



AGENDA

ANNUAL GENERAL MEETING

Place: GEORGIA A ROOM
Hyatt Regency Hotel
Vancouver, BC

Date: Sunday, August 29, 2004

Time: 4:00 pm - 5:00 pm

Agenda Items

1. Adoption of the minutes of the meeting held at Fairmont Royal York Hotel in Toronto on Sunday, August 24, 2003
2. Discussion of matters arising from the minutes
3. Report of the National President
4. Report of the National Treasurer
5. Report of the National Secretary
6. Amendments to the By-laws
7. Motion to set intern and retired membership fees at \$75 per annum.
8. Appointment of Auditors for 2004
9. Announcement of time and place of the Board of Directors meeting. (Incoming)
10. Other business

MINUTES OF THE ANNUAL GENERAL MEETING

Place: TERRITORIES ROOM
Fairmont Royal York Hotel
Toronto, Ontario

Date: Sunday, August 24, 2003

Time: 4:00 pm - 5:00 pm

The President, Alphonsus Faour, called the meeting to order at 4:00 pm.

1. Adoption of the Minutes of the meeting held at the Casino Nova Scotia in Halifax on Sunday, August 25, 2002.

Motion:

To adopt without further reading the minutes of the Annual General Meeting held at the Casino Nova Scotia in Halifax on Sunday, August 25, 2002.

Proposed: Ardath Paxton Mann

Seconded: Richard Cantin

Carried

2. Discussion of Matters Arising from the Minutes

There was no discussion.

3. Report of the National President

Fonse Faour gave a summary of the President's report distributed prior to the meeting.

Motion:

That the President's report be adopted.

Proposed: Judy Rogers

Seconded: Kathy Langlois

Carried

4. Report of the National Treasurer

Carol Layton spoke to the Treasurer's report distributed prior to the meeting.

Motion:

That the 2002 Financial Statements be adopted.

Proposed: Laura Freeman

Seconded: Jocelyn Soulière

Carried

5. Report of the National Secretary

Lawrence Clinton-Whyte reported on the highlights of the Secretary's Report distributed prior to the meeting.

MOTION:

That the Secretary's Report be adopted.

Proposed: Sue Bishop

Seconded: Syd Baxtor

Carried

6. Appointment of the Auditors

Motion:

That the firm Selby Silverstein Chartered Accountants be retained to audit the accounts of the Institute for the fiscal year ending December 31, 2003.

Proposed: *David Martin*

Seconded: *Geoff Kettel*

Carried

7. Announcement of the Time and Place of the Board of Directors Meeting (Incoming)

The Board of Directors meeting (Incoming) is scheduled for 5 p.m. on Tuesday, August 26, 2003 in the Algonquin Room at Fairmont Royal York Hotel.

8. Other Business

There was no other business.

The meeting adjourned at 5:00 pm.

**Alphonsus Faour
National President, 2002-2003**

**Joseph Galimberti
Executive Director**

PRESIDENT'S REPORT 2003-2004

Will 2003-2004 prove to be a watershed in the evolution of IPAC? I suppose that we won't have a definitive answer for some time. It certainly was a significant year for me personally as President. I suspect that the year will also be a significant one for IPAC. Why do I say this? For the first time in our history, IPAC has sufficient financial reserves that it can plan ahead with some confidence. For most of its existence, IPAC has been near or below the line and any false move would plunge it into financial crisis

To give a bit of a background, for most of the 1990's IPAC had an accumulated deficit that averaged over \$100,000 and 70% of its revenues came from membership fees and government contributions. Today we have a surplus of about \$500,000 and 7% of our revenues come from membership fees and government contributions. An entrepreneurial research program, a new international program and very successful annual conferences, among other things, have made the difference.

These improving fortunes stimulated the thinking of the Board of Directors. IPAC has long had a business plan. But driven in part by the expected retirement of the Executive Director within the next five years, the Board decided to develop a strategic plan in order to chart future directions. A steering committee was established for this purpose and a consultant hired. The consultant interviewed all members of the Board, Chairs of Regional Groups, senior staff and representatives of funders and international bodies. The resulting Report noted that "compared to its counterparts in other countries, IPAC is a very strong organization offering its members and regional groups, as well as the public sector at large, valuable services and products".

The Report was considered at the April Board of Directors meeting and the Board decided to move ahead on its major business lines of member services, research and international with a particular emphasis of increasing and deepening the membership base. As a result the Board decided to hire a Director of Membership and Marketing and that position was advertised over the summer months. The Report was sent to the Regional Groups for comment.

The Board will consider at its meetings at this conference and later in the Fall detailed plans for implementation of the many recommendations of the Report including those relating to governance. The author of the Report, Suzanne Ellenbogen, will prepare an article for the next issue of Public Sector Management.

I would now like to report on the highlights of IPAC's activities during the past year.

IPAC this year made great strides in working with a broad range of partners and in extending its outreach and communication abilities. Critical to this mission was the complete revamping of the website. Moving to www.ipac.ca and www.iapc.ca, the Institute has expanded its on-line services to the broader community of practitioners and researchers. IPAC's new web sites are easy to navigate and offer new features such as a convenient calendar of events, an on-line bookstore, a rich publications inventory, a media room, and many on-line application forms. Together, these features show how much work IPAC volunteers and staff accomplish across Canada. The work of creating these two web sites has absorbed a tremendous amount of the staff's time and efforts this past year, but the work won't end here. Already, we are at work on a second phase of IPAC Internet address: a website for members only.

RESEARCH AND PUBLICATIONS

The outreach efforts of IPAC were evident in its research efforts this year. With its new highly-interactive website, IPAC was asked by the Council of the Federation (COF) to organize an essay-writing contest among 19-22 year olds. The objective was to trigger some thinking on how the COF could involve youth in issues of federalism. The prize for winners (and there were two in each province and territory) was to attend the meeting of the Premiers and Territorial Leaders at Niagara-on-the-Lake in July. Working with the COF and the Ontario Ministry of Intergovernmental Affairs (which would host the meeting of Premiers), IPAC organized the contest on-line and created an eminent jury of Canadians that selected the winners. This was IPAC working at its best: working with public servants and serving the broad Canadian community.

Indeed, partnerships multiplied this year. Working with the Intergovernmental Committee on Urban and Regional Research (ICURR), IPAC organized a two-day conference in November 2003 in Ottawa on the theme of "Setting Municipal Priorities: Purple Zones, Strategic Plans and Intergovernmental Relations." In my experience, I don't think I've ever seen such a large group of people discuss municipal administration for two days. The presentations were insightful, and IPAC contributed significantly in bringing together scholars and practitioners to discuss such an important topic. The papers from this event were published in the New Direction Series as # 13: *Making Connections: Municipal Governance Priorities Today* and sent to all members of IPAC.

Also on the municipal front, IPAC partnered with The Governance Network to conduct a study of alternative service delivery in municipalities. This study entailed a series of roundtable discussions with municipal civil servants, relevant provincial oversight representatives and scholars in five cities across the country. These events generated a number of case studies on Canadian municipal ASD initiatives. A set of guidelines for managing municipal service improvement strategies was proposed. These documents, along with a bibliographic essay reviewing the recent scholarly literature, will be published in the New Directions Series as #14: *Reinventing Service: Processes and Prospects for Municipal Alternative Service Delivery*, and will also be sent to all members of IPAC.

Finally on the municipal front, IPAC collaborated with the Ontario Ministry of Municipal Affairs to host a roundtable on municipal performance measurement regimes in Toronto in May. The event provided the opportunity to better understand how governments develop their municipal policies. The keynote speaker at this event was Dame Mavis McDonald, the Permanent Undersecretary of Urban Affairs in the government of the United Kingdom.

Working to help individual ministries is nothing new to IPAC, of course. In the spring, IPAC agreed to conduct research with the British Columbia Ministry of Community, Aboriginal and Women's Services and Statscan to better understand the labour market barriers experienced by Aboriginals living off-reserve in B.C. This three-year project promises to yield rich insights on an issue that has long interested a wide range of public servants.

For a number of years now, IPAC has been in the forefront of the campaign to make "Governments the Best Place to Work." Recently, efforts have been dedicated to creating a handbook for managers on "How to Build Commitment". The handbook is now in press and will be available soon.

Another major focus for Research has been the area of regulatory innovation--part of its response to the need articulated by CAOs and Deputy Ministers for IPAC to get involved in "rethinking the state." In September 2003 IPAC was contracted by the Privy Council Office, Government of Canada to conduct a bibliographic survey on regulatory innovation. IPAC also launched *The SmartTape™ Centre for Regulatory Innovation*, taking its name from the IPAC's highly successful 2002 "Red Tape to Smart Tape" international conference. This virtual centre, anchored by a new bilingual website www.smarttape.ca has been launched as an instrument to put IPAC at the cutting edge of one of the fastest growing trends in contemporary public administration. It will continue to host a suite of services for both practitioners and scholars who are interested in

advancing their understanding of the role of regulation in public administration. After all the talk of privatization, liberalization and deregulation, the reality is that use of regulation is exploding, as a means to steer rather than row. With the smarttape.ca website, the SmartTape Centre positions IPAC to be the essential convenor of scholars and practitioners to the development of this exciting, growing field.

The IPAC case studies program continues to grow and improve. We are adding another ten case studies to the roster this year. In June, Ryerson University Profs Carolyn Johns, Bryan Evans and IPAC's Patrice Dutil organized a workshop at the Canadian Political Science Association Meeting on "How to Use Case Studies in the Classroom". They will host another workshop at the IPAC Conference on "How to Write a Case Study".

The biennial survey of deputy ministers and CAOs consistently identifies "accountability" as a key issue. Working with the Montreal Regional Group and the Canadian Comprehensive Auditing Foundation, IPAC organized a one-day symposium in Montreal in April on "Enhancing Accountability and Public Reporting to Reduce the 'Democratic Deficit' and Improve Performance". The symposium examined the experience of the Federal government, provincial governments, exemplary agencies and some foreign jurisdictions. I'm told that this session broke new ground in that it brought together in a public setting for the first time, an auditor general, a chair of the public accounts committee and the lead public servant in charge of performance reporting.

IPAC's relationship with the new School of Public Service (SPS) of the Government of Canada promises to build on the strong base established with the Canadian Centre for Management Development (CCMD). IPAC was instrumental in the conception and production of the SPS's publication of James Iain Gow's "A Canadian Model of Public Administration?" This rich, provocative document is bound to animate our discussions for many years. On behalf of CCMD, IPAC conducted a series of four roundtables across the country with regionally based federal civil servants to identify communication challenges within the federal government. Based on the discussions of the roundtables, and a questionnaire survey, the department produced a final report, "Managing Communication in the Government of Canada".

IPAC also continued its collaboration with the Institute for Citizen-Centered Service (ICCS). Most recently, the study *Taking Care of Business* was published, providing insight into the quality of services governments are providing the business sector. In 2004-05 IPAC will again work with the ICCS to launch a new study of *Citizens First*.

A key part of IPAC's outreach in the research community has been the creation and sustenance of study teams. The study team led by Profs. Michael Howlett (Simon Fraser), Luc Bernier (École nationale d'administration publique) and Keith Brownsey (Mount Royal College) on the *Executive Style of Provincial Administration* has yielded a great manuscript that has been accepted for publication at the University of Toronto Press. The study team led by Prof. Danielle Morin (Hautes Études Commerciales) on the evolving role of Auditors General yielded six scholarly articles that were published in a special thematic issue of *Canadian Public Administration*.

The study team (created in 2003) led by Thomas Plant of the City of Mississauga and Prof. Carol Agocs (University of Western Ontario) on *Measuring Municipal Performance* is pursuing its work, and a new study team led by Prof. Diane Saint-Pierre (Institut national de recherche scientifique) on *The Administration of Provincial Cultural Policy* has just been created.

In the Spring of 2004, IPAC signed an accord with *iT World* to collaborate on a broad range of issues. One of the most promising initiatives will be the creation of a study team to examine public-private collaboration on information technology projects.

