-
Maalej, Sirine	85,511	2,599

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NAME	SALARY*	EXPENSES
Macadam, James	101,748	-
Macaluso, Joann	78,171	-
MacDonald, Dan	80,010	-
MacDonald, Jane	100,920	2,026
MacInnis, Britn	80,859	-
Mackay, Dawna J	194,265	281
MacKinnon, Meri	101,655	2,831
Maclaren, Susan	79,761	-
Maclean, Cynthi	101,020	21
Macleod, Cheri	119,936	843
Macleod, Martin	111,176	-
MacPhee, Michae	91,807	-
Madden-Johns, H	107,766	-
Madigan, Jennif	130,985	2,183
Mafatow, Michae	82,103	-
Mafi, Elmira	89,281	-
Magantino, Davi	75,675	-
Magel, Glen Rob	181,436	1,778
Magliery, Thoma	90,047	-
Major, Leslie J	173,429	-
Mak, Edward	85,402	-
Manbachi, Moein	76,607	680
Mandrusiak, Mic	113,760	109
Manhas, Bhupind	81,085	202
Mansell, Greg H	99,764	-
Manson, Katheri	137,458	389
Manson, Tiia	109,155	5,431
Marcoux, Helene	87,106	3,289
Marin, Bogdan N	80,173	-
Mark, Kenneth C	101,655	4,350
Marken, Kenneth	103,454	2,330
Marquardt, Carl	102,353	-
Martin, Corry	81,405	-
Martin, Vanessa	88,875	-
Massoud, Ray	110,294	-
Matheson, Anna	97,302	836
Matsuba, Linda	101,655	3,462
Mathee, Pierre	171,351	-
Matthews, Andre	101,655	1,761
Matthews, Richa	105,079	-
Mattie, Johanne	91,052	1,068
Mattu, Kuldeep	82,420	28
Maxwell, Alexan	101,802	-
Maxwell, Charle	84,319	-
McCallion, Ryan	98,256	-
McCarter, Phili	155,360	46

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
McClain, Steven	80,080	2,314
McConnell, Andr	133,101	-
McConnell, Will	108,583	-
McCrae, Rod	103,951	-
McCullough, Pau	259,107	8,285
McCutcheon, Jod	101,655	2,108
McDonald, Tom	101,800	-
McDonnell, Aida	77,139	-
McElroy, Alex	100,813	1,220
McGee, Patrick	122,601	-
McGuinness, Mic	85,250	-
McInally, Phil	109,697	-
McIntosh, Krist	105,253	2,784
McIntosh, Robin	101,012	-
McKay, David Jo	78,417	315
McKoryk, James	107,441	-
McLaughlin, San	110,804	-
McLean, Carolin	79,866	-
McLeod, Sarah J	108,799	-
McMillan, Ronal	102,342	-
McMillan, Steph	108,749	965
McMullen, Heath	105,287	-
McNinch, Nathan	85,774	-
McNulty, Robert	95,381	3,670
Meagher, Carrie	108,834	2,141
Medina, Erick	117,683	1,273
Meech-Ward, Sam	134,759	1,193
Meegan, Linda M	101,655	2,263
Meers, David	101,655	1,289
Menon, Preseedh	100,416	-
Merali, Zainub	87,124	1,189
Mercer, Matthie	85,256	1,649
Merchant, Sandr	91,822	814
Messer, Bryan J	107,469	-
Mikhailov, Vadi	103,951	-
Miles, Richard	157,031	71
Miller, Keith L	76,525	3,904
Miller, Robert	133,595	-
Mills, John	106,359	-
Moeller, Erich	106,754	-
Moeller, Monika	78,849	19,022
Mohieddin Ghoms	101,699	-
Mojarrab, Abbas	90,006	-
Mokrzycki, Andr	84,208	1,251
Molinari, Joao	123,873	-
Monk, Connie	105,299	3,092

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Monks, Michael	98,003	-
Moore, Jason Ni	91,235	701
Moore, Jennie L	162,822	1,352
Mora, Rodrigo A	105,253	942
Morency, Richar	76,892	-
Morgan, Orrett	105,207	4,011
Morgan, Peter A	82,080	11,419
Morgana, Pietro	103,708	473
Morrison, Miche	157,198	-
Morrison, Paul	98,126	-
Moses, Palvinde	122,266	-
Moshrefzadeh, J	125,658	-
Motilewa, Debor	88,376	-
Mulder, Michael	116,269	-
Mullis, Steven	104,014	-
Munro, Neil	104,606	-
Murie, Randall	101,663	4,894
Murphy, Andrey	97,412	-
Murphy, Megan J	108,871	2,841
Murray, David G	144,330	-
Murray, Valerie	81,324	-
Mustafa, Aiman	85,830	485
Mutis, Catherin	89,759	1,012
Mutter, Mark Es	92,284	-
Nadrzsky, Jacq	84,736	-
Naidesh, Don Wi	107,421	42
Naidu, Keshwan	86,145	-
Naish, Gillian	81,543	-
Nakamura, Mark	90,133	9,098
Nakamura, Takas	112,147	-
Nakui, Erica	81,340	425
Nanwani, Pinky	92,068	-
Nash, William T	85,236	376
Nason, Robert H	102,260	104
Nath, Rohitendr	90,886	1,862
Nath, Vnit Vine	149,813	-
Neal, Patrick	111,683	1,295
Nelson, Sarah	89,007	-
Nevard, Jon Dou	89,765	-
Neville, Sarah	104,034	697
Newall, Michael	100,651	976
Ney, David	103,962	-
Ng, George Edwa	103,951	-
Ng, Kal Kar Lun	92,716	-
Ng, Steven	141,426	-
Nicholson, Shau	83,716	-

