

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

FINANCIAL INFORMATION ACT RETURN

FOR THE YEAR ENDED MARCH 31, 2022

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
CONSOLIDATED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION
AS AT MARCH 31, 2022

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British Columbia Institute of Technology

Consolidated Financial Statements
March 31, 2022
(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 Pekeles
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, 2022 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, 2022;
- the consolidated statement of operations and accumulated surplus for the year then ended;
- the consolidated statement of remeasurement gains (losses) 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
- 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.

PricewaterhouseCoopers LLP
PricewaterhouseCoopers Place, 250 Howe Street, Suite 1400, Vancouver, British Columbia, Canada V6C 3S7
T: +1 604 806 7000, F: +1 604 806 7806

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



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 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
June 2, 2022

British Columbia Institute of Technology

Consolidated Statement of Financial Position

As at March 31, 2022

(in thousands of dollars)

	2022	2021
Financial assets		
Cash and cash equivalents	\$ 94,720	\$ 114,242
Accounts receivable (note 3)	10,940	8,941
Inventories for resale	1,174	1,113
Due from government (note 4)	22,780	3,391
Portfolio investments (note 5)	10,970	12,270
Investments in government business enterprises and partnerships (note 6)	14,907	14,844
	155,491	154,801
Liabilities		
Accounts payable and accrued liabilities (note 7)	34,607	25,292
Due to government and other government organizations (note 4)	9,595	7,026
Employee future benefits (note 8)	30,466	29,500
Deferred tuition fees	30,169	39,062
Deferred revenue – other	11,023	9,736
Deferred contributions (note 9)	44,235	25,495
Deferred capital contributions (note 10)	357,914	317,602
Asset retirement obligation (note 11)	18,389	20,482
Debt (note 12)	41,316	47,677
Obligations under capital lease (note 13)	16,587	18,493
	594,301	540,365
Net debt	(438,810)	(385,564)
Non-financial assets		
Tangible capital assets (note 14)	539,836	500,065
Endowment investments (note 5 & 15)	31,006	28,377
Inventories held for use	354	488
Prepaid expenses	2,656	2,861
	573,852	531,791
Accumulated surplus	\$ 135,042	\$ 146,227
Accumulated surplus comprises:		
Accumulated operating surplus	\$ 133,777	\$ 143,164
Accumulated remeasurement gains	1,265	3,063
	\$ 135,042	\$ 146,227

Commitment and contingencies (note 16)

See accompanying notes to the financial statements

Approved by the Board of Directors



Dan Reader, Board Chair and Chair Audit & Finance Committee

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, 2022

(in thousands of dollars)

	Budget	2022	2021
Revenue			
Province of British Columbia grants (note 9)	\$ 168,919	\$ 162,761	\$ 165,136
Tuition fees	145,126	133,658	143,317
Sales, ancillary revenue and other income	18,050	17,881	13,771
Industry services	11,829	13,178	11,870
Other contributions	1,525	9,934	7,760
Investment income	3,150	4,946	3,529
Gifts and donations	3,000	3,952	1,776
Gain from government business enterprises and partnerships (note 6)	-	146	917
Amortization of deferred capital contributions (note 10)	16,364	17,535	15,433
	367,963	363,991	363,509
Expenses (note 19)			
Academic and student support	55,651	50,896	49,791
Administrative support	66,831	73,542	69,259
Ancillary	12,069	10,462	9,653
Instruction	221,233	223,505	213,527
Externally funded and related entities	12,179	17,602	16,648
	367,963	376,007	358,878
Annual operating (loss) surplus	-	(12,016)	4,631
Net restricted endowment contributions	-	2,629	411
Annual (loss) surplus	-	(9,387)	5,042
Accumulated surplus, Beginning of year	143,164	143,164	138,122
Accumulated surplus, End of year	\$ 143,164	\$ 133,777	\$ 143,164

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, 2022

(in thousands of dollars)

	2022	2021
Accumulated remeasurement gains (losses), Beginning of year	\$ 3,063	\$ (1,781)
Unrealized (losses) gains attributed to fair value of investments	(962)	4,091
Amount reclassified to investment income	(836)	753
Net remeasurement (losses) gains	(1,798)	4,844
Accumulated remeasurement gains, End of year	\$ 1,265	\$ 3,063

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, 2022

(in thousands of dollars)

	Budget	2022	2021
Annual (loss) surplus	\$ -	\$ (9,387)	\$ 5,042
Additions of tangible capital assets	(74,262)	(71,339)	(58,032)
Amortization of tangible capital assets	30,093	30,788	29,353
Loss on disposition of tangible capital assets	250	780	6
	(43,919)	(39,771)	(28,673)
Change in endowment investments	-	(2,629)	(412)
Change in inventories held for use	-	134	(217)
Change in prepaid expenses	-	205	(1,980)
	-	(2,290)	(2,609)
Net remeasurement (losses) gains	-	(1,798)	4,844
Increase in net debt	(43,919)	(53,246)	(21,396)
Net debt, Beginning of year	(385,564)	(385,564)	(364,168)
Net debt, End of year	\$ (429,483)	\$ (438,810)	\$ (385,564)

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, 2022

(in thousands of dollars)

	2022	2021
Cash provided by (used in):		
Operating activities		
Annual (loss) surplus	\$ (9,387)	\$ 5,042
Items not involving cash		
Net gain from government business enterprises and partnerships	(63)	(917)
Amortization of tangible capital assets	30,788	29,353
Employee future benefits	966	1,887
Asset retirement obligation accretion expense	566	489
Loss on disposition of tangible capital assets	780	6
Amortization of deferred capital contributions (note 10)	(17,535)	(15,433)
	6,116	20,427
Change in non-cash working capital items (note 17)	1,908	(3,348)
	8,024	17,079
Capital		
Acquisition of tangible capital assets	(73,377)	(58,413)
Asset retirement obligation liabilities settled	-	(11)
	(73,377)	(58,424)
Investing activities		
Net acquisition of investments	(3,127)	(1,093)
Contribution from government business enterprises and partnerships	-	(280)
	(3,127)	(1,373)
Financing activities		
Capital contributions received	57,847	54,130
Payment to debt sinking funds	(1,104)	(1,088)
Capital lease payments	(2,528)	(2,820)
Debt repayments	(5,257)	(466)
	48,958	49,756
(Decrease) increase in cash and cash equivalents	(19,522)	7,038
Cash and cash equivalents, Beginning of year	114,242	107,204
Cash and cash equivalents, End of year	\$ 94,720	\$ 114,242

Supplemental cash flow information (note 17)

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

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

1 Authority and Purpose

British Columbia Institute of Technology (the Institute) operates under the College and Institute Act of British Columbia (the Act) and is principally funded by the Province of British Columbia (the Province) through the Ministry of Advanced Education and Skills Training (the Ministry). The Institute is a not-for-profit entity governed by a Board of Governors, the majority of whom are appointed by the Province. The Institute is a registered charity and is exempt from income taxes under Section 149 of the Income Tax Act (Canada).

The Institute provide courses of instruction in advanced technological and vocational fields to nearly 50,000 full and part-time students annually and operates across five main campuses in the Province.

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in governments worldwide, including Canadian federal and provincial governments enacting emergency measures to combat the spread of the virus. During the fiscal year, the Institute experienced declines in tuition revenue from international students due to travel restrictions, challenges with obtaining study permits and students opting out of remote learning from their home country. While the affects are expected to be temporary, the duration of the disruption and related financial impact cannot be reasonably estimated at this time. Management will continue to monitor the ongoing financial impacts and adjust operations as required to ensure its ability to fulfill obligations and continue operations.

2 Summary of significant accounting policies

(a) Basis of accounting

The 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 supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

The *Budget Transparency and Accountability Act* requires that the consolidated financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulations.

Regulation 257/2010 requires all taxpayer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections related to not-for-profit accounting standards.

Regulation 198/2011 requires that restricted contributions received or receivable are to be reported as revenue depending on the nature of the restrictions on the use of the funds as follows:

- Contributions for the purposes of acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

- Contributions restricted for specific purposes other than those for the acquisition or development of a depreciable tangible capital asset are recorded as deferred contributions and recognized in revenue in the period in which the stipulation or restriction on the contributions have been met.
- For British Columbia taxpayer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires that:

- Government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standards PS3410; and
- Externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standards PS3100.

As a result, revenue recognition in the consolidated statement of operations and accumulated surplus and certain related deferred capital contributions would be recorded differently under Canadian public sector accounting standards.

(b) Basis of consolidation

(i) 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.

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 and 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.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

(ii) 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 consolidated in these financial statements using the modified equity method:

- Great Northern Way Campus Trust ("GNWCT") 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.
- TTA Technology Training Associates Ltd. (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.
- PanGlobal Training Systems Ltd. PlanGlobal 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.

(c) Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and highly liquid investments that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value. These investments generally have a maturity date of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

(d) 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.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

(e) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset and overhead directly attributable to construction and development. Interest is capitalized over the development period whenever external debt is issued to finance the construction and development of tangible capital assets.

Donated assets are recorded at fair market value at the date of acquisition. When fair value of the donated asset cannot be reliably determined, the asset is recorded at nominal value.

The cost, less residual value, of the tangible capital assets, excluding land, is amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Basis
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 and development 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.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

(f) 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.

(g) 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 obligation is measured at the best estimate of the future cash flows required to settle the liability, discounted at estimated credit-adjusted risk-free discount rates. The estimated amount of the asset retirement cost is capitalized as part of the carrying value of the related tangible capital asset and amortized over the life of the asset.

The liability is accreted to reflect the passage of time. Subsequent to the initial measurement, the asset retirement obligation is adjusted each year for changes in factors such as the amount and timing of expected underlying cash flows, or discount rates, with the offsetting amount recorded to the carrying amount of the related asset.

(h) 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 and collection is reasonably assured. Revenue related to fees or services received in advance of the fee being earned or the service performed is deferred until 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.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

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:

- (i) 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.
- (ii) 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.
- (iii) 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.

i) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the Institute are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs such as insurance and maintenance costs. The discount rate used to determine the present value of the lease payments is the lower of the Institute's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

(j) Financial instruments

Financial instruments are classified into two categories: fair value or cost.

- i) Fair value category: Portfolio investments and endowment investments that are quoted in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the consolidated statement of remeasurement of gains (losses) until such time that the financial asset 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 of gains (losses).
- (ii) Cost category: Cash and cash equivalents, accounts receivable, due to/from government and other government organizations, accounts payable and accrued liabilities, debt and obligations under capital lease are measured at cost using the effective interest rate method. Any gains, losses or interest expense is recorded in the annual surplus depending on the nature of the financial asset/liability that gave rise to the gain, loss or expense. Valuation allowances are made when collection is in doubt.

(k) 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:

(i) 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, 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 Vice Presidents, management, administration, support staff and related support costs.

(ii) 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 Information Technology & Communications. Costs associated with the function include Vice Presidents management, administration, support staff and related support costs.

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March 31, 2022

(iii) 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 Institute. 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.

(iv) 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.

(v) 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.

(l) Budget figures

Budget figures have been provided for comparative purposes and have been derived from the 2022/2021 Fiscal Plan approved by the Board of Governors of the Institute on April 21, 2021.

(m) 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.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

3 Accounts receivable

	2022	2021
Student	\$ 4,820	\$ 5,169
Trade and other	6,495	4,147
Allowance for doubtful accounts	(375)	(375)
	<u>\$ 10,940</u>	<u>\$ 8,941</u>

4 Balances with government and other government organizations

(a) Due from government and other government organizations

	2022	2021
Federal government	\$ 1,997	\$ 1,985
Provincial government	18,778	1,102
Other government organizations	2,005	304
	<u>\$ 22,780</u>	<u>\$ 3,391</u>

(b) Due to government and other government organizations

	2022	2021
Federal government	\$ 2,400	\$ 1,641
Provincial government	6,136	4,316
Other government organizations	1,059	1,069
	<u>\$ 9,595</u>	<u>\$ 7,026</u>

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

5 Financial instruments

Investments consist of fixed income pooled funds and equity pooled funds. Investments in pooled investment funds are measured at fair value, which represents the Institute's proportionate share of underlying net assets at fair value determined using closing market values. The unit net asset value is supplied by the pooled fund administrator. Financial instruments measured at fair value held within each investment are classified according to a hierarchy that includes three levels reflecting the reliability of the inputs involved in the fair value determination. The different levels are defined as follows:

- 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 are unobservable, because there is little or no market activity and reflect an entity's own determination about the assumptions that market participants would use in pricing the assets or liabilities. The Institute does not own financial investments classified as Level 3.

