

Western Economic Diversification

Wasted Effort and Dollars?

*A 13-Year Quantitative Analysis of
Western Economic Diversification*

Thursday, November 2, 2000

*Canadian Taxpayers Federation
Suite 512 - 130 Albert Street
Ottawa, On
K1P 5G4
Phone: 613-234-6554
Fax: 613-234-7748*

Web: www.taxpayer.com

LINKS

- [News Release](#)
- [Atlantic Canada Opportunities Agency Study](#)
- [CTF Web Site](#)
- [Western Economic Diversification Web Site](#)

INTRODUCTION

This document provides a quantitative analysis of thirteen (13) years of funding activities by Western Economic Diversification, hereafter referred to as WED.

Using information obtained through *Access to Information*, the Canadian Taxpayers Federation (CTF) analyzed 13,776 separate funding disbursements to thousands of different government departments or agencies (federal, provincial and municipal), businesses, associations, labour organizations and individuals.

PURPOSE OF WED

Created in 1987, WED – according to its web site – is “mandated to:

- Promote the development and diversification of the western Canadian economy;
- Coordinate federal economic activities in the West; and
- Reflect western Canadian interests in national decision-making.”

Further, the WED web site (<http://www.wd.gc.ca>) notes that WED “offers a network of business professionals to help you with business planning and development, accessing capital, export or trade development, selling to government markets, and providing you with information and links to government programs and services.”

WED focuses its efforts in four key areas:

1. Capital Services (providing loans for businesses);
2. Western Canada business service network (providing information for businesses);

3. Business services (assisting businesses sell products and services back to government); and
4. Alliances (public-private and industry partnerships).

WED is scattered across Western Canada with over 100 point-of-contact office establishments and it also partners with all provincial governments and over 105 Community Futures Development Corporations.

WED IN THE LARGER CONTEXT

WED falls under the broad ministerial umbrella of Industry Canada, which runs 13 distinct agencies.

The regional cousins for WED include ***Canada Economic Development for Quebec Regions (CED)***, the ***Atlantic Canada Opportunities Agency (ACOA)***, the ***Federal Economic Development Initiative in Northern Ontario (FEDNOR)*** and the ***Business Development Bank of Canada (BDC)*** which operates nationally along with various national and sectoral economic development programs run directly by Industry Canada.

Canadian history is replete with examples of regional economic subsidization from the time of Sir John A. MacDonald's National Policy to the present. While an argument could be made for the historical significance of regional development schemes in the late 19th century, such schemes and economically distorting approaches clearly have no place in the 21st century global integrated marketplace.

This debate has also crept into the current federal election campaign due to the differing approaches offered up by the various political parties which have pronounced on this issue.

The governing Liberals espouse targeted economic development initiatives with direct government involvement while the Canadian Alliance has pledged to eliminate many of the business subsidy programs currently operated by the federal government. The other three major political parties have been relatively silent on this issue.

In addition, the efficacy of government run business subsidy and assistance programs has re-appeared on the public policy radar screen due to the heated political debate – which dominated Parliament for most of the year 2000 session – around revelations of ***colossal mismanagement*** at Human Resources and Development Canada (HRDC) in its various business support and subsidy programs.

This culminated with the release of Volume Two of the Auditor General's (AG) Year 2000 report. In one of the longest chapters ever written by the AG's office, some 80 pages of analysis clearly and consistently showed, in the CTF's opinion, why government should not be in the business of playing venture capitalist or angel investor with taxpayer dollars.

THE CTF'S VIEW

The CTF has consistently maintained that lowering personal and business taxation levels and fostering an internationally competitive regulatory framework are two of the keys to promoting economic growth and raising the real incomes of citizens. This two-track approach should be adopted instead of direct government intervention in the marketplace.

Similar to the CTF's two-volume analysis of 16 years of Industry Canada funding ***Corporate Welfare: Volumes One and Two***, released April 1998 and June 1998, and the CTF's 10-year analysis of funding activities by ***ACOA: The Lost Decade***, released in May 2000, this study is fundamentally quantitative in nature.

Analyses of each fiscal year and the consequent funding breakdowns are provided in the tabs and pages that follow along with some non-quantitative groupings of funding recipients.

MAIN FINDINGS

Thirteen years of data – obtained through *Access to Information* – from fiscal year 1987-1988 (the year of WED's inception) to 1999-2000 were analyzed. 13,776 contributions for a total \$2.003 billion was disbursed during the period from April 1, 1987 to March 31, 2000. From this data, the CTF determined that:

- Over **62.7%** of all funds disbursed – some **\$1.25 billion** – was in the form of **non-repayable** grants and contributions (Note: **\$34 million** of this amount is flood relief to individuals to which the CTF does not object.);
- Transfers to other federal, provincial, post-secondary and municipal institutions (some which are not subject to *Access to Information* or *Freedom of Information*) accounted for over **\$670 million** or **33%** of all funds disbursed;
- The Who's Who of Western Corporate Canada received **\$96 million** in grants, contributions or loans including companies such as ***Canadian Pacific Hotels, Domtar, Harris Canada, Ballard Power Systems, Bristol Aerospace, Canadian Airlines, Inex Pharmaceuticals, Sheritt Inc.,***

Western Star Trucks, Canadian National Railways, along with perennial corporate welfare recipients Pratt & Whitney and Bombardier;

- Despite WED's activity, bankruptcies (raw and per thousand) in Western Canada continue to rise;
- WED has loaned out over **\$132 million** in conditionally repayable contributions but has only received **\$4.5 million** in repayments for a paltry **3.4% return** on these royalty or level of sales based agreements. **(Note: This paltry return was also found in a CTF study of \$2.5 billion in conditionally repayable loans from Industry Canada between 1982 and 1997 where a mere 4.87% had been repaid);**
- Over **\$77 million** was allocated to Chambers of Commerce and other business and industry organizations. Indeed, the Chambers of Commerce in all of Western Canada's major cities received funds including the **Calgary Chamber of Commerce, Edmonton Chamber of Commerce, Vancouver Board of Trade, Winnipeg Chamber of Commerce, and the Saskatoon Chamber of Commerce;** and
- Over **\$3.3 million** was distributed to golf courses, fairs, resorts, yacht clubs and wine and food festivals.

GLOSSARY OF TERMS

In the data that follows, a variety of specific acronyms and abbreviations are employed. Where appropriate, we have attempted to provide a definition for the acronym employed or explanation of short forms used.

CONT Contribution, direct cost to government, no repayment required.
GRANT Grant, direct cost to government, no repayment required.

Both grants and contributions are classified as **Non-Repayable Contributions**.

LOAN Loan, self-evident.
LOAN INS Loan insurance, self-evident.

Both loans and loan insurance are classified as **Repayable Contributions**.

PROV REP Provisionally repayable contributions represent loans with repayment schedules derived from royalty and/or sales agreements. ***There is absolutely no guarantee that conditionally repayable contributions will be repaid to the government..*** Indeed, government experience over the past 25 years shows that the majority of these royalty/sales schedules are

overly optimistic, thus leading cynics to correctly assert that these are simply grants or contributions by another name.

These are classified as **Conditionally Repayable Contributions**.

THE ACADEMIC EVIDENCE

The fundamental problem with corporate welfare is that it consistently fails to deliver the promised goods. Despite the widespread adoption of corporate welfare programs by governments around the world, there is no solid evidence that such programs actually promote economic development (Moore & Stansel, 1995; McMahon, 1996; Mihlar & Satinder, 1998; Buss, 1999a; Moore, 1999).

This should not come as much of a surprise. In his 1995 Report, the Auditor General of Canada examined the issue of regional economic development programs. While the government spent nearly \$4.5 billion on these programs between 1988 and 1995, the Auditor found no “appropriate accountability information about the results achieved.” In some areas faulty or limited evaluations were performed while in other areas no evaluations were performed at all.

In 1998, the Canadian Taxpayers Federation released a study of grants, loans and guarantees provided by Industry Canada. The study found that between 1982 and 1997, Industry Canada handed out more than \$11 billion in corporate welfare with almost half of it going to 75 of Canada’s largest and most profitable corporations (CTF, 1998). Of the loans that had been issued over the period, only a paltry 15 percent had been paid back.

In May 2000, the Canadian Taxpayers Federation released a federal report on Atlantic Canada Opportunities Agency (ACOA), and found that over a ten-year period, \$591 million of taxpayers’ money was lent out by the federal government through ACOA. An amount equivalent to 34% of the loans was also written off by ACOA during that period.

In addition, as alluded to earlier, Canadians now know that HRDC spent over \$1 billion on job creation programs without adequate screening or evaluation.

Even proponents recognize that the lack of supporting evidence imperils the future of these programs (Bachelor, 1997; Bartik, 1994; Dewar, 1998; Grant II & Wallace, 1995). As such, there is a growing body of scholarly research on how to evaluate and demonstrate the benefits of “economic development” programs.