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Nicholson, Trav	81,659	-
Nikfetrat, Koor	101,665	-
Niland, James L	83,939	145
Nishimura, Kim	100,416	1,932
Nolin, Julie Di	107,662	3,394
Noureddin, Born	126,618	2,434
Novakovic, Juli	101,655	-
Nussbaumer, Ali	165,307	740
Nyaeme, Bassam	176,351	-
Nymark, Dennis	81,574	-
Oching, William	101,655	-
Odgers, Todd Do	161,365	-
O'Donovan, Kimb	101,657	2,415
Ogden, Stephen	88,674	-
Ogundare, John	115,438	185
Oh, Janine Trac	109,487	2,517
Olarte, Sally A	103,858	-
Olszewski, Adri	101,655	-
O'Melinn, Lorca	122,588	-
O'Neill, Dennis	101,079	-
O'Neill, Donna	104,607	5,285
Ontkanin, Juraj	124,979	-
Oraji, Rahim	101,307	-
Orr, Carly Yan	118,819	3,786
Osborne, Russel	104,326	-
Ostermann, Henr	104,029	-
Otto, Jeffrey	101,046	1,189
Ovanesova, Anna	101,655	1,863
Overgaard, Mark	103,951	-
Owen, Kristina	84,940	-
Owen, Sean Will	82,767	-
Oye, Russell H	103,411	426
Pace, Manon H	100,311	2,394
Padilla, Elizab	92,332	-
Paleologou, Pav	105,253	1,835
Palizban, Heyda	128,497	-
Pandey, Anurag	118,120	3,840
Pandey, Bishnu	107,119	-
Panduri, Gisell	87,343	-
Papps, Kristine	106,317	-
Paquin, Robert	102,853	-
Paraninfi, Anna	77,113	-
Paris, Nancy Jo	155,412	499
Parker, Jeffrey	85,459	-
Parker, Lara	125,900	505
Parks, Kenneth	82,358	1,570

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Parliament, Deb	90,249	35
Parmar, Jaspal	152,996	518
Parry, Sandra J	92,635	-
Pascual, Joan	92,316	1,189
Passos, Maria R	139,088	5,971
Paterson, John	103,397	-
Paterson, Scott	107,364	-
Patterson, Jody	89,904	-
Pearce, Carey	99,862	-
Pekeles, Trish	125,408	998
Pellegrin, Glen	104,407	795
Penny, Michelle	81,324	1,876
Peralta, Billy	85,164	-
Pereira, Agnelo	104,275	-
Pereira, David	85,019	298
Perry, Steven J	153,829	-
Petersen, Shery	77,663	-
Peterson, James	102,610	2,157
Petrie, Cynthia	201,883	-
Petrov, Olga	115,360	-
Pettenon, Stefa	95,889	-
Pfaff, Dale	103,940	-
Phelan, Richard	83,454	-
Phillips, Willi	101,655	-
Phipps, Rosalin	75,970	2,948
Picher, Melissa	88,321	-
Pichugin, Ivan	103,967	-
Pierce, Tami	110,317	461
Pillay, Alysha	80,656	3,298
Piper, Deloris	93,967	10,072
Pirvu, Ciprian	140,507	1,515
Piva, Jeffrey A	81,599	1,846
Piva, Vincent	95,012	-
Plavcic, Ana Ma	90,822	-
Plesner, Karen	85,127	6,202
Podut, Alexandr	109,580	-
Poehlke, Josh A	84,156	-
Poelzer, Denise	104,910	-
Pogrebinsky, Ig	84,775	-
Pointon, Barry	101,655	-
Pongracz, Tamar	115,596	129
Poon, Joseph	117,866	2,748
Potyondi, Lawre	119,503	-
Pouria, Arezou	101,692	602
Powszedny, John	103,741	-
Prakash, Anthon	82,523	-

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Presta, Jessica	87,936	-
Purdy, John	76,870	110
Qi, Yu	92,476	-
Quiring, Gretch	101,655	322
Rai, Parmjit	109,825	-
Rajabi, Mohamma	101,675	1,786
Ram, Erika Ashl	79,271	-
Ramazzini, Sora	87,290	492
Ramer, Phillip	126,579	15,710
Randhawa, Kalwi	99,156	650
Randhawa, Tejin	143,524	-
Ranftl, Richard	84,603	-
Ransome, Dougla	103,873	1,911
Raoufi, Cyrus	133,199	4,894
Raschke, Silvia	101,655	-
Rawji, Hala Fat	96,605	-
Read, David Bru	123,181	998
Reamsbottom, St	81,365	-
Reaugh, James J	126,769	-
Redmond, David	103,951	-
Redston, Christ	113,212	181
Rees, Glynda Jo	101,652	-
Regan, Kendal L	101,317	5,443
Regan, Marion F	100,937	-
Reichenback, Ka	106,973	-
Reid, Lyle Hanf	113,373	-
Reinert, Richar	128,769	-
Rempel, Allan	106,496	-
Renzullo, Trace	156,447	6,260
Ribble, Kevin G	101,008	-
Richards, Denni	101,008	10,490
Richter, Charle	130,974	3,569
Rickard, Dylan	118,976	-
Riley, Tami R	104,455	10,454
Rimanic, Louise	101,038	-
Riquelme, Willi	103,800	-
Rishi, Neilu	117,176	-
Roberts, Kathy	180,241	-
Robertson, Fras	143,505	-
Robertson, Rebe	102,856	576
Robinsmith, Mic	123,593	-
Rockall, Matthe	112,968	1,993
Rockel, Daniell	85,069	-
Rodham, Paul J	104,607	545
Roemer, Tom	248,593	456
Rogerson, Chris	154,127	-