Investments and endowment investments recorded at fair value are comprised of the following:

	Fair value hierarchy	2022	2021
Cash and cash equivalents	Level 1	\$ 3,156	\$ 2,957
Equities	Level 2	22,710	21,241
Fixed income	Level 2	16,110	16,449
		38,820	37,690
Total investments		41,976	40,647
Endowment investments		31,006	28,377
Portfolio investments		\$ 10,970	\$ 12,270

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

6 Investments in government business enterprises and partnerships

The change in government business enterprises and partnership investments is comprised of the following:

	Balance, Beginning of year	Net distributions paid	Net adjustment	Net income	Balance, End of year
Investment in GNWCT	\$ 13,303	(83)	(15)	380	\$ 13,585
Investment in PanGlobal	1,176	-	-	(226)	950
Investment in TTA	365	-	-	7	372
	\$ 14,844	(83)	(15)	161	\$ 14,907

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

	25% share	
	2022	2021
Statement of financial position		
Total assets	\$ 16,239	\$ 16,514
Total liabilities	2,202	1,946
Equity	\$ 14,037	\$ 14,568
Statement of operations and accumulated surplus		
Revenue	\$ 1,634	\$ 1,332
Expenses	(1,470)	(1,556)
Unrealized gain on investment	216	1,349
Net gain	\$ 380	\$ 1,125
Statement of cash flows		
Operating activities	\$ 171	\$ 11
Investing activities	(245)	(186)
Financing activities	(170)	-
Decrease in cash during the year	\$ (244)	\$ (175)

Total liabilities for 2022 include \$0 (2021 - \$170) payable to the Institute.

7 Accounts payable and accrued liabilities

	2022	2021
Trade payables	\$ 15,480	\$ 11,290
Salaries and benefits payable	18,819	13,597
Other	308	5,395
	\$ 34,607	\$ 30,282

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

8 Pension plans and employee future benefits

(a) 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, 2021, the College Pension Plan has about 16,500 active members and approximately 9,500 retired members. As at December 31, 2020, the Municipal Pension Plan has about 220,000 active members, including approximately 7,000 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 million for employer contributions to the plan in fiscal 2022 (2021 –\$19 million), consisting of \$15 million to the College Pension Plan and \$4 million to the Municipal Pension Plan.

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

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 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.

(b) 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, 2022.

Information about these employee future benefits is as follows:

	2022	2021
Accrued benefit obligation	\$ 23,114	\$ 25,381
Fair value of plan assets	-	-
Funded status	(23,114)	(25,381)
Unamortized net actuarial gains	(5,437)	(2,055)
Accrued benefit liability	(28,551)	(27,436)
Employer's share of benefits (EI, CPP, pension)	(1,915)	(2,064)
Total liability	\$ (30,466)	\$ (29,500)

Components of net benefit expense

	2022	2021
Service cost	\$ 1,541	\$ 1,503
Interest cost	488	455
Long-term disability experience	(71)	540
Amortization of net actuarial gain	(332)	(334)
Net benefit expense	\$ 1,626	\$ 2,164

The significant assumptions used are as follows:

	2022	2021
Accrued benefit obligations as at March 31		
Discount rate	3.2%	2.0%
Benefit cost for year ended March 31		
Discount rate	2.0%	2.4%
Assumed health care cost trend rates as March 31	4.0% - 5.9%	4.0% - 6.1%

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

9 Deferred contributions

Deferred contributions represent unspent externally restricted grants and donations. Deferred contributions are primarily restricted for research purposes.

	2022	2021
Deferred contributions, Beginning of year	\$ 25,495	\$ 30,172
Contributions received during the year	45,476	23,366
Amounts recognized as revenue in the year	(26,736)	(27,262)
Transferred to deferred capital contributions	-	(781)
Balance, End of year	\$ 44,235	\$ 25,495

Total amount of deferred contributions received from the Province that was recognized as revenue in the year was \$8,401 (2021 - \$9,939).

10 Deferred capital contributions

Contributions that are restricted 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:

	2022	2021
Balance, Beginning of year	\$ 317,602	\$ 278,905
Contributions received during the year	57,847	54,130
Amounts recognized as revenue in the year	(17,535)	(15,433)
Balance, End of year	\$ 357,914	\$ 317,602

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

	2022	2021
Unamortized capital contributions used to purchase assets	\$ 338,075	\$ 307,939
Unspent capital funding	19,839	9,603
	\$ 357,914	\$ 317,542

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

11 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:

	2022	2021
Balance, Beginning of year	\$ 20,482	\$ 21,007
Accretion expense for the year	566	489
Adjustment for change in discount rate	(2,659)	(1,003)
Liabilities settled in the year	-	(11)
Balance, End of year	\$ 18,389	\$ 20,482

The accretion expense is included in interest expense. The undiscounted estimated cash flows required to settle the obligation are approximately \$20,036 to be paid during the fiscal years 2023 to 2070. The estimated cash flows were discounted using the credit-adjusted risk-free rate of 3.303% (2021 – 2.765%).

12 Debt

	2022	2021
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
	45,077	50,077
Province of British Columbia, 4.3% bond, premium payable (ii)	5,598	5,803
Province of British Columbia, 3.25%, bond premium payable (ii)	-	52
	50,675	55,932
Less: Sinking fund investments	(9,359)	(8,255)
	\$ 41,316	\$ 47,677

(i) Interest payments are made to the Province semi-annually. The Institute makes contributions to the sinking fund each year to repay the bonds at maturity. 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, 2022

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

	Province of British Columbia, 4.3% bond	Province of British Columbia, 8% bond	Total
2023	-	-	-
2024	-	12,888	12,888
2025	-	-	-
2026	-	-	-
2027	-	-	-
Thereafter	32,189	-	32,189
	<u>\$ 32,189</u>	<u>\$ 12,888</u>	<u>\$ 45,077</u>

Interest expense on debt is \$2,128 (2021 – \$2,224).

In addition to principal payments, sinking fund payments were made for certain long-term debt obligations with the Province. Investments held in 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.

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

2023	\$ 787
2024	787
2025	674
2026	674
2027	674
Thereafter	10,110
	<u>\$ 13,706</u>

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

13 Obligations under leases

(a) Capital leases

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

2023	\$ 2,031
2024	1,385
2025	877
2026	877
2027	877
Thereafter	15,213
	21,260
Less interest at rates from 2.0% to 5.5%	4,673
Present value of minimum lease payments	\$ 16,587

Interest expense on capital leases is \$889 (2021 – \$902).

(b) Operating leases

The Institute has entered into operating leases for land.

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

2023	\$ 255
2024	255
2025	255
2026	255
2027	255
Thereafter	5,833
	\$ 7,108

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

14 Tangible capital assets

	2021	Additions	Disposals	2022
Cost				
Land	\$ 44,808	-	-	\$ 44,808
Buildings	594,560	27,868	(20)	624,872
Leasehold improvements	10,455	-	-	10,455
Furniture and equipment	155,715	14,619	(4,403)	165,931
Computer hardware and software	38,451	1,650	(3,399)	36,702
Library holdings	2,947	261	(370)	2,838
Construction-in-process	43,193	26,941	-	70,134
	\$ 890,129	71,339	(8,192)	\$ 955,740
	2021	Amortization	Disposals	2022
Accumulated amortization				
Buildings	\$ 238,494	18,581	(4)	\$ 257,071
Leasehold improvements	2,043	348	-	2,391
Furniture and equipment	120,695	7,373	(4,265)	123,803
Computer hardware and software	27,185	4,228	(2,773)	28,640
Library holdings	1,647	258	(370)	1,535
	\$ 390,064	30,788	(7,412)	\$ 413,440
	2022		2021	
Net book value				
Land		\$ 44,808		\$ 44,808
Buildings		365,337		356,066
Leasehold improvements		8,064		8,412
Furniture and equipment		42,128		35,020
Computer hardware and software		8,062		11,266
Library holdings		1,303		1,300
Construction-in-process		70,134		43,193
		\$ 539,836		\$ 500,065

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

15 Endowments

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

	2022	2021
Balance, Beginning of year	\$ 28,377	\$ 27,966
Contributions received during the year	2,629	411
Balance, End of year	\$ 31,006	\$ 28,377

16 Commitments and contingencies

The total commitment under construction contracts for capital projects as at March 31, 2022 was \$37,011, which are funded by the Province and BCIT.

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.

17 Supplemental cash flow information

	2022	2021
Change in non-cash working capital items		
Accounts receivable	\$ (1,999)	\$ (1,407)
Inventories	73	142
Prepaid expenses	205	(1,980)
Due from government and other government organizations	(19,389)	9,886
Accounts payable and accrued liabilities	4,325	(4,153)
Due to government and other government organizations	2,569	612
Deferred tuition fees	(8,893)	(408)
Deferred revenue – other	6,277	(1,363)
Deferred contributions	18,740	(4,677)
	\$ 1,908	\$ (3,348)
	2022	2021
Non-cash transactions		
Receipt of donated capital assets	\$ 742	\$ 3,446
Buildings and equipment under capital lease	623	623
Decrease in asset retirement obligation and capital assets	(195)	(1,002)

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

18 Financial risk management

Risk management

The Institute is exposed to risks of varying degrees of significance from its use of financial instruments which could affect its ability to achieve its strategic objectives. The Board of Governors ensures that the Institute has identified major risks and management monitors and controls them.

(a) 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 establishes budgets, monitors actuals and forecasts cash flow projections to ensure that it has the necessary funds to meet its obligations as they become due.

(b) Market and interest rate risk

Market risk is the risk that fluctuations in market prices will affect the Institute's net assets and the value of holdings in investments. The objective of market risk management is to control market risk exposure within acceptable parameters while optimizing the return on risk. Market risk comprised of 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 exchange risk is the risk of financial impact due to exchange rate fluctuations. The Institute has investments in global pooled equity funds where the underlying securities are denominated in foreign currencies. The Institute manages this risk by diversifying its investment portfolio in accordance with its approved investment policy.

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

(c) Credit risk

Credit risk is the risk of financial loss to the Institute if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held by the Institute consisting of cash and cash equivalents, investments and accounts receivable.

The Institute manages credit risk with established credit management and investment policies and guidelines that include regular monitoring of each debtor's payment history and performance.

British Columbia Institute of Technology

Notes to Consolidated Financial Statements

March 31, 2022

19 Expenses by object

	2022	2021
Salaries and wages	\$ 213,746	\$ 206,662
Employee benefits	46,398	44,074
Amortization of tangible capital assets	30,788	29,353
Repairs and maintenance	20,895	17,374
Fee for service	19,738	18,756
Supplies and general	16,895	16,697
Utilities and taxes	5,938	4,888
Student awards	5,613	5,747
Interest	3,646	3,648
Training, travel and professional development	3,625	3,135
Cost of goods sold	3,611	3,489
Printing and advertising	3,266	3,177
Equipment and facilities leases	1,223	1,349
Banking and insurance	625	529
	\$ 376,007	\$ 358,878

20 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 \$2,206 (2021 – \$1,778) from BCCAT.

21 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

3700 Willingdon Avenue
Burnaby, British Columbia
Canada V5G 3H2

bcit.ca

Management's Report

The Financial Statements contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Directors is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of the Board. The Audit Committee meets with management, the internal auditors and the external auditors at least 5 times a year.

The corporation's internal auditor has the responsibility for assessing the management systems and practices of the corporation.

The external auditors, PricewaterhouseCoopers LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board and meet with it on a regular basis.

On behalf of British Columbia Institute of Technology

A handwritten signature in black ink, appearing to read "Trish Pেকেles", is written over a horizontal line.

Trish Pেকেles
Chief Financial Officer & VP Finance & Corporate Services
September 20, 2022

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, 2022
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, 2022

PAYMENTS

Employees' Remuneration	Exhibit B ^(a)	\$	212,936,461
Employees' Expenses	Exhibit B ^(a)		919,295
Board of Governors, Remuneration	Exhibit C		32,302
Board of Governors, Expenses	Exhibit C		1,468
Accounts Paid	Exhibit D		<u>198,084,683</u>
			411,974,209

ITEMS NOT INCLUDED IN PAYMENT AMOUNTS

Changes in Accrued Liabilities	\$	(2,208,331)
Changes in Inventories		71,395
Student Awards		5,613,461
Subsidiary Expenditure		365,126
Capital Expenditure		(71,339,000)
Amortization		30,788,351
Donated Equipment Expensed		742,000
		<u>(35,966,999)</u>

TOTAL OF EXPENDITURE PER STATEMENT OF OPERATIONS	\$	376,007,210
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^(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, 2022
EXHIBIT B

