



NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1993 – continued

4. Capital and accumulated amortization

| Capital | Balance at beginning of year | Acquisitions | Disposal | Balance at end of year |
|------------------------|------------------------------|------------------|---------------|------------------------|
| | \$ | | | \$ |
| Leasehold Improvements | 1,002,212 | 482,480 | | 1,484,692 |
| Furniture | 998,581 | 201,496 | 12,510 | 1,187,567 |
| EDP Equipment | 2,084,890 | 714,551 | | 2,799,441 |
| Other Equipment | 1,669,904 | 246,451 | 53,050 | 1,863,305 |
| | 5,755,587 | 1,644,978 | 65,560 | 7,335,005 |

| Accumulated Amortization | Balance at beginning of year | Acquisitions | Disposal | Balance at end of year |
|--------------------------|------------------------------|----------------|---------------|------------------------|
| | \$ | | | \$ |
| Leasehold Improvements | 891,244 | 199,707 | | 1,090,951 |
| Furniture | 391,688 | 66,244 | 7,185 | 450,747 |
| EDP Equipment | 1,462,392 | 355,720 | | 1,818,112 |
| Other Equipment | 847,750 | 168,809 | 40,481 | 976,078 |
| | 3,593,074 | 790,480 | 47,666 | 4,355,888 |

5. Long term leases

The Passport Office occupies space at 25 locations under long term leases which expire between March 31, 1993 and April 30, 2000.

Accommodation expense consisted of:

| | 1993 | 1992 |
|----------|------------------|------------------|
| | \$ | \$ |
| Rentals | 2,576,095 | 2,144,365 |
| Services | 46,225 | 50,748 |
| | 2,622,320 | 2,195,113 |