IPAC has also been active on the publications front and curried both popular and critical favour. Both *The New Public Organization* and *L'administration publique de l'avenir* by Kenneth Kernaghan, Brian Marson and Sandford Borins are now in their third printings. David A. Good's

The Politics of Public Management (which was published in 2003) has been awarded the 2004 Canadian Political Science Association's Donald Smiley prize for the best book on government and politics in Canada. Jonathan Malloy's *Between Colliding Worlds* (which was published in the fall) was awarded the International Political Science Association's prestigious Charles H. Levine Memorial Book Prize, for the best book published in the field of public policy and administration.

Finally, IPAC was proud to publish *Dream No Little Dreams*, a study of Tommy Douglas' pioneering provincial government in Saskatchewan, written by former IPAC president (and CBC president) A.W. Johnson. The book was most deserving of its two book launches: one that brought together scholars and fellow travelers in Regina, and one in Ottawa, where the Governor General spoke kind and encouraging words about the importance of public service.

In conclusion, this has been another strong year for research at IPAC. An ambitious range of work has been produced, opening up some new and exciting avenues of scholarship and managerial insights, while continuing to build on the legacy of past research. Praise and awards, both nationally and internationally, have greeted this year's efforts.

CANADIAN PUBLIC ADMINISTRATION

The editor of IPAC's flagship journal, Allan Tupper, is completing his six-year term as editor and would like to express my gratitude for the very significant contribution that Allan has made as editor of Canadian Public Administration and to the Institute. As well as serving as editor, Allan has been a source of insight and wisdom during deliberations of the Board of Directors and has served as program chair of the Edmonton annual conference in 2001 and this conference in Vancouver. I would also like to acknowledge the contributions of associate editors Barbara Wake Carroll and Mohamed Charih.

IPAC editors are appointed for a three-year term, renewable once. We will be announcing the name of the new editor later in the conference. The new editor has been recommended by a Search Committee chaired by Wynne Young. I would like to thank Wynne and her team for her stellar work on our behalf.

AWARDS

The Institute gives awards for organizational and individual achievement, teaching excellence and scholarship.

The IPAC Award for Innovative Management recognizes organizational achievement. It is sponsored by IBM Canada and Canada Post. The 2004 theme, "Pulling Against Gravity: Horizontal Collaboration", attracted 97 submissions. The winners will be announced at the Wednesday luncheon. I would like to thank the distinguished jury for this year's award: Peter Barnes (Chair), former Secretary of Cabinet of Ontario; Louis Borgeat, Associate Secretary, Quebec Executive Council; Ralph Heintzman, Vice-President, Public Service Human Resources Agency of Canada; Shirley Hoy, Chief Administrative Officer, City of Toronto, and John Langford, Professor, School of Public Administration, University of Victoria.

Executive summaries with contact persons of this year and previous year's awards can be found on the website. They are a great source of new ideas and best practices.

The Vanier Medal which honours individual accomplishment was presented in 2003 to Dr. Paul Thomas, Duff Roblin Professor of Government in the Political Studies Department at the University of Manitoba. Paul Thomas is the 41st recipient of the Vanier Medal, created in 1962 in honour of Canada's second Canadian Governor General, The Right Honourable Georges P. Vanier. It is awarded annually by IPAC to a person who has made a significant contribution to public administration. The 2004 recipient will be announced at the Tuesday banquet. There are Lieutenant Governor or similar awards in all provinces.

The Pierre De Celles Award recognizes excellence in the teaching of public administration. The 2003 recipient was Dr. Kenneth Kernaghan, Professor, Department of Politics, Brock University. In his remarks at the presentation, Dr. Kernaghan noted that "I have been inspired by my association with Canada's public servants at all levels of government who have taught me so much that I have been able to pass along to my students". In 2004 he was recognized by his own university winning both the social sciences and university-wide teaching awards. The 2004 recipient of the Pierre De Celles award will be announced later in the conference.

The Hodgetts/Parenteau awards recognize the best article published in *Canadian Public Administration*. The 2003 Hodgetts award for the best English language article appearing in the journal goes to Peter Aucoin whose article, "Independent foundations, public money and public accountability: Whither ministerial responsibility as democratic governance?" appeared in the Spring 2003 issue. Paul-Andre Comeau and Maurice Couture are the recipients of the Parenteau award for their article, "Accès à l'information et renseignements

personnels : le precedent quebecois" which appeared in the fall 2003 issue.

REGIONAL GROUPS

I was fortunate during the past year to visit the Victoria, Manitoba, Regina, Toronto, and National Capital Regional Groups and to witness first-hand the energy and enthusiasm of our local chapters. There is a full report on the activities of our regional groups available at this Annual General Meeting and on the website. As a result I will mention only a few highlights.

The IPAC Board of Directors last August decided to review IPAC's Statement of Principles developed in 1988 and challenged regional groups to debate the question. In the past year regional groups in Manitoba, Moncton, the National Capital Region, Regina, Toronto, Vancouver and Victoria took up the challenge and held events on ethics and values and the Statement of Principles. These events were well attended and provided very useful feedback.

A new draft, entitled a Statement of Commitments, has been crafted with the intention of provoking discussion. A list of "questions to ponder" and a series of links to relevant websites has been posted on the website to assist in the dialogue.

There are a few other regional group events I would like to draw to your attention. Several regional groups invited David Good to speak on his book, *The Politics of Public Management: The HRDC Audit of Grants and Contributions*, was published in IPAC's Public Management and Governance Series. The winners of 2003 Award for Innovative Management were invited to speak at several regional groups on the theme, "In the Know: Managing Knowledge".

On an individual basis, I loved the title of the Newfoundland and Labrador Fall Symposium, "Empty Nets to Empty Nests: Public Policy Options on the Future of Rural Newfoundland and Labrador". Fredericton Regional Group members had lunch with the Premier of New Brunswick. And I'm always impressed that Quebec City attracts on average about 600 persons to its gala celebrating the awards of its "Prix d'excellence".

In completing this section I would note that now 13 of our 17 regional groups have websites and there are Lieutenant Governor Awards for individual excellence in all provinces except Québec which has a Prix d'excellence.

New Professionals

The New Professionals movement continues to be a dynamic force within IPAC. The New Professionals (N.P.) Committee has representatives from fifteen regional groups and has met five times this year by conference call. The NP Committee has developed a special section on the IPAC website for new professionals with the objective of attracting and retaining new professionals in the public service. New Professional events have taken place in regional groups across the country with a special focus on ethics & values.

In relation to the Annual Conference New Professionals are involved in the planning and organization of the 2004 annual conference and a new professional has been seconded to work on the conference full-time for a period of six months. The Program Committee has developed a plenary session entitled, "Deputy Ministers and CAO's Roundtable: Reflections on Intergovernmental Relations" in partnership with IPAC's New Professionals. Finally twenty-one new professionals are attending this conference as a result of IPAC's innovative funding support. The support is based on one-third from IPAC national, one-third from the respective regional group and the remaining one-third from the respective government. IPAC national's support for this purpose comes from the surplus of the new professionals' conference held in October 2001.

INTERNATIONAL PROGRAMS

Last year the IPAC International Program celebrated its 10th anniversary. A short questionnaire was designed and distributed to volunteers who had participated in IPAC's International Programs. The conclusion of the questionnaire revealed that IPAC has indeed met many of the objectives it has set-out to accomplish ten years ago when the International Program began. In addition, however, the questionnaire also provided an opportunity to reflect on past experiences and to use the lessons learned to plan a way forward.

Respondents expressed great satisfaction with both the professional and personal benefits reaped from their participation in the Program. Many also commented on the benefits to their respective governments and ministries, that is the 'corporate benefit' derived from international work such as exposure and recognition gained by the respective organisation and its management in an international context. Respondents also stressed the need for IPAC to input more resources into the Program, particularly in the marketing and communications areas in an effort to highlight the significant benefits that are facilitated by involvement in international programs. IPAC took up this challenge. In November 2004 an international program communications strategy was developed. The goal of the strategy is to ensure that Canadian governments, our international partners, IPAC members and the public are kept well informed of the potential benefits of the program and its developments and international development issues around the world.

The development of new communications tools has led to the increased knowledge of international development issues among IPAC members and partners and highlighted IPAC's contribution to Canada's international priorities and policies through its international programs and projects. The new IPAC website includes an overview of all IPAC's international programs. The site also provides access to thematic international reports and relevant international links. IPAC's Caspian Basin Greenhouse Gas Emissions Reduction Training Program has developed an inter-active web site that is fully operational, www.ctp-ghg.com. International events and activities have also been regularly reported in the bi-monthly e-newsletter, through the publication of feature articles in *Public Sector Management* magazine and the organization of several international events at the Annual Conference.

Through its international programs IPAC has the potential to contribute to our broader knowledge and understanding of development issues globally and in Canada. This was evident this year when several of our Regional groups showed an increased interest in IPAC's international program. In Prince Edward Island the Regional Group Chair gave a presentation on IPAC's International programs in April 2004. The presentation stimulated interest among regional group members about the possibilities of international work and IPAC's role in development projects. In January 2004, the National Capital Regional Group held a panel discussion on the impact of globalisation and development in South Asia.

International Projects

Among other things this year has been one of growth. IPAC has continued to strive for excellence in its international programs and has become more competitive than ever before. Over the course of the past year, we have looked for new opportunities and new partners. As a result of our efforts two new projects in Madagascar and South Africa were developed. In total, we currently manage and implement development assistance projects in Africa, the Caribbean and Latin America, Eastern Europe, the Middle East and Southeast Asia. This year over 300 public servants from 19 developing nations participated in study tours and shared in Canada's public sector knowledge and expertise in areas such as centre of government leadership and reform, human resource and fiscal management, policy development and implementation, decentralization, poverty reduction and climate change. In addition, Canadian public servants contributed significantly to IPAC's projects through project co-ordination efforts, participation in overseas missions and by conducting of training workshops and seminars.

The **Madagascar Leadership Training Program** provided for short-term leadership training for approximately 40 Ministers and Secretaries General in Madagascar. Training on leadership and management competencies was linked with current Malagasy government commitments and priorities as defined in their Poverty Reduction Document.

This program has a number of interesting and unique components:

- The establishment of core teams in Canada and in Madagascar to undertake a needs assessment, refine the program design, and participate in the program implementation and evaluation. These core teams included ministers, deputy ministers (in Madagascar a deputy minister is called a secretary general) and an academic in each country;
- The development of a program based on academic and practitioner presentations focused on current public sector challenges and priorities in Madagascar, followed by interactive dialogues, on subjects identified by our Malagasy partners; and
- One-on-one meetings with Canadian counterparts to share common interests and challenges, and to establish relationships which could continue into the future.

The executive seminar was hosted by l'École nationale d'administration publique (l'ÉNAP) in Quebec City.

IPAC, in partnership with Cowater International Inc. and the Federation of Canadian Municipalities has been awarded three separate phases of the **South Africa Municipal Financial Management Technical Assistance Project**, two funded by the World Bank and one funded by the UK Department for International Development.

The goal of the project is to assist municipalities to implement the Municipal Finance Management Bill/Act through modernization and automation of their financial management systems.

International municipal financial management experts, including a number of Canadians, have been assigned to various municipalities across South Africa to provide advisory services for a period of 18 months.

In addition to our new projects we have continued to successfully manage five ongoing projects.

This year a number of Canadian government officials delivered training seminars in Ghana on various topics under the **Ghana Central Governance Project**. The project seeks to strengthen the decision-making policy process in the Office of the President, Cabinet Secretariat and some selected ministries, departments and agencies. In October 2003, IPAC held a successful international workshop, hosting experts from Canada, Britain and the United States in Ghana. The workshop resulted in the development of a framework which may act as a guide for a coherent policy management and decision-making system in Ghana.

IPAC's first project in the Middle East, the **National Project for Public Services Administration Development** in Qatar which began in early 2003 has completed its design phase. The implementation is expected to follow within the coming months. The goal of this C\$8.7 million project is to establish Qatar as a leading example of public service excellence and create an economic environment that supports business and attracts global investment while sustaining the social and cultural values of the Qatari society.