NAME	SALARY*	EXPENSES
Abdel-Hai, Mahmoud	171,614	8,395
Abdelhamid, Yousry Salaheldin	103,241	3,452
Abdulla, Aman I	120,303	4,010
Abdullah, Syed Zaki	110,320	-
Abebe, Zelalem Abay	79,310	2,729
Abulaban, Hiam	113,576	1,628
Achtemichuk, Jonathan Lee	117,153	-
Aguilar, Imelda A	109,590	-
Aguirre Amador, Luz Darinka	87,544	-
Ahmed, Muhammad Jamil	107,842	-
Aibin, Anna	84,100	1,471
Aibin, Michal	105,287	6,461
Akers, John	106,007	-
Alards-Tomalin, Julia Anna June	79,944	455
Albino, Patricia Lynn	108,062	-
Aldiab, Motasem	94,791	-
Alemi, Mohammad	105,283	1,938
Ali, Zulfiqar	104,300	-
Allen, Lisa	121,185	-
Alphonso, Myles	110,191	-
Ambrose, Catherine Anne	91,784	-
Amintabar, Amirhasan	112,923	3,018
Amiraslany, Mina	128,373	-
Amlani, Meena Mitha	105,181	-
Anderson, Clifford Dwayne	77,529	14
Anderson, Earl	105,729	4,626
Anderson, Eric Mark	109,477	927
Andrei, Liviu	123,727	-
Andrews, Bryan	83,459	-
Andrews, Myra	127,222	1,877
Anthony, Bruce	123,028	-
Anvari, Daniel	96,188	-
Arcega, Victor	115,166	-
Argo, Brent James	97,784	105
Armstrong, James R	109,551	-
Arntsen, Erik Peter	100,294	-
Arreola, Marte Antonio	118,157	-
Arsenault, Justine Elizabeth	85,119	833
Ashley, Ken Ian	105,806	5,382
Askari, Vahid	104,699	-
Atha, Joanne	119,579	-
Avila, Victor Hugo	89,030	-
Axford, Lynn Alayne	108,297	2,642
Azmitia, Juan Jose	154,664	-
Babae, Fatemeh Yassaman	81,826	129
Bachrich, Simon Lewis	131,193	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Bagnall, Brent	86,293	-
Bainbridge, Sarah	94,226	78
Bains, Gurpreet	104,152	-
Baldry, Janice	160,682	-
Baldwin, Daemon	119,658	4,325
Baldwin, Kevin John	106,007	-
Barclay-Estrup, Kirsty	104,152	-
Barnes, Elspeth Marjorie	94,772	29
Barrett, Nadine Ellen	134,153	998
Barron, Chelsea Joanna	79,006	-
Bartz, James Thomas	127,745	-
Bassan, Jonathan	137,942	-
Bassi, Puneet	81,953	-
Baumert, Michael Eberhard	106,916	-
Bayles, Clarke	106,007	-
Bayliss, Richard	118,492	-
Baylon, Cecilia	81,748	-
Bazargani, Poureya	89,778	-
Bearss, Erica Claire	80,429	22
Beatson, Rodger P	104,152	-
Beatty, Cheryl Lynn	109,982	2,226
Beauchamp, Michelle A	104,152	-
Beaulne, Matthew Marcel	77,246	-
Beck, Elmer J	75,821	-
Begley, Shauna Lyn	116,371	-
Bell, Brandon Stanford	116,883	4,741
Bell, Donald Wesley	93,964	-
Bellaire, Thomas Lloyd	77,812	284
Bellamy, Andrea	76,213	-
Bellamy, Byron Douglas	118,655	-
Berenbaum, David Brian	85,952	-
Berg, Denise	105,778	78
Berg, Emma	107,443	14,134
Berinde, Vasile Dumitru	99,352	-
Berladyn, Jim	102,460	6,738
Bernsen, Robyn Nicole	83,518	-
Berrington, David Arthur	92,201	-
Berry, Helene Antoinette	113,716	1,113
Beveridge, Lynda Marie	79,430	3,495
Beyenir, Serhat	111,800	-
Bhagat, Percy Godrej	105,108	-
Bhatia, Gurleen Kaur	87,003	-
Bhinder, Ramandeep Kaur	87,821	-
Billing, Laura	105,272	-
Binns, Dawn-Marie	107,842	-
Bird, Geoffrey Curtis	114,247	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Blaison, Yves	106,007	-
Boehm, Jochen	106,245	-
Bonci, Gheorghe D	105,997	-
Bonilla, Pilar Maria Del	86,627	-
Booth, James	104,152	-
Borisoff, Jaimie	132,842	1,463
Borman, Pamela J	101,535	-
Bortignon, Roger	109,551	-
Boskovic, Sanja	140,359	501
Boucher, Taurra Raquel	110,611	-
Boulton, Lisa	86,331	-
Bourke, Eamonn	116,171	-
Bourke, Heather Lynn	104,079	-
Bourke, William Michael	107,842	-
Bowal, Jessica	82,707	-
Bowman, Donald J	106,007	-
Boyd, Dave	106,007	-
Boyd, Joseph	104,152	-
Brander, Lin	102,185	180
Brar, Paul Singh	125,265	-
Brar, Tarnpreet	82,039	-
Braun, Robert David	109,452	271
Bravo, Maria Teresa	101,697	-
Brenner, Daniel G	106,007	-
Brereton, Justin	83,877	-
Bretschneider, Patricia Xiuhtenyotz	107,895	-
Brett, Jason Albert	106,007	-
Brewer, James P	135,668	1,457
Bridge, Michele	109,458	-
Bringeland, Dawne Colleen	121,041	-
Brocklehurst, Deidre Anne	91,391	1,896
Brown, Geoff A	117,863	-
Brown, Paula Naomi	158,648	200
Brown, Roderick A E	109,000	-
Bruce, Esmeralda	80,647	-
Bryant, Michael John	109,045	179
Buchanan, Douglas	89,813	-
Buckley, Brian	153,732	4,683
Buerk, Greg	107,550	-
Burgess, Susan Marie	163,062	-
Burlock, Clarence	141,270	-
Buschau, Tanya	122,271	2,388
Bushnell, Judy	107,508	261
But, Ivan Tak Chung	98,173	-
Butorac, Dennis Frank	87,641	-
Butterfield, Linda	109,875	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Cahill, Cheryl M	112,722	1,998
Cai, James Jianmin	142,379	2,231
Calvert, Denise Laura	157,824	1,644
Carde, Terri	104,826	-
Cardiff, Treena Catherine	129,649	13
Caron, Andre J	107,842	-
Carrese, Gino	130,120	-
Casas, Eduardo Fernando	105,806	-
Castillo, Jordan	100,398	-
Catt, Daniel J	102,964	-
Causarin, Leomer	85,321	-
Cavanagh, Miranda	91,359	1,268
Chacon, Erick Antonio	107,180	-
Chan, Angeline	107,180	3,262
Chan, Anthony Y	115,091	450
Chan, Colin Hock Ming	118,857	263
Chan, Colleen Chin Veon	106,169	2,238
Chan, David K	104,152	1,322
Chan, Michael	90,107	616
Chander, Harmesh Lal	119,262	3,443
Chandler, David	106,007	-
Chang, Liou Chun	113,709	536
Chang, Xue Feng	83,352	38
Changizi, Neda	80,490	-
Chapin, Nathaniel Victor	149,411	-
Chavoshi Jolfaee, Simin Sadat	163,823	-
Chech Mathew, Soniya	88,213	49
Chen, Dale Zhu Dong	88,089	-
Chen, David Jianwei	136,231	-
Chen, Hai Bing Kevin	76,416	1,198
Cheung, McKen	81,386	11
Chiang, Te Hsin	93,101	-
Chiarello, Mark Steven	133,500	845
Chien, Chia Wen	107,039	949
Chilibeck, Colin Nicholas	99,455	-
Ching, Gloria	88,311	-
Chiu, Jonathan	111,624	-
Chong, Kenneth	106,007	-
Chong, Phyllis Lok-Ting	96,926	-
Choo, Yap Yin	122,117	205
Chou, Hobert	96,158	53
Chou, Wen-Chen	81,606	-
Chow, Kevin Andrew	85,625	-
Chu, Agathe	104,549	787
Chu, Lisa Wai Ming	181,155	2,389
Chung, Aldrich Martin Ching	99,119	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Chung, Chok Fei Aimee	122,942	4,842
Chung, Ellison	83,469	-
Churchill, Sheila J	101,434	-
Cichon, Frank H	114,384	3,310
Cioata, Stefan	177,986	-
Ciobanu, Olivian	102,068	-
Clark, Connie Elizabeth	111,924	275
Clark, Heather Jeanette	91,358	-
Clark, Suzanne Elizabeth	87,810	-
Clarke Roe, Lorraine	114,411	128
Clement, Daniel Joseph Raymond	143,683	10,412
Clement, Shera Raquel	99,436	82
Cliff, Andrew	99,591	-
Cobban, Katherine Aleta	134,074	-
Cohen, Mitchell	82,658	-
Cohen-Fernandez, Anayansi Cecilia	99,063	1,200
Collins, Giselle	95,672	-
Collins, Lisa	228,891	261
Collins, Robert Wayne	101,860	1,408
Coman, Gheorghe	85,321	-
Connelly, Maureen R	107,842	-
Conroy, Donna L	110,884	-
Cook, Desmond A	82,797	602
Cook, Jeremy Alexander	86,895	-
Cooper, Cherie Lynn	91,595	815
Cordua-von Specht, Winona	129,405	-
Correll, Ronald J	104,152	-
Cortese, Joseph Marco	109,870	-
Cosh, Joseph Wayne	123,249	312
Cottini, Carmen Grace	94,106	984
Cowan, James David	84,616	4,337
Crawford, Deborah Ellen	123,017	-
Cronmiller, Amy Katherine	89,009	320
Cudihee, Kevin	120,384	20
Culham, Shaun	104,152	-
Culver, Charlotte	100,706	2,185
Currie, Michael Joseph	133,913	19
Dabell, Joanne L	105,806	685
Daeizadeh, Ali	103,091	-
Dale, Mark	220,894	-
Dargahi, Farnaz	104,152	-
Darnell, Jesse Cameron	111,843	144
Davidson, Richard Alan	91,319	-
Davis, Charles E	106,007	-
Davis, Petra Aileen	100,413	-
Davoodi, Alireza	87,193	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Dawson, Leelah	89,929	-
Daxon, Ray	77,580	-
Day, Robin	167,555	-
De Azevedo, Jonas Arantes	106,007	2,334
de Souza, Alaric Royce	113,672	-
De Zen, Raimonda	175,539	787
DeAngelis, Wayne	83,610	-
Debuen, Jennifer Lynn	86,590	-
Dehaan, Jean	107,921	-
Dehghani Estarki, Maryam	114,777	-
Dehkhoda, Amir Mehdi	93,466	448
Delibalta, Fabienne Daniele	113,669	-
Delorme, Robert	131,625	-
Denike, Jaime	85,463	-
Deo, Ajeshni	84,771	-
Deol, Rajen Singh	82,165	-
Depatie, Caroline	138,341	658
Deroche, Mark	119,136	856
Devlin, Deacon J	125,766	-
Devlin, Michael Paul	93,889	-
Devos, Nathan J.	112,275	2,276
Dewhurst, Jeffrey Stuart	112,897	-
Dezvareh, Siavash	101,235	-
Dhaliwal, Arvinder Singh	82,797	1,507
Dhaliwal, Sonia Sanjeev	132,347	2,854
Dhiman, Kamal	143,464	-
Dhungana, Alok	103,551	2,278
Di Bella, John	83,279	-
Di Marco, Carmine	110,672	-
Dian, Farzin John	136,002	958
Dickinson, Adam	84,413	400
D'Ilio, Adrianna	107,132	-
Dilley, Jenessa	94,575	-
Diopita, Ritchie Araza	106,007	-
Dixon, Scott	99,688	-
Djoric, Natasha	89,722	-
Doad, Harbans	106,007	-
Dolezalova, Ludmila	93,877	-
Dorn, Wilhelm Paul E.	109,802	-
Dorocicz, Irene	101,535	798
Dotto, Jonathan	86,305	-
Dotto, Kim	197,296	1,586
Dougall, Rory Hadyn	79,517	-
Downey, Ryan Patrick	106,227	-
Doyle, James	114,537	-
Doyon, Marie Ann Suzanne	97,006	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Draper, Danny Scott	103,551	-
Dube, Darryl Donald	90,376	-
Dudnyk, Iryna	116,230	-
Dueck, Sarah Eileen	108,047	-
Duffey, Patrick	111,861	66
Duffy, Simon Paul	95,639	-
Dunbar, Rodney	95,348	-
Dunfield, Airrick Robert	88,695	-
Dunn, Brent R	156,567	526
Dunn, David	138,894	4,127
Dunn, Sarah Ann	134,411	105
Dunphy, Kevin	107,842	-
Dymond, John	100,763	288
Dzebic, Adisa	111,895	3,799
Easton, Thomas A	83,877	-
Edwards, Bernadette Therese	142,280	-
Egert, Amanda Grace	113,753	1,805
Elder, Stephen	106,007	1,537
Eliades, Carly Brooke	94,927	-
Eliassen, Noah	106,007	-
Elliott, Jennifer	137,973	157
Ellis, Guy B	136,783	607
Elmasry, Medhat	126,277	-
Emery, Trevor	83,410	-
Emes, Allan	106,804	-
Emmett, Cheryl	91,714	3,217
Eng, Eugene Jan Keung	106,266	3,606
Eng, Kenneth	143,486	-
Ennis, Brian James	89,550	-
Epp, Heather Carolyn	109,521	2,189
Erho, Gregory Allan	106,007	-
Erickson, Lynn Cecile	109,064	-
Eslami, Magid	88,748	-
Etkin, Alan	94,737	-
Evans, Connie Joan	107,842	1,522
Ewald, Thorsten	102,185	2,636
Fair, Bryan	80,298	-
Fairey, Kathleen	97,207	-
Fajardo, Edward Ricardo	162,691	-
Farhangi, Hassan	183,969	-
Farquhar, Thomson Christopher	76,061	-
Faruki, Mubasher	144,694	1,260
Favaro, Brett	126,786	1,483
Felardeau, Barry F	103,976	-
Feldstein, Jaimee	133,855	275
Felgner, Michael Bernd	84,437	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Fell, Amy Raine	96,732	1,355
Feng, Fengtian	104,328	8,164
Fengler, Adrian Michael	81,233	545
Fentie, Lorraine	91,649	-
Ferdosian, Masih	84,714	-
Ferguson, Arron	118,958	-
Fernandez, Melia	100,982	2,160
Ferrier, Malcolm	114,789	-
Ferrinho, Ana Maria	102,773	-
Ferros, Scott	92,297	-
Figner, Jennifer Lyn	171,703	1,632
Findlay, Judy	104,152	-
Fine, Brenda	104,152	-
Fingler, Ian David	104,152	-
Finn, Steve	106,209	-
Flynn, Mark	126,058	-
Fok, Yuliiia	81,857	-
Foley, Vincent	118,915	-
Fong, June	97,036	-
Foote, Ian Donald	90,008	795
Ford, Andrea C	104,152	-
Forero Lozano, Felipe	94,122	-
Forrest, Christopher Sean	115,071	-
Forsyth, Robert B	104,153	-
Fourie, Johan George	115,218	-
Fowler, Paul R D	115,922	-
Fox, Nicholas Gerard	142,121	-
Foy, Julia D	113,341	-
Francois, Patrick G	103,150	-
Fraser, Robert	90,327	-
Fraser, Shelley	146,632	1,120
Frawley, Emily Anne	78,253	2,729
Freeburn, Joe	136,772	-
Friday, Kelly	113,382	1,051
Friedrich Fong, Carol	108,365	-
Friesen, Erin Nicole	86,831	668
Frisque, Andrea	161,445	6,662
Fromm, Zuzana	148,905	751
Frost, Les	89,062	-
Fry, Eric	126,145	1,292
Fryer, Chad	94,823	-
Fung, Eddy	137,923	-
Gajdecki, Stefanie	106,752	-
Gajdics, Sylvia A	94,646	5,312
Gale, Roger	114,612	-
Gall, Dave Robert	105,215	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Galli, Michael	127,965	6,776
Galloway, Conan Dale	109,426	-
Galway, Robert Sean	102,185	2,755
Gandham, Inderprit Kaur	83,258	-
Ganeff, Christopher Edmond	82,362	1,911
Gardell, Michael Andrew	112,313	-
Gardiner, Christopher	99,299	-
Garic-Komnenic, Sanja	104,152	-
Gatchalian, Gerald Francis	102,322	-
German, Christine Page	98,566	1,624
German, Martin	113,234	-
Gessaroli, Jerome	111,736	-
Ghaffari, Farzan	104,546	673
Ghazanfari Hashemi, Samaneh	101,325	-
Gibson, Robin	111,123	7
Gilbert, Kelly Anne	81,150	-
Gill, Balbir	146,003	-
Gill, Kam	95,349	-
Gill, Manpreet Kaur	83,150	-
Gilles, Stephen William	100,541	-
Gillman, Christopher Bryce	93,162	-
Giltrow, Mark	120,968	-
Gnoato, Teresa Lynne	107,842	-
Goetz, Christopher Gregor	83,132	-
Golder, Katherine J	106,241	-
Goldlist, Amy Rachel	130,161	-
Golovachova, Nataliia	75,247	932
Goodwin, David Anthony	77,818	-
Gordon, Joseph Terry	165,313	-
Gorgosilich, Denise G	105,784	205
Gowans, Lisa Alice	90,151	-
Grace, Deirdre Alexandra	95,885	285
Gracias, Marian	102,185	2,761
Grant, Jason Matthew	87,641	-
Graziano, Bryan	98,449	558
Green, Karla Michelle	88,189	-
Green, Thomas Murray	108,405	-
Greene, Nicole Jennifer	78,318	200
Greig, Matthew Robert Edwin	88,172	3,309
Gresat, Chris	132,308	-
Grewal, Gurminder Singh	81,660	-
Grewal, Inderdeep Kaur	93,458	4,619
Gribov, Shulamit	86,373	-
Griffin, Alison Elaine	93,620	457
Griffin, Catherine M	105,723	2,092
Griffith, Christopher	94,661	508

