

Canadian Lutheran World Relief

Financial Statements
March 31, 2023



Independent auditor's report

To the Board of Directors of Canadian Lutheran World Relief

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Canadian Lutheran World Relief (the Organization) as at March 31, 2023 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

What we have audited

The Organization's financial statements comprise:

- the statement of financial position as at March 31, 2023;
- the statement of changes in net assets for the year then ended;
- the statement of operations for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal

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control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PricewaterhouseCoopers LLP

Chartered Professional Accountants

Winnipeg, Manitoba
June 22, 2023

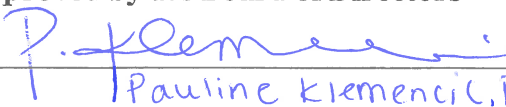

Canadian Lutheran World Relief

Statement of Financial Position

As at March 31, 2023

				2023	2022
	General Fund	Restricted Fund	CFGB Fund	Total	Total
	\$	\$	\$	\$	\$
Assets					
Current assets					
Cash	4,064,054	2,154,556	-	6,218,610	4,252,365
Accounts receivable	74,517	-	-	74,517	124,789
Accrued interest	111,541	40,042	-	151,583	70,063
Prepaid expenses	47,048	-	-	47,048	93,048
Advances to programs	279,841	-	-	279,841	-
Short-term investments (note 4)	5,071,128	2,921,088	-	7,992,216	4,731,348
Due from General Fund	-	759,167	-	-	-
Member interest in CFGB (note 12)	-	-	1,786,935	1,786,935	1,781,095
	9,648,129	5,874,853	1,786,935	16,550,750	11,052,708
Long-term investments (note 4)	2,240,128	-	-	2,240,128	2,926,977
Capital assets (note 5)	51,491	-	-	51,491	87,794
	11,939,748	5,874,853	1,786,935	18,842,369	14,067,479
Liabilities					
Current liabilities					
Accounts payable and accrued liabilities	1,843,585	-	-	1,843,585	427,646
Deferred revenue (note 6)	2,663,978	-	-	2,663,978	2,715,820
Due to Restricted Fund	759,167	-	-	-	-
Sponsorship funds (note 7)	-	5,060,300	-	5,060,300	3,846,861
	5,266,730	5,060,300	-	9,567,863	6,990,327
Lease inducement (note 8)	1,131	-	-	1,131	14,708
	5,267,861	5,060,300	-	9,568,994	7,005,035
Net Assets					
Internally restricted (schedule 3)	-	814,553	-	814,553	759,537
Invested in capital assets	51,491	-	-	51,491	87,794
Unrestricted	6,620,396	-	-	6,620,396	4,434,018
Externally restricted	-	-	1,786,935	1,786,935	1,781,095
	6,671,887	814,553	1,786,935	9,273,375	7,062,444
	11,939,748	5,874,853	1,786,935	18,842,369	14,067,479

Approved by the Board of Directors

 Director
 Director

Pauline Klemencic, President

The accompanying notes are an integral part of these financial statements.

Canadian Lutheran World Relief

Statement of Changes in Net Assets

For the year ended March 31, 2023

				2023	2022
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$
Net assets – Beginning of year	4,521,812	759,537	1,781,095	7,062,444	5,705,599
Excess of revenue over expenses for the year	2,150,075	55,016	5,840	2,210,931	1,356,845
Net assets – End of year	6,671,887	814,553	1,786,935	9,273,375	7,062,444

The accompanying notes are an integral part of these financial statements.

Canadian Lutheran World Relief

Statement of Operations

For the year ended March 31, 2023

				2023	2022
	General Fund \$	Restricted Fund \$ (schedule 3)	CFGB Fund \$	Total \$	Total \$
Revenue					
Congregations and individuals (schedule 1)	6,581,314	38,047	-	6,619,361	4,991,202
Government and other grants (schedule 2)	6,483,914	-	-	6,483,914	4,815,097
Canadian Foodgrains Bank contributions	44,432	-	2,981,144	3,025,576	1,977,294
	13,109,660	38,047	2,981,144	16,128,851	11,783,593
Investment income	208,379	103,595	-	311,974	67,773
	13,318,039	141,642	2,981,144	16,440,825	11,851,366
Expenses					
International and We Care program (schedule 4)	7,683,607	-	2,975,304	10,658,911	7,523,115
General management (schedule 5)	337,534	-	-	337,534	250,320
Communications	161,723	-	-	161,723	-
Donor relations	943,272	-	-	943,272	1,213,987
Refugees	747,650	39,679	-	787,329	541,806
Program management	1,084,483	46,947	-	1,131,430	796,609
Gifts to qualified donees	213,159	-	-	213,159	200,025
	11,171,428	86,626	2,975,304	14,233,358	10,525,862
Excess of revenue over expenses before other items	2,146,611	55,016	5,840	2,207,467	1,325,504
Other items					
Other income	3,464	-	-	3,464	31,341
Excess of revenue over expenses for the year	2,150,075	55,016	5,840	2,210,931	1,356,845

The accompanying notes are an integral part of these financial statements.