These efforts, however, have failed to counter the growing body of evidence that costly incentives to retain, attract or expand business do not significantly influence the location or growth of economic activity.

In one of the most compelling academic indictments to date, Professor Terry Buss of Suffolk University recently reviewed over 100 targeted industry studies and concluded that corporate welfare programs in the United States are based on poor data, unsound evaluative methods, and faulty economic reasoning (Buss, 1999a). While these “targeting” studies are routinely used to justify the annual expenditure of tens of billions of taxpayer dollars, their efficacy has never been scientifically validated.

Did the government interventions contribute to growth and development? Or were other factors responsible for change? What were the positive and negative effects, unintended consequences, and long-term impacts? Did the costs exceed benefits? What public investments were foregone in favour of the interventions? Buss could find no studies that answered these important questions – nor could his critics (Buss, 1999b).

On the other hand, Buss found that targeted industry studies use poor or inappropriate data, deeply flawed social science methods, and simplistic mathematical models to produce often-dubious targets. Even when proponents point to apparent successes, the underlying economic premises in the evaluations are so deeply and seriously flawed that the benefits are illusory. And for every illusory success, there are mountains of costly failures.

So, why do so many governments throw tax dollars at private business? While there are no certain economic benefits, there are clear political benefits (Dewar, 1998; Buss, 1999a). Corporate welfare programs allow public officials to take credit for addressing important public concerns and protect themselves from blame for not acting to prevent relocation of firms to other communities.

Elected officials need economic development programs to deliver quick, visible projects in their efforts to solve their jurisdiction’s economic problems, manage business climate problems, and achieve other aims. Ribbon-cutting photo opportunities, sod-turning events, and upbeat press releases are clearly worth the millions in debt, taxes, and lost opportunities, at least for the elected officials.

JOB CREATION OR JOB RE-DISTRIBUTION?

The political benefits are worth it because, in most cases, the public never hears about the real costs. Governments and participant businesses can effectively prevent any outside party from undertaking any rigorous cost-benefit analysis of the programs (Buss, 1999a). Taxpayers are fed optimistic job creation forecasts but are never told about the number of jobs that would have been created even without the assistance, or that would have been created elsewhere in the economy had the money had been left in the pockets of consumers.

Moreover, taxpayers and journalists are not asking some fundamental questions with respect to the jobs created or maintained that government news releases extol each time a corporate welfare funding announcement is made. How many times are the jobs created double and triple counted? Such a practice is common in other programs funded by Industry Canada and such playing with figures is very tempting especially when multiple government departments or agencies are involved.

While the public notices the occasional fiascos -- a noteworthy bankruptcy or loan default -- they are never told about the millions of dollars that are squandered each and every year when money is handed out to businesses that did not need or deserve it.

This is particularly appalling to business owners who often see their hard-earned profits taxed away only to be handed over to their competitors. Insofar as it concerns job creation, corporate welfare should in fact be characterized as job re-distribution: from more successful business to less successful businesses and from taxpayers in general to specific businesses.

THE CASE AGAINST BUSINESS SUBSIDIES

While WED has a broad mandate, its core purpose is to dole out business subsidies. Several previous studies have catalogued the main arguments against corporate welfare which are listed below:

1) Market decisions should be made by the market, NOT by politicians and bureaucrats.

The function of the private capital market is to direct investment to projects, industries or firms that offer the best and most secure rate of return. To try and replace or mimic this judgment through government intervention is fundamentally flawed and unnecessary. The difference between a good investment and a bad investment for a private investor can be the difference between a life of luxury and permanent unemployment: no comparable discipline exists for bureaucrats.

2) Corporate Welfare is NOT driven by market imperatives.

Market driven investments are driven by investors who weigh reward against risk. Politically driven investments are driven by political imperatives and the number one factor in these decisions is usually a preoccupation with "how many jobs are created" regardless of profitability or sustainability.

3) Selecting winners and losers is NOT a task to which government officials are well suited.

The best investment decisions are made in an environment characterized by a “glut” of experience and in a “vacuum” of politics. Corporate welfare decisions are often made by individuals with no experience in private investing and set in a politically charged environment. Ensuring that taxpayer financed projects meet geographic, industrial equity and political saleable criteria can become an end in itself. Governments have an abysmal record of picking winners but losers have a stellar record of picking governments.

4) Corporate welfare is inherently unfair.

Business subsidies create an uneven playing field. Credit and capital can be diverted from successful firms to less successful, politically connected firms. In addition, firms that do not receive government assistance indirectly subsidize their government-supported competitors through their corporate income taxes.

5) Corporate welfare undermines confidence in our democratic institutions.

While portrayed as benign industrial policy, there is a growing perception that government assistance to industry is little more than reciprocal payola for financial support at election time. Current funding analyses of HRDC and EDC have only served to reinforce this perception.

6) Corporate welfare runs contrary to free enterprise.

Business owners and entrepreneurs can become so enamoured and adept at securing government financing that they lose sight of their core competencies, those being the creation of wealth and maximization of product/service value. In essence, they can become better lobbyists than businesspeople. It turns our entrepreneurs into grantpreneurs.

7) Corporate welfare creates a culture of dependency.

Business owners become so reliant on government assistance that they actually build the expectations of such assistance into financial plans for various ventures and this expectancy has the perverse effect of slowing the growth of other non-institutional sources of financing including venture capital funds and a critical mass of angel investors.

8) Corporate welfare leads to higher taxes.

Someone must pay the bill for years of corporate welfare, inevitably it is both personal and business taxpayers.

WHY DOES WED EXIST AT ALL?

Studies, partly financed by the Government Canada, consistently paint our country as one of the best places on the planet to do business.

Indeed, an annual joint study by KPMG Management Consultants and the Department of Foreign Affairs and International Trade (DFAIT) notes that Canada is already is one of the prime locations for business investment due to high productivity, low labour costs, good infrastructure links and low telecommunications charges. In addition, the study has noted for three years running that Canada is home to the most competitive research and development tax credit climate among all G-20 countries.

So the question becomes quite obvious: Why do WED, along with the federal government's other regional and sectoral subsidy programs, exist at all given the natural advantages and favourable tax policies that are already inherent in the Canadian business environment?

CONCLUSION

The analysis and charts that follow point to thirteen years of questionable funding activities. Western Canada is blessed with a variety of natural resource factor endowments, world-class university research facilities and a well-educated workforce. These advantages combined with lower personal and corporate taxes and a competitive regulatory environment provide the best guarantee for long-term economic prosperity. The existence of regional development program such as WED will ultimately hinders this prosperity rather than promoting it.

Fiscal Year	Repayable Contribution Disbursements	Repayable Contribution Repayments	Conditionally Repayable Disbursements	Conditionally Repayable Repayments	Interest & Other Repayments	Total Repayable Disbursements	Total Repayments
1987-1988	\$ 8,542,919.00	\$ 678,280.86	\$ 119,534.00	\$ -	\$ -	\$ 8,662,453.00	\$ 678,280.86
1988-1989	64,429,807.87	1,554,472.89	10,235,599.00	-	-	74,665,406.87	1,554,472.89
1989-1990	101,931,170.16	2,736,699.37	29,704,763.00	-	121,752.35	131,635,933.16	2,858,451.72
1990-1991	84,267,474.04	4,743,093.78	16,385,307.00	75,067.78	111,995.42	100,652,781.04	4,930,156.98
1991-1992	72,429,208.40	18,111,872.36	7,842,095.00	13,037.94	8,365,638.77	80,271,303.40	26,490,549.07
1992-1993	109,404,706.00	19,958,259.20	15,813,200.00	-	303,219.85	125,217,906.00	20,261,479.05
1993-1994	71,647,053.00	38,258,660.69	4,381,483.00	602,235.50	457,795.21	76,028,536.00	39,318,691.40
1994-1995	19,239,434.00	42,613,229.89	22,627,799.00	713,658.96	611,780.08	41,867,233.00	43,938,668.93
1995-1996	37,078,693.00	48,088,770.72	1,715,000.00	881,378.23	732,397.57	38,793,693.00	49,702,546.52
1996-1997	31,799,000.00	53,584,610.51	4,560,000.00	707,284.23	690,956.00	36,359,000.00	54,982,850.74
1997-1998	4,019,267.00	45,234,000.43	5,820,872.00	898,159.94	1,153,187.44	9,840,139.00	47,285,347.81
1998-1999	6,973,825.00	43,687,340.14	6,028,746.00	417,907.87	856,952.81	13,002,571.00	44,962,200.82
1999-2000	2,360,000.00	31,643,877.03	6,900,000.00	189,972.60	1,051,455.00	9,260,000.00	32,885,304.63
Total	\$614,122,557.47	\$350,893,167.87	\$132,134,398.00	\$ 4,498,703.05	\$14,457,130.50	\$746,256,955.47	\$369,849,001.42
Percent		57.14%		3.40%			49.56%

Note: Amounts shown indicate gross disbursements out and repayments in for each fiscal year.

