

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$
Leasehold improvements	1,484,692	934,572		2,419,264
Furniture	1,187,567	259,060	17,365	1,429,262
EDP equipment	2,779,441	433,078	304,716	2,927,803
Other equipment	1,863,305	260,559	31,933	2,091,931
	<u>7,335,005</u>	<u>1,887,269</u>	<u>354,014</u>	<u>8,868,260</u>

Accumulated amortization	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$
Leasehold improvements	1,090,951	452,418		1,543,369
Furniture	450,747	81,804	11,657	520,894
EDP equipment	1,818,112	416,983	295,003	1,940,092
Other equipment	976,078	187,543	26,058	1,137,563
	<u>4,335,888</u>	<u>1,138,748</u>	<u>332,718</u>	<u>5,141,918</u>

5. Long-term leases

The Passport Office occupies space at 29 locations under long-term leases which expire between March 31, 1994 and April 30, 2000.

Accommodation expense consisted of:	1994	1993
	\$	\$
Rental	2,984,315	2,576,095
Services	39,988	46,225
	<u>3,024,303</u>	<u>2,622,320</u>