

Chapter 6

Introduction

The Auditor General's duties and responsibilities are outlined in the *Government Advertising Act, 2004* (Act), which came into full force on January 30, 2006. The Act is available at www.e-laws.gov.on.ca. This report on government advertising bPcNoTbcWTaTdXITtMqQbTRcNzrP\$ sUcWT2RcP\$bdQbTRcKsVUcWT Auditor General Act, to report annually to the Speaker.

The report is intended to:

- provide a means to discuss publicly those matters concerning the exercise of the Auditor General's powers and duties under the Act

- report on expenditures for advertisements, printed matter, and messages that were aTeXTSQhcWTQoRTUcWT2dSx8T] - TaP(\$TAcWT2RcUaZaKvc^ PaRWtskEhQbTRcKsVUcWT

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Background

The idea of the Auditor General's reviewing VêTaTtPSeTackMXPabTWTX'rzzb... when legislators expressed concern about the appropriateness of a government's use of public funds for advertising that could be considered to further partisan interests. An advertisement can be considered partisan if it promotes the governing party's interests by fostering a positive impression of the government or a negative impression of its opponents. This concern was the subject of much debate in the Legislative Assembly during the TaXUzzwst•

Shortly after the opening of the 38th Parliament, the government introduced Bill 25, entitled *An Act Respecting Government Advertising*, on 5TRTQTarrs(3KfPbPbbTSQhcWT Legislative Assembly and received Royal Assent on 5TRTQTazsfPbcWT *Government Advertising Act, 2004* (Act). The intention of the Act was to prohibit government advertising that could be ROSTATSPackPQhaTdXKWPcabTS advertisements be approved by the Auditor General before they could be used.

To allow for a brief transition period, the Act not prohibited from using items already in the pipeline. However, as of January 30, 2006, when the Auditor General had reviewed and approved it.

Overview of the Government Advertising Review Function

Under the Act, the Auditor General is responsible advertising to ensure that they meet legislated standards and that, above all, they do not contain anything that is, or may be interpreted as being, primarily partisan in nature. The Act states that “an item is partisan, if, in the opinion of the Auditor General, a primary objective of the item is to promote the partisan political interest of the governing party.”

of the Premier, and such other entities as may be designated by regulation (as yet, no other entity printed matter, or prescribed messages that are determination of whether they meet the standards of the Act.

the following:

any advertisement in any language that a ing in a newspaper or magazine, displaying on a billboard, or broadcasting on radio or tele- any item of printed matter in any language distributing to households in Ontario either by bulk mail or by another method of bulk delivery.

known as reviewable items.

advertisement or printed matter that is a job law. Also excluded from review are advertisements concerning the provision of goods and services to matter affecting public health or safety.

the Act as excluded, although it is understood that they are not subject to the Act:

electronic advertising on the government’s own websites or any public site, except for web pages promoted through reference to their uniform resource locator (URL) in a reviewable item (see subsection entitled brochures, pamphlets, newsletters, news releases, consultation documents, reports, and other similar printed matter, materials, or publications other than reviewable newspapers or magazines.

DTRcXpstuP\$yUcWT2RcaTdXaCtWPC,
 PVeTaTtUoRTbdOXcPRWcWT
 proposed reviewable advertisement, printed
 matter, or message to the Auditor General's
 @oRTUaaTeXf†
 PVeTaTtUoRTbdOXcPRWPh...
 broadcast, distribute, or disseminate the sub-
 mitted item:

before the head (that is, the deputy min-
 XcTaUcWpcUoRTaTRTbTbRTaX
 deemed to have received notice, of the
 aTbdcbUcWtaTeXf†
 if the head has received notice from the
 Auditor General that the item does not
 YTccWTbcP\$PaSbaTdXTSQhcWT2Rc†

fWTPVeTaTtUoRTaTbTbcbTP
 revised version of a rejected item, the revised
 version be submitted to the Auditor General's
 @oRTUaPUdacWTaaTeXf\$
 PVeTaTtUoRTbdTcWtaTeXf\$
 version:

QTUAcTcWTWTPScWpcUoRTaTRTbTb
 notice, or is deemed to have received
 fRTUcWtaTbdcbUcWtaTeXf†
 if the head has received notice from the
 Auditor General that the revised version
 STbYTTccWTbcP\$PaSbaTdXTSQh
 the Act.