The **Caspian Basin Greenhouse Gas Emissions Reduction Training Program** is another example of Canada's efforts to assist countries with economies-in-transition to mitigate the effects of global climate change. This project will strengthen the capacity of Azerbaijan, Kazakhstan and Uzbekistan to reduce future growth in Greenhouse Gas (GHG)

emissions and create an environment more conducive to future private sector investment in the energy sector. To date, training has involved various modes of delivery including seminars, train-the-trainer courses and study tours.

The success of the **China - Public Policy Options Project** has been widely recognised. The goal of the C\$6.1 million CIDA funded, project is to promote China's continuing socio-economic reform in areas critical to the development of a socialist market economy. Since the beginning of the project in 1996, thirty-six sub-projects have been completed and fourteen are currently being implemented in China. As a result, no less than twenty policies, regulations, or laws have been developed, proposed, passed, tested, or implemented. These successes contributed to the approval of a three- year C\$ 2 million dollar project extension this year.

The goal of **Public Sector Capacity Building for Governance and Social Development Program** is to foster responsive, democratic governance and an enabling environment for sustainable development and poverty reduction in selected countries. Currently, the program consists of partnerships with ten countries and five public administration membership and training organizations. IPAC has striven to expand its programs and its reach across the world. We experienced two firsts this year under the Program. Our first partnership in Francophone Africa was formed involving the Government of Mali and the Province of New Brunswick. Our first partnership in South America involves a partnership between the Vancouver Agreement Team and a Chilean multi-jurisdictional team based in Santiago.

Finally, three projects were completed this year: the Lithuania-Canada Public Administration Reform Project, the Canada-Ukraine Environmental Cooperation Program and the Canada-South Africa Provincial Twinning Project.

The **South Africa Provincial Twinning Project** was completed in June 2004. The goal of the project was to assist the Republic of South Africa to strengthen its capacity to provide effective governance contributing to effective and efficient delivery of government programs in South Africa. The project enhanced the capacity of the provincial governments of South Africa, through twinning arrangements with Canadian provinces, to deliver government services to address basic human needs effectively

Canada Public Administration Reform Project was completed in April 2004. This CIDA funded project was completed in three phases and was based on the Province of Ontario's business planning approach. The overall goal of this project was to improve the capacity of the Lithuanian government to develop and deliver policies in support of Lithuania's democratic, economic and social development. The Project has been identified as a best practice model for centre of government reform by the World Bank.

In September 2003, the **Canada - Ukraine Environmental Cooperation Program (CUECP)** was completed. The goal of the CUECP was to improve Ukraine's transition to a market economy by enhancing capacities to manage environmental issues as Ukraine progresses toward international environmental norms. The project achieved its goal, purpose, objectives and results at a high quality level. It assisted Ukraine to strengthen its capacity and capability to act responsibly and effectively within the United Nations Framework Convention on Climate Change and the provisions of the Kyoto Protocol. This was accomplished at a very critical time and facilitated the Ukraine's ratification of the Kyoto Protocol and establishment of its position as an equal partner in the climate change global community.

International Networks

IPAC has created and nurtured international networks around the world as they provide increased opportunities for networking and participation in an international forum. We have

continued to snare our expertise, research and documentation related to strategic planning and budgeting, awards of excellence, journal publications and e-newsletter with several international public sector membership organizations and networks.

IPAC forms the Canadian national section of the International Institute of Administrative Sciences (IIAS), based in Brussels. David MacDonald of the Canada School of Public Service serves as its Vice-President. Kenneth Kernaghan has been editor of the International Review of Administrative Sciences, the journal of the IIAS, for the past sixteen years.

Our participation in the Commonwealth Association for Public Administration and Management (CAPAM) provides access to the Commonwealth country network. IPAC is one the founding members of CAPAM and CAPAM is co-located with IPAC.

This year IPAC assisted with leadership mentoring and provided support to the African Association for Public Administration and Management (AAPAM) based in Kenya. New partnerships were also established with two public sector membership organizations. The Lesotho Association for Public Administration and Management and the Association for Tanzanian Administrators and one training institution the Tanzania Public Service College. Like IPAC these organizations support public sector capacity building and excellence in public service.

IPAC serves as the Canadian regional information hub for the United Nations Online Network in Public Administration and Finance (UNPAN). IPAC has placed its research on UNPAN, such as its publications in the New Directions Series and summaries of submissions of the IPAC Award for Innovative Management. IPAC is also a "participant observer" on the United Nations Committee of Experts on Public Administration.

Finally, I would like to say thank to our funding agencies, the Canadian International Development Agency (CIDA) and the World Bank for their support.

CONCLUSION

We've had a good year. Our financial situation has greatly improved. Our regional groups are healthy and active. Membership has increased, slightly. Our research and international programs are vigorous, relevant and expanding. Our partnerships continue to expand. The New Professional movement adds dynamism and enthusiasm. To this situation I am grateful to all the IPAC volunteers in the regional groups and in our research and international programs.

None of IPAC's work could have been accomplished this year without the incredible leadership and contributions of Joe Galimberti, our Executive Director and his fine staff, Ann Masson, Director of International Programs, Patrice Dutil, Director of Research and Gabriella Ciampini, Director of Member Services. Thank you, because of your dedication IPAC has continued to be the most significant Canadian Organization for public services.

Further, I would like to thank the Past President, the Honourable Mr. Justice Alphonse Faour, who was unable to participate in his role since being appointed to the bench. I am grateful for the efforts of our Vice Presidents, Jocelyn Soulière, Luc Bernier and Wynne Young; Treasurer, Carol Layton; Secretary; Clinton Lawrence-Whyte; Research Chair, Keith Brownsey; International Chair, Ardath Paxton Mann and Editor, Allan Tupper as well as the other members of the Board of Directors for 2003-2004:

Claude Allard, Caryl Arundel, Pierre A. Bélanger, Mary Belliveau, Sue Bishop, Louis Borgeat, Sandford Borins, Mark Butler, Richard Cantin, Jennifer Kroeker-Hall, David Martin, Elaine Noonan, Les Speakman and Karen Taylor.

I thank you
Judy Rogers

TREASURER'S REPORT 2003-04

In those dark days of late November 1997, when IPAC's accumulated deficit had topped \$120,000, the Board of Directors set the following targets for financial viability as follows:

- No operating deficit by 1998;
- No accumulated deficit by December 31, 2001; and
- An ongoing "opportunity fund" of at least \$50,000 by December 31, 2003.

I am very pleased to report that by December 31, 2003 we surpassed all those targets. On page 3 of the financial statements for the fiscal year ending December 31, 2003 you will note that the Institute now has a fund balance of almost \$500,000 of which one-half (\$248,883) represents the "opportunity fund". I would like to acknowledge the contributions of my predecessors as Treasurer, Cynthia Williams and Jocelyn Soulière, to this greatly improved financial situation.

In terms of fiscal year 2003, IPAC had its best year ever recording a surplus of \$278,621 while still making a major investment in a new website, and hiring a consultant to assist with the Strategic Review. This was due in part to the 2003 annual conference held in Toronto, which was both an intellectual and financial success and again "thank you" to the conference organizers. I would mention also our expanding international and research programs which make a significant contribution to IPAC overheads.

Fiscal year 2004 also looks positive at the midway point. It will allow us to make important investments for our future.

I look forward to answering any questions.

Carol Layton
National Treasurer

**THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA**

**FINANCIAL STATEMENTS
*ÉTATS FINANCIERS***

**December 31, 2003
*31 décembre 2003***

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA/
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA

FINANCIAL STATEMENTS / ÉTATS FINANCIERS

DECEMBER 31, 2003 / 31 DÉCEMBRE 2003

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**FINANCIAL STATEMENTS
DECEMBER 31, 2003**

AUDITORS' REPORT

**TO THE MEMBERS OF
THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA**

We have audited the statement of Financial Position of **The Institute of Public Administration of Canada** as at December 31, 2003 and the statement of General Operations and Changes in Fund Balances, statement of Operations of Restricted Funds and Changes in Fund Balances and the Statement of Cash Flows for the year then ended. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Institute as at December 31, 2003 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*SBLR
Chartered Accountants*

*Toronto, Ontario
February 13, 2004*

**ÉTATS FINANCIERS
31 DÉCEMBRE 2003**

RAPPORT DES VÉRIFICATEURS

**À L'ATTENTION DES MEMBRES DE
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA**

Nous avons vérifié l'état de la situation financière de **L'Institut d'administration publique du Canada** au 31 décembre 2003 et l'état des opérations générales et l'évolution des soldes des fonds, l'état des opérations des fonds avec restrictions et l'évolution des soldes des fonds et l'état des flux de trésorerie pour l'exercice terminé à cette date. La responsabilité de ces états financiers incombe à la direction de l'Institut. Notre responsabilité consiste à exprimer une opinion sur ces états financiers en se fondant sur notre vérification.

Notre vérification a été effectuée conformément aux normes de vérification généralement reconnues du Canada. Ces normes exigent que la vérification soit planifiée et exécutée de manière à fournir l'assurance raisonnable que les états financiers sont exempts d'inexactitudes importantes. La vérification comprend le contrôle par sondages des éléments probants à l'appui des montants et des autres éléments d'information fournis dans les états financiers. Elle comprend également l'évaluation des principes comptables suivis et des estimations importantes faites par la direction, ainsi qu'une appréciation de la présentation d'ensemble des états financiers.

À notre avis, ces états financiers donnent, à tous les égards importants, une image fidèle de la situation financière de l'Institut au 31 décembre 2003, ainsi que des résultats de son fonctionnement et de ses flux de trésorerie pour l'exercice terminé à cette date selon les principes comptables généralement reconnus du Canada.

*SBLR
Comptables agréés*

*Toronto, Ontario
13 février 2004*

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA
STATEMENT OF FINANCIAL POSITION / ÉTAT DE LA SITUATION FINANCIÈRE
AS AT DECEMBER 31, 2003 / AU 31 DÉCEMBRE 2003

	General Operations / Opérations générales	Opportunity Fund / Fonds d'initiatives	CIDA Funds Schedule A/ Fonds ACDI Tableau A	2003 Total	2002 Total (Note 16)
CURRENT ASSETS / ACTIF À COURT TERME	\$	\$	\$	\$	\$
Cash / <i>Encaisse</i>	751 234	--	23 510	774 744	528 442
Accounts receivable / <i>Comptes débiteurs</i>	515 541	--	505 320	1020 861	829 749
Receivable from Canadian International Development Agency Funds / <i>Créance sur les Fonds de l'Agence canadienne de développement internationale</i>	352 875	--	--	352 875	628 325
Receivable from General operations / <i>Créance sur les opérations générales</i>	--	248 883	35 538	284 421	109 572
Prepaid Expenses & other current assets / <i>Frais payés d'avance et autres actifs à court terme</i>	121 825	--	--	121 825	43 609
Due from the Institute of Public Administration of Canada Endowment Fund / <i>À percevoir du Fonds de dotation de l'Institut d'administration publique du Canada</i>	12 526	--	--	12 526	7 878
	<u>1 754 001</u>	<u>248 883</u>	<u>564 368</u>	<u>2567 252</u>	<u>2 147 575</u>
PROPERTY, PLANT AND EQUIPMENT (Note 3) / IMMOBILISATIONS (Note 3)	<u>35 870</u>	<u>--</u>	<u>--</u>	<u>35 870</u>	<u>11 898</u>
	<u>\$ 1 789 871</u>	<u>\$ 248 883</u>	<u>\$ 564 368</u>	<u>\$ 2 603 122</u>	<u>\$ 2 147 575</u>
CURRENT / ACTIF	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Accounts payable and accrued liabilities / <i>Comptes créditeurs et charges à payer</i>	822 305	--	210 147	1 032 452	652 792
Deferred revenue (note 4) / <i>Recettes reportées (note 4)</i>	362 143	--	1 346	363 489	479 713
Gratuity pay liability (note 5) / <i>Passif relatif à la gratification à la cessation d'emploi (note 5)</i>	57 766	--	--	57 766	51 075
Advance on Canadian International Development Agency Funds / <i>Avance sur les fonds de l'Agence canadienne de développement internationale</i>	35 538	--	--	35 538	--
Payable to Opportunity Fund / <i>À payer au Fonds d'initiatives</i>	248 883	--	--	248 883	109 572
Payable to General Operations / <i>À payer aux opérations générales</i>	--	--	352 875	352 875	628 325
Due to Canadian Association of Programs in Public Administration (note 6) / <i>À verser à l'Association canadienne de programmes en administration publique (note 6)</i>	14 353	--	--	14 353	18 851
	<u>1 540 988</u>	<u>--</u>	<u>564 368</u>	<u>2 105 356</u>	<u>1 940 328</u>
FUND BALANCES / SOLDES DES FONDS					
<i>Unrestricted / Sans restrictions</i>	248 883	--	--	248 883	109 573
<i>Internally restricted (Note 7) / Avec restrictions internes (Note 7)</i>	--	248 883	--	248 883	109 572
	<u>248 883</u>	<u>248 883</u>	<u>--</u>	<u>497 766</u>	<u>219 145</u>
	<u>\$ 1 789 871</u>	<u>\$ 248 883</u>	<u>\$ 564 368</u>	<u>\$ 2 603 122</u>	<u>\$ 2 159 473</u>

