CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

Statement of Changes in Financial Position for the year ended March 31, 1991

Cash used in operations Net cost of operations Item not requiring an outlay of funds Amortization 5,053,747 5,013,080 Item not requiring an outlay of funds Amortization (101,079) (115,961) Changes in balance sheet accounts 4,952,668 4,897,119 Changes in deferred rent compensation Increase (decrease) in prepaid expenses A,685 (40,462) 4,685 (40,462) Increase in accounts receivable and accrued interest Accrued interest Accrued liabilities 7,745 15,103 15,103 Decrease (increase) in accounts payable and accrued liabilities 44,164 (128,726) 5,020,798 4,899,501 INVESTING ACTIVITIES Acquisition of furniture, equipment and leasehold improvements 80,923 89,366 FINANCING ACTIVITIES Parliamentary appropriation (5,000,000) (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040 Cash and term deposits at end of year 1,647,452 1,749,173		<u>1991</u> \$	<u>1990</u> \$
Net cost of operations Item not requiring an outlay of funds Amortization 5,053,747 5,013,080 Amortization (101,079) (115,961) Changes in balance sheet accounts 4,952,668 4,897,119 Changes in balance sheet accounts 5,053,747 5,013,080 Decrease in balance sheet accounts 4,952,668 4,897,119 Changes in balance sheet accounts 11,536 156,467 Increase (decrease) in prepaid expenses 4,685 (40,462) Increase in accounts receivable and accrued interest 7,745 15,103 Decrease (increase) in accounts payable and accrued liabilities 44,164 (128,726) 5,020,798 4,899,501 INVESTING ACTIVITIES Acquisition of furniture, equipment and leasehold improvements 80,923 89,366 FINANCING ACTIVITIES Parliamentary appropriation (5,000,000) (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040	OPERATING ACTIVITIES		
Item not requiring an outlay of funds Amortization (101,079) (115,961) 4,952,668 4,897,119 Changes in balance sheet accounts Decrease in deferred rent compensation Increase (decrease) in prepaid expenses Increase in accounts receivable and accrued interest Decrease (increase) in accounts payable and accrued liabilities 1,745 15,103 Decrease (increase) in accounts payable and accrued liabilities 44,164 (128,726) INVESTING ACTIVITIES Acquisition of furniture, equipment and leasehold improvements 80,923 89,366 FINANCING ACTIVITIES Parliamentary appropriation (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040	Cash used in operations		
Amortization (101,079) (115,961) 4,952,668 4,897,119 Changes in balance sheet accounts Decrease in deferred rent compensation 11,536 156,467 Increase (decrease) in prepaid expenses 4,685 (40,462) Increase in accounts receivable and accrued interest 7,745 15,103 Decrease (increase) in accounts payable and accrued liabilities 44,164 (128,726) INVESTING ACTIVITIES Acquisition of furniture, equipment and leasehold improvements 80,923 89,366 FINANCING ACTIVITIES Parliamentary appropriation (5,000,000) (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040		5,053,747	5,013,080
Changes in balance sheet accounts Decrease in deferred rent compensation 11,536 156,467 Increase (decrease) in prepaid expenses 4,685 (40,462) Increase in accounts receivable and accrued interest 7,745 15,103 Decrease (increase) in accounts payable and accrued liabilities 44,164 (128,726) 5,020,798 4,899,501 INVESTING ACTIVITIES Acquisition of furniture, equipment and leasehold improvements 80,923 89,366 FINANCING ACTIVITIES Parliamentary appropriation (5,000,000) (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040		(101,079)	(115,961)
Decrease in deferred rent compensation Increase (decrease) in prepaid expenses Increase in accounts receivable and accrued interest Decrease (increase) in accounts payable and accrued liabilities T,745 T5,103 Decrease (increase) in accounts payable and accrued liabilities T,745 T5,103 Decrease (increase) in accounts payable and accrued liabilities T,745 T5,103 T,745 T5,103 T,745 T5,103 T,745 T15,103 T,741,164 T128,726 T1,726 T1,726 T1,727 T1,727 T1,738,040 T1,738,040 T1,738,040		4,952,668	4,897,119
Decrease in deferred rent compensation Increase (decrease) in prepaid expenses Increase in accounts receivable and accrued interest Decrease (increase) in accounts payable and accrued liabilities T,745 T5,103 Decrease (increase) in accounts payable and accrued liabilities T,745 T5,103 Decrease (increase) in accounts payable and accrued liabilities T,745 T5,103 T,745 T5,103 T,745 T5,103 T,745 T15,103 T,741,164 T128,726 T1,726 T1,726 T1,727 T1,727 T1,738,040 T1,738,040 T1,738,040	Changes in helenes about accounts		
Increase (decrease) in prepaid expenses 4,685 (40,462) Increase in accounts receivable and accrued interest 7,745 15,103 Decrease (increase) in accounts payable and accrued liabilities 44,164 (128,726) INVESTING ACTIVITIES Acquisition of furniture, equipment and leasehold improvements 80,923 89,366 FINANCING ACTIVITIES Parliamentary appropriation (5,000,000) (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040	Changes in balance sheet accounts		
Increase in accounts receivable and accrued interest 7,745 15,103 Decrease (increase) in accounts payable and accrued liabilities 44,164 (128,726) INVESTING ACTIVITIES Acquisition of furniture, equipment and leasehold improvements 80,923 89,366 FINANCING ACTIVITIES Parliamentary appropriation (5,000,000) (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040			
Decrease (increase) in accounts payable and accrued liabilities 44,164 (128,726) 5,020,798 4,899,501 INVESTING ACTIVITIES Acquisition of furniture, equipment and leasehold improvements 80,923 89,366 FINANCING ACTIVITIES Parliamentary appropriation (5,000,000) (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040		7.745	15.103
INVESTING ACTIVITIES Acquisition of furniture, equipment and leasehold improvements FINANCING ACTIVITIES Parliamentary appropriation Increase (decrease) in cash and term deposits during the year Cash and term deposits at beginning of year 5,020,798 4,899,501 80,923 89,366 (5,000,000) (5,000,000) 11,133 11,133	Decrease (increase) in accounts payable and		
INVESTING ACTIVITIES Acquisition of furniture, equipment and leasehold improvements 80,923 89,366 FINANCING ACTIVITIES Parliamentary appropriation (5,000,000) (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040	accrued liabilities	44,164	(128,726)
Acquisition of furniture, equipment and leasehold improvements 80,923 89,366 FINANCING ACTIVITIES Parliamentary appropriation (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040		5,020,798	4,899,501
equipment and leasehold improvements 80,923 89,366 FINANCING ACTIVITIES Parliamentary appropriation (5,000,000) (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040	INVESTING ACTIVITIES		
equipment and leasehold improvements 80,923 89,366 FINANCING ACTIVITIES Parliamentary appropriation (5,000,000) (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040	Acquisition of furniture		
Parliamentary appropriation (5,000,000) (5,000,000) Increase (decrease) in cash and term deposits during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040		80,923	89,366
Increase (decrease) in cash and term deposits during the year Cash and term deposits at beginning of year (101,721) 11,133 1,738,040	FINANCING ACTIVITIES		
during the year (101,721) 11,133 Cash and term deposits at beginning of year 1,749,173 1,738,040	Parliamentary appropriation	(5,000,000)	(5,000,000)
of year <u>1,749,173</u> <u>1,738,040</u>		(101,721)	11,133
Cash and term deposits at end of year		1,749,173	1,738,040
	Cash and term deposits at end of year	1,647,452	1,749,173