By regulation, the Auditor General has seven busi-
 TbbSPhbUaaTRTbUPPXTM\WTSUa\
 cPhPVeTaTtUoRTUcWtaTbdcbUP
 review. Under the Act, if notice is not given within
 cWPccXcWTVeTaTtUoRTbSTTYSWPeT
 received notice that the item meets the standards of
 the Act.

:UPoXWTSXbTbdOXcTSUaaTeXfSTb
 YTTccWTbcP\$PaSbaTdXTSQhcWT2RccWT
 VVeTaTtUoRTbhdOXcPRWSeTabX
 for a second review. As with the initial review,
 the Auditor General has seven business days from
 aTRTbcbUcWtaTbdcbUcWtaTbdcb
 of this new review. If notice is not given within
 cWPccXcWTVeTaTtUoRTbSTTYSWPeT
 received notice that the revised version meets the
 standards of the Act.

Once an item has been approved as meeting the
 bcP\$PaSbUcWT2RcPVeTaTtUoRTbhdTbX
 UarsfWbUcWtSTcTaRcP\$Ta
 the Act, all decisions of the Auditor General are
 oP†

In conducting its review, the Auditor General's
 @oRToabcSTcTaTbWtWtaPaTeXfPQT\X\
 meets all of the standards of the Act, as follows:

- The item must be a reasonable means of achieving one or more of the following objectives:
 - to inform the public of current or proposed government policies, programs, or services
 PePPQTcWt\
 - to inform the public of its rights and
 aTbDXXbd\$TacWTPf†
 - cTRdaPVTaSMRdaPVTbTRbRbRQ
 QTWPeKaWtdQRRTaTbcP\$a
 - to promote Ontario, or any part of the province, as a good place to live, work, invest, study, or visit, or to promote any economic activity or sector of Ontario's economy.

The item must include a statement that it is paid for by the government of Ontario. The item must not include the name, voice, or
 RVTUPTQTaUcWT6gTRdcXTRK
 or a member of the Legislative Assembly

(unless the primary target audience is located outside Ontario, in which case the item is

The item must not have as a primary objective the fostering of a positive impression of the governing party, or a negative impression of a person or entity critical of the government.

opinion of the Auditor General, it cannot have as a primary objective the promotion of the partisan political interests of the governing party.

above, the Act allows the Auditor General to consider additional factors he or she deems appropriate to determine whether a primary objective of an item is to promote the partisan political interests of

In determining those additional factors, the results of international research on principles for government advertising carried out by the Victoria the additional factors incorporated into the review process relate to the general impression conveyed by the message and how it is likely to be received or perceived. As a guide for determining whether an item may be perceived or received as partisan, consideration is given to whether it includes certain desirable characteristics and avoids certain undesirable ones, as follows:

Each item should:

- contain subject matter relevant to government responsibilities (that is, the government should have direct and substantial
- present information objectively, in tone and content, with facts expressed clearly and

accurately using unbiased and objective

enable the audience to distinguish between fact on the one hand and comment, opinion, or analysis on the other.

Items should not:

- commonly associated with any recognized political party in the Legislative Assembly
- inappropriately personalize (for instance, by directly or indirectly attack, ridicule, or criticize the views, policies, or actions of
- aim primarily at rebutting the arguments of
- intentionally promote, or be perceived as promoting, political-party interests (to this end, consideration is also given to such matters as timing of the message, the audience at which it is aimed, and the overall environment in which the message will be
- deliver self-congratulatory or political-
- deal with matters such as a policy proposal where no decision has yet been made, unless the item provides a balanced
- present pre-existing policies, products, ser-
- use a uniform resource locator (URL) to direct readers, viewers, or listeners to a web page or pages with content that may
- (see Websites).

Although websites referred to in an advertisement are technically not reviewable under the Act, the Auditor General and the government have agreed to the following: if an item submitted for review contains one or more URLs that direct the reader, viewer, or listener to further information on a website, the Auditor General will consider the content and context of any such website and will restrict its review in this regard to the page or pages of the website that contain the advertising item. Under the agreement, the Auditor General will review the website if the item meets the standards of the Act.

If the website is a continuation of the reviewable message, the Auditor General will review it for any information or messages that may not meet the standards of the Act. If the website includes a minister's name, voice, or photograph, nor deliver self-congratulatory, party image-building messages, or messages that attack the policies, opinions, or actions of others.

With respect to government advertisements in programs distributed at public events and conferences, the Auditor General considers that such advertisements should be subject to the Act because the programs usually look like magazines and serve a similar purpose.