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Griffiths, David Stuart	87,915	5,252
Grikis, Guntis	95,817	27
Grof, Edward Julius	108,777	242
Grone, Ruthanne	109,793	-
Gu, Lawrence Lian S	201,966	1,887
Guest, Robert William	122,817	-
Guicherd, Timothee Florian Alain Gh	90,638	380
Guichon, Patrick J	86,422	-
Gunn, Edward R	108,775	-
Guo, Quan	131,571	-
Gutica, Mirela	112,473	359
Habiballah, Kacem	139,482	54
Hadikin, Peter	130,414	-
Hagan, Scott	104,152	-
Hagberg, Christina Louise	89,740	210
Haire, Richard Joseph	80,999	84
Hajikolaei, Kambiz Haji	109,324	-
Haldorson, Kelby Paul	105,350	-
Hall, Ike	155,021	-
Halsted, Nigel B	104,152	-
Halvorsen, Erica Jane	108,994	-
Hamilton, Kim	103,008	-
Han, Wang Hee	92,918	2,362
Hancock, Todd N	83,975	-
Hand, Wayne L	205,789	495
Haratikia, Alireza	126,291	-
Harder, Michael	106,991	738
Hardie, Tammy Ann	101,034	-
Harper, David	84,881	-
Harris, Mandy Dionne	95,830	-
Hart, Roy	183,799	2,413
Hartlaub, Russell	135,168	536
Hartsen, Steen	100,693	296
Harvey, Andrea Michelle	79,619	1,324
Hausmann, Matthew Philip	105,806	-
Haward, Bradley	83,235	-
Hawkins, Michelle	83,469	362
Hawthorne, Eric	94,737	-
Hayden, Eamon Nicholas	106,007	-
He, Ming Yan	106,007	-
Heacock, Helen J	115,756	1,105
Heath, Norah Desiree-Mew	114,444	173
Heaver, Carmen Lynn	123,529	-
Heba, Daniela	99,448	-
Hebert, Alexandre	119,838	112
Helman, David	75,197	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Henault, Lisa	95,079	1,451
Henderson, Gary Elmer	106,007	-
Henderson, Mary	78,767	-
Heng, Susan	89,428	-
Hennessey, Craig Adam	104,774	-
Herle, Keith A	103,489	-
Heshmatzadeh, Maryam	108,999	-
Hewlett, Robert G	137,598	1,783
Hildebrand, Dean	186,614	1,807
Hildebrandt, Karl Heinz	102,154	-
Hill, Michael J	119,822	-
Hill, Rochelle	91,705	74
Hiller, Lorena Ruth	123,064	236
Hinkkala, Colleen Vanessa	75,473	957
Ho, Mary	98,502	11
Ho, Sarah Pui-Fong	103,489	645
Ho, Stephen	96,087	4,195
Hodges, Michael	105,726	-
Hodgkinson, Douglas Glen	105,207	-
Hodgson, Tara T	107,842	-
Hofler, Connor	104,315	97
Hofmann, Andy	109,135	-
Hogg, David Joseph	122,634	413
Holding, Steve John	106,007	1,752
Holloway, David Michael	111,023	1,666
Hopkins, Kimberley Anne	110,573	-
Horsfall, Tim	77,812	20
Horvath, Wayne Murray	126,962	-
Hosier, Brian	163,670	-
House-Kokan, Michelle Anne Marie	101,695	8,284
Howard, Arlene J	92,480	-
Howatt, Trudi	94,247	1,182
Howells, Mike J	106,007	-
Howey, Clay Alden	104,724	510
Hreich Panagiotopoulos, Helene	91,631	-
Hristova, Kameliya	92,036	-
Huang, Chi En	147,001	-
Hudson, Christopher Alan	175,782	-
Hughes, Heather Grace	85,141	-
Hughes, Kristine Elizabeth	86,324	-
Hui, Cecilia Lai Yin	90,512	530
Hunter, Aaron	136,146	266
Hunter, James Arthur	113,062	-
Hunter, Jennifer	83,469	-
Hunter, Rachael Ann	122,136	-
Hunter, Russ	106,007	25

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Hur, Roger W	101,139	2,648
Huynh, Tan Tran Nhat	79,002	-
Icoz, Kirksal	121,099	-
Ip, Alexander Benson	77,916	-
Islam, Nouroul	139,034	-
Ismail-Kanani, Yasmin	88,953	1,102
Ivanova, Magdalina	124,543	2,434
Ives, Kim	93,876	-
Izgorean, Laurie Jean	124,669	2,233
Jackson, Andrew W	92,994	-
Jackson, Breena Lee	126,779	595
Jacob, Jacqueline Marie	198,056	1,153
Jacobs, Esti	104,724	-
Jacobs, Ryan Joseph	99,978	107
Jaggernath, Carl Preston	99,688	370
Jalili, Masoud	144,222	-
Jamal, Naifin	84,081	107
Jamensky, Derek Allan	107,556	-
James, Bradley William	84,518	-
James, Jeanine	96,384	829
James, Nathan Gray	90,448	-
Jang, Anne	79,378	-
Jang, Won-Seok	102,994	554
Jannesar, Shervin	103,018	-
Janzen, Ernst C	114,060	-
Jappy, Ian Douglas	106,007	3,641
Jassal, Sukhjeet Singh	148,528	53
Jeffery, Tamara	77,919	145
Jefford, Kevin Martin	96,451	3,127
Jeffreys, Yvonne	128,950	662
Jelic, Anna	117,120	-
Jelstad, Todd	80,146	4,683
Jetha, Farah	107,842	-
Jin, Zhenji	104,152	564
Jit, Naleen	106,007	-
Jit, Naveen Chandra	111,490	-
Jivraj, Ashif	123,686	-
Jiwa, Fairouz H	95,136	-
Jodoin, Jeff	88,688	-
Joe, Christopher Gat Ying	101,094	-
Johal, Chandan	122,736	4,673
John, Daniel Curtis	103,927	-
Johnson, Jeremy Marino	83,877	-
Johnson, Kent N	93,567	-
Johnson, Lara Lynn	234,613	1,215
Johnson, Lynn O	104,152	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Johnson, Valerie Marie	81,953	105
Johnston, Bonnie	101,895	-
Johnston, Robert Norman	106,007	-
Johnstone, Richard Hugh	106,007	-
Johrden, Stefan	106,007	-
Jones, Antonella	116,928	-
Jones, Colin Arthur Philip	96,580	-
Jones, David Cyri	78,114	-
Jones, Jason Mathew	117,073	-
Jones, Vince N	86,357	-
Jones, Yvette	104,152	979
Jopling, Tom	126,165	-
Jordan, Tessa	177,141	1,322
Joseph, Stefan W	104,152	2,554
Joseph, Zaa Derik Gammel	102,897	12
Juan, Samantha	94,986	28,889
Jubb, Stephen	87,850	-
Jung, Sung Moon Stanley	108,658	-
Just, Darwin	102,620	-
Kader, Barbara	86,705	-
Kaese, Jacqueline Lee	103,589	-
Kahlon, Harjothe	82,485	761
Kalkat, Navjot Kaur	87,382	-
Kan, Susanna Sie Wun	105,156	-
Kaneko, Ken	89,119	-
Kao, Elizabeth	92,530	-
Karela, Josef	91,422	-
Karimi Sharif, Hamed	101,195	-
Karimi, Kian	121,278	-
Karlstedt, Kyle	110,380	-
Karppinen, David Leroy	87,548	-
Kassteen, Inge	107,312	61
Kaur, Harpreet	84,456	168
Kearns, Michelle Marie	115,075	14
Keegan, Peter Douglas	96,815	-
Keilbart, Ken K	83,929	-
Keith, Jonathan Louis	85,644	-
Kellington, Ronald J	132,097	-
Kelly, Shannon	118,107	-
Kennedy, Kathryn Joan	128,120	14
Kennedy, Vern Christie	79,310	-
Kent, Cynthia Velma	130,265	745
Kerr, Ian A	132,332	47
Kerr, Jennifer	126,811	-
Kerrie, Shayna	109,438	788
Kerrigan, Jill	125,494	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Kerr-Wilson, Selma Jean	93,089	3,500
Keshavarz, Rouzbeh	120,144	-
Kessler, Ronald	95,084	-
Khazei, Caroline Joanne	92,545	6,625
Khelifi, Djamel	104,152	-
Khezzadeh, Maryam	89,979	-
Khramov, Alexander	77,099	-
Killer, Leanne Marie	75,944	624
Kim, Ho-Sup	94,829	-
Kim, James	112,286	241
King, Greg A	94,546	2,149
Kinloch, Kathy	308,675	-
Kipp, Keanan	88,005	-
Kiriian, Sergii	83,877	515
Kirschenmann, Allison Margaret	109,761	158
Klassen, Derek	106,007	-
Klassen, Walfried	84,811	-
Kliemantat, Miranda Ruth	83,410	-
Klundt, Allison	102,185	1,101
Koenig, Ray	103,489	3,677
Kojwang, David Ogwen	110,418	-
Koke, Thomas E	107,123	-
Kolarski, Slobodanka	83,459	-
Kominko, Svitlana	85,993	-
Kong, Jennifer Yimnong	111,970	-
Konieczny, Kristin Alicia	82,894	1,418
Koo, Tony	80,421	105
Kooner - Basanti, Harjot Kaur	106,056	-
Kornienko, Anna	96,617	-
Kovacic, Diana K	121,981	629
Krapchan, Ludmila	87,652	-
Kreut, Bob James	111,723	245
Kroetsch, Rick	105,156	-
Kruger, Alayna Simone	95,721	377
Kruger, Robert Eric	102,185	-
Kryt, Garrett T	77,535	601
Kuan, Steven Yet Wui	137,548	3,296
Kuligowski, Ireneusz	82,658	-
Kuo, Hsin Hen	87,822	2,241
Kurji, Zahra	101,116	655
Lacis, Brent Darryl	84,359	-
Lacuna, Maria	79,060	-
Ladha, El-Nur	110,167	-
Ladubec, Marcie	106,007	-
Laforet, Erin	78,139	604
Laguio, Joselito Espiritu	113,783	3,519