APPROVED ON BEHALF OF THE BOARD: / APPROUVÉ AU NOM DU CONSEIL D'ADMINISTRATION :

Director / Directeur/trice

Director / Directeur/trice

The accompanying notes form an integral part of these financial statements. /
Les notes afférentes sont une partie intégrante de ces états financiers.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA
SCHEDULE A – STATEMENT OF FINANCIAL POSITION – RESTRICTED FUNDS/
TABLEAU A – ÉTAT DE LA SITUATION FINANCIÈRE – FONDS AVEC RESTRICTIONS
DECEMBER 31, 2003 / 31 DÉCEMBRE 2003

	Membership and Special Organizations Program / Programme Associations mutuelles et organismes spécialisés	Caspian Basin Greenhouse Gas Emissions Reduction Training Program / Programme Formation Réduction émissions de gaz à effets de serre Bassin Mer caspienne	Lithuania Civil Service Reform / Réforme Fonction publique Lituanie	South Africa Twinning Program / Programme Jumelage Afrique du Sud	Canada Ukraine Environmental Co-operation Program / Programme Coopération environnementale Canada-Ukraine	Canada Lithuania Program / Programme Canada- Lituanie	2003 Total	2003 Total
CURRENT ASSETS / ACTIF À COURT TERME	\$	\$	\$	\$	\$	\$	\$	\$
Cash / Encaisse	1 136	522	--	503	21 349	--	23 510	483 363
Accounts receivable / Comptes débiteurs	--	202 793	10 321	191 699	100 507	--	505 320	492 066
Receivable from General Operations / Créance sur les opérations générales	12 395	--	--	--	--	23 143	35 538	--
	<u>\$ 13 531</u>	<u>\$ 203 315</u>	<u>\$ 10 321</u>	<u>\$ 192 202</u>	<u>\$ 121 856</u>	<u>\$ 23 143</u>	<u>\$ 564 368</u>	<u>\$ 975 429</u>
CURRENT LIABILITIES / PASSIF À COURT TERME	\$	\$	\$	\$	\$	\$	\$	\$
Accounts payable / Comptes créditeurs	12 185	128 448	--	42 886	3 485	23 143	210 147	229 180
Deferred revenue / Contributions reportées	1 346	---	--	--	--	--	1 346	117 934
Payable to General Operations / À payer aux opérations générales	--	74 867	10 321	149 316	118 371	--	352 875	628 325
	<u>\$ 13 531</u>	<u>\$ 203 315</u>	<u>\$ 10 321</u>	<u>\$ 192 202</u>	<u>\$ 121 856</u>	<u>\$ 23 143</u>	<u>\$ 564 368</u>	<u>\$ 975 429</u>

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**THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA**
STATEMENT OF GENERAL OPERATIONS AND CHANGES IN FUND BALANCES /
ÉTAT DES OPÉRATIONS GÉNÉRALES ET ÉVOLUTION DES SOLDES DES FONDS

FOR THE YEAR ENDED DECEMBER 31, 2003 / POUR L'EXERCICE CLOS AU 31 DÉCEMBRE 2003

	General Operations / Opérations générales			Opportunity Fund / Fonds d'initiatives		
	2003 Actual/Réel	2002 Actual/Réel	2002 Budget (Note 15)	2003 Actual/Réel	2002 Actual/Réel	2003 Budget
REVENUES (Schedule C) / RECETTES (Tableau C)	\$	\$	\$	\$	\$	\$
Research and publication / <i>Recherche et publications</i>	400 852	585 070	399 962	--	--	--
International, national and regional activities / <i>Activités internationales, nationales et régionales</i>	360 185	199 528	192 466	--	--	--
Administration	<u>599 990</u>	<u>544 733</u>	<u>602 938</u>	<u>--</u>	<u>--</u>	<u>--</u>
	<u>1 361 027</u>	<u>1 329 331</u>	<u>1 195 366</u>	<u>--</u>	<u>--</u>	<u>--</u>
EXPENSES (Schedule D) / DÉPENSES (Tableau D)						
Research and publication / <i>Recherche et publications</i>	363 299	537 797	457 800	--		
International, national and regional activities / <i>Activités internationales, nationales et régionales</i>	594 026	511 053	466 216	--		
Administration	<u>125 081</u>	<u>248 625</u>	<u>249 808</u>	<u>---</u>	<u>--</u>	<u>--</u>
	<u>1 082 406</u>	<u>1 297 475</u>	<u>1 173 824</u>	<u>--</u>	<u>--</u>	<u>--</u>
EXCESS OF REVENUES OVER EXPENSES / EXCÉDENT DES RECETTES SUR LES DÉPENSES	278 621	31 856	21 542	--		
FUND BALANCES , beginning of year / EXCÉDENT , début de l'exercice	109 573	93 743	109 573	109 572	93 546	109 572
TRANSFER FROM GENERAL OPERATIONS TO OPPORTUNITY FUND / TRANSFERT DU FONDS DES OPÉRATIONS GÉNÉRALES AU FONDS D'INITIATIVES	<u>(139 311)</u>	<u>(16 026)</u>	<u>(10 771)</u>	<u>139 311</u>	<u>16 026</u>	<u>10 771</u>
FUND BALANCES , end of year / SOLDES DES FONDS , fin de l'exercice	<u>\$ 248 883</u>	<u>\$ 109 573</u>	<u>\$ 120 344</u>	<u>\$ 248 883</u>	<u>\$ 109 572</u>	<u>\$ 120 343</u>

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**THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU Canada**

STATEMENT OF OPERATIONS OF RESTRICTED FUNDS AND CHANGES IN FUND BALANCES /
ÉTAT DES OPÉRATIONS DES FONDS AVEC RESTRICTIONS ET ÉVOLUTION DES SOLDES DES FONDS
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY FUNDS / FONDS DE L'AGENCE CANADIENNE DE DÉVELOPPEMENT INTERNATIONAL

FOR THE YEAR ENDED DECEMBER 31, 2003 / POUR L'EXERCICE CLOS AU 31 DÉCEMBRE 2003

	Co-operatives, Unions, and Professional Associations Program / Programme Coopératives, Syndicats et Associations professionnelles	Membership and Special Organizations Program / Programme Associations mutuelles et organismes spécialisés	Caspian Basin Greenhouse Gas Emissions Reduction Training Program / Programme Formation Réduction émissions de gaz à effets de serre Bassin mer Caspienne	Lithuania Civil Service Reform / Réforme Fonction publique Lituanie	South Africa Twinning Program / Programme Jumelage Afrique du Sud	Canada Ukraine Environmental Co-operation Program / Programme Coopération environnmen-tale Canada-Ukraine	Ghana Central Governance Program / Programme Gouvernance centrale du Ghana	2003 Total	2002 Total (Note 16)
REVENUES / RECETTES	\$	\$	\$	\$	\$	\$	\$	\$	\$
Program funding / <i>Financement du programme</i>	<u>36 843</u>	<u>799 527</u>	<u>1 413 584</u>	<u>143 767</u>	<u>1 565 671</u>	<u>79 727</u>	<u>1 147 709</u>	<u>5 186 828</u>	<u>3 314 331</u>
Interest earned / <i>Intérêts</i>	<u>--</u>	<u>3 044</u>	<u>--</u>	<u>105</u>	<u>172</u>	<u>--</u>	<u>625</u>	<u>3 946</u>	<u>2 853</u>
	<u>36 843</u>	<u>802 571</u>	<u>1 413 584</u>	<u>1 43 872</u>	<u>1 565 843</u>	<u>79 727</u>	<u>1 148 334</u>	<u>5 190 774</u>	<u>3 317 184</u>
EXPENSES / DÉPENSES									
Placements and missions / <i>Placements et missions</i>	<u>--</u>	<u>560 562</u>	<u>1 277 740</u>	<u>124 372</u>	<u>1 397 548</u>	<u>79 727</u>	<u>775 524</u>	<u>4 215 473</u>	<u>2 709 124</u>
Salaries and overheads allocated from general / <i>Salaires et frais généraux alloués à partir des opérations générales</i>	<u>36 843</u>	<u>242 009</u>	<u>135 844</u>	<u>19 500</u>	<u>168 295</u>	<u>--</u>	<u>372 810</u>	<u>975 301</u>	<u>608 060</u>
	<u>36 843</u>	<u>802 571</u>	<u>1 413 584</u>	<u>143 872</u>	<u>1 565 843</u>	<u>--</u>	<u>1 148 334</u>	<u>5 190 774</u>	<u>3 317 184</u>
EXCESS OF REVENUES OVER EXPENSES (EXPENSES OVER REVENUES) / EXCÉDENT DES RECETTES SUR LES DÉPENSES (DÉPENSES SUR LES RECETTES)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCE, end of year / SOLDE DU FONDS, fin de l'exercice	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

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THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA
STATEMENT OF CASH FLOWS / ÉTAT DES FLUX DE TRÉSORERIE
FOR THE YEAR ENDED DECEMBER 31, 2003 / POUR L'EXERCICE CLOS AU 31 DÉCEMBRE 2003