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Romalo, David	104,979	6,478
Rosenau, Marvin	107,447	371
Rout, James Wil	178,809	3,176
Rowan, Edwin	85,350	-
Rozman, Paul	101,663	-
Rubalcava Varga	84,389	-
Rudrakumar, Man	103,091	-
Rugge, Allison	141,707	1,628
Russell, Jacqui	94,781	2,538
Russell, Rosamu	108,356	-
Rutherford, Dav	102,891	-
Ruzic, Goran	154,430	-
Ryan, Catherine	101,655	-
Ryan, Lisa Joy	174,503	-
Saare, Tom A	91,313	3,085
Saberi, Hassan	111,000	-
Sackville, Patr	156,963	-
Saczuk, Eric	141,726	1,920
Safoniuk, Mike	107,401	-
Sajid, Ghulam	80,207	-
Salsabil, Umme	108,554	-
Salvador, Pamel	85,547	453
Samra, Rajpinde	79,944	-
Sandhu, Harjot	110,720	-
Sandhu, Ranjit	107,476	9
Sanjuan, Antoni	101,655	1,254
Santanna Crosar	78,247	-
Sarwal, Sanjeev	103,951	-
Satoglu, Shan	117,059	-
Sawyer, Paul	148,988	71
Schmid, Paul	107,059	-
Schmutter, Coli	77,430	-
Schnurr, Frank	105,233	5,679
Schofield, Jose	105,123	-
Schubert, Loren	128,317	751
Schultz, Jeff T	89,500	-
Schutte, Lauren	125,094	1,584
Scott, Robert	99,827	1,185
Scribner, Jean	105,253	2,626
Scudamore, Will	105,541	250
Scutt, Greg	91,750	890
Seixas Castela	87,462	4,288
Sekhon, Anoop	100,627	1,708
Selesky, Kevin	79,394	-
Shadmehr, Ramin	184,930	7,190
Shahabi, Bahare	88,442	4,730

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Shandler, Judy	92,453	-
Shannon, Christ	110,719	-
Sharda, Harroop	101,655	1,246
Shariat-Zadeh,	103,292	743
Shaw, Debbie	105,245	-
Sheehan, Karen	101,632	1,177
Shelest, John G	104,233	2,778
Shelton, Curt	101,800	5,012
Shen, Wei-Jen	92,125	-
Shenher, Lorime	94,612	726
Shepherd, Matth	75,342	-
Shore, Gary	102,223	5,285
Shore, Mike	108,713	-
Shukla, Monisha	159,981	4,095
Siddiqui, Mujee	103,720	-
Sidhu, Anita	112,785	-
Sidhu, Carmine	81,324	-
Sidhu, Jatinder	110,215	1,799
Sidhu, Monica	76,909	-
Sidjak, Craig T	136,864	4
Siedlaczek, Kat	152,605	13,576
Siljander, Mark	80,377	1,871
Silveira, Annie	95,931	7,479
Simmons, Charle	126,361	342
Simpson, Ying	78,045	302
Sinclair, Shaun	106,107	-
Singer, Zachary	79,727	2,283
Singh, Gurdial	78,752	-
Singh, Preetpal	77,697	-
Singh, Shachi	94,476	-
Siu, Christophe	101,573	-
Sivia, Gagandee	78,985	-
Skipper, Philip	80,265	-
Slater, Margo	75,532	-
Smit, Corlea	99,380	-
Smith, D'Arcy D	147,788	-
Smith, Don	94,268	-
Smith, Douglas	107,532	-
Smith, Martin F	107,355	-
Smith, Murray J	95,613	-
Smith, Pamela L	82,886	-
Smith, Wayne Mi	118,059	-
Smyth, Jonathan	90,357	2,210
Snider, Timothy	80,896	-
So, Janet	84,082	1,948
Soedhwa, Viresh	76,765	35

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Sokol, Cheryl	105,253	-
Sokolov, Nikola	110,161	-
Sokolova, Anton	77,439	-
Somogyi, Eva M	100,892	6,174
Song, Huimin	103,796	-
Soo Lum, Debora	105,018	2,693
Soulsbury, Kevi	110,485	1,190
Springer, Gail	76,085	608
Sreenath, Remya	81,416	8,122
Stadel, Joe	99,480	333
Stanisavljevic,	106,351	-
Stanley, Holly	99,253	-
Starkey, Michae	113,690	-
Steen, Robin	78,677	-
Steiner, Robert	103,760	-
Stewart, Alan J	77,398	150
Stewart, Kathry	105,259	6,316
Stewart, Michel	95,161	-
Stewart, Ronald	90,125	-
Stewart, Ronald	81,821	-
Storm, John Ken	101,655	2,639
Stott, Laurie J	100,557	1,736
Stovold, Matthe	76,378	-
Strange, Martin	90,212	376
Stropky, David	109,655	-
Strujenco, Vict	75,594	321
Sull, Sarbjit	81,386	301
Susanthan, Subr	107,525	-
Sweet, Brian	104,714	-
Sy, Hong	77,364	1,722
Szafran, Thomas	108,151	-
Tabatabaian, Me	113,382	3,251
Tafti, Reza	116,200	501
Taheri, Roxana	87,036	998
Talebi, Hamidre	112,036	2,058
Talman, Jennife	126,579	-
Talukdar, Sudip	108,538	1,442
Tam, Jasper Che	84,430	649
Tam, Nancy Wai-	101,008	1,428
Tamanna, Omid	77,363	6,587
Tanchak, David	159,551	-
Tang, Huafeng	95,222	-
Tang, Keith Hon	101,655	4,771
Tanoh, Germain	119,850	-
Tarasenko, Serg	77,081	-
Tariku, Fitsum	176,336	202