It should be noted that advertising space in public-event and conference programs is at times limited. The Auditor General considers that advertising space in these programs should be subject to the Act because the programs usually look like magazines and serve a similar purpose.

including paid sponsorship, we consider this free advertisement to have been indirectly paid for. In considering this matter, we asked the following question: Experience suggests that the answer would be yes. We asked the following question: Experience suggests that the answer would be yes. We asked the following question: Experience suggests that the answer would be yes. We asked the following question: Experience suggests that the answer would be yes.

Recognizing that government funds are sometimes spent on advertising by third parties, the Auditor General pays all or part of the cost of an advertising item, if the item meets all three of the following criteria:

- the item is published, displayed, broadcasted, or otherwise made available to the public;
- the government of Ontario grants the third party permission to use the Ontario logo or other government symbols;
- the item is published, displayed, broadcasted, or otherwise made available to the public.

The Auditor General considers that advertising space in these programs should be subject to the Act because the programs usually look like magazines and serve a similar purpose.

to appear when completed. Pre-reviews help limit the investment of time and money spent to develop items containing material that the Auditor General may deem objectionable under the Act.

If material submitted for pre-review appears to meet the standards of the Act, the Auditor General's Office may publish, display, broadcast, printed, or otherwise disseminated, the item for review to show that the newer version still meets the standards of the Act.

If the pre-review material appears to violate any of the standards in the Act, the Auditor General's Office may publish, display, broadcast, printed, or otherwise disseminated, the item for review to show that the newer version still meets the standards of the Act.

A pre-review is strictly voluntary on the part of the advertiser. It is not a requirement of the Act.

Engagement of External Advisors

Under the *Auditor General Act*, the Auditor General may engage external advisors to provide assistance and advice in the ongoing review of items submitted for review under the Act. The following experts have been engaged at various times:

Rafe Engle is a Toronto lawyer who specializes in advertising, marketing, communications, and entertainment law. He is also the outside legal counsel for Advertising Standards Canada.

media and communications while working in the advertising industry.

Jonathan Rose is Associate Professor of Political Studies at Queen's University. He has written a book on the way in which political parties and governments use advertising. Joel Ruimy is a Toronto communications consultant with many years of experience as a journalist, editor, and producer covering Ontario politics in print and television.

These advisors have provided invaluable assistance in our review of government advertising this year.

2006/07 Advertising Review Activity and Results

The 2006/07 advertising review period was the most active in the history of the Act. A total of 1,100 items were submitted for review, an increase of 15% over the previous year. The review process identified 150 items that did not meet the standards of the Act and were referred back to the advertiser for revision. In some cases, this approach resulted in changes within the seven-day statutory review period to submitted items that would otherwise not have been approved. In others, government advertising was approved as is. The review process also identified 950 items that met the standards of the Act and were approved for publication. The review process also identified 10 items that were referred to the Auditor General for further review. The review process also identified 10 items that were referred to the Auditor General for further review.

was made clear at the time that these submissions, had they not been withdrawn or amended, would have been rejected because they violated at least one of the standards in the Act.

It is also worth noting that while the majority of the legislated standards are relatively straightforward in their application, the standard and ~~PSSMUPRcabRRTaKcWTSXfWRPcK~~ ~~PackPbWPSSeTackXaTdXTPWXXWSTVaTT~~ of judgment and interpretation. For example, we concluded that an advertisement promoting a Premier's Award would be in violation of the Act because of its use of the word "Premier." Most people ~~TRPbRbRbRcTcWTFaSaIXafW~~ ~~cWTPtUcWTTabfWWSbcWPcbbK~~ this usage thus violates the provision that bars the name, image, or voice of any member of the Executive ~~XaTRMhPSeTackXfTf2bfTf6~~ - ing an awards program named after the Premier in an advertisement could be considered to foster a positive impression of the governing party.

~~2UcTafaXRBThfWVvTaTfUoRTb~~ and providing them with guidance during the ~~rsfWbUfXcWtaRPRcKcWT2Rc...~~ ~~cWT2dSaa8TTaPbUoRTpPahrsf...~~ instituted a more formal process that more closely ~~aTpTRcTScWTXfUcWT2Rc•~~

In this process, once an advertisement was submitted ~~XcTScWt2dSaa8TTaPbUoRTpPahrsf~~ be reworked or withdrawn during the submission-for-approval process. Ministries would receive ~~hPfaXcTRPcWVPccWTPSeTackXfTf~~ met the standards under the Act, or one giving the ~~2dSaa8TTaPbUoRTpPahrsf~~ of the Act. Items found in violation could, at the ~~cKcWTVvTaTfUoRTQTaTeXfSP\$~~ resubmitted for a second review under section 8 of the Act.