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Lai, Ka-Man	92,133	-
Lam, Angela	93,987	14
Lam, Bernie	103,449	-
Lam, Mabel	84,021	-
Lam, Wai-Chung	106,007	-
Lamarre, Mary Elise Johanne	103,489	-
Lane, Thomas F	105,331	-
Lang, Carla Marie	89,837	2,823
Lange, Kathryn	110,467	571
Langford, Cory	103,225	-
Lary, Anna	122,158	-
Lau, Claudia Pak Ka	78,825	88
Law, Benjamin	92,820	-
Laxton, Vince	198,117	-
Lazar, Izabela	132,083	-
Lazarus, Benjamin Louis	99,688	-
Lazenby, David J	94,212	-
Leaney, Cindy Ann	98,463	-
Leathers, Jonathon	80,908	-
Leblanc, Louise Ellen	105,245	-
Lee, Aaron Matthew	104,904	-
Lee, Adelaide	75,319	-
Lee, Kimberly Alice	110,587	7,413
Lee, Ray Chiang	103,333	-
Lee, Stephen Joseph	102,897	1,590
Legault, Rene Arthur	103,010	-
Lei, Leo	105,858	-
LeNoble, Maurice	81,773	-
Leonard, Shannon	84,986	-
Lesmeister, Trevor	96,914	-
L'Esperance, Bruno	94,034	1,138
Leszczynski, Jocelyne	87,213	20
Leung, Boris Yiu Chung	102,185	3,334
Leung, Brent Winston Carl	96,789	1,118
Leung, Chi Wai Wilson	106,351	15,675
Leung, Henry	100,459	-
Leung, Lai Man	88,702	-
Lersavage, David J	103,489	130
Lewis, Ann Sharon	89,237	1,524
Lewis, Glenn Allan	75,821	-
Li, Bo	104,152	2,406
Li, Jie	92,831	-
Li, Yan Judy	174,469	-
Licastro, Sandro V	131,140	-
Liebmann, Andrew	107,135	24
Lien, Craig	106,007	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Lindberg, Richard Charles	112,539	-
Lindstrom, Jory	100,833	8,915
Link, Bruce D	104,152	-
Linn, Patrick Jamie	78,114	-
Liotta, Christine	80,234	-
Liu, Chao-Chung	81,521	-
Liu, Eddie	94,483	-
Lo, Julie A	84,233	-
Lo, Quin Wai	110,862	-
Lo, Sze Man	104,841	-
Lobo, Stephen A	101,474	-
Logan, Andrew Gordon	104,246	-
Logie, Stuart	104,589	-
Lopes Lemos, Leonardo	92,297	-
Lopez, Ana Magdalena	247,359	8,302
Lord, Trevor Dean	102,222	1,640
Lount, Jingjing	103,571	2,058
Lovatt, John	104,152	460
Low, Vivienne Bik Fong	110,283	13
Lowe, Jimmy Kok Leung	99,629	-
Lowe, Michael Andrew	86,627	2,901
Luk, Marita	128,261	543
Lukits, Stefan	103,489	-
Lungu, Oleg	106,574	1,284
Luong, Ngoc Lan	94,400	-
Luster, Larry N	112,658	1,314
Lvovski, Ilia	100,683	-
Ma, Gilbert Kai-Fay	95,048	-
Ma, Hillgan	116,425	-
Maalej, Sirine	95,467	-
Macadam, James	104,152	-
MacDonald, Janet	102,352	-
Machhein, Jessie Francois	88,044	-
MacInnis, Britney	84,738	-
Mackay, Dawna Jean	198,463	150
Maclaren, Susan Leslie	85,259	-
Maclean, Cynthia	101,535	3,019
MacLean, Steven Richard	98,357	1,734
Macleod, Cheri Dawn	120,253	2,598
Macleod, Martin	104,740	1,338
MacPhee, Michael Vaughan	94,074	-
Madden-Johns, Heather	106,140	495
Madigan, Jennifer	101,465	5,940
Mafatow, Michael	94,070	-
Magantino, Davis	79,310	0
Magel, Glen Robert	193,616	3,147

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Magliery, Thomas	101,874	-
Major, Leslie Joan	163,231	-
Manbachi, Moein	128,189	-
Mandrusiak, Michael	96,590	7,773
Mansell, Greg Harold	103,551	-
Manson, Katherine Ann	143,902	3,052
Manson, Tiia	110,059	1,610
Marin, Bogdan Nicolae	101,256	-
Mark, Kenneth Chow	104,152	-
Marken, Kenneth Gerald	105,997	-
Marquardt, Carl Kennedy	107,096	-
Martin, Vanessa Nicole	97,416	725
Martina, Carol	79,537	115
Massoud, Ray	130,732	-
Matheson, Anna C	102,741	2,975
Matsuba, Linda	102,185	3,860
Matthee, Pierre	168,634	-
Matthews, Andrea J	108,479	302
Matthews, Richard	105,376	-
Mattie, Johanne	93,737	311
Mattu, Kuldeep	82,919	-
Maxwell, Alexander C	106,007	-
Mazerolle, Cindy	82,950	1,007
McCallion, Ryan	103,748	-
McCarter, Philip	120,593	-
McClain, Steven Allen	87,812	1,138
McConnell, Andrew W	127,924	-
McConnell, William James	118,939	-
McCrae, Rod	106,007	-
McCullough, Paul Hugh	261,270	6,103
McCutcheon, Jodie Anita	115,908	1,238
McDonald, Tom	111,149	-
McDonnell, Aidan	76,614	-
McElroy, Alex	105,498	140
McGee, Patrick Henry	153,433	2,632
McGuinness, Michael Walter	84,527	-
McInally, Phil J J	112,922	-
McIntosh, Kristi	107,842	127
McIntosh, Robin Valerie	105,978	-
McKay, Alison	87,958	-
McKay, David Jonathan	79,566	16
McKoryk, James Johnson	116,336	87
McLaughlin, Sandra	99,909	-
McLeod, Sarah Jean	107,842	-
McMillan, Ronald	102,185	-
McMillan, Stephen Richard	111,623	1,065

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
McMullen, Heather	88,613	-
McNinch, Nathan	76,378	-
McNulty, Robert W	91,719	-
McQuarrie, Beverly	77,874	-
Meagher, Carrie Leah	115,244	5,229
Medina, Erick	106,206	-
Meech-Ward, Sam Paul	126,313	739
Meegan, Linda Marie	105,030	2,374
Meers, David	79,565	865
Menon, Preseedha	113,706	-
Merali, Zainub Zena	98,478	-
Mercer, Matthieu Shaw	91,641	-
Merchant, Sandra May	98,447	-
Messer, Bryan John	109,551	745
Mikhailov, Vadim	106,053	-
Miles, Richard Paul	144,189	-
Miller, Keith Lawrence	79,224	-
Mills, John	101,535	-
Moeller, Erich	116,101	-
Moeller, Monika L	81,233	1,489
Mohieddin Ghomshei, Morteza	111,343	-
Mojarrab, Abbas	96,614	-
Mokrzycki, Andrzej	89,747	598
Molinari, Joao	132,081	-
Monk, Connie	105,806	566
Monks, Michael Andrew	87,959	-
Moore, Jason Nicholas	96,061	129
Moore, Jennie Lynn	139,627	-
Mora, Rodrigo Alberto	107,842	3,002
Morency, Richard	85,887	-
Morgan, Orrett	107,842	9,257
Morgan, Peter A	104,712	8,293
Morgana, Pietro	107,854	-
Morrison, Michele Leanne	155,657	83
Moses, Palvinder Kaur	127,754	83
Moshrefzadeh, Joubin	108,569	-
Mulder, Michael John	115,476	-
Mullis, Steven Patrick	108,796	-
Munro, Neil	107,110	-
Murie, Randall	104,152	998
Murphy, Andrey	99,647	-
Murphy, Megan Jean	119,461	-
Murray, David George	109,033	-
Murray, Valerie	87,174	-
Mustafa, Aiman	91,076	2,822
Mutis, Catherine Josephine	94,623	503

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Nadrazsky, Jacquelyn	88,676	350
Naicker, Nitasha	84,026	-
Naidesh, Don William	109,551	222
Naidu, Keshwan	87,850	-
Nakamura, Mark Shugo	101,336	11,473
Nakamura, Takashi	89,530	-
Nakano, Michelle	101,991	481
Nakui, Erica	85,719	500
Nanwani, Pinky	97,446	-
Nash, William Thomas	92,796	-
Nason, Robert H	104,152	169
Nath, Rohitendra	92,606	-
Nath, Vnit Vinesh	168,188	2,516
Netherton, Scott E	81,953	-
Nevard, Jon Douglas	99,688	-
Neville, Sarah	106,041	-
Ng, George Edward	106,007	-
Ng, Kal Kar Lun	97,764	9,656
Ng, Steven	148,426	27
Nicholson, Shauna Lee	87,772	-
Nikfetrat, Koorosh	102,185	-
Niland, James Lynn	87,959	-
Nishimura, Kim	104,152	-
Noel, Randall Keith	79,317	-
Nolin, Julie Diannah	104,152	-
Noureddin, Borna	126,150	-
Novakovic, Julie	110,019	-
Nussbaumer, Alison	174,963	255
Nyaeme, Bassam Adam	187,997	-
Nymark, Dennis L E	83,464	-
Oching, William Erneo	104,152	29
Odgers, Todd Douglas	164,372	666
O'Donovan, Kimberley Anne	123,756	-
Ogden, Stephen Andrew	87,246	-
Ogundare, John	111,099	-
Oh, Janine Tracey	108,190	-
Olsen, Christina Renee	122,840	1,519
Olszewski, Adrienne Ginger	104,152	-
O'Neill, Donna	107,180	-
Ontkanin, Juraj	129,152	-
Oraji, Rahim	100,951	-
Orr, Carly Yan Chi Wong	107,152	2,951
Osborne, Russell	106,007	-
Ostermann, Henry K	104,627	-
Otto, Jeffrey	104,253	-
Ouellet, Corey	77,768	336