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Tashdjian, Raff	79,484	-
Tayles, Shereen	132,686	-
Taylor, Bryan	103,953	-
Terepocki, West	78,628	-
Tessier, Raymon	105,421	-
Therrien, Lauri	123,064	-
Thiessen, Gordo	101,008	8
Thomas, Heather	90,072	-
Thomas, Peter C	107,245	-
Thomas, Ryan R	104,366	-
Thompson, Bruce	107,479	11,491
Thompson, Chris	78,685	6,112
Thompson, Debbi	82,931	-
Thompson, Krist	102,671	-
Thompson-Jendry	104,061	-
Thornton, Chris	108,394	2,753
Thurston, Mary	147,205	430
Thurston, Paul	104,491	3,568
Tikkanen, David	120,023	-
Tipton, Travis	79,398	-
Tirado, Maria	109,057	917
Tiscornia, Lace	105,467	498
Tittle, Forrest	78,534	-
Tong, Karen Kit	93,841	-
Toor, Paviter S	114,025	-
Tooyserkani, Za	82,931	-
Torillo, Maria	83,279	-
Tran, Vivian	78,546	-
Trost, Robert	106,860	1,856
Tsao, Haruna	80,762	406
Turnbull, Joann	76,790	352
Turner, Donna E	88,027	-
Turner, Travis	95,023	1,953
Underwood, Derr	164,702	-
Upton, Anthony	101,094	-
Vahidnia, Reza	124,628	394
Van Beest, Harr	79,588	-
van Ginkel, Cyn	104,043	348
Van Jaarsveld, Izelde	79,483	-
van Jaarsveld, Marlize I	167,627	-
Varaich, Pawand	87,230	-
Verbeem, Jeffer	101,573	612
Verner, David H	101,660	-
Vigar, Jodie	85,568	2,227
Vohra, Neera	101,238	24,439
von Aulock, Mar	99,209	-

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Vukic, Heidi Ly	91,763	-
Vurdela, Richar	133,576	-
Waberi, Shawna	104,346	2,645
Wadge, Soizic	88,875	-
Waese, Victor L	101,655	1,851
Wahl, Gregory	78,883	-
Wai, Alex	107,307	-
Wainwright, Kev	166,531	40
Wajzer, Agata	76,310	2,693
Walker, Rick G	100,900	-
Walls, Kevin Ch	81,443	-
Walsh, Sean All	154,145	-
Walters, Rod G	101,592	-
Wang, Guojian	93,361	-
Wang, Hao	91,147	-
Wang, Tracy Yi	122,176	2,020
Warburton, Clau	104,220	-
Warne, Gerald L	103,951	-
Waterman, Jim	80,935	-
Webb, Darlene	101,655	2,937
Weckworth, Pete	85,349	-
Wei, Albert Ho	102,214	-
Wei, Caleb Shun	103,951	-
Weier, Phillip	128,339	-
Weintraub, Jenn	81,416	26
Weisner, Jesse	93,430	-
Wells, Tom Mitc	101,655	-
Wenzel, Carol L	103,865	-
Westcott, Morga	144,219	2,162
Weston, Alan C	105,319	1,357
Whitney, Benjam	86,961	-
Whittle, Erin E	139,958	2,042
Whyte, Michael	105,523	1,764
Wiebe, Brian Mi	99,451	-
Wiebe, Christop	101,661	2,027
Wiebe, Douglas	103,025	6,641
Wilczek, Richar	78,867	-
Willcock, Tracy	114,508	1,771
Williams, Garet	79,588	-
Williams, Steph	75,580	-
Wills, Anita Su	90,127	-
Wilson, Daniell	163,271	25,189
Wilson, Kory	183,131	1,277
Wlock, Ronald	109,661	3,708
Wolf, Deborah A	87,783	4,200
Wolf, Jennifer	84,722	1,153

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Wolfe, Patrick	101,655	428
Wolfe, Robin De	104,607	475
Wong, Angie Sha	77,019	-
Wong, Chi Wa	137,056	18
Wong, Christine OnPui	75,268	-
Wong, David K	101,008	1,189
Wong, Katherine	75,657	-
Wong, Michelle	76,954	-
Wong, Philip Go	108,888	-
Wong, Stanley	104,083	-
Wong, Thomas Ry	87,215	-
Woo, Elaine Nyu	125,920	1,241
Woo, Robyn Loui	88,918	3,718
Woo, Susan S	101,008	1,120
Wood, Christoph	85,083	-
Wood, David G	77,855	3,036
Wood, Timothy	103,951	3
Woodbridge, Ken	85,082	-
Woodley, Dougla	106,355	-
Woodley, Jordan	103,768	-
Woods, David	82,610	-
Worley, William	120,723	-
Yallouz, Steve	137,853	1,898
Yasir, Areeb So	85,894	-
Yatlo, Sergiy	103,951	-
Yau, Terry Yin	104,607	2,612
Yen, Doris	131,237	-
Yim, Jeffrey Wa	85,822	-
Yip, Stephanie	95,858	-
Yong, Hui Ling	92,906	3,268
Yoo, Richard C	105,098	-
Younan, Bacel	106,235	1,325
Young, Daryl	92,453	-
Young, Jason Iv	150,437	-
Young, Mei S	85,047	62
Yousefi, Amirho	124,628	736
Youssef, Rageey	108,955	-
Yu, Benjamin	165,577	0
Yushchenko, Yul	102,847	-
Zandhabibi, Hou	89,590	-
Zecchel, Michae	140,944	-
Zeitner, Erwin	104,178	-
Zeleschuk, Ken	113,195	1,931
Zhang, Dai	101,655	2,986
Zhang, Lei	100,274	-
Zhang, Xiaohui	78,009	840

*Salary may include overtime, allowances, part-time and termination settlement

NAME	SALARY*	EXPENSES
Zhang, Xing G.	76,934	1,676
Zhu, Jian Gang	131,196	-
Zikakis, Lindsey	81,261	683
Zlotnik, Janet E	104,176	763
ZZ --- Salaries under \$75000	75,109,800	-
	206,116,671	1,390,465

*Salary may include overtime, allowances, part-time and termination settlement

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
STATEMENT OF BOARD OF GOVERNORS, REMUNERATION AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021
EXHIBIT C