~~2baTeXbhfTScWt2RcaTdXfbcWT2dS"~~ ~~aa8TTaPbUoRTpPahrsf~~ results of a review within seven business days of receiving an item. We are able to report that in all

cases, decisions were given within the statutory ~~bTeT]SPhTaXEWTTVcWUcXaTdXfTSUA~~ a review and decision can vary, depending for the most part on the complexity of the message contained in the item(s) and on the other work priorities of the members of the Auditor General's ~~aTeXfPTf7cWTSfW"foRPhTPac.WTPEta~~ - age turnaround time for statutory submissions was just over four business days.

We also received and reviewed 26 pre-review submissions that were at a preliminary stage of development, most often at the script or storyboard level. As already mentioned, pre-reviews are strictly voluntary on the part of the Auditor General's ~~CoRTp\$PaTdcXcWTbcPcdahaTdXfTf6~~ of the Act. Pre-review items thus rank as a second ~~aXhQTWSXbWTSXfT?TeTacWTfbbTeTah~~ attempt is made to complete the assessment of items received for pre-review within a reasonable length of time. The average turnaround time for ~~aT" aTeXfbdQMbSdaKcWTSfW"foRPh[~~ ~~hTPafPbPQdcoeTQdbKbbSPhb•~~

~~DdQbTRcXfUcWt2RcaTdXaTbcWPccWT2dS"~~ itor General annually report any contraventions ~~UbTRcXfStuP\$yfWKWTacPbDQK~~ - ~~bXtdXfTf6P\$awWfWWTdbTU~~ items pending the Auditor General's review, and to items not meeting the standards of the Act. During ~~daeXbcbTTRcTSVvTaTfUoRTbcvTaXh~~ reported expenditure information, we also performed compliance procedures with respect to the ~~aTdXfTf6UbTRcXfStuP\$yUcWT2Rc•~~

As determined on the basis of the work and ~~aTeXfBR\$drRcTSQhcWt2dSaa8TTaPbUoRT~~ during the year, there were contraventions of the ~~2RcEWtBTPaTaTbTfT\$XdaTr•~~

Figure 1: Contraventions of the *Government Advertising Act, 2004*, April 1, 2006–March 31, 2007

Prepared by the Office of the Auditor General of Ontario

Ministry	Description
Health and Long-Term Care Re: OHIP Information for Northern Residents September, 2006	An advertisement containing OHIP information for residents of Northern and isolated communities was published in a newspaper without first having been submitted to the Auditor General's Office for review and approval. The advertisement was subsequently submitted and approved for later use.

The Auditor General Act requires the Auditor General to report annually to the Legislative Assembly on expenditures, printed matter, and messages that are reviewable under the *Government Advertising Act, 2004*.

Figure 2 at the end of this chapter contains expenditure details of individual advertising campaigns, such as translation. The information contained in Figure 2 was compiled by government departments by the Ministry of Government Services.

In order to test the completeness and accuracy of the reported advertising expenditures, the Auditor General selected payments to suppliers and supporting documentation at selected ministries.

...eral the authority to report on matters relating to the powers and duties of the Auditor General under the Act. I wish to draw attention to matters relating to those powers and duties.

...about when future elections will be held, unless a general election is held sooner because the Lieutenant Governor has dissolved the Legislature. It is therefore important to consider how publicly funded government advertising should be dealt with in a pre-election period.

In this context, consideration should be given to the following concerns:

...the party of a sitting government may, during

the run-up to a general election, be perceived as giving the governing party an advantage.

Similarly, noticeable changes in the character, content, emphasis or volume of government advertising in the period before a general election may be perceived as giving the governing party an advantage.

It is possible that advertising material approved by the Auditor General under the Act because of timing and changing political circumstances, be deemed partisan during a pre-election period.

Given the heightened risk of partisanship being ascribed to government advertising in a pre-election period, I indicated to the government that, during this period, my staff and I, as well as our external advisors, would consider not only the content of each advertising item, but also the current political circumstances and the timing of the planned publication or dissemination of the item.