Canadian Lutheran World Relief

Statement of Cash Flows

For the year ended March 31, 2023

	2023 \$	2022 \$
Cash provided by (used in)		
Operating activities		
Excess of revenue over expenses for the year	2,210,931	1,356,845
Items not affecting cash		
Amortization of capital assets	47,782	49,479
Lease inducement	(13,577)	(13,577)
Member interest in CFGB	(5,840)	(345,083)
	<hr/>	<hr/>
	2,239,296	1,047,664
Changes in non-cash working capital items		
Accounts receivable	50,272	(48,278)
Accrued interest	(81,520)	(1,986)
Prepaid expenses	46,000	(36,076)
Advances to programs	(279,841)	851,843
Accounts payable and accrued liabilities	1,415,939	23,084
Sponsorship funds	1,213,439	1,057,997
Deferred revenue	(51,842)	(47,789)
	<hr/>	<hr/>
	4,551,743	2,846,459
Investing activities		
Purchase of investments	(17,527,082)	(23,422,066)
Disposal of investments	14,953,063	19,968,496
Purchase of capital assets	(11,479)	(38,797)
	<hr/>	<hr/>
	(2,585,498)	(3,492,367)
Increase (decrease) in cash during the year	1,966,245	(645,908)
Cash – Beginning of year	<hr/>	<hr/>
	4,252,365	4,898,273
Cash – End of year	<hr/>	<hr/>
	6,218,610	4,252,365

The accompanying notes are an integral part of these financial statements.

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2023

1 Accounting entity

Canadian Lutheran World Relief (CLWR) is a non-profit organization incorporated, without share capital, in the Province of Manitoba. It is registered with the Canada Revenue Agency as a charitable organization under registration number 106863038 RR0001. CLWR is the service delivery arm for overseas development programming and relief for the Evangelical Lutheran Church In Canada (ELCIC) and Lutheran Church Canada (LCC).

2 Basis of presentation

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

3 Significant accounting policies

An underlying assumption of the preparation of financial statements in accordance with ASNPO is that the entity will continue for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations.

The financial statements include the following significant accounting policies:

Fund accounting

The accounts of CLWR are maintained in accordance with the principles of fund accounting using the restrictive fund method.

The General Fund accounts for CLWR's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Restricted Fund encompasses the internally restricted funds noted below. These funds are held in the General Fund Cash Account, are to be used at the discretion of the Board of Directors, and are recorded in due from the general fund.

- The Emergency Response Fund is to be used to provide material and relief aid for non-specific emergencies.
- The Financial Assistance Fund provides financial assistance to immigrants, refugees and other individuals or groups.
- The Strategic Action Plan Fund is to be used for the purpose of developing and implementing the strategic action plans set by the Board of Directors.

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2023

The Canadian Foodgrains Bank Association, Inc. (CFGB) Fund accounts for CLWR's member interest in CFGB. CFGB conducts a centralized grain collection system on behalf of its member agencies, negotiates master agreements with Global Affairs Canada (GAC) and other organizations, manages procurement and shipping for members and engages in policy and learning activities related to hunger and food security.

Member interest in CFGB

CLWR is one of fifteen partners in the CFGB Association Inc., a non-profit organization without share capital incorporated under the laws of Canada, and has the ability to appoint two of CFGB's Board of Directors. CLWR records its member interest in the CFGB Fund. This members' equity account receives designated gifts (received by CFGB and designated to CLWR), GAC grants and transfers from other members. The members' equity account also accounts for disbursements for CLWR programs administered by CFGB, disbursements to CLWR for projects administered by CLWR and disbursements for shared operating expenses and other projects carried out by CFGB.

Financial instruments

Financial instruments held by CLWR include cash, accounts receivable, accrued interest, advances to programs, investments, accounts payable and accrued liabilities and sponsorship funds. CLWR initially measures any financial instruments at fair value when the asset or liability is first recognized.

CLWR subsequently measures cash, accounts receivable, accrued interest, advances to programs, investments, accounts payable and accrued liabilities and sponsorship funds at amortized cost. Amortized cost is the amount at which the financial instrument is measured at initial recognition less principal repayments, plus or minus the cumulative of any difference between that initial amount and the maturity amount less any reduction for impairment.

As at March 31 of each year, CLWR assesses whether a financial asset is permanently impaired. If there is objective evidence that an impairment loss exists, the amount of the loss is measured as the difference between the carrying amount of the asset and its fair value. The carrying amount of the asset is reduced and the amount of the loss is recognized in investment income.