Source: Western Economic Diversification Access to Information and Privacy Request, October 12, 2000.

**Western Economic Diversification Assistance by Type -- 1987 to 2000
(Total Disbursements)**

Fiscal Year	Total Disbursed	Repayable	Percent	Conditionally Repayable	Percent	Non-Repayable	Percent
1987-1988	\$ 68,622,113.21	\$ 8,542,919.00	12.45%	\$ 119,534.00	0.17%	\$ 59,959,660.21	87.38%
1988-1989	109,848,281.63	64,429,807.87	58.65%	10,235,599.00	9.32%	35,182,874.76	32.03%
1989-1990	145,409,882.53	101,931,170.16	70.10%	29,704,763.00	20.43%	13,773,949.37	9.47%
1990-1991	142,430,083.44	84,267,474.04	59.16%	16,385,307.00	11.50%	41,777,302.40	29.33%
1991-1992	111,215,359.00	72,429,208.40	65.13%	7,842,095.00	7.05%	30,944,055.60	27.82%
1992-1993	156,865,357.27	109,404,706.00	69.74%	15,813,200.00	10.08%	31,647,451.27	20.17%
1993-1994	88,954,582.21	71,647,053.00	80.54%	4,381,483.00	4.93%	12,926,046.21	14.53%
1994-1995	524,177,368.79	19,239,434.00	3.67%	22,627,799.00	4.32%	482,310,135.79	92.01%
1995-1996	151,402,564.05	37,078,693.00	24.49%	1,715,000.00	1.13%	112,608,871.05	74.38%
1996-1997	80,974,478.93	31,799,000.00	39.27%	4,560,000.00	5.63%	44,615,478.93	55.10%
1997-1998	242,144,018.45	4,019,267.00	1.66%	5,820,872.00	2.40%	232,303,879.45	95.94%
1998-1999	90,412,199.60	6,973,825.00	7.71%	6,028,746.00	6.67%	77,409,628.60	85.62%
1999-2000	91,247,818.07	2,360,000.00	2.59%	6,900,000.00	7.56%	81,987,818.07	89.85%
Total	\$ 2,003,704,107.18	\$ 614,122,557.47		\$ 132,134,398.00		\$ 1,257,447,151.71	
Yearly Average	\$ 154,131,085.17	\$ 47,240,196.73	30.65%	\$ 10,164,184.46	6.59%	\$ 96,726,703.98	62.76%

British Columbia -- 13 Year Overview

Fiscal Year	Total Disbursed	Repayable	Percent	Conditionally Repayable	Percent	Non-Repayable	Percent
1987-1988	\$ 22,562,219.73	\$ 7,747,732.00	34.34%	\$ -	0.00%	\$ 14,814,487.73	65.66%
1988-1989	27,072,341.52	22,179,167.18	81.93%	654,097.00	2.42%	4,239,077.34	15.66%
1989-1990	41,356,715.57	36,705,665.16	88.75%	1,661,235.00	4.02%	2,989,815.41	7.23%
1990-1991	44,499,893.86	35,521,898.00	79.82%	5,150,522.00	11.57%	3,827,473.86	8.60%
1991-1992	45,221,298.00	30,369,168.00	67.16%	1,101,090.00	2.43%	13,751,040.00	30.41%
1992-1993	64,203,004.00	44,740,904.00	69.69%	8,105,367.00	12.62%	11,356,733.00	17.69%
1993-1994	24,080,811.00	21,822,145.00	90.62%	891,264.00	3.70%	1,367,402.00	5.68%
1994-1995	219,707,654.00	4,817,731.00	2.19%	5,190,000.00	2.36%	209,699,923.00	95.44%
1995-1996	52,736,001.00	532,460.00	1.01%	400,000.00	0.76%	51,803,541.00	98.23%
1996-1997	13,023,764.00	150,000.00	1.15%	650,000.00	4.99%	12,223,764.00	93.86%
1997-1998	95,339,181.00	2,257,400.00	2.37%	2,643,000.00	2.77%	90,438,781.00	94.86%
1998-1999	38,077,250.00	1,545,100.00	4.06%	-	0.00%	36,532,150.00	95.94%
1999-2000	17,481,460.00	2,250,000.00	12.87%	-	0.00%	15,231,460.00	87.13%
Total	\$ 705,361,593.68	\$ 210,639,370.34		\$ 26,446,575.00		\$ 468,275,648.34	
Yearly Average	\$ 54,258,584.13	\$ 16,203,028.49	29.86%	\$ 2,034,351.92	3.75%	\$ 36,021,203.72	66.39%

Alberta -- 13 Year Overview

Fiscal Year	Total Disbursed	Repayable	Percent	Conditionally Repayable	Percent	Non-Repayable	Percent
1987-1988	\$ 28,067,289.74	\$ 385,144.00	1.37%	\$ 119,534.00	0.43%	\$ 27,562,611.74	98.20%
1988-1989	34,753,607.46	16,573,658.67	47.69%	5,900,465.00	16.98%	12,279,483.79	35.33%
1989-1990	45,148,009.96	18,579,923.00	41.15%	21,005,214.00	46.53%	5,562,872.96	12.32%
1990-1991	28,212,411.38	15,313,827.20	54.28%	3,196,850.00	11.33%	9,701,734.18	34.39%
1991-1992	28,169,842.00	17,814,843.52	63.24%	6,141,972.00	21.80%	4,213,026.48	14.96%
1992-1993	39,728,948.00	24,466,844.00	61.58%	5,508,519.00	13.87%	9,753,585.00	24.55%
1993-1994	23,660,665.21	21,432,070.00	90.58%	-	0.00%	2,228,595.21	9.42%
1994-1995	163,736,053.76	6,975,249.00	4.26%	5,529,159.00	3.38%	151,231,645.76	92.36%
1995-1996	32,356,861.46	-	0.00%	65,000.00	0.20%	32,291,861.46	99.80%
1996-1997	21,843,391.85	12,529,000.00	57.36%	825,000.00	3.78%	8,489,391.85	38.86%
1997-1998	48,654,568.71	65.00	0.00%	2,214,000.00	4.55%	46,440,503.71	95.45%
1998-1999	21,222,940.02	-	0.00%	2,478,746.00	11.68%	18,744,194.02	88.32%
1999-2000	23,666,170.07	-	0.00%	-	0.00%	23,666,170.07	100.00%
Total	\$ 539,220,759.62	\$ 134,070,624.39		\$ 52,984,459.00		\$ 352,165,676.23	
Yearly Average	\$ 41,478,519.97	\$ 10,313,124.95	24.86%	\$ 4,075,727.62	9.83%	\$ 27,089,667.40	65.31%

Saskatchewan -- 13 Year Overview

Fiscal Year	Total Disbursed	Repayable	Percent	Conditionally Repayable	Percent	Non-Repayable	Percent
1987-1988	\$ 10,418,093.00	\$ 312,150.00	3.00%	\$ -	0.00%	\$ 10,105,943.00	97.00%
1988-1989	17,658,628.00	10,261,761.50	58.11%	3,004,819.00	17.02%	4,392,047.50	24.87%
1989-1990	14,711,114.00	9,469,919.00	64.37%	374,827.00	2.55%	4,866,368.00	33.08%
1990-1991	33,134,440.00	18,106,345.00	54.65%	6,966,922.00	21.03%	8,061,173.00	24.33%
1991-1992	9,062,337.00	5,361,408.00	59.16%	156,774.00	1.73%	3,544,155.00	39.11%
1992-1993	10,705,371.00	7,145,783.00	66.75%	1,749,314.00	16.34%	1,810,274.00	16.91%
1993-1994	14,197,354.00	8,560,508.00	60.30%	1,490,219.00	10.50%	4,146,627.00	29.21%
1994-1995	62,233,879.00	1,913,551.00	3.07%	6,840,640.00	10.99%	53,479,688.00	85.93%
1995-1996	17,355,141.00	96,233.00	0.55%	-	0.00%	17,258,908.00	99.45%
1996-1997	6,263,189.00	150,000.00	2.39%	965,000.00	15.41%	5,148,189.00	82.20%
1997-1998	20,812,232.00	-	0.00%	750,000.00	3.60%	20,062,232.00	96.40%
1998-1999	7,872,250.00	-	0.00%	700,000.00	8.89%	7,172,250.00	91.11%
1999-2000	37,280,285.00	-	0.00%	-	0.00%	37,280,285.00	100.00%
Total	\$ 261,704,313.00	\$ 61,377,658.50		\$ 22,998,515.00		\$ 177,328,139.50	
Yearly Average	\$ 20,131,101.00	\$ 4,721,358.35	23.45%	\$ 1,769,116.54	8.79%	\$ 13,640,626.12	67.76%