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF BOARD OF GOVERNORS, REMUNERATION AND EXPENSES

FOR THE YEAR ENDED MARCH 31, 2021

Name	Remuneration	Expenses ^(a)
Baryshnikov, Vasyl	235	-
Braundy, Marcia	2,050	1,185
Cervantes, Justin Felix Aguilar	235	-
Corrigan, Kathy Elizabeth	400	-
Enns, Robert L	2,050	-
Eveneshen, Doug G	2,562	2,100
Harvey, Anne	2,050	-
Hunt, Karin Rose	2,050	-
Mamenko, Artur	1,815	-
Musialek, Jeffrey	215	-
Reader, Dan Stuart	2,050	-
Sanghera, Balwant Singh	2,050	-
Sargent, Meredith Anne	2,050	-
Sones, Hunter	1,815	292
Tones, Ryan	2,050	-
Young, Catherine	2,050	-
Total:	<u>25,727</u>	<u>3,577</u>

^(a) These approved expenses include reimbursement mainly for out of town governors, for travel to and from board meetings, professional development and BCIT events.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF ACCOUNTS PAID

FOR THE YEAR ENDED MARCH 31, 2021

EXHIBIT D

SUPPLIER'S NAME	EXPENSES
1148893 BC Ltd	217,421
A Craig & Son Painting	109,034
A J Forsyth, division of Russel Met	116,540
A P I C S Educational Society (Vanc	249,782
Academica Group Inc	79,065
Access Copyright	90,277
Access Information Management of Ca	35,823
Accreditation Canada	196,883
Accurate Door and Hardware Ltd	27,395
ACKLANDS GRAINGER INC	32,141
Acklands-Grainger	153,091
Acme Fire and Safety Co Ltd	52,432
ACML Management Western Limited	1,308,211
ADP Distributors Inc	30,931
AES Engineering Ltd	159,786
Affinity Systems Ltd	345,573
Agilent Technologies Canada Inc	31,271
Air Liquide Canada Inc	179,220
Alfred Horie Construction Co. Ltd	370,100
Alpha Educational & Technological S	53,742
Altow Realty Group Ltd	165,824
Alvis Tsui (FSS) Inc	41,683
AMAZON	267,738
AME Consulting Group Ltd, The	158,971
Animism Studios Inc	42,250
Anisoft Group Inc	383,404
Annex Consulting Group Inc	100,562
Apple Canada Inc	256,978
Applyboard Inc	116,481
Associated Health Systems Inc	37,235
Atlas Copco Compressors Canada	38,416
Atlassian Pty Ltd	34,177
Austin Insulators Inc	27,128
Avante Solutions Inc	48,995
Aviall (Canada) Ltd	28,104
AVI-SPL Canada Ltd	169,565
B & B Excavation & Shoring Ltd	237,803
B C Communications Inc	58,204
B C Hydro	2,748,091
B C I T Foundation	25,000
Baker Bros Construction	112,397
Bare Advertising & Communications	48,148
Barry-Hamel Equipment Ltd	126,087
BCNET	1,610,630
Beaver Electrical Machinery	44,025

SUPPLIER'S NAME	EXPENSES
Bell Canada	153,981
Best Buy Canada Ltd	48,088
Best Service Pros	4,866,653
Binnie Land Surveying Ltd	26,503
Bird Construction Group	30,627,465
BIV Media Limited Partnership	62,958
Black & McDonald Limited	338,516
Bonfire Interactive Ltd	39,579
Bonilla, Pilar Maria Del.	28,426
Boyden Vancouver	161,520
Bright Can-Achieve Ltd	34,712
Bunzl Canada Inc	163,724
Burnaby Board of Trade	34,998
BURNABY ONLINE PAYMENTS	56,503
CAE Healthcare Inc	148,867
Camosun College	586,657
Canadian Institute of Traffic and T	68,375
Canadian Turner Construction Compan	590,090
Canstar Restorations	47,070
Cardinal Health Canada Inc	28,225
Cardinal Path	236,062
Cascade Raider Holdings Ltd (dba Ra	140,876
CBRE Limited	33,179
CBVL Robotics Inc	283,515
CDW Canada Corp	220,541
Cengage Canada	48,634
Cengage Learning	25,572
Cengage Learning Canada Inc	337,317
Chairlines	28,821
Charter Telecom Inc	777,263
CHARTWELLS	28,185
Chernoff Thompson Architects	220,042
Cherwell Software Inc	137,684
Christina Olsen	126,000
Chu, Brendan	57,902
Chung, Timothy Arthur.	78,509
Cisco Systems Capital Canada Co	143,587
Citrix Systems Inc	129,257
Citron Hygiene	40,872
City Of Burnaby	353,814
City Of Vancouver	40,299
CitySpaces Consulting Ltd	57,102
Coast Mailing Services Ltd	173,039
Colborne Architectural Group Pacifi	94,492
Colleges and Institutes Canada	142,829

SUPPLIER'S NAME	EXPENSES
Colliers Project Leaders Inc	65,346
Compugen Inc	1,206,920
Connections Call Centre	34,205
ControlUp Inc	202,733
Cook Public Relations Inc	107,118
Coriolis Consulting Corp	25,112
Cority Software Inc	57,669
CORPORATE EXPRESS	113,683
Council of Prairie and Pacific Univ	124,107
Creative Door Services	26,808
Creative Energy Vancouver Platforms	142,360
CSA Group	344,696
CT Control Temp Ltd	207,940
D2L Corporation	497,594
DA Architects + Planners	73,470
Dekor Glass (1996) Ltd	58,821
Deloitte Inc	126,984
Deltec Electric Ltd	307,409
Dennis Murphy Trucking Inc	29,019
Denomey Construction Management Ltd	66,785
DHL Express (Canada) Ltd	113,633
Dicks Lumber	150,672
DIGICERT INC	29,733
DKC DIGI KEY CORP	31,008
DLA Piper (Canada) LLP	25,572
DubLabs, LLC	124,427
Dynamic Rescue Training Ltd	114,679
E B Horsman & Son Ltd	62,303
E S R I Canada Limited	32,288
EBSCO Canada Ltd	44,482
EDM Studio	32,055
Edziza Marketing	67,200
Eigen Development Ltd	29,454
Ellucian Technologies Canada ULC	413,828
ELSEVIER	56,770
EMCO Corporation	215,746
ESC Automation Inc	301,810
EXP Services Inc	166,438
eXplorance Inc	93,030
F A S T Limited	106,852
Fast Track Floors Ltd	53,208
Fasteel Industries Ltd	52,278
Finlink Construction Ltd	2,230,263
First Impression Visuals	75,180
Fisher Scientific	109,460