...

acknowledge can also be used to enhance the effectiveness of government advertising. But the use of such personalities raises concerns, including:

- the possibility that the message of the celebrity spokesperson is designed to mesh with the government party during an election.
- the risk that the celebrity spokesperson is the government party during an election.

In such instances, the governing party would receive the kind of partisan edge that the Act was designed to prevent. In our review of any advertisement that features a celebrity, we would consider public associations that could result in the advertisement fostering a positive impression of the governing party or a negative impression of a person or entity critical of the government.

If an advertisement which featured a celebrity were approved, we would advise the issuing advertisement was conditional on the celebrity's considered partisan. For example, that would include taking part in activities or events that could be perceived as promoting the partisan interests of the governing party, or campaigning alongside a government member or a person running for election for the government party.

Figure 2: Expenditures for Reviewable Advertisements and Printed Matter under the *Government Advertising Act, 2004, April 1, 2006–March 31, 2007*

Source of data: Ontario government offices

Ministry/Campaign Title	# of Submissions	# of Items	Agency Costs (\$)	
			Fees	Creative
Agriculture, Food and Rural Affairs				
			—	
			58,233	
			—	
Attorney General				
			—	
Children and Youth Services				
			—	
			—	
			—	
			—	
			—	
			—	
			—	
			—	
			—	
			—	
			—	
Citizenship and Immigration				
			—	
			47,339	
			—	
			—	
			763	
Community Safety and Correctional Services				
			—	
Community and Social Services (Francophone Affairs)				
			22,680	
			192,000	
Culture				
			—	
Democratic Renewal Secretariat				
			—	

1. expenditures to be reported in 2007/08
2. reported in 2005/06, but further expenditures for 2006/07
3. withdrawn
4. violation

Production	Third-party Costs (\$)			Media Costs (\$)		Total (CDN \$)
	Talent	Distribution	Other	CDN	US	
—	—	—	—	—	—	—
—	—	—	—	1,742,884	—	1,822,117
—	—	—	—	—	—	—
—	—	3,040	—	—	—	5,382
—	—	—	—	—	—	—
—	—	—	—	5,000	—	5,000
—	—	—	—	13,691	—	13,691
—	—	—	—	7,412	—	7,412
—	—	—	—	11,468	—	11,468
—	—	—	—	112,406	—	112,406
19,100	—	—	—	43,428	—	62,528
—	—	—	—	8,978	—	8,978
—	—	—	—	—	—	—
—	—	—	—	16,278	—	16,278
—	—	—	—	—	—	—
70,406	—	—	—	1,085,000	—	1,247,639
—	—	—	—	21,620	—	21,620
—	—	—	—	21,089	—	21,089
257,465	—	—	—	434,047	—	765,375
552	—	248,421	—	244,696	—	499,830
12,402	—	18,689	—	18,430	—	72,890
80,650	—	—	—	792,855	—	1,067,560
—	—	—	—	35,414	—	35,414
—	—	—	—	245,812	—	245,812

Ministry/Campaign Title	# of Submissions	# of Items	Agency Costs (\$)	
			Fees	Creative
Economic Development and Trade				
			99,995	
			659,870	
			124,465	
Education				
			138,780	
Energy				
			435,617	
Finance				
			6,306	
			—	
			128,813	
Government Services				
			—	
			—	
			—	
			—	
			—	
			—	
Health and Long-Term Care				
			147,638	
			—	
			—	
			124,490	
			—	
			77,839	
			—	
			—	
			—	
			—	
			16,750	
Health Promotion				
			27,650	
			139,558	
			179,320	

1. expenditures to be reported in 2007/08
2. reported in 2005/06, but further expenditures for 2006/07
4. violation

	Third-party Costs (\$)			Media Costs (\$)		Total (CDN \$)
	Production	Talent	Distribution	Other	CDN	
	57,978		54		1,435,375	1,596,128
	175,377		2,283		9,411,537	10,256,878
	1,006,132		98		1,505,748	2,638,676
	350,982		1,341		2,234,475	3,033,825
	1,557,068		—		6,335,978	8,457,438
	6,045		—		136,346	150,249
	—		—		5,280	6,072
	312,891		112,190		2,249,664	2,902,822
	13,838		—		2,164,007	2,734,971
	—		—		58,529	58,529
	—		—		—	—
	—		—		—	—
	—		—		636	636
	—		—		18,557	18,557
	535,116		850		3,365,306	4,146,439
	—		—		672,846	672,846
	—		—		1,249	1,249
	75,128		1,438		786,643	1,055,303
	—		—		950,790	950,790
	258,973		308		2,107,403	2,615,015
	—		—		30,964	30,964
	—		—		138,063	138,063
	—		—		1,715,246	1,715,246
	—		—		279,121	279,121
	64,092		1,050		1,998,125	2,181,808
	383,956		18,614		2,264,896	2,822,355
	277,824		—		584,923	1,070,369
	11,364		—		57,706	313,793