Manitoba -- 13 Year Overview

Fiscal Year	Total Disbursed	Repayable	Percent	Conditionally Repayable	Percent	Non-Repayable	Percent
1987-1988	\$ 7,574,510.74	\$ 97,893.00	1.29%	\$ -	0.00%	\$ 7,476,617.74	98.71%
1988-1989	30,363,705.29	15,415,220.52	50.77%	676,218.00	2.23%	14,272,266.77	47.00%
1989-1990	44,194,043.00	37,175,663.00	84.12%	6,663,487.00	15.08%	354,893.00	0.80%
1990-1991	36,583,338.20	15,325,403.84	41.89%	1,071,013.00	2.93%	20,186,921.36	55.18%
1991-1992	28,761,882.00	18,883,788.88	65.66%	442,259.00	1.54%	9,435,834.12	32.81%
1992-1993	42,228,034.27	33,051,175.00	78.27%	450,000.00	1.07%	8,726,859.27	20.67%
1993-1994	27,015,752.00	19,832,330.00	73.41%	2,000,000.00	7.40%	5,183,422.00	19.19%
1994-1995	78,499,782.03	5,532,903.00	7.05%	5,068,000.00	6.46%	67,898,879.03	86.50%
1995-1996	48,694,560.59	36,450,000.00	74.85%	1,250,000.00	2.57%	10,994,560.59	22.58%
1996-1997	39,844,134.08	18,970,000.00	47.61%	2,120,000.00	5.32%	18,754,134.08	47.07%
1997-1998	77,338,036.74	1,761,802.00	2.28%	213,872.00	0.28%	75,362,362.74	97.45%
1998-1999	23,239,759.58	5,428,725.00	23.36%	2,850,000.00	12.26%	14,961,034.58	64.38%
1999-2000	12,819,903.00	110,000.00	0.86%	6,900,000.00	53.82%	5,809,903.00	45.32%
Total	\$ 497,157,441.52	\$ 208,034,904.24		\$ 29,704,849.00		\$ 259,417,688.28	
Yearly Average	\$ 38,242,880.12	\$ 16,002,684.94	41.84%	\$ 2,284,988.38	5.97%	\$ 19,955,206.79	52.18%

Big Business: Corporate Welfare

Name of Recipient	Location of Recipient	Approval Date	Disbursement Breakdown				Sector
			Repayable Contribution	Conditionally Repayable Contribution	Non-Repayable Contribution		
Alberta							
403348 ALBERTA LTD. (OPERATING AS GREAT WESTERN C)	TOFIELD	3/6/1989	\$ 24,346.00	\$ -	\$ -	MANUFACTURING	
AGRIUM INC.	UNDETERMINED	9/21/1989	\$ -	\$ -	\$ 213,750.00	AGRICULTURE	
AGRIUM INC.	SASKATOON	9/26/1991	\$ -	\$ -	\$ 484,104.00	AGRICULTURE	
			\$ -	\$ -	\$ 697,854.00		
ALTA GENETICS INC	BALZAC	8/14/1987	\$ -	\$ -	\$ 1,618.50	AGRICULTURE	
ALTA GENETICS INC.	CALGARY	10/23/1992	\$ -	\$ -	\$ 150,819.00	AGRICULTURE	
ALTA GENETICS INC.	CALGARY	3/10/1993	\$ -	\$ -	\$ 4,610.00	SERVICE INDUSTRIES	
			\$ -	\$ -	\$ 157,047.50		
AT PLASTICS INC.	EDMONTON	11/14/1990	\$ 3,961,263.00	\$ -	\$ -	MANUFACTURING	
BIOMIRA INC.	EDMONTON	5/23/1990	\$ 627,125.00	\$ -	\$ -	SERVICE INDUSTRIES	
CANADIAN PACIFIC HOTELS CORPORATION O/A BANFF SPR.	BANFF	11/19/1991	\$ -	\$ -	\$ 1,600.00	SERVICE INDUSTRIES	
CANGENE CORPORATION	CALGARY	9/29/1989	\$ 95,885.00	\$ -	\$ -	SERVICE INDUSTRIES	
COMPUTING DEVICES CANADA LTD.	CALGARY	7/23/1993	\$ -	\$ -	\$ 3,586.00	SERVICE INDUSTRIES	
COTT CORPORATION & COTT BEVERAGES WEST LTD.	CALGARY	11/22/1989	\$ -	\$ -	\$ 221,100.00	AGRICULTURE	
COTT CORPORATION & COTT BEVERAGES WEST LTD.	CALGARY	5/18/1990	\$ -	\$ -	\$ 3,191.00	SERVICE INDUSTRIES	
COTT CORPORATION & COTT BEVERAGES WEST LTD.	CALGARY	2/12/1991	\$ -	\$ -	\$ 9,000.00	SERVICE INDUSTRIES	
			\$ -	\$ -	\$ 233,291.00		
CRYSTALLINE MATERIALS CORPORATION	ALBERTA	12/11/1992	\$ 2,594,738.00	\$ -	\$ -	MANUFACTURING	
DOMTAR INC.	CALGARY	5/19/1992	\$ 5,101.00	\$ -	\$ 20,000.00	MANUFACTURING	
EMCO LIMITED O/A WALKER STEEL	EDMONTON	7/7/1992	\$ 521.00	\$ -	\$ 15,333.00	MANUFACTURING	
ENERFLEX SYSTEMS LTD.	CALGARY	1/31/1991	\$ 11,155.00	\$ -	\$ -	MANUFACTURING	
ENERFLEX SYSTEMS LTD.	CALGARY	7/17/1992	\$ 216,112.00	\$ -	\$ -	ENERGY	
			\$ 227,267.00	\$ -	\$ -		
FOREMOST INDUSTRIES INC.	CALGARY	4/28/1999	\$ -	\$ -	\$ 37,500.00	MANUFACTURING	
FOREMOST INDUSTRIES INC.	CALGARY	5/18/1999	\$ -	\$ -	\$ 37,500.00	SERVICE INDUSTRIES	
			\$ -	\$ -	\$ 75,000.00		
HARRIS CANADA, INC.	CALGARY	12/16/1987	\$ -	\$ -	\$ 168,082.00	MANUFACTURING	
HARRIS CANADA, INC.	CALGARY	10/2/1992	\$ 23,406.00	\$ -	\$ 20,000.00	MANUFACTURING	
			\$ 23,406.00	\$ -	\$ 188,082.00		

Big Business: Corporate Welfare

Name of Recipient	Location of Recipient	Approval Date	Disbursement Breakdown			Sector
			Repayable Contribution	Conditionally Repayable Contribution	Non-Repayable Contribution	
MAPLE LEAF FOODS INC.	EDMONTON	8/14/1987	\$ -	\$ -	\$ 393,019.00	AGRICULTURE
MAPLE LEAF FOODS (O/A YORK FARMS MANUFACTURING)	LETHBRIDGE	11/24/1987	\$ -	\$ -	\$ 130,985.00	AGRICULTURE
MAPLE LEAF FOODS (O/A YORK FARMS MANUFACTURING)	LETHBRIDGE	10/21/1988	\$ -	\$ -	\$ 44,621.50	AGRICULTURE
			\$ -	\$ -	\$ 568,625.50	
NQL DRILLING TOOLS INC. & BLACK	NISKU	4/13/1993	\$ 46,023.00	\$ -	\$ 20,000.00	ENERGY
NQL DRILLING TOOLS INC. & BLACK	NISKU	1/17/1994	\$ 1,273,934.00	\$ -	\$ -	MANUFACTURING
			\$ 1,319,957.00	\$ -	\$ 20,000.00	
PASON SYSTEMS CORP.	CALGARY	9/14/1994	\$ 167,617.00	\$ -	\$ -	MANUFACTURING
PRATT & WHITNEY CANADA INC.	LETHBRIDGE	7/6/1991	\$ 2,350,707.00	\$ -	\$ -	MANUFACTURING
PRUDENTIAL STEEL LTD.	CALGARY	3/6/1991	\$ -	\$ -	\$ 3,024.00	SERVICE INDUSTRIES
PRUDENTIAL STEEL LTD.	CALGARY	5/28/1991	\$ -	\$ -	\$ 5,500.00	SERVICE INDUSTRIES
			\$ -	\$ -	\$ 8,524.00	
TRANSALTA UTILITIES CORPORATION	DEVON	7/31/1989	\$ -	\$ -	\$ 100,000.00	MINING
TRANSALTA UTILITIES CORPORATION	DEVON	6/29/1990	\$ -	\$ -	\$ 27,848.00	SERVICE INDUSTRIES
			\$ -	\$ -	\$ 127,848.00	
ZCL COMPOSITES INC.	EDMONTON	9/12/1988	\$ 650,000.00	\$ -	\$ -	MANUFACTURING
ZCL COMPOSITES INC.	EDMONTON	5/21/1992	\$ -	\$ -	\$ 1,482.00	SERVICE INDUSTRIES
			\$ 650,000.00	\$ -	\$ 1,482.00	
Disbursement Totals			\$ 12,047,933.00	\$ -	\$ 2,118,273.00	
			Alberta Total		\$ 14,166,206.00	

