6. **Wind-up costs**

As described in Note 1, the Institute is in the process of wind-up the Institute's management's estimated costs of wind-up in the

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Severance benefits	296,725
Employee relocation and other financial costs	156,832
Other wind-up incremental costs	32,257
	1,185,874

Accounts payable and accrued liabilities include $[illegible] of wind-up costs accrued at March 31, 1992.

7. **Commitments**

(a) Equipment and office lease agreements

The total commitment for office lease payments are estimated at $[illegible] as a result of the six subsequent years up to May 31, 1999. The office lease payments have to be made with the expiry of this agreement, however, as a result of the wind-up of the Institute. It is expected that the office lease will be transferred to the Department of Public Works. The office lease agreement also calls for the sharing of occupancy costs of approximately $220,000 annually. The Institute is also committed to equipment leasing $[illegible],400 in subsequent years (Nil in 1992-93 for equipment leasing).

(b) Programmes

The Institute is committed to make payments of $[illegible] in subsequent years ($[illegible] in 1992-93) subject to commitment by the Institute and the terms of the agreement.

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Research	154,000
Grants, awards and bursaries	222,200
Public programmes	5,000
	511,000

7. **Related party transactions**

The Institute is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Institute enters into transactions with these entities in the normal course of business.