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Ovanesova, Anna V	104,152	1,750
Overgaard, Mark	106,260	-
Owen, Kristina Audrey	87,583	-
Owen, Sean William Albert	90,180	2,389
Oye, Russell H	105,625	545
Pabico, Maribel	108,197	749
Pace, Manon H	99,966	704
Padilla, Elizabeth Clair	101,034	933
Paleologou, Pavlos	87,731	1,632
Palizban, Heydarali	162,661	-
Pandey, Anurag	110,074	-
Pandey, Bishnu Hari	102,891	-
Panduri, Gisella	90,790	-
Papps, Kristine	110,087	-
Pare, Francois-Xavier	92,195	-
Paris, Nancy Joan	122,763	106
Parker, Bryan	104,152	1,037
Parker, Lara	121,942	-
Parks, Kenneth	84,208	-
Parliament, Deb	91,878	-
Parmar, Jaspal Kaur	167,428	-
Parry, Sandra Jeanne	99,126	376
Pascual, Joan	101,034	3,567
Passos, Maria Rosario	108,612	693
Paterson, Scott J	109,551	2,381
Patterson, Jody	96,936	-
Paxton, Christie	107,352	-
Payraastre, Heather Jane	91,083	1,169
Pekeles, Trish	250,816	1,639
Pellegrin, Glenn R	103,074	4,251
Penny, Michelle	98,388	475
Peralejo, Cristina	91,778	102
Peralta, Billy	89,848	-
Pereira, Agnelo Lucio	106,299	-
Perry, Steven John	167,965	2,712
Peterson, James	107,505	-
Petrie, Cynthia D.	210,506	7,814
Petrov, Olga	121,237	-
Pettenon, Stefano G	111,226	-
Pfaff, Dale	105,110	-
Phelan, Richard C	98,705	-
Phipps, Rosalind Anne	84,893	-
Picher, Melissa	91,712	619
Pichugin, Ivan	106,591	-
Pierce, Tami	116,882	3,994
Pigeon, Erica	85,172	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Pillay, Alysha	83,152	998
Pilotte, Ryan C	79,310	-
Piper, Deloris	98,339	6,563
Pirvu, Ciprian	163,502	-
Piva, Jeffrey Anthony	89,154	3,883
Place, Teresa Veronica	76,843	-
Podut, Alexandru	108,658	-
Poehlke, Josh Anthony Austin	90,338	-
Poelzer, Denise De Vita	107,180	-
Pogrebinsky, Igor	83,466	1,530
Pointon, Barry W	104,152	-
Pon, Jason S	76,145	2,015
Pongracz, Tamara	118,470	1,615
Pontes, Janice	75,821	-
Poon, Joseph	83,340	207
Potyondi, Lawrence John	120,083	-
Pouria, Arezou	104,152	-
Powszedny, John Eric	106,007	271
Prakash, Anthony R	88,358	-
Presta, Jessica Mae	77,567	-
Prior, Roger Michael	91,602	-
Przestacki, Sebastian	88,868	-
Quily, Tom	98,271	1,920
Quiring, Gretchen	104,152	-
Rai, Parmjit	111,230	-
Rajabi, Mohammad Ali	107,125	-
Ram, Erika Ashley	82,361	540
Ramazzini, Soraida	84,986	-
Ramer, Phillip Edward	133,871	-
Randhawa, Kalwinder K	108,166	-
Randhawa, Tejinder	132,929	-
Ranftl, Richard	101,535	-
Ransome, Douglas Bruce	106,983	511
Raoufi, Cyrus	119,769	2,255
Raschke, Silvia U	104,152	1,758
Rashedi, Hoda	81,469	-
Rawji, Hala Fatima	110,426	-
Read, David Bruce	129,585	224
Reaugh, James Jonathon	139,040	-
Redmond, David	106,007	-
Rees, Glynda Joan	105,433	-
Regan, Kendal Lea	105,208	995
Regan, Marion F	101,535	-
Reichenback, Karl P	106,049	-
Reid, Lyle Hanford	103,751	-
Reinert, Richard R	107,763	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Rempel, Allan	92,272	-
Renzullo, Tracey Catherine	132,329	-
Ribble, Kevin G	103,489	-
Richards, Dennis	103,489	-
Richter, Charlene	138,052	-
Rickard, Dylan	124,441	-
Riley, Tami R	109,112	6,178
Rimanic, Louise	103,489	-
Riquelme, William	104,526	-
Rishi, Neilu	121,901	-
Robertson, Fraser Iain	140,301	-
Robertson, Rebecca L	109,767	150
Robinsmith, Michael Joseph	147,934	-
Rockall, Matthew	115,356	106
Rockel, Danielle	104,011	-
Rodham, Paul J L	107,180	146
Roemer, Tom	255,311	5,072
Romalo, David	114,355	-
Rosenau, Marvin Leslie	108,042	172
Rouse, Cameron Sean	81,233	-
Rout, James William	190,119	2,117
Rowan, Edwin	83,748	20
Rowsom, Kristy Anne Sarah	85,068	-
Rozman, Paul	104,152	-
Rubalcava Vargas, Tatiana Aigul	89,410	1,654
Rudrakumar, Manik	109,663	-
Rugge, Allison Leigh	160,313	47
Runnings, Brett	104,725	-
Russell, Jacquie	93,900	1,695
Russell, Rosamund	117,631	543
Rutherford, David	107,389	-
Ruzic, Goran	153,715	-
Ryan, Catherine J	104,152	-
Ryan, Lisa Joy	183,197	4,404
Saare, Tom A	77,468	5,847
Saberi, Hassan	113,565	-
Sackville, Patricia	166,563	-
Saczuk, Eric	125,399	2,974
Safoniuk, Mike	109,551	-
Sajid, Ghulam Mustafa	85,758	-
Salsabil, Umme	92,984	-
Salvador, Pamela	88,022	-
Samra, Rajpinder S	84,509	-
Sandhu, Arwinder K.	88,843	-
Sandhu, Harjot	117,905	114
Sandhu, Ranjit Singh	110,135	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Sanjuan, Antonio	104,152	748
Saran, Prabhvir	82,070	-
Sarwal, Sanjeev Kumar	106,007	-
Satoglu, Shan	127,287	-
Sawyer, Paul	128,965	581
Scheibel, Stephen	79,920	-
Schmid, Paul	111,095	-
Schmutter, Colin A	79,519	-
Schnurr, Frank	107,842	-
Schofield, Joseph Leo Albert	106,007	-
Schubert, Loren Bryan	131,446	693
Schultz, Jeff Todd	94,989	-
Schulz, Kenneth Bradley	75,391	-
Schutte, Lauren Blythe	108,113	-
Scott, Robert	110,590	469
Scribner, Jean A	105,806	-
Scudamore, William James	108,148	-
Scutt, Greg	101,249	-
Seixas Castela Viegas, Joao Vasco	95,118	-
Selesky, Kevin	87,430	4,662
Seto, Roy Chun-Lok	86,291	2,846
Shadmehr, Ramin	159,241	2,931
Shahabi, Bahareh	77,617	-
Shandler, Judy	115,051	-
Shannon, Christopher Andrew	117,039	1,414
Sharda, Harroop Kaur	105,722	25
Shariat-Zadeh, Minoo	114,063	-
Shauer, Barbra Lee	91,211	629
Shaw, Colin Gordon	105,702	-
Sheehan, Karen Marie	77,795	84
Shelest, John Grant	108,094	-
Shelton, Curt	102,438	1,684
Shen, Shih-Yang	76,547	-
Shen, Wei-Jen	101,163	-
Shepherd, Matthew	107,822	-
Shipley, Kari	76,031	-
Shore, Gary	128,196	-
Shore, Mike	93,111	-
Shukla, Monisha	172,553	1,779
Siddiqui, Mujeeb	108,201	-
Sidhu, Anita	85,300	-
Sidhu, Carmine	84,738	4,360
Sidhu, Jatinderpal Singh	123,846	996
Sidjak, Craig Thomas	140,969	-
Siedlaczek, Kathy	162,999	4,654
Siljander, Mark David	86,226	99

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Silveira, Annie	104,724	-
Simmons, Charles E	127,261	227
Simpson, Ying	79,973	887
Sinclair, Shaun	105,806	-
Singer, Zachary	75,892	-
Singh, Gurdial	82,777	-
Singh, Preetpal	82,362	-
Siu, Christopher	104,152	1,636
Sivia, Gagandeep	83,061	-
Smith, Adrian Erle	84,311	10
Smith, D'Arcy Dewolf	141,124	2,000
Smith, Don	112,274	-
Smith, Douglas E	110,851	-
Smith, Kavan Ann Binnie	78,008	-
Smith, Martin Frank	109,551	658
Smith, Pamela Lynne	87,017	-
Smith, Wayne Michael	75,506	-
Smyth, Jonathan	95,984	-
Snider, Timothy Allen	95,097	-
So, Janet	88,691	315
Sokol, Cheryl	108,660	4,376
Sokolov, Nikolai Vasilievitch	111,486	-
Sokolova, Antonina	94,686	1,418
Song, Huimin	115,785	-
Soo Lum, Deborah	109,219	947
Soulsbury, Kevin	112,639	1,426
Sreenath, Remya	85,578	5,004
Stanisavljevic, Dusan	112,063	-
Stanley, Holly	105,213	-
Steiner, Robert	106,007	-
Steller, Dennis Matthew	95,423	-
Stewart, Alan J	77,812	315
Stewart, Kathryn	107,020	3,390
Stewart, Michelle	78,115	-
Stewart, Ronald	83,164	-
Stewart, Ronald John	95,100	-
Storm, John Kenneth	104,152	-
Stott, Laurie Jeanette	101,520	-
Stovold, Matthew	78,430	-
Strange, Martin Alexander	85,748	-
Stropky, David M	102,185	-
Strujenco, Victoria	93,521	-
Sull, Sarbjit	103,033	272
Sumpter, Kimberly Lauren	76,802	-
Susanthan, Subramaniam	106,007	-
Sweet, Brian	106,007	27

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Sy, Hong	83,039	5,815
Szafran, Thomas	114,323	-
Tabatabaian, Mehrzad	105,040	2,399
Tafti, Reza	126,083	-
Taggar, Shivinder K	80,486	1,411
Taheri, Roxana	89,944	-
Talebi, Hamidreza	118,180	646
Talman, Jennifer	136,456	2,619
Talukdar, Sudip	82,997	-
Tam, Jasper Cheuk Hang	88,883	1,153
Tam, Nancy Wai-Mun	101,535	582
Tamanna, Omid	79,310	4,178
Tanchak, David	167,907	47
Tang, Huafeng	96,492	-
Tang, Keith Hon-Kuen	81,855	4,427
Tanha, Maryam	80,925	188
Tanoh, Germain	132,941	-
Tariku, Fitsum	184,629	1,301
Tashdjian, Raffi	83,877	-
Tayles, Shereen	98,831	992
Taylor, Bryan	106,007	-
Te, Richard Co	88,810	-
Terepocki, Weston	82,658	-
Ternes, Robert	85,432	-
Tessier, Raymond Andrew	109,992	-
Thacker, Matthew Raymond	88,640	-
Therrien, Laurie Joan	128,962	14
Thiessen, Gordon D	103,489	2,439
Thomas, Heather	93,674	-
Thomas, Peter Cyril	108,248	-
Thomas, Ryan R	106,007	-
Thompson, Bruce	116,956	4,219
Thompson, Christopher George	81,893	-
Thompson, Debbie	87,959	-
Thompson, Kristine	88,926	-
Thompson-Jendrysek, Blair	107,177	-
Thornton, Christopher	101,535	659
Thursby, Sheena	82,975	-
Thurston, Mary Kay	149,942	720
Thurston, Paul	81,147	2,400
Tikkanen, David	127,370	570
Tipton, Travis Blair	87,488	-
Tirado, Maria	111,294	497
Toor, Paviter Singh	115,016	-
Tooyserkani, Zahra	87,959	-
Torillo, Maria	87,297	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Tran, Vivian	99,054	-
Trost, Robert	102,323	1,377
Tsao, Haruna	88,217	-
Turnbull, Joanne Janice	82,326	165
Turner, Donna Ewun	103,496	-
Turner, Travis William	97,006	2,665
Tydd-Whiting, Rhandall	84,294	-
Tzou, Tsung-Han	97,027	-
Udevi-Aruevoru, Chinyelu Theresa	96,903	-
Underwood, Derrick	176,008	158
Upton, Anthony Richard	107,096	1,405
Vahidnia, Reza	131,120	-
Vail, Laura	148,093	2,259
Van Beest, Harry Clement	82,658	-
van Ginkel, Cynthia Elizabeth	115,944	1,795
van Jaarsveld, Izelde	121,095	-
van Jaarsveld, Marlize Ingrid	141,060	-
Varaich, Pawandeep Singh	94,132	-
Verbeem, Jeffery John	103,584	-
Verner, David Hamilton	104,152	1,321
Vicic, Marko	75,047	116
Vohra, Neera	105,577	10,257
von Aulock, Maryna	104,152	-
Voong, Pei Sei	79,670	-
Vorlicek, Simon	85,642	-
Vurdela, Richard	135,713	-
Waberi, Shawna Marie	93,180	1,556
Wadge, Soizic	94,034	1,538
Waese, Victor Louis	91,564	1,935
Wahl, Gregory	83,788	-
Wainwright, Kevin J	168,103	55
Wajzer, Agata	75,821	693
Walker, Rick G	102,422	-
Walker, Stephen	77,930	-
Walls, Kevin Christopher	82,814	-
Walsh, Sean Allan	160,250	16
Walters, Rod G	110,313	-
Wan, Gary Chung Kei	76,684	689
Wang, Guojian	94,737	-
Wang, Hao	94,759	-
Wang, Tracy Yi Ping	125,644	-
Wanless, James Donald	94,737	-
Warburton, Claudine	116,504	-
Ward, Bradley	79,725	-
Warne, Gerald L	100,329	-
Webb, Darlene	104,152	587

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Weckworth, Peter	86,255	-
Wei, Albert Ho Min	104,152	10,831
Wei, Caleb Shun Tao	106,007	-
Weintraub, Jennifer	86,558	27
Weisner, Jesse William	91,213	-
Wells, Tom Mitchell	77,402	-
Wenzel, Carol Lorraine	109,411	-
Westcott, Morgan Shaun Fraser	136,440	-
Weston, Alan C	110,911	2,076
Whitney, Benjamin Charles	80,212	-
Whittle, Erin Elizabeth	190,934	-
Whyte, Michael Jasper	107,661	560
Wiebe, Brian Michael	108,434	256
Wiebe, Christopher Rolf	112,502	-
Wiebe, Douglas S	107,472	-
Wiebe, Murray Douglas	88,853	-
Wilczek, Richard	83,877	-
Wilder, Jason William	203,770	-
Willcock, Tracy	123,398	-
Williams, Gareth	85,072	-
Wills, Anita Suzanne	90,660	-
Wilson, Danielle Elizabeth	246,413	26,119
Wilson, Kory	188,624	13,475
Wlock, Ronald	108,799	4,662
Wolf, Deborah Anne	112,735	340
Wolf, Jennifer Robbins	75,127	1,716
Wolfe, Patrick	104,152	-
Wolfe, Robin Deanne	105,155	-
Wong, Angie Sharon	77,812	-
Wong, Chi Wa	135,138	-
Wong, David K	103,489	-
Wong, Michelle Leticia	79,934	-
Wong, Philip Gordon	98,720	-
Wong, Shannon	89,518	-
Wong, Stanley	106,007	-
Wong, Thomas Ryan	94,566	-
Wong, Vicky Wing Ka	94,076	-
Woo, Elaine Nyuk Kiau	127,003	-
Woo, Robyn Louise	98,968	947
Woo, Susan S	80,036	2,922
Wood, David G	78,895	208
Wood, Timothy	106,007	-
Woodbridge, Kenzie Ann	83,710	-
Woodley, Douglas	118,570	-
Woodley, Jordan N	106,007	-
Woods, David	85,045	-