Big Business: Corporate Welfare

Name of Recipient	Location of Recipient	Approval Date	Disbursement Breakdown			Sector
			Repayable Contribution	Conditionally Repayable Contribution	Non-Repayable Contribution	
British Columbia						
AVCORP INDUSTRIES INC.	RICHMOND	12/6/1990	\$ 442,600.00	\$ -	\$ -	MANUFACTURING
AVCORP INDUSTRIES INC.	RICHMOND	12/6/1990	\$ 442,600.00	\$ -	\$ -	MANUFACTURING
AVCORP INDUSTRIES INC.	RICHMOND	5/14/1991	\$ -	\$ -	\$ 3,418.00	SERVICE INDUSTRIES
AVCORP INDUSTRIES INC.	RICHMOND	5/14/1991	\$ -	\$ -	\$ 3,418.00	SERVICE INDUSTRIES
			\$ 885,200.00	\$ -	\$ 6,836.00	
BALLARD POWER SYSTEMS INC.	N. VANCOUVER	6/13/1990	\$ -	\$ 1,130,000.00	\$ -	MANUFACTURING
BALLARD POWER SYSTEMS INC.	N. VANCOUVER	10/1/1991	\$ -	\$ -	\$ 7,000.00	SERVICE INDUSTRIES
BALLARD POWER SYSTEMS INC. & BALLARD GENERATION	N. VANCOUVER	6/10/1992	\$ -	\$ 5,342,520.00	\$ -	MANUFACTURING
			\$ -	\$ 6,472,520.00	\$ 7,000.00	
BOMBARDIER INC., CANADAIIR, DEFENSE SYSTEMS DIVISIO	ABOTTSFORD	5/4/1993	\$ -	\$ -	\$ 7,500.00	SERVICE INDUSTRIES
BRISTOL AEROSPACE LIMITED	VANCOUVER	2/6/1991	\$ -	\$ -	\$ 7,000.00	SERVICE INDUSTRIES
BRISTOL AEROSPACE LIMITED	ABBOTSFORD	8/6/1993	\$ -	\$ -	\$ 7,500.00	SERVICE INDUSTRIES
			\$ -	\$ -	\$ 14,500.00	
CAE MACHINERY LTD.	VANCOUVER	2/8/1989	\$ 381,599.00	\$ -	\$ -	MANUFACTURING
CAE MACHINERY LTD.	VANCOUVER	4/3/1992	\$ 600,000.00	\$ -	\$ -	SERVICE INDUSTRIES
CAE MACHINERY LTD.	VANCOUVER	1/19/1993	\$ -	\$ -	\$ 5,000.00	SERVICE INDUSTRIES
CAE MACHINERY LTD.	VANCOUVER	2/24/1993	\$ -	\$ -	\$ 18,500.00	MANUFACTURING
			\$ 981,599.00	\$ -	\$ 23,500.00	
CANADIAN AIRLINES INTERNATIONAL LTD.	RICHMOND	10/26/1992	\$ -	\$ -	\$ 3,190.00	SERVICE INDUSTRIES
CANADIAN AIRLINES INTERNATIONAL LTD.	RICHMOND	7/16/1993	\$ -	\$ -	\$ 5,852.00	SERVICE INDUSTRIES
			\$ -	\$ -	\$ 9,042.00	
CANAM TOOL & ENGINEERING INC.	SURREY	6/29/1990	\$ 1,251.00	\$ -	\$ 11,081.00	MANUFACTURING
CANAM TOOL & ENGINEERING INC.	SURREY	4/29/1991	\$ -	\$ -	\$ 3,676.00	SERVICE INDUSTRIES
			\$ 1,251.00	\$ -	\$ 14,757.00	
CANFOR CORP. (CANADIAN FOREST PROD.)	NEW WESTMINSTE	12/20/1989	\$ 2,700,000.00	\$ -	\$ -	FORESTRY AND LOGGING
CANFOR CORP. (CANADIAN FOREST PROD.)	NEW WESTMINSTE	12/20/1989	\$ 800,000.00	\$ -	\$ -	FORESTRY AND LOGGING
			\$ 3,500,000.00	\$ -	\$ -	
CHC HELICOPTER CORPORATION AND CANADIAN HELICOPTER	RICHMOND	8/3/1989	\$ 490,737.00	\$ -	\$ -	TRANSPORTATION
CHC HELICOPTER CORPORATION AND CANADIAN HELICOPTER	LANGLEY	11/28/1991	\$ -	\$ -	\$ 20,000.00	MANUFACTURING
CHC HELICOPTER CORPORATION AND CANADIAN HELICOPTER	LANGLEY	1/29/1992	\$ 618,500.00	\$ -	\$ -	SERVICE INDUSTRIES
			\$ 1,109,237.00	\$ -	\$ 20,000.00	
COINCARD INTERNATIONAL INC.	VICTORIA	10/8/1999	\$ -	\$ -	\$ 75,000.00	MANUFACTURING

Big Business: Corporate Welfare

Name of Recipient	Location of Recipient	Approval Date	Disbursement Breakdown			Sector
			Repayable Contribution	Conditionally Repayable Contribution	Non-Repayable Contribution	
COINCARD INTERNATIONAL INC.	VICTORIA	11/25/1999	\$ -	\$ -	\$ 37,500.00	TRANSPORTATION
			\$ -	\$ -	\$ 112,500.00	
CREO PRODUCTS INC.	VANCOUVER	3/29/1990	\$ 2,000,000.00	\$ -	\$ -	MANUFACTURING
CREO PRODUCTS INC.	BURNABY	7/10/1991	\$ -	\$ -	\$ 20,000.00	MANUFACTURING
CREO PRODUCTS INC.	BURNABY	8/4/1993	\$ 3,450,000.00	\$ -	\$ -	MANUFACTURING
			\$ 5,450,000.00	\$ -	\$ 20,000.00	
DYNAMOTIVE TECHNOLOGIES CORPORATION AND DYNAMOTIVE VANCOUVER		1/11/1994	\$ 408,000.00	\$ -	\$ -	MANUFACTURING
FUTURE SEA TECHNOLOGIES INC.	NANAIMO, BC	12/21/1998	\$ 275,000.00	\$ -	\$ -	MANUFACTURING
FUTURE SEA TECHNOLOGIES INC.	NANAIMO	5/14/1999	\$ -	\$ -	\$ 37,500.00	AGRICULTURE
			\$ 275,000.00	\$ -	\$ 37,500.00	
GLOBAL ELECTION SYSTEMS INC.	VANCOUVER	8/8/1988	\$ 117,850.00	\$ -	\$ -	SERVICE INDUSTRIES
GLOBAL ELECTION SYSTEMS INC.	VANCOUVER	8/8/1988	\$ 83,397.70	\$ -	\$ -	SERVICE INDUSTRIES
			\$ 201,247.70	\$ -	\$ -	
INEX PHARMACEUTICALS CORPORATION	VANCOUVER	8/7/1996	\$ -	\$ -	\$ 37,500.00	SERVICE INDUSTRIES
INEX PHARMACEUTICALS CORPORATION	VANCOUVER	8/7/1996	\$ -	\$ -	\$ 37,500.00	SERVICE INDUSTRIES
INEX PHARMACEUTICALS CORPORATION	BURNABY	11/23/1998	\$ -	\$ -	\$ 37,500.00	HIGH TECHNOLOGY
INEX PHARMACEUTICALS CORPORATION	BURNABY	11/23/1998	\$ -	\$ -	\$ 37,500.00	HIGH TECHNOLOGY
			\$ -	\$ -	\$ 150,000.00	
MAINFRAME ENTERTAINMENT INC.	VANCOUVER	2/21/2000	\$ -	\$ -	\$ 75,000.00	COMPUTERS
MDSI MOBILE DATA SOLUTIONS CANADA INC.	RICHMOND	1/20/1993	\$ 1,000,000.00	\$ -	\$ -	MANUFACTURING
MDSI MOBILE DATA SOLUTIONS CANADA INC.	RICHMOND	2/1/1994	\$ 94,200.00	\$ -	\$ -	MANUFACTURING
			\$ 1,094,200.00	\$ -	\$ -	
NII NORSAT INTERNATIONAL INC.	SURREY	2/3/1989	\$ -	\$ 44,637.00	\$ -	MANUFACTURING
NII NORSAT INTERNATIONAL INC.	SURREY	5/15/1990	\$ -	\$ -	\$ 2,570.00	SERVICE INDUSTRIES
NII NORSAT INTERNATIONAL INC.	SURREY	9/17/1990	\$ 53,388.00	\$ -	\$ -	SERVICE INDUSTRIES
NII NORSAT INTERNATIONAL INC.	SURREY	4/14/1991	\$ 825,799.00	\$ -	\$ -	MANUFACTURING
			\$ 879,187.00	\$ 44,637.00	\$ 2,570.00	
OFFSHORE SYSTEMS LTD.	N. VANCOUVER	2/26/1990	\$ -	\$ -	\$ 4,000.00	SERVICE INDUSTRIES
OFFSHORE SYSTEMS LTD.	N. VANCOUVER	7/10/1990	\$ 186,308.00	\$ -	\$ -	MANUFACTURING
			\$ 186,308.00	\$ -	\$ 4,000.00	
OKANAGAN DRIED FRUITS LTD. AND SUN-RYPE PRODUCTS L	OKANAGAN FALLS	2/6/1992	\$ 18,967.00	\$ -	\$ -	AGRICULTURE
PRAXIS TECHNICAL GROUP, INC.	NANAIMO	12/1/1995	\$ -	\$ -	\$ 75,000.00	SERVICE INDUSTRIES