	<u>General Fund / Fonds général</u>	<u>CIDA Funds (Schedule B) / Fonds ACD/ (Tableau B)</u>	<u>2003 Total</u>	<u>2002 Total</u>
OPERATING ACTIVITIES / ACTIVITÉS DE FONCTIONNEMENT	\$	\$	\$	(note 16) \$
Excess of revenues over expenses / <i>Excédent des recettes sur les dépenses</i>	278 621	--	278 621	542 703
Amortization of Property, Plant and Equipment/ <i>Amortissement des immobilisations</i>	<u>24 681</u>	<u>--</u>	<u>24 681</u>	<u>25 433</u>
	303 302	--	303 302	568 136
Changes in non-cash working capital / <i>Variation dans les éléments hors caisse du fonds de roulement</i>				
Accounts receivable / <i>Comptes débiteurs</i>	(177 858)	(13 254)	(191 112)	(535 987)
Prepaid expenses & other current assets / <i>Frais payés d'avance et autres actifs à court terme</i>	(78 216)	--	(78 216)	128 659
Accounts payable and accrued liabilities / <i>Comptes créditeurs et charges à payer</i>	398 693	(19 033)	379 660	66 531
Deferred revenue / <i>Contributions reportées</i>	354	(116 578)	(116 224)	45 522
Gratuity pay liability / <i>Gratification à la cessation d'emploi</i>	<u>6 691</u>	<u>--</u>	<u>6 691</u>	<u>3 888</u>
	452 966	(148 865)	304 101	276 749
FINANCING ACTIVITIES / ACTIVITÉS DE FINANCEMENT				
Due to/from Canadian International Development Agency Funds / <i>À verser au/À percevoir du Fonds de l'Agence canadienne de développement international</i>	310 988	--	310 988	(296 942)
Due to/from Institute of Public Administration of Canada Endowment Fund / <i>À verser au/À percevoir du Fonds de dotation de l'IAPC</i>	(4 648)	--	(4 648)	(134 439)
Due to Canadian Association of Programs in Public Administration / <i>À verser à l'Association canadienne de programmes en administration publique</i>	<u>(4 498)</u>	<u>--</u>	<u>(4 498)</u>	<u>11 054</u>
Due to/from General Fund / <i>À verser au/À percevoir du Fonds général</i>	<u>--</u>	<u>(310,988)</u>	<u>(310,988)</u>	<u>296 942</u>
	301 842	(310 988)	(9 146)	(123 385)
INVESTING ACTIVITIES / ACTIVITÉS D'INVESTISSEMENT				
Purchase of property, plant and equipment / <i>Achat d'immobilisations</i>	<u>(48 653)</u>	<u>--</u>	<u>(48 653)</u>	<u>--</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS / ÉCART POSITIF (NÉGATIF) NET DE CAISSE ET QUASI-ESPÈCES	706 155	(459 853)	246 302	143 056
NET CASH AND CASH EQUIVALENTS, beginning of year / ENCAISSE NETTE ET QUASI-ESPÈCES, début de l'exercice	<u>45 079</u>	<u>483 363</u>	<u>528 442</u>	<u>385 386</u>
NET CASH AND CASH EQUIVALENTS, end of year / ENCAISSE NETTE ET QUASI-ESPÈCES, fin de l'exercice	<u>\$ 751 234</u>	<u>\$ 23 510</u>	<u>\$ 774 744</u>	<u>\$ 528 442</u>

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THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
 L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA
 SCHEDULE B - STATEMENT OF CASH FLOWS / TABLEAU B - ÉTAT DES FLUX DE TRÉSORERIE
 CANADIAN INTERNATIONAL DEVELOPMENT AGENCY FUNDS / FONDS DE L'AGENCE CANADIENNE DE DÉVELOPPEMENT INTERNATIONAL

FOR THE YEAR ENDED DECEMBER 31, 2003 / POUR L'EXERCICE CLOS AU 31 DÉCEMBRE 2003

	Membership and Special Organizations <u>Program /</u> <u>Programme</u> <u>Associations</u> <u>mutuelles et</u> <u>organismes</u> <u>spécialisés</u>	Caspian Basin Greenhouse Gas Emissions Reduction Training <u>Program /</u> <u>Programme</u> Formation Réduction émissions de gaz à effets de serre Bassin <u>caspien</u>	Lithuania Civil Service <u>Reform /</u> <u>Réforme</u> <u>Fonction</u> <u>publique</u> <u>Lituanie</u>	South Africa Twinning <u>Program /</u> <u>Programme</u> <u>Jumelage</u> <u>Afrique du Sud</u>	Canada Ukraine Environmental Co-operation <u>Program /</u> <u>Programme</u> Coopération environnementale <u>Canada-Ukraine</u>	Ghana Central Governance Program/ <u>Programme</u> Gouvernance centrale du <u>Ghana</u>	2003 Total	2002 Total (Note 16)
	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING ACTIVITIES / ACTIVITÉS DE FONCTIONNEMENT								
Net change in non-cash working capital items / <i>Variation nette dans les éléments hors caisse du fonds de roulement</i>								
Accounts receivable / <i>Comptes débiteurs</i>	--	220 543	16 260	(149 550)	--	(100 507)	(13 354)	18 781
Accounts payable and accrued liabilities / <i>Comptes créditeurs et charges à payer</i>	(884)	(79 731)	(3 708)	38 662	23 143	3 485	(19 033)	(103 698)
Deferred revenue / <i>Contributions reportées</i>	(144 866)	--	--	(30 025)	58 313	--	(116 578)	--
	<u>(145 750)</u>	<u>140 812</u>	<u>12 552</u>	<u>(140 913)</u>	<u>81 456</u>	<u>(97 022)</u>	<u>(148 865)</u>	<u>(84 917)</u>
FINANCING ACTIVITIES / ACTIVITÉS DE FINANCEMENT								
Due to/from General Fund / <i>À verser au/À percevoir du Fonds général</i>	<u>(78 798)</u>	<u>(148 872)</u>	<u>(12 552)</u>	<u>(107 681)</u>	<u>(81 456)</u>	<u>118 371</u>	<u>(310 988)</u>	<u>296 942</u>
NET (DECREASE) INCREASE IN CASH / ÉCART NÉGATIF (POSITIF) NET DE CAISSE	(224 548)	(8 060)	--	(248 594)	--	21 349	(459 853)	212 025
CASH, beginning of year / ENCAISSE, début de l'exercice	<u>225 684</u>	<u>8 582</u>	<u>--</u>	<u>249 097</u>	<u>--</u>	<u>--</u>	<u>483 363</u>	<u>271 338</u>
CASH, end of year / ENCAISSE, fin de l'exercice	<u>\$ 1 136</u>	<u>\$ 522</u>	<u>\$ --</u>	<u>\$ 503</u>	<u>\$ --</u>	<u>\$ 21 349</u>	<u>\$ 23 510</u>	<u>\$ 483 363</u>

The accompanying notes form an integral part of these financial statements. /
 Les notes afférentes sont une partie intégrante de ces états financiers.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA / L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA
 SCHEDULE C – REVENUES (GENERAL OPERATIONS) / TABLEAU C – RECETTES (OPÉRATIONS GÉNÉRALES)
 FOR THE YEAR ENDED DECEMBER 31, 2003 / POUR L'EXERCICE CLOS AU 31 DÉCEMBRE 2003

	2003 <u>Actual/Réel</u>	2002 <u>Actual/Réel</u> (Note 16)	2003 <u>Budget/</u> (note 15)
	\$	\$	\$
RESEARCH AND PUBLICATION/ RECHERCHE ET PUBLICATIONS			
Single Window Surveys / <i>Sondages sur les multiservices</i>	--	65 000	--
Rediscovering Public Service / <i>Redécouvrir la fonction publique</i>	14 926	38 075	15 000
Membership fees – journal / <i>Droits d'adhésion – revue</i>	85 500	91 732	85 500
Journal subscription and sales / <i>Abonnement et ventes de la revue</i>	58 691	55 706	58 000
Publication sales / <i>Ventes des publications</i>	57 900	53 871	31 000
Social Sciences and Humanities Research Council / <i>Conseil de recherches en sciences humaines du Canada</i>	26 962	26 439	26 962
Research projects / <i>Projets de recherche</i>	115 201	69 956	60 000
Research Conference / <i>Colloque</i>	40 472	182 354	120 000
Advertising Revenue / <i>Recettes publicitaires</i>	1 200	887	3 500
Citizens First / <i>Les citoyens d'abord</i>	<u>–</u>	<u>1 050</u>	<u>–</u>
	<u>\$ 400 852</u>	<u>\$ 585 070</u>	<u>\$ 399 962</u>
INTERNATIONAL, NATIONAL AND REGIONAL ACTIVITIES / ACTIVITÉS INTERNATIONALES, NATIONALES ET RÉGIONALES			
Annual conference / <i>Congrès annuel</i>	158 736	58 797	65 000
Public Policy Options Program – China / <i>Programme d'options politiques – Chine</i>	73 057	60 534	70 416
Membership fees – magazine / <i>Droits d'adhésion – magazine</i>	38 550	41 697	38 550
The IPAC Award for Innovative Management / <i>Le Prix IAPC pour gestion innovatrice</i>	21 502	15 000	18 500
International projects / <i>Projets internationaux</i>	<u>68 340</u>	<u>23 500</u>	<u>–</u>
	<u>\$ 360 185</u>	<u>\$ 199 528</u>	<u>\$ 192 466</u>
ADMINISTRATION			
Contributions and Service agreements (note 8) / <i>Contributions et Ententes de services (note 8)</i>	319 313	290 163	291 163
Membership fees – general / <i>Droits d'adhésion – général</i>	159 171	144 598	182 950
Rent subsidy and Rental income / <i>Subvention au loyer et revenu de location</i>	73 410	65 501	75 825
Recovery of Goods and Services Tax / <i>Recouvrement de la taxe sur les biens et services</i>	40 415	39 968	39 000
Interest on investments / <i>Intérêt sur les placements</i>	1 475	(1 502)	4 000
	<u>6 206</u>	<u>6 005</u>	<u>10 000</u>
	<u>\$ 599 990</u>	<u>\$ 544 733</u>	<u>\$ 602 938</u>

The accompanying notes form an integral part of these financial statements. / *Les notes afférentes sont une partie intégrante de ces états financiers.*

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA
 SCHEDULE D – EXPENSES (GENERAL OPERATIONS) /
 TABLEAU D – DÉPENSES (OPÉRATIONS GÉNÉRALES)

FOR THE YEAR ENDED DECEMBER 31, 2003 / POUR L'EXERCICE CLOS AU 31 DÉCEMBRE 2003

	2003	2002	2003
	<u>Actual/Réel/</u>	<u>Actual/Réel/</u>	<u>Budget</u>
	\$	(Note 16)	(note 15)
	\$	\$	\$
RESEARCH AND PUBLICATION / RECHERCHE ET PUBLICATIONS			
Single Window Surveys / <i>Sondages sur les multiservices</i>	--	65 000	--
Rediscovering Public Service / <i>Redécouvrir la fonction publique</i>	14 926	38 075	15 000
Journal and reprints / <i>Revue et tirés à part</i>	180 318	178 109	180 400
Public Management and Governance Series / <i>Collection en management public et gouvernance</i>	38 882	36 303	41 000
Case Program / <i>Programme de cas</i>	18 569	2 802	11 600
Research Conference / <i>Conférence de recherche</i>	21 545	127 354	120 000
Study Teams / <i>Équipes d'étude</i>	14 482	19 237	29 800
Research projects / <i>Projets de recherche</i>	74 577	52 917	60 000
	<u>363 299</u>	<u>537 797</u>	<u>457 800</u>
INTERNATIONAL, NATIONAL AND REGIONAL ACTIVITIES / ACTIVITÉS INTERNATIONALES, NATIONALES ET RÉGIONALES			
Annual Conference / <i>Congrès annuel</i>	57 582	55 715	47 600
Public Policy Options Program – China / <i>Projet d'options politiques – Chine</i>	73 057	64 720	70 416
The IPAC Award for Innovative Management / <i>Le Prix IAPC pour gestion innovatrice</i>	34 787	32 791	34 300
Board Committees / <i>Comités du Conseil</i>	118 968	115 598	110 600
Regional groups and membership services / <i>Groupes régionaux et services aux membres</i>	139 216	127 986	120 400
Public Sector Management Magazine / <i>Magazine Management et Secteur public</i>	79 362	85 362	71 600
Honours and awards / <i>Distinctions et prix</i>	11 062	11 348	11 300
Development Expenses / <i>Dépenses de développement</i>	56 042	26 833	--
International Projects / <i>Projets internationaux</i>	23 581	700	--
Madagascar	369	--	--
	<u>\$ 594 026</u>	<u>\$ 511 053</u>	<u>\$ 466 216</u>
ADMINISTRATION			
Salaries, wages and benefits / <i>Salaires et avantages sociaux</i>	1 172 099	990 100	1 112 328
Supplies and services / <i>Fournitures et services</i>	117 144	122 440	97 819
Rent, caretaking and utilities / <i>Loyer, entretien et services d'utilité publique</i>	183 808	110 357	141 584
Amortization / <i>Amortissement</i>	24 681	25 433	16 000
Postage / <i>Frais d'affranchissement</i>	35 505	25 696	24 700
Service to governments / <i>Service aux gouvernements</i>	20 877	23 522	20 000
Travel / <i>Déplacements</i>	19 002	18 342	8 000
Telephone / <i>Téléphone</i>	20 458	16 294	18 000
Stationery / <i>Papier</i>	12 568	5 493	7 500
	1 606 142	1 337 677	1 445 931
Charged to CIDA Projects / <i>Imputé aux projets de l'ACDI</i>			
➤ Salaries and overheads / <i>Salaires et frais généraux</i>	(975 301)	(608 060)	(815 923)
Charged to other programs / <i>Imputé à d'autres programmes</i>			
➤ Salaries and overheads / <i>Salaires et frais généraux</i>	(505 760)	(480 992)	(380 200)
	<u>\$ 125 081</u>	<u>\$ 248 625</u>	<u>\$ 249 808</u>

The accompanying notes form an integral part of these financial statements . /
 Les notes afférentes sont une partie intégrante de ces états financiers.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

NOTES AFFÉRENTES AUX ÉTATS FINANCIERS
31 DÉCEMBRE 2003

1. PURPOSE OF THE ORGANIZATION

The Institute is a private non-profit organization, which enables public servants from all spheres of government, university and college teachers, staff, students and others interested in public administration to exchange ideas on trends, practices and innovations in public administration. Its scope covers governance from the global to the local level. Regional groups across the country provide local networks and forums.