SUPPLIER'S NAME	EXPENSES
Flynn Canada Ltd	82,365
FortisBC Energy Inc	1,088,972
FPEDUMedia	52,957
Fraser Health Authority	673,577
Frostbyte Consulting Inc	57,152
Fusion Cine Sales and Rentals Inc	41,131
FWD Engineering Ltd	29,085
G Trasolini Contractors Ltd	59,034
Gartner Canada Co.	89,040
Gaspard & Sons Ltd	28,297
Genesis Integration	78,330
GeoPacific Consultants Ltd	120,381
Georgeson, Shyanne	37,087
Give Direct Response Inc	28,427
GLOBAL	371,290
Great Big Solutions Ltd	29,925
Greater Vancouver Board of Trade	110,200
Gregg Distributors BC Ltd	184,861
Griff Building Supplies Ltd	41,516
Groove Identification Solutions	65,428
GS Broadcast Technical Services Ltd	29,855
Guard.me International Insurance	40,375
Guillevin International Inc	229,832
GUNN Consultants Inc	88,813
Hallsworth, Cora	71,040
Harris & Company	906,179
HCMA Architecture + Design	133,865
Health Insurance BC & Health Tax	4,139,615
Heather Lehmann and Associates	39,756
Hemlock Printers Limited	49,299
Heritage Office Furnishings	345,195
Holaco Construction (1997) Ltd	3,789,225
Homewood Health Inc	121,146
Horizant, Inc	247,899
Hoskin Scientific Limited	54,356
Howard Carter Lease Ltd	58,029
Hunt Personnel Temporarily Yours	46,122
Hunter Kirkwood Ltd	298,596
I E E E	36,187
I P T Publishing & Training Ltd	27,881
IBI / HB Architects	59,682
ICBC	125,392
IG Image Group Inc	103,933
IHM Mechanical Ltd	46,724
Impark	147,188

SUPPLIER'S NAME	EXPENSES
Imperial Parking Canada Corporation	92,721
Inaxsys	31,040
INDIGO	25,168
Innovative Interfaces Incorporated	104,763
Innovative Signage	44,025
Insulation Industry Apprenticeship	65,673
Insurance Institute of Canada	28,550
Interior Health Authority	97,414
International SOS Canada Assistance	109,296
Iridia Medical Inc	27,025
JAR Audio	61,955
JD Education Consulting Ltd	36,094
Jerry Mesner Consulting	94,500
Jim Bogusz	27,056
Jive Software	231,004
John Wiley & Sons(Canada) Ltd	238,186
Jonathan Bassan	72,890
Jones & Bartlett Publishers Inc	63,334
Jones Food Store Equipment Ltd	39,363
Justice Institute of BC	251,792
K M S Tools & Equipment Ltd	152,883
K P M G Management Consulting	25,155
Kasian Architecture Interior Design	152,642
KeyData Associates Inc	341,982
Keystone Environmental Ltd	53,448
Kincaid Holdings Ltd	1,973,775
Kirsten Reite Architect Inc	447,857
Kitamaat Valley Education Society	27,096
Knight Signs	94,799
Kone Inc	592,826
Kongsberg Digital Simulation Ltd	274,653
Kreative Solutions Consulting Inc	109,095
Kuda Equipment Ltd	163,736
Kwela Leadership & Talent Managemen	73,595
Laerdal Medical Canada Ltd	136,048
Learning Glass Solutions Inc	31,054
LEC Quantity Surveying & Project Ma	143,918
Life Technologies Inc	140,772
Lin Haw International Co Ltd	25,777
Linda Pradel Consulting Inc	44,966
LinkedIn Ireland Unlimited Company	52,958
Login Brothers Canada	245,950
London Drugs	59,462
Long View Systems Corporation	599,587
Lonsdale Quay Hotel	76,002

SUPPLIER'S NAME	EXPENSES
Lordco Parts Limited	71,531
Lorne Lapham Sales & Rentals Inc	27,018
Luma Tech Solutions Canada Ltd	101,066
Lumatec Gmbh	29,097
Luceo Consulting Inc	61,824
Mack Kirk Roofing and Sheet Metal L	198,150
Macquarie Equipment Finance Ltd	2,749,955
MAKE Projects Ltd	225,788
Manulife Financial Company	9,274,623
Marjorie Co Law Corporation	153,813
Marsh Canada Ltd	49,536
Martket Branding Inc	43,040
Mathworks Inc	31,095
Matthieu, Pat	28,350
Maxwell Floors Ltd	36,848
Mc Squared System Design Group Inc	71,316
MC3 Solutions Inc	44,792
McGraw-Hill Ryerson Limited	238,356
Meltwater News Canada, Inc	31,360
Mercedes Benz Canada Inc	55,334
Meridian One Cap Credit Corp	43,563
Metro Motors Ltd	70,906
Metro Testing & Engineering Ltd	58,718
Microserve Business Computer Servic	1,628,196
Microsoft Canada Inc	380,566
Minister of Finance	3,561,982
Mirion Technologies (Canberra CA) L	54,462
MIZA Architects Inc	44,470
Morris J. Wosk Centre for Dialogue	32,417
Morrison Hershfield Ltd	128,255
Moses Structural Engineers Inc	34,125
Mott Electric Ltd	91,122
MPOYNT Inc	25,116
Multivista Construction Documentati	419,248
NAPA Auto Parts	111,324
National Graphic Solutions Inc	40,891
National Project Management Inc	138,879
Natural Step Canada Inc The	25,000
Nelson Education Ltd	173,988
Neutral Zone Coaching & Consulting	45,604
New City Solutions Inc	220,918
New Value Solutions Group Inc	193,264
Newark Element 14	65,698
Newcomp Analytics Inc	122,138
Newcomp Solutions Inc	70,426