*May include overtime, allowances and part-time salary

NAME	SALARY*	EXPENSES
Worley, William Leonard	128,554	-
Wright, Christopher K	87,410	-
Yallouz, Steve	140,314	-
Yang, Chang Chuan	75,096	-
Yasir, Areeb Soo	96,249	5,957
Yatlo, Sergiy	106,007	-
Yau, Terry Yin Sheung	105,155	89
Yen, Doris	135,843	4,828
Yim, Jeffrey Wayne Hong	90,068	-
Yip, Stephanie	121,971	-
Yong, Hui Ling	96,035	1,779
Yoo, Richard C	106,007	-
Younan, Bacel	121,525	8,487
Young, Jason Ivan	149,817	-
Young, Mei S	92,902	421
Yousefi, Amirhossein	137,422	777
Youssef, Rageey	120,941	-
Yu, Benjamin	112,803	6,789
Yue, Susan	76,933	-
Yushchenko, Yuliya Vladimirovna	109,669	229
Zandhabibi, Houman	94,074	-
Zeleschuk, Ken D	124,961	2,081
Zhang, Dai	104,152	5,516
Zhang, Lei	117,564	-
Zhang, Xiaohui	79,973	-
Zhang, Xinggao	83,023	2,197
Zhong, Weiqi	76,784	-
Zhu, Jian Gang	117,323	-
Zikakis, Lindsey	83,016	43
Zlotnik, Janet Erin	104,152	693
ZZ --- Salaries under \$75000	76,911,330	-
	212,936,461	919,295

*May include overtime, allowances and part-time salary

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
STATEMENT OF BOARD OF GOVERNORS, REMUNERATION AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2022
EXHIBIT C

EXHIBIT C

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
STATEMENT OF BOARD OF GOVERNORS, REMUNERATION AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2022

Name	Remuneration	Expenses ^(a)
Adlparvar, Kevin	2,115	-
Boivie, Catherine Aczel	1,780	-
Braundy, Marcia	2,300	1,468
Enns, Robert L	2,300	-
Eveneshen, Doug G	229	-
Harvey, Anne	2,300	-
Hunt, Karin Rose	1,180	-
Mamenko, Artur	850	-
Matthew, Donald John	950	-
Mauritz, Marilyn Loewen	1,780	-
McGillivray, Stewart	2,115	-
Musialek, Jeffrey	2,401	-
Reader, Dan Stuart	2,787	-
Sanghera, Balwant Singh	2,300	-
Sargent, Meredith Anne	2,300	-
Sones, Hunter	850	-
Tones, Ryan	2,300	-
Wang, Claire	950	-
Young, Catherine	515	-
Total:	<u>32,302</u>	<u>1,468</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, 2022

EXHIBIT D

SUPPLIER'S NAME	EXPENSES
1148893 BC Ltd	147,736
1200302 B C Ltd	33,253
3Si Risk Strategies	45,026
4 Imprint	29,275
A Craig & Son Painting	181,567
Access Copyright	86,027
Access Information Management of Ca	43,969
Accreditation Canada	100,616
Acklands-Grainger	175,464
Acme Fire and Safety Co Ltd	69,698
ACML Management Western Limited	1,215,425
Adcentives Enterprises Ltd	28,255
AES Engineering Ltd	56,799
Affinity Systems Ltd	131,848
Agilent Technologies Canada Inc	27,586
AIR CANADA	31,911
Air Liquide Canada Inc	204,190
Aircraft Spruce Canada	25,798
AJ Forsyth, division of Russel Met	139,049
Alara Consultants Inc.	43,449
Alfiya Battalova	33,040
Alfred Horie Construction Co. Ltd	320,716
Alsim Simulateurs SAS	187,939
Altow Realty Group Ltd	37,143
Alveole	36,792
Alvis Tsui (FSS) Inc	29,799
AMAZON	304,040
AME Consulting Group Ltd, The	97,171
Ampco Manufacturers Inc.	62,999
Anisoft Group Inc	142,870
Annex Consulting Group Inc	65,772
Anton Paar Canada Inc.	73,816
APICS Educational Society (Vanc	120,239
Apple Canada Inc	100,694
Applyboard Inc	133,856
Approach Media	52,751
Arpac Storage Systems Corporation	44,647
ASSA ABLOY Entrance Systems	64,676
Associated Health Systems Inc	55,786
A-Tech Instruments Ltd.	79,559
Atlas Copco Compressors Canada	33,839
Atlassian Pty Ltd	71,455
AVI-SPL Canada Ltd	3,401,388
B&B Contracting Group	617,709
B&B Excavation & Shoring Ltd.	89,501

SUPPLIER'S NAME	EXPENSES
Baker Bros Construction	77,493
Barry-Hamel Equipment Ltd	450,366
BC Communications Inc	36,235
BC Hydro	3,244,426
BC Lions Football Limited Partnership	38,850
BCIT STUDENT ASSOCIATION	54,843
BCNET	1,613,386
Beckman Coulter	90,000
Bell Canada	151,790
Best Buy Canada Ltd	31,896
Best Service Pros	5,341,867
BHD Instrumentation Ltd	28,633
Bird Construction Group	31,051,506
BIV Media Limited Partnership	70,224
Black & McDonald Limited	268,893
Blackbaud	125,868
Bonfire Interactive Ltd	39,579
Boyden Vancouver	224,444
BroadBay LLC	31,585
Camosun College	849,458
Campus Works, Inc	180,919
Canada Co Ltd	26,557
Canada India Network Society	30,000
Canadian Turner Construction Compan	3,343,081
Canstar Restorations	68,132
Cardinal Path	232,567
Carscadden Stokes McDonald Architec	67,699
Cascade Raider Holdings Ltd (dba Ra	75,227
CBVL Robotics Inc	49,383
CDW Canada Corp	1,299,424
Cengage Learning Canada Inc	492,700
CES Engineering Ltd	29,950
Chairs 101	34,619
Change Healthcare	53,514
Charter Telecom Inc	1,112,772
Chartwells	57,625
Cherwell Software Inc	155,216
CHEVRON	27,991
Chung, Timothy Arthur.	84,825
Cineplex Entertainment Limited Part	44,817
Citrix Systems Inc	125,459
Citron Hygiene	67,910
City Of Burnaby	834,919
City Of Vancouver	27,156
CitySpaces Consulting Ltd	31,516

SUPPLIER'S NAME	EXPENSES
CityStudio Vancouver	65,000
CLARK WILSON LLP	44,601
Clear Energy Solutions	40,938
Colborne Architectural Group Pacifi	87,402
Colleges and Institutes Canada	73,851
Colliers Project Leaders Inc	90,438
Compugen Inc	3,220,982
Consulab Educatech Inc	27,885
Contemporary Office Interiors Ltd	272,703
Cook Public Relations Inc	77,490
Coptek Copper Covers	66,311
Cora Hallsworth	78,750
Cority Software Inc	93,796
CORPORATE EXPRESS	31,898
Corsmed AB	313,491
Council of Prairie and Pacific Univ	118,033
Creative Energy Vancouver Platforms	100,995
CSA Group	335,904
CT Control Temp Ltd	309,146
Custom Power Generation	386,120
CWB Group - Industry Services	30,707
Dan Burgar Consulting	60,750
Daniel Fox	47,250
Dekor Glass (1996) Ltd	34,952
Deloitte Management Services LP	674,757
Deltec Electric Ltd	310,256
Dennis Murphy Trucking Inc	108,751
Denomey Construction Management Ltd	106,805
DG MacLachlan Ltd	37,417
DHL	170,472
DiaMedical USA	54,423
Diamond Head	53,097
Dicks Lumber	185,081
DigiCert Inc.	28,996
Digi-Key Corporation	63,851
Digilent Incorporated	39,228
Digital Education Company Ltd	29,925
DT M Systems Corporation	26,827
Durham Instruments	32,227
Dynamic Rescue Training Ltd	134,867
Earth Enterprises of British Columb	149,174
EB Horsman & Son Ltd	37,047
EBSCO Canada Ltd	45,989
Eckel Noise Control Technologies	110,241
Eigen Development Ltd	27,579

SUPPLIER'S NAME	EXPENSES
Electro-Meters	42,430
Ellucian Technologies Canada ULC	232,547
Elsevier Inc	168,493
EMCO Corporation	183,947
Endress & Hauser	34,856
Energia Supply Ltd.	76,204
Enterprise Paper Company Ltd	25,536
Esbe Scientific Industries Inc	31,302
ESC Automation Inc	198,648
ESRI Canada Limited	32,288
Eurovia British Columbia Inc.	70,872
EXP Services Inc	68,094
eXplorance Inc	83,449
FACEBOOK	42,900
Falcon Equipment	78,114
Fasteel Industries Ltd	83,689
Fastenal Industrial & Construction	44,090
Festo Didactic Ltd	143,774
Finlink Construction Ltd	733,342
Fisher Scientific	101,650
Forte Law Corporation	77,024
FortisBC Energy Inc	1,493,157
FPP EDU Media LLC	34,624
Frank Mung ESL Institute	29,844
Fraser Health Authority	566,978
Fresenius Medical Care	71,148
FuseForward Solutions Group Ltd.	311,144
Fusion Cine Sales and Rentals Inc	41,058
FWD Engineering Ltd	32,955
Gartner Canada Co.	374,944
GE Healthcare	287,151
GeoScan Subsurface Surveys Inc	78,744
Getinge Canada Ltd	342,802
GLOBAL	356,891
Goodheart-Willcox Publisher	35,500
Grace Y.H. Chan	97,007
Graham Construction & Engineering L	830,395
Great Big Solutions Ltd	29,925
Greater Vancouver Board of Trade	110,461
Gregg Distributors BC Ltd	146,326
Griff Building Supplies Ltd	67,408
Groove Identification Solutions	93,177
GTrasolini Contractors Ltd	95,531
Guard.me International Insurance	94,311
Guillevin International Inc	208,176

SUPPLIER'S NAME	EXPENSES
Haakon Industries	100,000
Hallsworth, Cora	71,699
Harbour West Consulting Inc	171,652
Harris & Company	416,963
Hawk Ridge Systems	493,934
HCMA Architecture + Design	167,481
Health Care Relocations Ltd.	129,474
Health Tax (EHT)	4,108,046
Hemlock Harling Distribution Inc	107,503
Hemlock Printers Limited	70,679
Heritage Office Furnishings	716,559
Holaco Construction (1997) Ltd	766,536
Holmes & Brakel BC Inc	58,205
Homewood Health Inc	190,489
Horizant, Inc	539,023
Hoskin Scientific Limited	33,911
Howard Carter Lease Ltd	70,873
Hunt Personnel Temporarily Yours	40,481
Hunter Kirkwood Ltd	136,428
ICBC	74,029
IEC Online GmbH	28,039
IEEE	34,811
IG Image Group Inc	86,345
Illumina Canada Ulc.	33,880
IMAGE GROUP INC	37,629
Impark	286,991
Improveology Life Coaching	30,009
Innovative Interfaces Incorporated	116,629
Insurance Institute of Canada	47,084
International SOS Canada Assistance	128,507
Ipsos Limited Partnership	40,425
IPT Publishing & Training Ltd	40,743
Iridia Medical Inc	27,090
ITIQ Tech Recruiters Inc	108,509
Jacob Bros Construction Inc	737,127
JAR Audio Inc	58,243
Jerry Mesner Consulting	127,239
JFrog Inc	25,354
Jive Software	273,232
Joe Chu	124,215
John Wiley & Sons(Canada) Ltd	249,671
Jones & Bartlett Publishers Inc	54,678
Justice Institute of BC	422,748
Kentik Technologies, Inc.	25,379
Kerr Wood Leidal Associates Ltd	99,253