The Institute was federally incorporated without share capital on December 15, 1947, as a not-for-profit organization.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounts of the Institute's general operations are maintained using the accrual basis of accounting. The accounts of the Institute's Canadian International Development Agency ("CIDA") funds are maintained in accordance with the principles of fund accounting. The significant accounting policies utilized in the preparation of these financial statements are summarized below. These policies are in accordance with generally accepted accounting principles.

a) REVENUE RECOGNITION

CONTRIBUTIONS AND SERVICE AGREEMENTS

Restricted contributions related to general operations are recognized as revenue of the general fund in the year in which the related expenses are incurred. All other contributions are recognized as revenue of the appropriate restricted fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the general fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

MEMBERSHIP FEES

The term of membership fees is on a rolling annual basis effective January 1, 1999. Any membership fees received for the subsequent years are deferred to the following fiscal year.

b) PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are stated at cost. Amortization is charged to operations on a straight-line basis over the estimated useful life of the assets.

c) CANADIAN INTERNATIONAL DEVELOPMENT AGENCY

1. BUT DE L'ORGANISME

L'Institut est un organisme privé à but non lucratif. Il permet aux employés publics de tous les ordres de gouvernement, aux professeurs, employés et étudiants des collèges et universités, ainsi qu'aux personnes s'intéressant à l'administration publique, d'échanger des idées sur les orientations, les pratiques et les innovations en administration publique. Son champ d'activité recouvre les aspects de la gouvernance du niveau mondial au niveau local. Ses groupes régionaux dans tout le Canada favorisent la création de réseaux et offrent des forums à l'échelle régionale.

L'Institut a été constitué sous le régime de la loi fédérale sans capital national le 15 décembre 1947, en tant qu'organisme sans but lucratif.

2. SOMMAIRE DES PRINCIPALES CONVENTIONS COMPTABLES

Les comptes du fonds des opérations générales de l'Institut sont tenus conformément aux principes de la comptabilité d'exercice. Les comptes des fonds de l'Agence canadienne de développement international (ACDI) accordés à l'Institut sont tenus conformément aux principes de la comptabilité par fonds. Les principales conventions comptables utilisées dans la préparation de ces états financiers sont résumées ci-dessous. Ces conventions sont conformes aux principes comptables généralement reconnus.

a) COMPTABILISATION DES PRODUITS

ENTENTES DE CONTRIBUTIONS ET DE SERVICES

Les apports avec restrictions afférents aux opérations générales sont inscrits comme produits du fonds général dans l'exercice au cours duquel les dépenses connexes sont engagées. Tous les autres apports sont inscrits comme produits du fonds avec restrictions approprié dans l'exercice au cours duquel les dépenses connexes sont engagées. Les apports sans restrictions sont inscrits comme produits du fonds général dans l'exercice au cours duquel ils sont reçus ou à recevoir si le montant à recevoir peut être raisonnablement estimé et que son recouvrement est raisonnablement assuré.

DROITS D'ADHÉSION

La cotisation des membres est réglée selon le système de l'adhésion flottante en vigueur au 1^{er} janvier 1999. Toute somme reçue pour les exercices ultérieurs est reportée à l'exercice suivant.

b) BIENS DE PRODUCTION

Les biens de production sont déclarés au coût de revient. L'amortissement est porté au débit du compte de fonctionnement sur une base linéaire pendant la durée probable d'utilisation des biens.

c) FONDS DE L'ASSOCIATION CANADIENNE DE DÉVELOPPEMENT

FONDS

The Institute received contributions from the Canadian International Development Agency to provide assistance in the development of public administration programs outside of Canada. Under these various programs, the Institute will receive a contribution up to the maximum specified under the terms of each contract (see note 11).

d) SEGREGATED FUNDS

Each Canadian International Development Agency program which receives interest earning advances maintains a separate bank account into which these advances are deposited.

e) FOREIGN CURRENCY TRANSLATION

The monetary assets and liabilities are translated at the rate of exchange in effect at year-end. Revenue and expenses are translated at the rates in effect at their transaction dates. The resulting gains and losses are included in the statement of operations.

f) MEASUREMENT UNCERTAINTY

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure to contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual result could differ from those estimates.

g) CHANGE IN ACCOUNTING POLICY – CIDA FUNDS

Prior to 2003, CIDA funds were accounted for on a modified cash basis, whereby revenues reflected the amount of funding received by each fund. Commencing in 2003, all CIDA funds are now on an accrual basis, whereby the revenues are matched to the related expenditures. This change in accounting policy has been applied retroactively to fiscal 2002.

3. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated Amortization	Net	Net
			2003	2002
Computer Equipment	<u>\$247,990</u>	<u>\$236,091</u>	<u>\$35,870</u>	<u>\$11,898</u>

Computer equipment is amortized on a straight-line basis over three years.

4. DEFERRED REVENUE

Deferred revenue represents unspent resources externally restricted for specific purposes and amounts received in the current period that are related to the subsequent period.

The balance of deferred revenue is comprised of the following:

2003 2002

INTERNATIONAL

L'Institut a reçu les contributions de l'Agence canadienne de développement international et du ministère des Affaires étrangères pour offrir son assistance dans l'élaboration de programmes en administration publique à l'étranger. Dans le cadre de ces divers programmes, l'Institut recevra une contribution maximale telle que stipulée dans chaque contrat (voir note 11).

d) FONDS DISTINCTS

Chaque programme de l'Agence canadienne de développement international qui reçoit une avance sur les intérêts, a un compte bancaire distinct dans lequel sont versées ces avances.

e) CONVERSION DES DEVICES

Les actifs et passifs à court terme sont convertis en fonds canadiens au taux de change ayant cours à la date du bilan. Les recettes et dépenses sont converties aux taux en vigueur au moment de la transaction. Les profits et pertes de change sont inclus dans l'état des opérations.

f) MESURE DE L'INCERTITUDE

Les états financiers sont préparés conformément aux principes comptables généralement reconnus du Canada et requièrent la direction pour établir les prévisions et hypothèses qui influencent les montants d'actif et de passif déclarés et la déclaration des éléments d'actif et de passif éventuels à la date des états financiers ainsi que les montants des recettes et des dépenses au cours de la période déclarée. Le résultat réel pourrait être différent de ces prévisions.

g) CHANGEMENT DANS LA CONVENTION COMPTABLE – FONDS DE L'ACDI

Avant 2003, les comptes des fonds de l'ACDI étaient tenus selon la méthode de la comptabilité de caisse modifiée, par laquelle les contributions reflétaient le montant du financement reçu par chaque fonds. À compter de 2003, tous les comptes des fonds de l'ACDI sont tenus conformément aux principes de la comptabilité d'exercice, par laquelle les contributions correspondent aux dépenses afférentes. Ce changement dans la convention comptable a été appliqué rétroactivement à l'exercice de 2002.

3. BIENS DE PRODUCTION

	Coût	Amortissement accumulé	Valeur comptable	Valeur comptable nette
			2003	2002
Équipement informatique	<u>247 990 \$</u>	<u>236 091 \$</u>	<u>35 870 \$</u>	<u>11 898 \$</u>

Le matériel informatique est amorti selon la méthode de l'amortissement linéaire sur une période de trois ans.

4. CONTRIBUTIONS REPORTÉES

Les contributions reportées représentent les ressources assujetties à des restrictions externes pour des fins déterminées et les montants reçus au cours de l'exercice se rapportant à l'exercice suivant.

Le solde des contributions reportées se présente ainsi :

2003 2002

Research projects	82,355	92,495
Membership fees	135,954	109,518
Subscriptions	42,897	37,015
Rent subsidy	8,600	8,600
Research Conference	55,617	63,789
New Professionals Program	29,220	50,372
The IPAC Award for Innovative Management	7,500	--
CIDA funds	1,346	117,924
	<u>\$ 363,489</u>	<u>\$ 479,713</u>

Projets de recherche	82 355	92 495
Droits d'adhésion	135 954	109 518
Abonnements	42 897	37 015
Subvention locative	8 600	8 600
Conférence de recherche	55 617	63 789
Programme Nouveaux professionnels	29 220	50 372
Prix IAPC pour gestion innovatrice	7 500	--
Fonds ACIDI	1 346	117 924
	<u>\$ 363 489</u>	<u>\$ 479 713</u>

5. GRATUITY PAY LIABILITY

The Institute maintains a non-contributory defined benefit gratuity pay plan for those employees with a term of service prior to the commencement of the Institute's pension plan in 1985. The accrued benefits under this plan amounted to \$57,766 at December 31, 2003 (2002 - \$51,075). This liability will become payable when those individuals are no longer employed by the Institute.

6. DUE TO CANADIAN ASSOCIATION OF PROGRAMS IN PUBLIC ADMINISTRATION

The Institute administers funds on behalf of the Canadian Association of Programs in Public Administration. The balance at December 31, 2003 reflects unexpended funds held by the Institute.

7. INTERNALLY RESTRICTED FUND

The opportunity Fund is an internally restricted fund established to invest in special projects that support the priorities of the Institute as outlined in its business plan.

8. CONTRIBUTIONS AND SERVICE AGREEMENTS (GENERAL OPERATIONS)

	2003 Actual	2002 Actual	2003 Budget (note 15) (Unaudited)
	\$	\$	\$
Canada	144,000	144,000	144,000
Alberta	28 650	25,000	25,000
British Columbia	22 500	--	--
New Brunswick	6,412	6,412	6,412
Newfoundland & Labrador	5,000	4,000	5,000
Nova Scotia	5,000	3,000	3,000
Ontario	66,500	66,500	66,500
Prince Edward Island	877	877	877
Quebec	30,000	30,000	30 000
Saskatchewan	9,799	9,799	9 799
Yukon	575	575	575
	<u>\$ 319,313</u>	<u>\$ 290,163</u>	<u>\$ 291,163</u>

9. SPECIAL PROJECT FUNDS

Funds received for special projects are included in income at the time the related expenses are incurred. These funds are not segregated from general funds except at the specific request of the donor.

5. PASSIF RELATIF À LA GRATIFICATION À LA CESSATION D'EMPLOI

L'Institut maintient un régime à prestations déterminées non cotisable à l'intention des employés engagés avant l'entrée en vigueur du régime de retraite de l'Institut, en 1985. Les prestations cumulées sous ce régime s'élevaient à 57 766 \$ au 31 décembre 2003 (2002 - 51 075 \$). Les sommes dues seront payables aux employés admis à ce régime lors de la cessation de leur emploi.

6. PASSIF À COURT TERME DE L'ASSOCIATION CANADIENNE DE PROGRAMMES EN ADMINISTRATION PUBLIQUE

L'Institut reçoit et utilise des fonds au nom de l'Association canadienne de programmes en administration publique. Le solde au 31 décembre 2003 représente les fonds non dépensés détenus par l'Institut.