SUPPLIER'S NAME	EXPENSES
Northern Health Authority	26,050
Northwest Hydraulic Consultants	46,964
Nova Biomedical	28,007
O C Tanner	52,897
OMD Canada (C/O Omnicom Finance Ca	2,204,995
OnSolve LLC	44,117
Oracle Canada ULC	340,908
Orkin Canada Corporation	114,570
P C L Constructors Canada Inc	31,138
Pacific Air Filter Ltd	99,269
Pacific Flying Club	1,275,743
Pacific Maintenance Services	45,575
Pacific Western Paints Ltd	46,200
Paladin Security Group Ltd	3,230,246
Paladin Technologies Inc	669,361
Panglobal Training System	309,731
PCL Constructors WestCoast Inc	3,928,156
Pearson Canada Inc.	466,727
Pearson Education Canada	45,613
Pension Corporation	19,092,042
Percona LLC	29,747
Perkins Will Architects	363,714
PFS Studio	158,545
Philips Electronics Ltd - Healthcar	52,373
Physical Science Innovation Corpora	49,350
Pinchin Ltd.	581,444
Pinkham, Christine Barbara.	25,998
Platform Properties Ltd.	52,500
Polycrete Restorations Ltd	31,379
Polytechnics Canada	99,762
Postmedia Network Inc.	34,071
Power Pros Electrical Ltd	84,168
Powerschool Canada ULC	51,568
Powertech Labs Inc	62,475
Predom Construction	46,736
Premier Landscaping Inc	413,967
Price Waterhouse Coopers LLP	182,585
Prism Engineering Ltd	25,638
PrismRBS LLC	41,097
Proctorio	30,318
Progressive Educational Systems	35,695
ProQuest LLC	263,203
Providence Health Care	55,470
Provincial Health Services Authorit	68,301
PSEA	68,726

SUPPLIER'S NAME	EXPENSES
Pufferfish	94,982
Qualtrics	44,151
QUEENS PRINTER	152,523
Quietly Media Inc	50,436
R F Binnie & Associates Ltd	1,070,979
R P Electronic Components Ltd	46,027
RDH Building Science Inc.	87,258
Receiver General For Canada	9,711,154
Reco Decoration Group Inc	27,245
Redpath Relocations Inc	39,207
Refrigerative Supply Limited	46,070
RESA Canada Inc.	78,745
RICOH Canada Inc	136,505
Robert Half Canada Inc	141,733
Ron Hart Architect Ltd	50,642
Ron Paley Broadcast	26,449
Royal Roads University	38,737
RWDI AIR Inc.	29,298
S&P Global Market Intelligence	32,214
Sapphire Sound Inc	62,764
Sarah Bainbridge	39,405
Sasco Contractors Ltd	401,548
School District No 35 Langley	58,086
SES Consulting Inc	136,605
Shaderware	81,295
Shaw Cablesystems G P	29,020
Shop3D.ca	46,439
Siemens Canada Ltd	38,094
Simbits Learning Solutions Ltd	52,500
Simon Fraser University	339,908
Simutech Multimedia Inc	111,300
Snap-On Tools Of Canada Ltd	530,269
Snowcap Contracting Ltd	159,730
Software2 Americas Inc	267,787
Southern Butler Price LLP	133,660
Spartan Controls	70,450
Spatial Technologies Inc	36,764
Spears Sales & Service Ltd	30,469
SPI Health and Safety Inc	135,696
Spicers Canada ULC	30,648
Standard Building Supplies Ltd	40,156
Stanley Canada Corporation	169,868
Stanley Security Solutions	148,689
Stantec	1,079,105
Stantec Architecture Ltd	196,707

SUPPLIER'S NAME	EXPENSES
Staples Business Advantage	283,194
StarRez, Inc	47,261
Steelguard Fence Ltd	52,934
Still Creek Press	113,910
Stryker Canada ULC	25,631
Student Association of the BCIT	44,569
Sudden Technologies	210,697
Symplcity Corporation	25,160
T T A Technology Training Associate	116,853
Tableau Software, Inc	78,418
Taylor & Francis Group LLC	57,775
Technical Safety BC	37,361
Technique Office Furniture Ltd	26,093
Technologies Cognisco Inc	33,479
Tekara Organizational Effectiveness	46,594
TELUS Communications (B C) Inc	1,036,728
Telus Mobility (BC)	271,602
Testforce Systems Inc	161,859
The Capital Hill Group Ottawa Inc	82,026
The F.A. Bartlett Tree Expert Compa	30,419
THE HOME DEPOT	108,069
Think Space	63,121
Thinkspace Architecture Planning In	401,115
Thomas Skinner & Son Ltd	162,848
Thomson Reuters Canada	65,176
Total Energy Systems Ltd	240,623
Traction Motorcycles Ltd dba Dayton	37,184
Trades Training Consortium of Briti	60,683
Trane British Columbia	86,131
Trane Canada ULC	56,479
Trinity Power Rentals	66,141
Uline	150,446
University of British Columbia	107,374
University of the Fraser Valley	83,657
UPS CANADA	202,494
URBAN IMPACT RECYCLING	28,391
Vancouver Coastal Health Authority	547,455
Vancouver Community College	272,035
Vancouver International Airport Aut	78,980
Vancouver Island Health Authority	609,814
Vancouver Island University	40,473
Varian Medical Systems	113,702
Veritiv Canada Inc	63,714
Vernier Canada	25,080
Verogen Inc	40,320