Big Business: Corporate Welfare

Name of Recipient	Location of Recipient	Approval Date	Disbursement Breakdown			Sector
			Repayable Contribution	Conditionally Repayable Contribution	Non-Repayable Contribution	
PRECISION BIOCHEMICALS INC.	VANCOUVER	8/24/1999	\$ -	\$ -	\$ 37,500.00	MANUFACTURING
SEPP'S GOURMET FOODS LTD.	BURNABY	4/3/1990	\$ -	\$ -	\$ 2,776.00	SERVICE INDUSTRIES
SHERRITT INC.	RICHMOND	10/24/1988	\$ 858,958.00	\$ -	\$ -	MINING
SPECTRUM SIGNAL PROCESSING INC.	BURNABY	12/24/1990	\$ 315,000.00	\$ -	\$ -	MANUFACTURING
SPECTRUM SIGNAL PROCESSING INC.	BURNABY	12/24/1990	\$ -	\$ -	\$ 15,000.00	MANUFACTURING
SPECTRUM SIGNAL PROCESSING INC.	BURNABY	7/2/1992	\$ -	\$ -	\$ 2,227.00	SERVICE INDUSTRIES
			\$ 315,000.00	\$ -	\$ 17,227.00	
WESTERN STAR TRUCKS INC.	KELOWNA	6/22/1988	\$ 4,078,838.00	\$ -	\$ -	TRANSPORTATION
WESTERN STAR TRUCKS INC.	KELOWNA	6/22/1988	\$ 236,597.00	\$ -	\$ -	TRANSPORTATION
WESTERN STAR TRUCKS INC.	KELOWNA	9/10/1990	\$ 13,300.00	\$ -	\$ 20,000.00	TRANSPORTATION
WESTERN STAR TRUCKS INC.	KELOWNA	11/4/1991	\$ -	\$ -	\$ 1,993.00	SERVICE INDUSTRIES
WESTERN STAR TRUCKS INC.	KELOWNA	12/6/1991	\$ 36,780.00	\$ -	\$ -	MANUFACTURING
WESTERN STAR TRUCKS INC.	KELOWNA	12/13/1991	\$ 1,000,000.00	\$ -	\$ -	MANUFACTURING
			\$ 5,365,515.00	\$ -	\$ 21,993.00	
Disbursement Totals			\$ 20,890,178.70	\$ 6,517,157.00	\$ 1,006,201.00	
			B.C. Total		\$ 28,413,536.70	

Big Business: Corporate Welfare

Name of Recipient	Location of Recipient	Approval Date	Disbursement Breakdown			Sector
			Repayable Contribution	Conditionally Repayable Contribution	Non-Repayable Contribution	
Manitoba						
BOMBARDIER INC.	SOUTHPORT	6/23/1992	\$ 178,188.00	\$ -	\$ -	TRANSPORTATION
BRISTOL AEROSPACE LIMITED	WINNIPEG	11/1/1989	\$ 712,220.00	\$ -	\$ -	SERVICE INDUSTRIES
BRISTOL AEROSPACE LIMITED	WINNIPEG	3/27/1991	\$ 3,900,000.00	\$ -	\$ -	MANUFACTURING
BRISTOL AEROSPACE LIMITED	SINGAPORE	11/3/1992	\$ -	\$ -	\$ 3,671.00	SERVICE INDUSTRIES
BRISTOL AEROSPACE LIMITED	ST. LOUIS, MO.	1/21/1993	\$ -	\$ -	\$ 1,417.00	SERVICE INDUSTRIES
BRISTOL AEROSPACE LIMITED	CALIFORNIA	1/21/1993	\$ -	\$ -	\$ 911.00	SERVICE INDUSTRIES
			\$ 4,612,220.00	\$ -	\$ 5,999.00	
BUDD CANADA INC., TEMRO DIVISION	WINNIPEG	2/22/1992	\$ 78,100.00	\$ -	\$ -	MANUFACTURING
BUHLER INDUSTRIES INC.	WINNIPEG	5/12/1988	\$ 103,680.00	\$ -	\$ -	MANUFACTURING
BUHLER INDUSTRIES INC.	WINNIPEG	7/17/1991	\$ 3,258.00	\$ -	\$ 20,000.00	MANUFACTURING
			\$ 106,938.00	\$ -	\$ 20,000.00	
CADORATH AEROSPACE INC.	WINNIPEG	11/1/1996	\$ -	\$ -	\$ 37,500.00	SERVICE INDUSTRIES
CANADIAN IMPERIAL BANK OF COMMERCE		3/21/1997	\$ 2,500,000.00	\$ -	\$ -	SERVICE INDUSTRIES
CANADIAN NATIONAL RAILWAYS	WINNIPEG	10/14/1997	\$ -	\$ -	\$ 16,000,000.00	TRANSPORTATION
CANGENE CORPORATION	WINNIPEG	8/10/1989	\$ -	\$ 14,624.00	\$ -	SERVICE INDUSTRIES
CANGENE CORPORATION	WINNIPEG	3/31/1992	\$ 14,650.00	\$ -	\$ 19,975.00	MANUFACTURING
CANGENE CORPORATION	WINNIPEG	8/17/1992	\$ 1,698,800.00	\$ -	\$ -	SERVICE INDUSTRIES
CANGENE CORPORATION	WINNIPEG	7/7/1993	\$ 71,431.00	\$ -	\$ -	MANUFACTURING
CANGENE CORPORATION	WINNIPEG	2/17/1994	\$ 3,039,575.00	\$ -	\$ -	MANUFACTURING
			\$ 4,824,456.00	\$ 14,624.00	\$ 19,975.00	
HILL AND KNOWLTON CANADA LIMITED	WINNIPEG	3/25/1997	\$ -	\$ -	\$ 79,421.00	TRANSPORTATION
INDUSTRIAL RUBBER SUPPLY (1995) LTD.	ILE DES CHENES	7/15/1991	\$ -	\$ -	\$ 13,750.00	MANUFACTURING
INDUSTRIAL RUBBER SUPPLY (1995) LTD.	WINNIPEG	11/30/1991	\$ 1,600.00	\$ -	\$ 6,895.00	MANUFACTURING
			\$ 1,600.00	\$ -	\$ 20,645.00	
MANITOU THEATRE MANAGEMENT LTD (IMAX THEATRE)	CLEVELAND	1/23/1991	\$ -	\$ -	\$ 1,922.00	SERVICE INDUSTRIES
MANITOU THEATRE MANAGEMENT LTD (IMAX THEATRE)	DETROIT, MI	4/15/1992	\$ -	\$ -	\$ 1,310.00	SERVICE INDUSTRIES
			\$ -	\$ -	\$ 3,232.00	