7. FONDS RESTREINTS INTERNES

Le Fonds d'initiative est un fond restreint interne établi afin d'investir dans des projets spéciaux à l'appui des priorités de l'Institut telles que décrites dans son plan d'activités.

8. CONTRIBUTIONS ET ENTENTES DE SERVICES (ADMINISTRATION GÉNÉRALE)

	2003 Réel	2002 Réel	2003 Budget (note 15) (non vérifié)
	\$	\$	\$
Canada	144,000	144,000	144,000
Alberta	28 650	25,000	25,000
Colombie Britannique	22 500	--	--
Nouveau-Brunswick	6,412	6,412	6,412
Terre-Neuve & Labrador	5,000	4,000	5,000
Nouvelle-Écosse	5,000	3,000	3,000
Ontario	66,500	66,500	66,500
Île-du-Prince-Édouard	877	877	877
Québec	30,000	30,000	30 000
Saskatchewan	9,799	9,799	9 799
Yukon	575	575	575
	<u>\$ 319,313</u>	<u>\$ 290,163</u>	<u>\$ 291,163</u>

9. FONDS DES PROJETS SPÉCIAUX

Des rentrées de fonds attribuées à des projets spéciaux sont rattachées à l'exercice au cours duquel sont engagées les dépenses afférentes. Entre temps, ces rentrées ne sont pas dissociées des fonds d'administration générale à moins d'une demande expresse du donateur.

10. RENT SUBSIDY AND INCOME

An amount of \$34,400 (2002- \$34,400) was received from the Province of Ontario as a subsidy towards the rent cost. Additionally, space is sublet to the Commonwealth Association for Public Administration and Management, for an annual rent of \$39,010

11. CONTRIBUTIONS FOR INTERNATIONAL PROGRAMS

The cumulative status of contributions pertaining to international fund programs is as follows:

	<u>Maximum Contract Contribution</u>	<u>Cumulative Amounts Recorded In Income to Dec. 31, 2003</u>	<u>Balance of Contract</u>
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY FUNDS			
	\$	\$	\$
- Canada Ukraine Environmental Co-operation Program	1,426,100	1,164,917	261,183
- South Africa Twinning Program	3,480,000	1,311,231	2,168,769
- Lithuania Civil Service Reform	451,770	433,174	18,596
- Membership & Special Organizations Program	5,310,000	1,467,695	3,842,305
- Caspian Basin Greenhouse Gas Emissions Reduction Training Program	4,280,000	752,358	3,527,642
	<u>\$ 14,947,870</u>	<u>\$ 5,129,375</u>	<u>\$ 9,818,495</u>

12. CONTRACTUAL OBLIGATIONS

SOUTH AFRICA TWINNING PROGRAM

The Institute has entered into an agreement with the Canadian International Development Agency for a term ending September 30, 2004 to assist the Republic of South Africa to strengthen its capacity to provide effective governance contributing to effective and efficient delivery of government programs in South Africa. Total expected funding for the contract is \$3,480,000.

MEMBERSHIP AND SPECIALIZED ORGANIZATIONS PROGRAM

The Institute has entered into an agreement with the Canadian International Development Agency for a term ending August 31, 2005 to foster democratic governance and an enabling environment for sustainable social development and poverty reduction. Total expected funding for the contract is \$5,310,000.

CASPIAN BASIN GREENHOUSE GAS EMISSIONS REDUCTION TRAINING PROGRAM

The Institute is the lead participant (45%) in a partnership with IRIS Environmental System Inc. and ICF Consulting Canada which has entered into an agreement with the Canadian International Development Agency to strengthen the capacity of Kazakhstan, Azerbaijan, and Uzbekistan to reduce future growth in greenhouse gas emissions and to create an environment more conducive to future private sector investment in the energy sectors of these countries. The contract is for a term ending June 30, 2005 and has a total value of \$4,280,000.

10. SUBVENTION AU LOYER ET REVENU DE LOCATION

La Province de l'Ontario a versé la somme de 34 400 \$ (2001 - 34 400 \$) en tant que subvention au coût du loyer. De l'espace est également sous-loué à la Commonwealth Association for Public Administration and Management pour un loyer annuel de 39 010 \$.

11. CONTRIBUTIONS AUX PROGRAMMES INTERNATIONAUX

L'état cumulatif des contributions relatives au fonds des programmes internationaux se présente comme suit :

	<u>Contribution maximale du contrat</u>	<u>Sommes cumulatives enregistrées au compte des produits au 31 déc. 2003</u>	<u>Solde à Reporter</u>
FONDS DE L'AGENCE CANADIENNE DE DÉVELOPPEMENT INTERNATIONAL			
	\$	\$	\$
- Programme de coopération environnementale Canada- Ukraine	1 426 100	1 164 917	261 183
- Programme Jumelage Afrique du Sud	3 480 000	1 311 231	2 168 769
- Réforme Fonction publique Lituanie	451 770	433 174	18 596
- Programme Associations mutuelles et organismes spécialisés	5 310 000	1 467 695	3 842 305
- Programme de formation sur la réduction des émissions de gaz à effets de serre, Bassin caspien	4 280 000	752 358	3 527 642
	<u>14 947 870 \$</u>	<u>5 129 375 \$</u>	<u>9 818 495 \$</u>

12. OBLIGATIONS CONTRACTUELLES

PROGRAMME DE JUMELAGE AVEC L'AFRIQUE DU SUD

L'Institut a convenu d'une entente avec l'Agence canadienne de développement international pour une durée se terminant le 30 septembre 2004 afin d'assister la République sud-africaine à renforcer sa capacité d'assurer une régie efficace contribuant à une exécution efficace et efficiente des programmes en Afrique du Sud. Le financement total prévu pour ce contrat est 3 480 000 \$.

PROGRAMME DES ASSOCIATIONS MUTUELLES ET DES ORGANISMES SPÉCIALISÉS

L'Institut a convenu d'une entente avec l'Agence canadienne de développement international pour une durée se terminant le 31 août 2005 afin d'encourager une régie démocratique et un milieu favorable au développement social durable et à la réduction de la pauvreté. Le financement total prévu pour ce contrat est 5 310 000 \$.

PROGRAMME DE FORMATION EN VUE DE RÉDUIRE LES ÉMISSIONS DE GAZ À EFFET DE SERRE DANS LE BASSIN DE LA MER CASPIENNE

L'Institut est le principal participant (45 %), en partenariat avec IRIS Environmental System Inc. et ICF Consulting Canada, qui a contracté une entente avec l'Agence canadienne de développement international dans le but de renforcer les capacités du Kazakhstan, de l'Azerbaïdjan et de l'Ouzbékistan à juguler toute croissance future et à réduire les émissions de gaz à effet de serre, de même qu'à créer un milieu favorable aux intérêts du secteur privé dans le domaine de l'énergie. Le contrat doit prendre fin le 30 juin 2005 et le projet est d'une valeur totale de 4 280 000 \$.

PUBLIC POLICY OPTIONS PROGRAM – CHINA (PHASE II)

The Institute is a 50% participant in a joint venture with the Conference Board of Canada to help the Government of China to better understand the scope and implications of its short and long term policy choices, to support China's market oriented reforms. The total value of the project is \$4.2 million for a term ending June 20, 2004. Funds are contributed by the Canadian International Development Agency and the Conference Board of Canada manages the fund

GHANA CENTRAL GOVERNANCE PROJECT

The Institute has entered into an agreement with the Canadian International Development Agency for a term ending October 31, 2006 to assist the Government of Ghana to improve its decision making policy capacity; to assist in developing and supporting the implementation of a Human Resource Strategy for policy analysis; and to design, develop, implement and support a Management Information System in support of the policy management process. Total expected funding for the contract is \$4,293,100.

LONG TERM LEASE

The Institute is obligated under a lease for its office premises and storage space having a term of 67 months ending March 31, 2008. The minimum annual lease payments total \$88,591 plus the proportionate share of all operating costs, taxes and utilities.

13. CONTINGENT LIABILITIES

IRREVOCABLE LETTERS OF CREDIT

The Institute is contingently liable for Irrevocable Letters of Credit issued by its banker to secure advances from the Canadian International Development Agency. These Letters of Credit are supported by guarantees from the Export Development Corporation of Canada. At December 31, 2003, these Letters of Credit amounted to \$650,000.

CIDA AUDITS

During the year, the Institute's South Africa Twinning Program and Membership and Special Organizations Program were audited by CIDA. CIDA's auditors are proposing adjustments totalling \$168,151. Of this amount, the Institute expects to have to repay \$35,676 and this amount has therefore been accrued at year end.

14. OPERATION OF REGIONAL GROUPS

The financial statements of the Institute do not include any assets, liabilities, revenues or expenses of any regional groups of the Institute.

15. BUDGET FIGURES

The budget figures shown in these financial statements are presented for comparative purposes with no audit opinion expressed. The amounts are as approved by the Board of Directors.

16. COMPARATIVE FIGURES

Certain prior year comparative figures have been reclassified to conform with the presentation adopted for the current year. The 2002 amounts for CIDA funds have been restated for the change to full accrual accounting, as described in note 2(g)

PROGRAMME D'OPTIONS POLITIQUES – CHINE (PHASE II)

L'Institut est un participant à part égale dans une entreprise conjointe avec le Conference Board du Canada, afin d'aider le gouvernement de Chine à mieux comprendre l'ampleur et les répercussions de ces choix politiques à court et à long terme, d'appuyer les réformes orientées vers le marché de la Chine. La valeur totale du projet est de 4,2 millions \$, pour une durée se terminant le 20 juin 2004. L'Agence canadienne de développement international accorde les fonds et le Conference Board du Canada gère le fonds.

PROJET SUR LA GOUVERNANCE CENTRALE DU GHANA

L'Institut a signé une entente avec l'Agence canadienne de développement international pour une période se terminant le 31 octobre 2006. Cette entente vise à aider le gouvernement du Ghana à améliorer ses capacités en matière de prise de décision et de gestion des politiques; à aider à l'élaboration et l'appui de la mise en œuvre d'une stratégie en matière de ressources humaines en vue de l'analyse des politiques, et à concevoir, élaborer, mettre en œuvre et appuyer un système de gestion de l'information pour soutenir le processus de gestion des politiques. Le financement total qui est prévu pour ce contrat est 4 293 100 \$.

BAIL À LONG TERME

L'Institut est engagé dans une location à bail de ses bureaux et d'une aire d'entreposage pour une durée de 67 mois se terminant le 31 mars 2008. Les paiements annuels minimums de location s'élèvent à 88 591 \$, auxquels s'ajoute le partage proportionnel de tous les coûts de fonctionnement, des taxes et des services d'utilité publique.

13. PASSIF ÉVENTUEL

LETTRES DE CRÉDIT IRRÉVOCABLES

L'Institut est éventuellement responsable des lettres de crédit émises par sa banque pour garantir les avances de l'Agence canadienne de développement international. Ces lettres de crédit sont appuyées des garanties de la Société pour l'expansion des exportations du Canada. Au 31 décembre 2003, le montant de ces lettres de crédit s'élève à 650 000 \$.

VÉRIFICATIONS DE L'ACDI

Au cours de l'exercice, l'ACDI a vérifié les comptes du Programme de jumelage Canada-Afrique du Sud de l'Institut et le Programme des associations mutuelles et des organismes spécialisés. Les vérificateurs de l'ACDI proposent un ajustement de 168 151 \$. De ce montant, l'Institut s'attend à devoir repayer 35 676 \$. Ce montant a donc été comptabilisé à la fin de l'exercice.

14. FONCTIONNEMENT DES GROUPES RÉGIONAUX

Les états financiers de l'Institut ne comprennent pas les éléments d'actif ou de passif, les recettes ou les dépenses de ses groupes régionaux.

15. CHIFFRES FIGURANT AU BUDGET

Dans les présents états financiers, les chiffres qui apparaissent au budget sont présentés à des fins de comparaison, sans exprimer l'opinion du vérificateur. Ces sommes correspondent à celles que le Conseil d'administration a approuvées.

