



NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1992 – Continued

3. Inventories

	1992	1991
	\$	\$
Materials and supplies	1,353,467	1,319,668
Work in process	254,551	160,168
	1,608,018	1,479,836

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$
Leasehold Improvements	919,481	82,731		1,002,212
Furniture	832,976	177,770	12,165	998,581
EDP Equipment	1,753,662	331,228		2,084,890
Other Equipment	1,477,116	223,820	31,032	1,669,904
	4,983,235	815,549	43,197	5,755,587

Accumulated amortization	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$
Leasehold Improvements	698,917	192,327		891,244
Furniture	343,774	55,393	7,479	391,688
EDP Equipment	1,213,626	248,766		1,462,392
Other Equipment	716,807	148,288	17,345	847,750
	2,973,124	644,774	24,824	3,593,074

5. Long term leases

The Passport Office occupies space at twenty-three locations under long term leases which expire between March 31, 1992 and August 31, 1997.

Accommodation expense consisted of:

	1992	1991
	\$	\$
Rentals	2,144,365	2,052,981
Services	50,748	50,270
	2,195,113	2,103,251