	Third-party Costs (\$)			Media Costs (\$)		Total (CDN \$)	
	Production	Talent	Distribution	Other	CDN		US
	21,826		—		1,100,471		1,167,753
	515,013		1,532		2,208,132		3,208,746
	549,981		1,532		—		1,054,944
	—		—		18,804		18,804
	—		—		231,080		249,180
	—		—		31,243		41,934
	—		—		114,282		131,882
	—		—		—		—
	—		—		—		—
	—		—		—		—
	—		—		2,041		2,122
	—		—		1,442		1,538
	—		—		331,100		346,800
	—		—		—		45
	—		—		512		560
	—		—		410		455
	—		—		1,375		1,375
	—		—		3,700		3,874
	—		—		105		105
	—		—		76		76
	—		—		187		240
	—		—		384		384
	—		—		2,184		2,280
	—		—		333		333
	—		—		575		575
	—		—		1,091		1,091
	—		—		287		287
	—		—		315		315
	—		—		—		258
	—		—		382,888		382,888
	—		—		—		—

	Third-party Costs (\$)			Media Costs (\$)		Total (CDN \$)
	Production	Talent	Distribution	Other	CDN	
—			—		600	600
—			—		—	—
—			—		—	162
—			—		1,025	1,025
—			—		—	148
—			—		335	335
—			—		—	258
—			—		183	183
—			—		690	690
—			—		730	730
—			—		395	395
—			—		5,600	5,600
—			—		1,922	1,922
7,500			—	7,500	53,500	75,000
—			—		86	86
—			—		843	843
—			—		86	86
—			—		794	794
—			—		—	100
—			—		33,320	34,168
—			—		350	413
—			—		795	795
—			—		3,105	3,105
—			—		945	945
—			—		6,855	7,313
—			67		478	545
—			—		735	735
—			—		1,442	1,442
—			—		500	500
—			—		639	639
—			—		503	503
—			—		2,096	2,096
—			—		1,355	1,355
—			—		1,006	1,006
—			—		391	391
—			—		770	770

Ministry/Campaign Title	# of Submissions	# of Items	Agency Costs (\$)	
			Fees	Creative
Natural Resources (continued)				
			—	
			—	
			—	
			—	
			—	
			—	
			—	
			—	
			—	
Northern Development and Mines				
			—	
			—	
			—	
			—	
Ontario Secretariat for Aboriginal Affairs				
			—	
Research and Innovation				
			2,376	
Small Business and Entrepreneurship				
			25,418	
Training, Colleges and Universities				
			—	
			—	
			48,389	
			80,415	
			17,903	
			—	
Transportation				
			19,550	
			135,000	
Total	189	1,047	3,484,957	1,776,859

1. expenditures to be reported in 2007/08

2. reported in 2005/06, but further expenditures for 2006/07

3. withdrawn

Production	Third-party Costs (\$)			Media Costs (\$)		Total (CDN \$)
	Talent	Distribution	Other	CDN	US	
—	—	—	—	900	—	900
—	—	—	—	1,305	—	1,350
—	—	—	—	560	—	560
—	—	—	—	660	—	660
—	—	—	—	400	—	400
—	—	—	—	6,903	—	7,112
—	—	—	—	—	—	—
—	—	—	—	850	—	850
—	—	—	—	135	—	135
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	9,595	—	9,595
—	—	—	—	11,400	—	11,400
—	—	—	—	—	—	—
—	—	—	—	200	—	200
—	—	—	—	—	—	2,376
5,750	—	5,740	—	232,165	—	270,314
—	—	—	—	—	—	—
—	—	—	—	3,381	—	3,381
—	—	—	—	760,168	—	938,076
—	—	—	—	1,919,776	—	2,277,457
—	—	—	—	—	—	17,903
—	—	—	—	—	—	—
10,977	—	594	—	728,619	—	765,991
193,426	—	—	—	1,391,671	—	1,772,555
6,831,813	835,328	417,841	395,869	54,993,699	298,375	68,736,366