16. SOMMES CORRESPONDANTES

Certains chiffres correspondants de l'exercice antérieur ont été reclassés de manière à concorder avec la présentation adoptée pour l'exercice en vigueur. Les montants de l'exercice de 2002 afférents aux fonds de l'ACDI ont été calculés à nouveau par suite du transfert à la comptabilité d'exercice, tel qu'indiqué dans la note 2 (g).

NATIONAL SECRETARY'S REPORT – 2003-2004

In 2003-2004, we have had a net membership gain of 1.4%, with the recruitment of 825 new members. On December 31, 2003, membership actuals were 2,813, with a retention rate of 71.5%.

Membership details are provided in the accompanying charts. Charts 1 and 2 show membership by category and by Regional Group for December 31, 2002 and December 31, 2003 respectively. Chart 3 shows the 2002-2003 gains and losses. Chart 4 shows new members in 2003.

As National Secretary, I have the pleasure of chairing the Service to Members Committee. We, as a Committee, have worked hard to support Regional Groups knowing they provide excellent programming to members locally. The Board of Directors recognized their contribution by approving in November 2003 a 58% increase in the amount of funding to Regional Groups in accordance with Option 4 of the review of the funding formula of the member services payments and rebates.

In the past year, the Service to Members Committee undertook a review of the IPAC Regional Group Excellence Award criteria and submission process, in view of the significant amount of work that was needed to develop a submission. This year, four submissions were received for the Award: Edmonton, National Capital Region, Quebec and Toronto. The submissions were reviewed in light of the four primary criteria: learning and networking; celebrating excellence; membership development and retention; community relations and partnerships. I am happy to announce the Quebec Regional Group is the winner of the 2004 IPAC Regional Group Excellence Award and will be presented with the Wes Black Trophy, a Kwakiutl carving, and a framed certificate at the President's Dinner during the annual conference. An article will appear in the *PSM* Magazine describing these criteria in detail.

For the second year, the Executive Committee in conjunction with the Service to Members Committee continued to support the initiative to assist New Professionals to attend the IPAC Conference in Vancouver. A total of 22 New Professionals are participating at this year's conference from the profits of the successful New Professionals Driving a New Public Service Conference held October 22-23, 2001 in Toronto. Specifically, under this initiative, funding will be used to cover 1/3 of New Professionals' total eligible conference participation costs, while Regional Groups and employers will each cover the remaining 2/3 of total eligible conference participation costs. This year eleven Regional Groups have participated in this program.

Lastly, I've continued the practice of holding two conference calls with Regional Group Chairs where they have been consulted and kept abreast of information pertaining to regional groups. In addition, the calls facilitated excellent roundtable discussions on local programming. (Highlights of the 2003-04 Regional Groups activities are available online at <http://www.ipac.ca/regional/index.html>.)

I would like to thank the members of the Service to Members Committee and the national staff for all of the support that they have provided to me over the course of the year.

Clinton Lawrence-Whyte
National Secretary, 2003-2004
Chair of the Service to Members Committee

**MEMBERS AS OF DECEMBER
31, 2002
MEMBERS AU 31 DÉCEMBRE
2002**

CHART 1/TABLE 1	ACADEMIC UNIVERS.	ASSOCIATE ASSOCIÉ	CORPORAT E SOCIÉTÉS	FEDERAL FÉDÉRAL	MUNICIPAL	PROVINCIA L	RETIRED RETRAITÉS	STUDENT ÉTUDIANTS	HON.	TOTALS TOTAUX
CALGARY	9	3		4	12	16	2	3		49
EDMONTON	10	9		15	10	227	3	8		282
FREDERICTON	9	5		16	8	168		5		211
HAMILTON	15	8		3	42	10	2	13		93
MANITOBA	8	11		15	20	121	2	17		194
MONCTON	9	6		24	4	11	1	1		56
MONTREAL/MONTRÉAL	19	19		26	27	28	3	8		130
NCR./RCN	20	37		185	10	30	18	34	1	335
NF & LB/TN & LB	5	7		6	3	44		5		70
NS/NÉ	16	9	1	34	14	68	7	40		189
PEI/ÎPÉ	3	6		8	1	6				24
QUEBEC/QUÉBEC	14	16		5	7	73	1	3		119
REGINA	9	3		6	7	99	4	7		135
TORONTO	25	82	1	38	72	205	13	30		466
VANCOUVER	5	21		13	31	17	1	7		95
VICTORIA	15	23	1	6	14	60	1	31		151
YUKON				3		11		2		16
Others and Disbanded Groups/Groupes dissouts et autres groupes	18	94	0	1	21	20	2	9		165
TOTALS/TOTAUX	209	359	3	408	303	1214	60	223	1	2780

MEMBERS AS OF
DECEMBER 31, 2003
MEMBERS AU 31
DÉCEMBRE 2003

CHART 2/TABLE 2	ACADEMI C UNIVERS.	ASSOCIAT E ASSOCIÉ	CORPORA TE SOCIÉTÉS	FEDERAL FÉDÉRAL	MUNICIPA L	PROVINCI AL	RETIRED RETRAITÉS	STUDENT ÉTUDIANTS	HON.	TOTALS TOTAUX
CALGARY	9	4		5	12	14	2	7		53
EDMONTON	11	10		16	11	243	2	5		298
FREDERICTON	6	4		9	9	127		4		159
HAMILTON	17	10		3	39	16	2	14		101
MANITOBA	8	9		10	19	126	2	22		196
MONCTON	7	2		22	5	7	1			44
MONTREAL/MONTRÉAL	16	14		17	23	20	3	7		100
NCR/RCN	22	33		173	9	27	17	35	1	317
NF & LB/TN & LB	5	4		5	3	36		6		59
NS/NÉ	13	8	1	30	16	65	7	29		169
PEI/ÎPÉ	3	4		10	1	10				28
QUEBEC/QUÉBEC	15	10		11	8	61	1	5		111
REGINA	10	7		4	6	96	4	5		132
TORONTO	26	86		41	84	334	12	40		623
VANCOUVER	5	17		9	33	9	1	5		79
VICTORIA	19	24		9	12	56	1	27		148
YUKON				2	1	10		2		15
Others and Disbanded Groups/Groupes dissouts et autres groupes	22	99		4	21	18	2	15		181
TOTALS/TOTAUX	214	345	1	380	312	1275	57	228	1	2813

MEMBERSHIP GAINS AND
LOSSES AT DECEMBER 31,
2003
GAINS ET PERTES
D'EFFICTIFS AU 31
DÉCEMBRE 2003

CHART 3/TABLE 3	ACADEMIC UNIVERS.	ASSOCIAT E ASSOCIÉ	CORP. SOCIÉTÉS	FEDERAL FÉDÉRAL	MUNICIPAL	PROVINCIAL	RETIRED RETRAITÉS	STUDENT ÉTUDIANTS	HON.	TC
CALGARY	0	1	0	1	0	-2	0	4	0	
EDMONTON	1	1	0	1	1	16	-1	-3	0	
FREDERICTON	-3	-1	0	-7	1	-41	0	-1	0	
HAMILTON	2	2	0	0	-3	6	0	1	0	
MANITOBA	0	-2	0	-5	-1	5	0	5	0	
MONCTON	-2	-4	0	-2	1	-4	0	-1	0	
MONTREAL/MONTRÉAL	-3	-5	0	-9	-4	-8	0	-1	0	
NCR/RCN	2	-4	0	-12	-1	-3	-1	1	0	
NF & LB/TN & LB	0	-3	0	-1	0	-8	0	1	0	
NS/NÉ	-3	-1	0	-4	2	-3	0	-11	0	
PEI/ÎPÉ	0	-2	0	2	0	4	0	0	0	
QUEBEC/QUÉBEC	1	-6	0	6	1	-12	0	2	0	
REGINA	1	4	0	-2	-1	-3	0	-2	0	
TORONTO	1	4	-1	3	12	129	-1	10	0	
VANCOUVER	0	-4	0	-4	2	-8	0	-2	0	
VICTORIA	4	1	-1	3	-2	-4	0	-4	0	
YUKON	0	0	0	-1	1	-1	0	0	0	
Others and Disbanded Groups/Groupes dissouts et autres groupes	4	15	0	0	-3	0	0	5	0	
TOTALS/TOTAUX	5	-4	-2	-31	6	63	-3	4	0	

**NEW MEMBERS FROM
JANUARY 1, 2003 TO
DECEMBER 31, 2003
NOUVEAUX MEMBRES À
PARTIR DU 1ER JANVIER
2003 AU 31 DÉCEMBRE 2003**

CHART 4/TABLE 4	ACADEMIC UNIVERS.	ASSOCIATED ASSOCIÉ	FEDERAL FÉDÉRAL	MUNICIPAL	PROVINCIAL	RETIRED RETRAITÉS	STUDENT ÉTUDIANTS	HON.	TOTALS TOTAUX
CALGARY	1	1	1	1	7		3		14
EDMONTON	3	2	4	3	102		2		116
FREDERICTON		1	2	4	16		1		24
HAMILTON	3	2	2	11	8		6		32
MANITOBA	1		4	2	34		13		54
MONCTON			6	1	1				8
MONTREAL/MONTRÉAL	1	4	5	9	4		4		27
NCR/RCN	4	6	47		13		14		84
NF & LB/TN & LB	2		2		13		3		20
NS/NÉ	1	2	4	3	9		6		25
PEI/ÎPÉ		1	3		6				10
QUEBEC/QUÉBEC	3	1	4	1	17		2		28
REGINA	3	5			20		3		31
TORONTO	5	24	12	24	165		18		248
VANCOUVER		1	5	6	1		2		15
VICTORIA	2	10	4		16		5		37
YUKON			1		4				5
Others and Disbanded Groups/Groupes dissouts et autres groupes	6	22	1	3	5		10		47
TOTALS/TOTAUX	35	82	107	68	441		92		825

AGM 2004Chart Mbrs Gain-
Losses -Dec03.xls

AMENDMENTS TO IPAC BY-LAWS

Preamble for IPAC By-law Changes: Membership Categories

The Board of Directors is seeking the approval of IPAC members to By-law amendments that will result in revisions to the membership categories. These changes were approved by the Board of Directors after consultation with the Regional Groups and their representatives.

If the proposed By-law amendments are approved at the Annual General Meeting in Vancouver, two membership categories will be added namely, intern members and retired members. The By-laws will be renumbered in the event of approval.

In a separate motion the Board of Directors is proposing an annual membership fee of \$75 for both categories.

By-law Proposal

The Institute of Public Administration of Canada is facing the same demographic challenges as the Canadian public services and the academic community. A good proportion of its membership is eligible to retire within the next five to seven years and IPAC wishes to retain their accumulated knowledge. Further, governments across the country have established internship programs as a way of attracting new professionals into the public service. IPAC wishes to attract these interns into membership.

The Board of Directors is therefore proposing the revision of By-law #2 to allow for the additional categories and two new By-laws numbered 5 & 6 dealing with intern members and retired members respectively and to renumber the By-laws accordingly.

It is proposed that By-laws #2, 5 and 6 read as follows:

2. The Institute shall have the following classes of membership:

- (a) members
- (b) student members
- (c) family members
- (d) intern members**
- (e) retired members**

5. Any person who is a management intern/trainee in a recognized government-wide program of a federal, provincial, and municipal government may apply for intern membership in the Institute and, subject to the payment of the prescribed fee for the duration of the internship period, shall become an intern member on receipt of notification by the Board of Directors, or by the Executive Director on its behalf, that he or she has been duly accepted as such. An intern member shall be entitled to all the rights and privileges of a member.

6. Any member who has retired, may apply for retired membership in the Institute and, subject to the payment of the prescribed fee, shall become a retired member on receipt of notification by the Board of Directors, or by the Executive Director on its behalf, that he or she has been duly accepted as such. A retired member shall be entitled to all the rights and privileges of a member.