SUPPLIER'S NAME	EXPENSES
Vidcom Ltd	149,720
Viking Fire Protection Inc	331,844
VWR International Co	162,594
Waste Connections of Canada Inc	213,869
Watt Consulting Group Ltd	50,534
Wesco Distribution-Canada Inc	83,149
West Pacific Consulting Group Manag	311,359
Westburne West	193,041
Western Leakage Services Ltd	37,540
Wiseblood Consultancy	26,513
WMW Public: Architecture + Communic	64,290
Worksafe BC	464,577
World Maritime University	38,505
WSP Canada Inc	65,076
Xibita	44,849
Xradar B C Inc	43,876
Yukon University	78,750
Zitner, Elaine Tamara.	34,200
ZZ --- Accounts under \$25,000	6,461,949
Grand total	171,666,106

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

SCHEDULE OF SEVERANCE AGREEMENTS

FOR THE YEAR ENDED MARCH 31, 2021

EXHIBIT E

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
SCHEDULE OF SEVERANCE AGREEMENTS
FOR THE YEAR ENDED MARCH 31, 2021

The number of agreements made during the 2020/21 fiscal year with employees excluded from coverage under collective agreements was 9.

The range of equivalent months' gross salaries represented by the severance agreements was 1 to 8 months.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

SCHEDULE OF DEBTS

FOR THE YEAR ENDED MARCH 31, 2021

EXHIBIT F

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

SCHEDULE OF DEBTS

FOR THE YEAR ENDED MARCH 31, 2021
(thousands of dollars)

Debentures:

Additional Debt

Certificate Number	Maturity Date	Rate	Balance 31-Mar-21	Accumulated Sinking Fund	Balance 31-Mar-20	Annual Payment
BCITCDP	Sep,08,2023	8.00%	12,888	6,139	12,888	1,031
BCCD-25	Jun,18,2042	4.30%	37,992	2,116	38,355	1,063
CAD-P-NOTE	Dec,18,2021	3.25%	5,051	-	5,156	127
Capital Lease Obligations			18,493	834	20,479	2,820
			<u>74,424</u>	<u>9,089</u>	<u>76,878</u>	<u>5,041</u>

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS
FOR THE YEAR ENDED MARCH 31, 2021
EXHIBIT G

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

FOR THE YEAR ENDED MARCH 31, 2021

The number of guarantee and indemnity agreements in force which required Ministry of Finance approval prior to being given under the Financial Administration Act Guarantees and Indemnities Regulation (B.C. 258/87) during the 2020/21 fiscal year was 38.

There were no Guarantee Agreements approved during the year.

List of indemnities approved during the year by Risk Management Branch of the Ministry of Finance:

Indemnity Agreement	Date Approved
1 Baxter Corporation	Apr 21, 2020
2 Schneider Electric Canada Inc.	Apr 29, 2020
3 British Columbia Hydro and Power Authority	Apr 30, 2020
4 Innovative Interfaces Incorporated, a California corporation	May 06, 2020
5 Trane Canada ULC	May 08, 2020
6 Varian Medical Systems, Inc.	May 20, 2020
7 Fraser Health Authority	Jul 15, 2020
8 Jim Pattison Industries Ltd. doing business as Jim Pattison Lease	Jun 22, 2020
9 Point Software Technologies Ltd.	Jun 19, 2020
10 ProctorU, Inc.	Jul 07, 2020
11 BowerStack, Inc. USA	Jul 14, 2020
12 Amazon.com.ca, Inc.	Aug 19, 2020
13 Wiseblood Consultancy	Sep 25, 2020
14 Colleges and Institutes Canada	Sep 30, 2020
15 Colleges and Institutes Canada	Oct 29, 2020
16 Mazda Canada Inc.	Oct 30, 2020
17 Philips Healthcare - A Division of Philips Electronics Ltd.	Nov 12, 2020
18 Ford Motor Company	Nov 19, 2020
19 CityStudio Vancouver Society	Dec 16, 2020
20 STIHL Limited	Dec 16, 2020
21 British Columbia Association of Optometrists	Dec 17, 2020
22 TELUS Communications Inc.	Dec 23, 2020
23 PerkinElmer Health Sciences Canada, Inc.	Jan 14, 2021
24 Toyota Canada Inc.	Jan 25, 2021
25 Scene Ideas Ltd.	Jan 29, 2021
26 Fulcrum Management Solutions Ltd.	Feb 04, 2021
27 SUNCOR ENERGY PRODUCTS PARTNERSHIP, by its authorized agent, SUNCOR ENERGY SERVICES INC.	Feb 08, 2021
28 Nanozen Industries Inc.	Feb 16, 2021
29 ControlUp Technologies Ltd.	Feb 18, 2021
30 Ryerson University and Her Majesty the Queen in Right of Canada represented by the Minister of Employment and Social Development Canada	Mar 02, 2021
31 Advantage Asset Tracking Inc.	Mar 05, 2021
32 Meltwater News Canada Inc.	Mar 10, 2021

Indemnity Agreement	Date Approved
33 British Columbia Hydro and Power Authority	Apr 30, 2020
34 Canadian Fire Alarm Association	Mar 15, 2021
35 Convoy Supply Ltd	Mar 15, 2021
36 City of Vancouver	Mar 16, 2021
37 Science Fair Foundation of BC	Mar 18, 2021
38 Her Majesty the Queen in Right of the Province of Manitoba as represented by the Minister of Advanced Education, Skills and Immigration	Mar 30, 2021

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
STATEMENT OF FINANCIAL INFORMATION APPROVAL
FOR THE YEAR ENDED MARCH 31, 2021
EXHIBIT H

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
STATEMENT OF FINANCIAL INFORMATION APPROVAL
FOR THE YEAR ENDED MARCH 31, 2021

The undersigned represents the Board of Governors of BCIT and approves all the statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.

A handwritten signature in black ink, appearing to be 'DR' with a stylized flourish.

Dan Reader
Chair of Board of Governors

Date: October 5, 2021