Big Business: Corporate Welfare

Name of Recipient	Location of Recipient	Approval Date	Disbursement Breakdown			Sector
			Repayable Contribution	Conditionally Repayable Contribution	Non-Repayable Contribution	
MONARCH INDUSTRIES LTD.	WINNIPEG	9/19/1988	\$ 469,172.00	\$ -	\$ -	AGRICULTURE
MONARCH INDUSTRIES LTD.	PARIS	1/9/1991	\$ -	\$ -	\$ 8,000.00	SERVICE INDUSTRIES
MONARCH INDUSTRIES LTD.	BANGKOK	9/3/1991	\$ -	\$ -	\$ 5,750.00	SERVICE INDUSTRIES
MONARCH INDUSTRIES LTD.	DALLAS, TX	10/22/1991	\$ -	\$ -	\$ 3,250.00	SERVICE INDUSTRIES
MONARCH INDUSTRIES LTD.	WINNIPEG	10/31/1991	\$ 112,500.00	\$ -	\$ 20,000.00	MANUFACTURING
MONARCH INDUSTRIES LTD.	ORLANDO, FL	10/9/1992	\$ -	\$ -	\$ 3,250.00	SERVICE INDUSTRIES
MONARCH INDUSTRIES LTD.	WINNIPEG	10/21/1992	\$ 46,000.00	\$ -	\$ -	MANUFACTURING
MONARCH INDUSTRIES LTD.	MIDDLE EAST	9/21/1993	\$ -	\$ -	\$ 3,792.00	SERVICE INDUSTRIES
			\$ 627,672.00	\$ -	\$ 44,042.00	
ROYAL BANK OF CANADA	OTTAWA	6/28/1995	\$ 3,750,000.00	\$ -	\$ -	AGRICULTURE
ROYAL BANK OF CANADA		1/19/1996	\$ 2,500,000.00	\$ -	\$ -	SERVICE INDUSTRIES
ROYAL BANK OF CANADA		2/16/1996	\$ 5,000,000.00	\$ -	\$ -	MANUFACTURING
ROYAL BANK OF CANADA		3/21/1997	\$ 2,500,000.00	\$ -	\$ -	SERVICE INDUSTRIES
ROYAL BANK OF CANADA		3/21/1997	\$ 2,000,000.00	\$ -	\$ -	SERVICE INDUSTRIES
			\$ 15,750,000.00	\$ -	\$ -	
TECHNOLOGY 2000 INCORPORATED	WINNIPEG	9/16/1991	\$ -	\$ -	\$ 5,300.00	SERVICE INDUSTRIES
TECHNOLOGY 2000 INCORPORATED	WINNIPEG	4/28/1992	\$ 522,000.00	\$ -	\$ -	MANUFACTURING
			\$ 522,000.00	\$ -	\$ 5,300.00	
THE COOPERS & LYBRAND CONSULTING GROUP	WINNIPEG	5/30/1991	\$ -	\$ -	\$ 96,600.00	SERVICE INDUSTRIES
TORONTO DOMINION BANK		2/15/1996	\$ 5,000,000.00	\$ -	\$ -	SERVICE INDUSTRIES
TORONTO DOMINION BANK		3/21/1997	\$ 4,600,000.00	\$ -	\$ -	SERVICE INDUSTRIES
TORONTO DOMINION BANK		3/21/1997	\$ 2,000,000.00	\$ -	\$ -	SERVICE INDUSTRIES
			\$ 11,600,000.00	\$ -	\$ -	
UNITED GRAIN GROWERS LTD.	WINNIPEG	8/2/1991	\$ 263,800.00	\$ -	\$ -	AGRICULTURE
Disbursement Totals			\$ 41,171,912.00	\$ 14,624.00	\$ 16,332,714.00	
			Manitoba Total		\$ 57,519,250.00	

Big Business: Corporate Welfare

Name of Recipient	Location of Recipient	Approval Date	Disbursement Breakdown			Sector
			Repayable Contribution	Conditionally Repayable Contribution	Non-Repayable Contribution	
Saskatchewan						
AGRIUM INC.	SASKATOON	10/17/1991	\$ -	\$ -	\$ 106,264.00	AGRICULTURE
GOLDCORP INC.	CHAPLIN/INGEBRIK	9/1/1992	\$ -	\$ -	\$ 18,843.00	MINING
MDC CORPORATION	SASKATOON	3/19/1991	\$ 970,018.00	\$ -	\$ -	SERVICE INDUSTRIES
SASKATCHEWAN WHEAT POOL	REGINA	8/3/1989	\$ -	\$ -	\$ 46,500.00	SERVICE INDUSTRIES
SASKATCHEWAN WHEAT POOL	REGINA	3/22/1991	\$ -	\$ 67,221.00	\$ -	SERVICE INDUSTRIES
SASKATCHEWAN WHEAT POOL - PRODUCTS DEVELOPMENT	SASKATOON	5/15/1992	\$ -	\$ -	\$ 9,420.00	AGRICULTURE
SASKATCHEWAN WHEAT POOL - PRODUCTS DEVELOPMENT	SASKATOON	1/15/1993	\$ -	\$ 400,000.00	\$ -	AGRICULTURE
SASKATCHEWAN WHEAT POOL	REGINA/CHINA	2/19/1993	\$ -	\$ -	\$ 3,914.00	SERVICE INDUSTRIES
SASKATCHEWAN WHEAT POOL	REGINA	9/14/1994	\$ -	\$ 66,500.00	\$ -	AGRICULTURE
			\$ -	\$ 533,721.00	\$ 59,834.00	
Disbursement Totals			\$ 970,018.00	\$ 533,721.00	\$ 184,941.00	
Saskatchewan Total					\$ 1,688,680.00	
WED Corporate Welfare disbursements:					\$ 101,787,672.70	

Your Tax Dollars Hard at Play

Name of Recipient	Location of Recipient	Approval Date	Disbursement Breakdown				Sector
			Repayable Contribution	Conditionally Repayable Contribution	Non-Repayable Contribution		
Alberta							
ALPINE CLUB OF CANADA & SOUTHERN ALBERTA HOSTELLING	LAKE LOUISE	11/22/1990	\$ -	\$ -	\$ 1,329,071.00	TOURISM	
APPALOOSA HORSE CLUB OF CANADA	CLARESHOLM	9/30/1992	\$ -	\$ -	\$ 10,407.00	SERVICE INDUSTRIES	
CALGARY EXHIBITION & STAMPEDE	CALGARY	1/31/1991	\$ -	\$ -	\$ 3,500.00	SERVICE INDUSTRIES	
CALGARY EXHIBITION & STAMPEDE	CALGARY	3/8/1991	\$ -	\$ -	\$ 6,000.00	SERVICE INDUSTRIES	
CALGARY EXHIBITION & STAMPEDE	CALGARY	12/6/1991	\$ -	\$ -	\$ 1,387.00	SERVICE INDUSTRIES	
CALGARY EXHIBITION & STAMPEDE	CALGARY	4/7/1992	\$ -	\$ -	\$ 1,494.00	SERVICE INDUSTRIES	
			\$ -	\$ -	\$ 12,381.00		
CALGARY EXPORT CLUB	CALGARY	3/27/2000	\$ -	\$ -	\$ 1,000.00	TRADE	
CHARLTON RESORTS	BANFF	12/10/1990	\$ -	\$ -	\$ 7,000.00	SERVICE INDUSTRIES	
EDMONTON HERITAGE FESTIVAL ASSOCIATION	EDMONTON	12/10/1990	\$ -	\$ -	\$ 4,140.00	SERVICE INDUSTRIES	
EDMONTON NORTHLANDS	EDMONTON	3/8/1993	\$ -	\$ -	\$ 7,919.00	SERVICE INDUSTRIES	
GOLFORE LTD.	EDMONTON	5/8/1989	\$ 85,799.00	\$ -	\$ -	MANUFACTURING	
GOLFORE LTD.	EDMONTON	3/10/1992	\$ 100,000.00	\$ -	\$ -	MANUFACTURING	
			\$ 185,799.00	\$ -	\$ -		
Disbursement Totals			\$ 185,799.00	\$ -	\$ 1,371,918.00		
Alberta Total					\$ 1,557,717.00		
British Columbia							
MOUNTAIN TREK FITNESS RETREAT & HEALTH SPA LTD.	AINSWORTH	5/2/1990	\$ 44,669.00	\$ -	\$ -	SERVICE INDUSTRIES	
PADOVA CITY RESORTS INC.	PORT COQUITLAM	4/24/1992	\$ -	\$ -	\$ 2,532.00	SERVICE INDUSTRIES	
PRO TEE GOLF INC.	WEST VANCOUVEI	5/19/1991	\$ -	\$ -	\$ 750.00	SERVICE INDUSTRIES	
RADIUM HOT SPRINGS RESORT	RADIUM HOT SPRI	11/21/1991	\$ -	\$ -	\$ 4,357.00	SERVICE INDUSTRIES	
SILVER STAR MOUNTAIN RESORT	VERNON	5/6/1993	\$ -	\$ -	\$ 1,418.00	SERVICE INDUSTRIES	
THE KALANO CLUB OF KELOWNA	Okanagan	5/6/1998	\$ -	\$ -	\$ 43,825.00		
THE MCLEAN'S RIVER RIDGE RESORT LTD.	CHILKO LAKE	9/9/1992	\$ -	\$ -	\$ 6,680.00	SERVICE INDUSTRIES	
ZEE TEE GOLF LTD.	VICTORIA	6/20/1990	\$ -	\$ -	\$ 1,231.00	SERVICE INDUSTRIES	
Disbursement Totals			\$ 44,669.00	\$ -	\$ 60,793.00		
B.C. Total					\$ 105,462.00		