SUPPLIER'S NAME	EXPENSES
KeyData Associates Inc	873,266
Kincaid Holdings Ltd	2,066,914
Kirsten Reite Architect Inc	317,730
KMS Tools & Equipment Ltd	92,213
Kone Inc	332,892
Kongsberg Digital Simulation Ltd	188,642
KPMG LLP	230,987
Kreative Solutions Consulting Inc	47,936
Kuda Equipment Ltd	175,169
Kwela Leadership & Talent Management Inc	56,100
Launch Academy	25,746
Leaders International Executive Sea	44,100
LEC Quantity Surveying & Project Ma	308,503
Lecat's VentriloScope	31,017
Ledcor Construction Ltd	418,230
Leica Microsystems (Canada) Inc	73,314
Libellum Inc	66,675
Life Technologies Inc	150,819
Linda Pradel Consulting Inc	70,166
Linde Canada Inc	42,281
LinkedIn Ireland Unlimited Company	81,209
Login Canada	259,600
Long View Systems Corporation	34,306
Lonsdale Quay Hotel	277,512
Lorne Lapham Sales & Rentals Inc	42,389
Lumineer Light Installations	31,194
Luuco Consulting Inc	113,946
Mack Kirk Roofing and Sheet Metal L	142,272
Macquarie Equipment Finance Ltd	2,666,911
Mainroad Maintenance Products LP	33,808
MAKE Projects Ltd	212,616
Manulife Financial Company	11,015,102
Marjorie Co Law Corporation	184,576
Mark's Work Wearhouse Ltd	27,850
Marsh Canada Ltd	136,520
Mathworks Inc	31,010
Maxwell Floors Ltd	81,543
Mc Squared System Design Group Inc	101,225
McElhanney Consulting Services Ltd	458,055
McGraw-Hill Ryerson Limited	270,590
MCMaster-CARR	39,350
MD Creative Agency Inc	80,667
Melo Biotech Inc.	30,095
Meltwater News Canada, Inc	58,632
Mercedes Benz Canada Inc	59,353

SUPPLIER'S NAME	EXPENSES
Mercer (Canada) Limited	36,214
Meridian One Cap Credit Corp	43,515
Metro Motors Ltd	65,067
Meubles Foliot Inc	418,004
Microserve Business Computer Services	1,203,165
Microsoft Canada Inc	178,120
Minister of Finance	3,662,738
MIZA Architects Inc	121,160
Modern Tribe	28,855
Moog Inc	68,163
Morrison Hershfield Ltd	59,929
Multivista Construction Documentati	392,798
MVCC	90,532
NAPA Auto Parts	127,012
National Graphic Solutions Inc	27,113
National Project Management Inc	98,734
Natus Canada Corp	356,789
New City Solutions Inc	689,125
New Value Solutions Group Inc	80,896
Newark Element 14	66,577
Newcomp Analytics Inc.	132,598
NHI Consulting	50,031
Nikon Canada Inc	80,565
Northern Alberta Institute of Techn	112,313
Northern Health Authority	29,143
Northwest Hydraulic Consultants	83,595
N-Wissen GmbH	65,031
O C Tanner	49,417
OMD Canada (C/O Omnicom Finance Ca	2,088,290
OnSolve LLC	58,514
Oracle Canada ULC	83,631
Orkin Canada Corporation	82,125
Pace Solutions Corp	28,159
Pacific Flying Club	1,067,846
Pacific Maintenance Services	35,369
Pacific Powertech Inc	99,777
Pacific Premiere Consulting Group	35,135
Pacific West Systems Supply Ltd	37,308
Pacific Western Paints Ltd	47,250
Paladin Security Group Ltd	3,481,604
Paladin Technologies Inc	895,166
Panglobal Training System	335,651
Payless Truck Parts	53,592
PCL Constructors WestCoast Inc	7,591,255
Pearson Canada Inc.	554,373

SUPPLIER'S NAME	EXPENSES
Pension Corporation	19,943,077
Percona LLC	43,222
Peregrine Global Services Corporati	35,871
Perkins Will Canada Architects Co.	2,163,409
Peterbilt Pacific Leasing Inc.	151,200
PFS Studio	166,954
Philips Healthcare	57,291
Physical Science Innovation Corpora	49,560
Pinchin Ltd.	612,555
Pinkham, Christine Barbara.	48,569
Pinton Forrest & Madden Group Inc	94,531
Polycrete Restorations Ltd	31,128
Polytechnics Canada	101,272
Post Secondary Employers Assoc	101,119
Powertech Labs Inc	25,000
Predom Construction	70,718
Premier Landscaping Inc	451,627
Price Waterhouse Coopers LLP	150,548
Primary Response	42,975
PrismRBS LLC	37,580
Progressive Air Products Ltd	227,360
Progressive Educational Systems	114,607
ProQuest LLC	152,488
Providence Health Care	93,448
Provincial Health Services Authorit	70,583
PSDDB Advertising Inc	167,801
Public Policy Forum	38,786
QUEEN'S PRINTER	127,035
R P Electronic Components Ltd	41,331
RDH Building Science Inc.	235,325
Reboot Communications Limited	45,071
Receiver General for Canada	11,648,644
Refrigerative Supply Limited	72,776
Reimer Hardwoods Ltd	45,787
RESA Canada Inc.	92,663
RF Binnie & Associates Ltd	474,987
RICOH Canada Inc	282,212
Robert Half Canada Inc	113,578
Robertson Electric Wholesale BC Ltd	46,756
RTDS Technologies Inc	192,667
Ryan Mackie	140,319
S.i.Systems Partnership	35,863
Samuel Son & Co Ltd	28,709
Sapphire Sound Inc	59,743
Sasco Contractors Ltd	52,206

SUPPLIER'S NAME	EXPENSES
School District No 35 Langley	56,943
SCM Group Canada	133,122
SES Consulting Inc	76,070
Shaw Cablesystems GP	27,299
Shelley Sainsbury	94,577
Shop3D.ca	58,316
Siemens Canada Ltd	884,312
Siemens Healthcare Limited	2,051,938
Simon Fraser University	270,254
Simtronics	26,070
Simutech Multimedia Inc	47,250
SkySync Inc.	97,041
Slack Technologies, LLC	113,516
Smartsheet Inc.	25,600
Snap-On Tools Of Canada Ltd	63,013
Snowcap Contracting Ltd	377,683
Software2 Americas Inc	167,864
SolidCAD	39,989
Somagen Diagnostics Inc	85,694
Southern Butler Price LLP	94,044
Spartan Controls	39,266
Spatial Technologies Inc	248,747
Spears Sales & Service Ltd	59,469
Spencer Stuart Star Canada Inc	38,693
SPI Health and Safety Inc	35,826
Spicers Canada ULC	43,262
Spok, Inc.	31,195
Squiz Inc	27,178
Standard Building Supplies Ltd	47,358
Stantec Architecture Ltd	1,332,249
Staples Business Advantage	213,404
StarRez, Inc	36,979
Steris Inc	27,586
Still Creek Press	47,138
Stormtec Filtration Inc.	42,003
Stryker Canada ULC	225,923
Student Association of the BCIT	45,287
StudioHuB Architects	55,125
Sudden Technologies	57,130
Super Save Enterprises Ltd	81,573
Sybertech Waste Reduction Ltd	39,976
Tableau Software LLC	46,469
Taylor & Francis Group LLC	39,565
Technical Safety BC	52,556
Technique Office Furniture Ltd	68,592

SUPPLIER'S NAME	EXPENSES
Tekara Organizational Effectiveness	58,144
TELUS Communications (B C) Inc	1,085,904
Testforce Systems Inc	48,641
The Capital Hill Group Ottawa Inc	44,100
The F.A. Bartlett Tree Expert Compa	192,639
THE HOME DEPOT	92,277
Thinkspace Architecture Planning In	161,633
Thomas Skinner & Son Ltd	97,220
Thomson Reuters Canada	71,564
T-Lane Transportation and Logistics	30,083
Tophatmonocle Corp	44,704
Total Energy Systems Ltd	343,218
Traction Motorcycles Ltd dba Dayton	52,049
Trades Training Consortium of Briti	90,183
Trane Canada ULC	194,035
Trinity Power Rentals	45,263
Uline	132,400
United Power Ltd	92,942
University of British Columbia	88,081
University of Calgary	31,715
University of the Fraser Valley	84,307
UNO Digital Screen Press Ltd	49,983
UPS CANADA	155,793
URBAN IMPACT RECYCLING	30,581
Valley Traffic Systems	27,484
Vancouver Coastal Health Authority	348,032
Vancouver International Airport Aut	91,663
Vancouver Island Health Authority	315,931
VCEC Education Consulting Ltd	52,366
Vertiv Canada ULC	187,925
Vicinity Jobs Inc	36,750
Viking Fire Protection Inc	316,225
Vital Smarts	69,894
VWR International Co	138,168
Waste Connections of Canada Inc	232,166
Watt Consulting Group Ltd	237,128
Weldcor Supplies BC Inc	39,749
Wesco Distribution-Canada Inc	149,496
West Pacific Consulting Group Manag	171,725
Westburne West	258,801
Western Leakage Services Ltd	71,627
WMW Public Communication Inc	73,537
Worksafe BC	435,501
WSP Canada Inc	113,452
Yomodo Systems Inc	159,405

SUPPLIER'S NAME	EXPENSES
Zoom Video Communications Inc	111,308
ZZ --- Accounts under \$25,000	7,323,960
Grand Total	198,084,683

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
SCHEDULE OF SEVERANCE AGREEMENTS
FOR THE YEAR ENDED MARCH 31, 2022
EXHIBIT E

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
SCHEDULE OF SEVERANCE AGREEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

The number of agreements made during the 2021/22 fiscal year with employees excluded from coverage under collective agreements was 7.

The range of equivalent months' gross salaries represented by the severance agreements was 1 to 17 months.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

SCHEDULE OF DEBTS

FOR THE YEAR ENDED MARCH 31, 2022

EXHIBIT F

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

SCHEDULE OF DEBTS

FOR THE YEAR ENDED MARCH 31, 2022
(thousands of dollars)

Debentures:

Additional Debt

Certificate Number	Maturity Date	Rate	Balance 31-Mar-22	Accumulated Sinking Fund	Balance 31-Mar-21	Annual Payment
BCITCDP	Sep,08,2023	8.00%	12,888	6,505	12,888	1,031
BCCD-25	Jun,18,2042	4.30%	37,787	2,854	37,992	1,053
CAD-P-NOTE	Dec,18,2021	3.25%	-	-	5,051	-
Capital Lease Obligations			16,587	622	18,493	2,528
			67,262	9,981	74,424	4,612

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS
FOR THE YEAR ENDED MARCH 31, 2022
EXHIBIT G

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

FOR THE YEAR ENDED MARCH 31, 2022

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 2021/22 fiscal year was 41.

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 Simon Fraser University	April 1, 2021
2 Zoom Video Communications Inc.	April 7, 2021
3 Her Majesty the Queen in Right of Canada as represented by the Minister of Canadian Heritage	April 16, 2021
4 STERIS Canada Inc.	April 16, 2021
5 The Ottawa Hospital	May 11, 2021
6 Hamon Custodis-Cottrell (Canada) Inc.	May 28, 2021
7 Software2 Americas Inc.	June 8, 2021
8 Her Majesty the Queen in Right of the Province of British Columbia, represented by the Minister of Environment and Climate Change Strategy	June 29, 2021
9 ComplyWorks Ltd.	June 30, 2021
10 Shaw Cablesystems G.P.	July 2, 2021
11 Schnitzer Steel Canada LTD	July 5, 2021
12 Vicinity Jobs Inc.	July 12, 2021
13 Profit Systems Inc.	July 14, 2021
14 Southern Health-Sante SUD	July 16, 2021
15 Siemens Canada Limited	July 23, 2021
16 Siemens Canada Ltd.	July 23, 2021
17 Cardinal Path Inc.	July 27, 2021
18 Colleges and Institutes Canada (CICan)	August 9, 2021
19 Douglas College	August 11, 2021
20 Siemens Canada Limited	August 11, 2021
21 Slack Technologies, LLC	August 12, 2021
22 10793574 Canada Association dba Canada's Digital Technology Supercluster	August 20, 2021
23 Examity Inc.	August 26, 2021
24 Nova Scotia Health Authority	August 27, 2021
25 Britco BOXX GP Ltd.	September 1, 2021
26 Atlassian Pty Ltd	September 2, 2021
27 Provincial Health Services Authority Her Majesty the Queen in Right of the Province of BC as represented by the Minister of Health	September 22, 2021
28 Colleges and Institutes Canada	September 24, 2021
29 Various Construction Managers	October 28, 2021
30 Various Contractors	October 28, 2021
31 Various Design-Builders	October 28, 2021

Indemnity Agreement	Date Approved
32 Various Contractors	October 29, 2021
33 Various Trade Contractors	November 4, 2021
34 University, College and Institute Protection Program covered entities operating as Institution	December 23, 2021
35 Various employers accepting students from University, College and Institute Protection Program (UCIPP) covered entities for non-clinical practicum placements	December 23, 2021
36 Various Health Authorities	December 23, 2021
37 City of Vancouver, University of British Columbia, Simon Fraser University and Emily Carr University of Art and Design	January 5, 2022
38 General Electric Canada operating as GE Healthcare	January 19, 2022
39 Health PEI	March 2, 2022
40 Environics Analytics Group Ltd.	March 14, 2022
41 Her Majesty the Queen in right of the Province of British Columbia,	March 15, 2022

Prepared as per the Financial Information Regulation, Schedule 1, subsection 5

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
STATEMENT OF FINANCIAL INFORMATION APPROVAL
FOR THE YEAR ENDED MARCH 31, 2022
EXHIBIT H

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
STATEMENT OF FINANCIAL INFORMATION APPROVAL
FOR THE YEAR ENDED MARCH 31, 2022

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 read 'Don Matthew', is written over a horizontal line.

Don Matthew
Chair of Audit and Finance Committee

Date: September 21, 2022