Your Tax Dollars Hard at Play

Name of Recipient	Location of Recipient	Approval Date	Disbursement Breakdown				Sector
			Repayable Contribution	Conditionally Repayable Contribution	Non-Repayable Contribution		
Manitoba							
BARKMAN CUSTOM CLUBS	MORRIS	6/10/1997	\$ -	\$ -	\$ 5,000.00	MANUFACTURING	
BRAD KEATS GOLF SHOP	LA SALLE	6/2/1997	\$ -	\$ -	\$ 2,000.00	SERVICE INDUSTRIES	
BRIDGEPORT YACHT CLUB 1996 INC	302 nairn	6/9/1997	\$ -	\$ -	\$ 11,622.00	SERVICE INDUSTRIES	
CHESLEY'S FAMILY RESORT	DES 23-15-4 E/RM	6/24/1997	\$ -	\$ -	\$ 10,314.00	INTERN **	
CLUB DE PIONNIERS		3/13/1998	\$ -	\$ -	\$ 1,055.00	AGRICULTURE	
COMMONWEALTH FILM AND VIDEO FESTIVAL INC.	WINNIPEG	8/2/1990	\$ -	\$ -	\$ 27,714.00	SERVICE INDUSTRIES	
COMMONWEALTH FILM AND VIDEO FESTIVAL INC.	WINNIPEG	2/1/1991	\$ -	\$ -	\$ 100,000.00	SERVICE INDUSTRIES	
			\$ -	\$ -	\$ 127,714.00		
DOMINION CITY SNOW ROVERS CLUB	DOMINION CITY	6/6/1997	\$ -	\$ -	\$ 2,677.00	SERVICE INDUSTRIES	
EAST SIDE EAGLES FOOTBALL CLUB	Winnipeg	6/23/1998	\$ -	\$ -	\$ 479,088.88		
EMERSON GOLF & COUNTRY CLUB	rl 17 & 18 on hwy	5/22/1997	\$ -	\$ -	\$ 18,870.00	SERVICE INDUSTRIES	
EMERSON INTERNATIONAL THEATRE FESTIVAL	unit 7, 30 first	5/22/1997	\$ -	\$ -	\$ 10,119.00	SERVICE INDUSTRIES	
END OF MAIN RESORT	10 miles	5/26/1997	\$ -	\$ -	\$ 5,000.00	INTERN **	
FESTIVAL DU VOYAGEUR INC.	CLEVELAND	1/23/1991	\$ -	\$ -	\$ 4,262.00	SERVICE INDUSTRIES	
FESTIVAL DU VOYAGEUR INC.	WINNIPEG	10/31/1991	\$ -	\$ 77,000.00	\$ -	TOURISM	
FESTIVAL DU VOYAGEUR INC.	PARIS, FRANCE	11/5/1991	\$ -	\$ -	\$ 2,900.00	SERVICE INDUSTRIES	
FESTIVAL DU VOYAGEUR INC.	DETROIT	6/24/1992	\$ -	\$ -	\$ 4,266.00	SERVICE INDUSTRIES	
FESTIVAL DU VOYAGEUR INC.	ATLANTIC CITY NJ	5/11/1993	\$ -	\$ -	\$ 3,182.00	SERVICE INDUSTRIES	
FESTIVAL DU VOYAGEUR INC.	WINNIPEG	1/29/1998	\$ -	\$ -	\$ 83,655.00	BUSINESS	
FESTIVAL DU VOYAGEUR INC.	Winnipeg	4/30/1998	\$ -	\$ -	\$ 24,947.41		
			\$ -	\$ 77,000.00	\$ 128,212.41		
FORT GARRY COMMUNITY CLUB	WINNIPEG	9/13/1994	\$ -	\$ -	\$ 17,740.90		
HARTNEY GOLF CLUB	HARTNEY	3/15/1995	\$ -	\$ -	\$ 30,433.00		
INTERLAKE SHRINE CLUB	head office in	5/24/1997	\$ -	\$ -	\$ 5,501.00	AGRICULTURE	
KINGSWOOD GOLF & COUNTRY CLUB LTD.	pr hwy 247 la	5/26/1997	\$ -	\$ -	\$ 48,518.00	INTERN **	
LAVERENDRYE GOLF COURSE		4/30/1998	\$ -	\$ -	\$ 13,344.00	SERVICE INDUSTRIES	
MINIOTA GOLF CLUB	MINIOTA	7/21/1994	\$ -	\$ -	\$ 10,254.67		
NETLEY CREEK GOLF COURSE	//PETERSFIELD	6/22/1997	\$ -	\$ -	\$ 10,921.00	INTERN **	

Your Tax Dollars Hard at Play

Name of Recipient	Location of Recipient	Approval Date	Disbursement Breakdown			Sector
			Repayable Contribution	Conditionally Repayable Contribution	Non-Repayable Contribution	
OAKVIEW GOLF AND COUNTRY CLUB INC	ALTONA	5/29/1997	\$ -	\$ -	\$ 13,334.00	AGRICULTURE
RAT RIVER GOLF RIVIERE-AUX-RATS INC.	section 8-6-	5/22/1997	\$ -	\$ -	\$ 100,000.00	AGRICULTURE
RENNIE COMMUNITY CLUB	RENNIE	8/9/1996	\$ -	\$ -	\$ 2,166.00	
REYNOLDS COMMUNITY CLUB	HADASHVILLE	5/24/1994	\$ -	\$ -	\$ 5,532.88	
RIVER OAKS GOLF COURSE	lot 63 waverley	5/23/1997	\$ -	\$ -	\$ 21,331.00	INTERN **
RIVERVIEW GOLF AND COUNTRY CLUB	MORRIS	5/23/1997	\$ -	\$ -	\$ 8,209.00	INTERN **
ROYAL MANITOBA YACHT CLUB	90 kenabeek	7/8/1997	\$ -	\$ -	\$ 22,026.00	SERVICE INDUSTRIES
SELKIRK GOLF AND COUNTRY CLUB		5/14/1998	\$ -	\$ -	\$ 100,000.00	SERVICE INDUSTRIES
SELKIRK GOLF AND COUNTRY CLUB		11/6/1998	\$ 100,000.00	\$ -	\$ -	SERVICE INDUSTRIES
			\$ 100,000.00	\$ -	\$ 100,000.00	
SOUTHSIDE GOLF CENTRE	garriere	5/21/1997	\$ -	\$ -	\$ 13,313.00	SERVICE INDUSTRIES
ST BONIFACE GOLF CLUB LTD		3/25/1998	\$ -	\$ -	\$ 15,232.00	SERVICE INDUSTRIES
ST. ADOLPHE COMMUNITY CLUB HALL	St. Adolphe,	9/8/1998	\$ -	\$ -	\$ 50,000.00	
ST. JOSEPH'S SOCIAL CLUB	lot 49 red river	6/4/1997			\$ 5,000.00	SERVICE INDUSTRIES
ST. NORBERT COMMUNITY CLUB	WINNIPEG	9/13/1994	\$ -	\$ -	\$ 39,999.04	
ST. NORBERT COMMUNITY CLUB INC.	3450 pembina	5/24/1997	\$ -	\$ -	\$ 6,997.00	AGRICULTURE
			\$ -	\$ -	\$ 46,996.04	
WAVERLEY HEIGHTS COMMUNITY CLUB	WINNIPEG	9/13/1994	\$ -	\$ -	\$ 36,000.00	
WILDWOOD COMMUNITY CLUB	WINNIPEG	9/13/1994	\$ -	\$ -	\$ 15,638.43	
WINNIPEG ROWING CLUB BUILDING CO. LTD.	Winnipeg, Manitoba	3/9/1998	\$ -	\$ -	\$ 20,000.00	
Disbursement Totals			\$ 100,000.00	\$ 77,000.00	\$ 1,408,163.21	
Manitoba Total					\$ 1,585,163.21	

Your Tax Dollars Hard at Play

Name of Recipient	Location of Recipient	Approval Date	Disbursement Breakdown			Sector
			Repayable Contribution	Conditionally Repayable Contribution	Non-Repayable Contribution	
Saskatchewan						
COSMOPOLITAN INDUSTRIES GOLF CANADA	SASKATOON	4/1/1990	\$ -	\$ -	\$ 3,449.00	SERVICE INDUSTRIES
COSMOPOLITAN INDUSTRIES GOLF CANADA	SASKATOON	7/1/1990	\$ 68,930.00	\$ -	\$ -	MANUFACTURING
			\$ 68,930.00	\$ -	\$ 3,449.00	
REGINA EASTVIEW ROTARY CLUB	REGINA	6/2/1999	\$ -	\$ -	\$ 1,000.00	TRADE
REGINA EASTVIEW ROTARY CLUB	REGINA	5/19/2000	\$ -	\$ -	\$ 1,000.00	TRADE
			\$ -	\$ -	\$ 2,000.00	
SASKATCHEWAN FOOD AND WINE FESTIVAL	MOOSE JAW, SASI	8/11/1998	\$ -	\$ -	\$ 10,000.00	SERVICE INDUSTRIES
SASKATCHEWAN FOOD AND WINE FESTIVAL	MOOSE JAW, SK	9/23/1999	\$ -	\$ -	\$ 7,500.00	TRADE
			\$ -	\$ -	\$ 17,500.00	
SUMMER RESORT VILLAGE OF WAKAW LAKE	SUMMER R. V. OF	1/24/1995	\$ -	\$ -	\$ 2,124.00	
Disbursement Totals			\$ 68,930.00	\$ -	\$ 25,073.00	
Saskatchewan					\$ 94,003.00	
Your Tax Dollars Hard at Play across Western Canada:					\$ 3,342,345.21	