Revenue recognition

CLWR follows the restricted fund method of accounting for contributions. Unrestricted contributions are recognized as revenue in the General Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions related to general operations or for which an appropriate restricted fund does not exist are recognized as revenue of the General Fund in the year in which the related expenses are incurred. Restricted contributions for which an appropriate restricted fund exists are recognized as revenue in the fund corresponding to the purpose for which they were contributed in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2023

Capital assets

Purchased capital assets are recorded at cost. Amortization is provided as follows:

Leasehold improvements	10 years straight-line
Furniture and fixtures	10 years straight-line
Computer hardware and software	4 years straight-line

In the year of acquisition, the annual amortization rate is pro-rated on a monthly basis from the time the asset is available for use.

Translation of foreign exchange

Revenue and expense items denominated in foreign currencies are translated at exchange rates in effect as at the transaction dates. Assets and liabilities denominated in foreign currencies are translated at the exchange rate prevailing as at March 31, 2023.

International programs

CLWR partners with other agencies to carry out international relief work. Program expenses are recorded in the appropriate fiscal year when incurred. Concurrently, related program contributions are recognized as revenue.

Contributed services and donated materials

Contributed services and donated materials are not recognized in the financial statements, due to the difficulty in determining their fair value.

Allocation of expenses

Expenses are recorded on an accrual basis and are charged to the programs and projects according to the activity they benefit.

CLWR also incurs a number of general support expenses that are common to the administration of CLWR and each of its departments. The allocation of these administrative expenses is based on a percentage of budgeted expenses. This basis of allocation is reviewed periodically and may be revised according to circumstances prevailing from time to time. The expense allocations are reflected in schedule 5.

Accounting estimates

The preparation of the financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the period. Estimates include the expected useful lives of capital assets and amounts payable for services not yet billed at the time these financial statements were approved. Actual results could differ from those estimates.

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2023

4 Investments

	2023			2022		
	General Fund \$	Restricted Fund \$	Total \$	General Fund \$	Restricted Fund \$	Total \$
Investments	7,311,256	2,921,088	10,232,344	4,517,539	3,140,786	7,658,325
Less: Short-term investments	5,071,128	2,921,088	7,992,216	2,481,348	2,250,000	4,731,348
Long-term investments	2,240,128	-	2,240,128	2,036,191	890,786	2,926,977

As at March 31, 2023, CLWR's investments in guaranteed investment certificates and fixed income bonds mature from May 2023 to August 2027, with interest rates ranging from 2.65% to 5.05%.

5 Capital assets

	2023			2022		
	Cost \$	Accumulated amortization \$	Net \$	Cost \$	Accumulated amortization \$	Net \$
Leasehold improvements	149,241	147,675	1,566	149,241	132,615	16,626
Furniture and fixtures	69,945	58,162	11,783	69,945	51,690	18,255
Computer hardware and software	127,360	89,218	38,142	115,879	62,966	52,913
	346,546	295,055	51,491	335,065	247,271	87,794

6 Deferred revenue

	Balance – March 31, 2022 \$	Amounts received 2022/2023 \$	Revenue recognized 2022/2023 \$	Balance – March 31, 2023 \$
Global Affairs Canada	1,871,294	8,337,492	7,897,290	2,311,496
Donations from congregations and individuals	748,183	205,610	748,183	205,610
Provincial government	96,343	161,201	110,672	146,872
	2,715,820	8,704,303	8,756,145	2,663,978

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2023

7 Sponsorship funds under administration

As a sponsorship agreement holder, CLWR holds funds in trust on behalf of individuals who have applied for sponsorship of refugees and other individuals to immigrate to Canada. The funds are to be paid to the refugees once they have settled in Canada. If an individual is not allowed to immigrate, the funds, along with accrued interest, are returned to the contributor.

8 Lease inducement

In fiscal 2014, CLWR entered into a new lease for its Winnipeg head office. The landlord reimbursed CLWR for \$135,765 of leasehold improvement costs. The lease inducement of \$135,765 is recognized against rent expense over the lease term plus one renewal period for a total of ten years. Rent expense has been reduced by \$13,577 (2022 – \$13,577) for the current year's reduction of the lease inducement.

9 Commitments

CLWR has operating leases for equipment and premises occupied in Winnipeg, Vancouver and Waterloo. The minimum annual lease payments required under these leases are as follows:

	\$
2024	154,197
2025	154,197
2026	150,279
2027	112,508
2028 and thereafter	720,676

The cost to complete the projects currently authorized or in progress as at March 31, 2023 is estimated to be \$8,588,000. These project costs will be funded from both deferred and anticipated future donation revenue and GAC contributions.

10 Contingencies

CLWR receives funding from various organizations to administer various relief and development programs. CLWR transfers funds to these programs based on approved financial plans and budgets. Under the terms of various agreements with these organizations, the activities of CLWR may be subject to audit to ensure compliance with the agreements. Should an audit disclose any discrepancies, CLWR may be required to reimburse expenses that may be disallowed as program expenses. No material discrepancies were disclosed during audits performed during the fiscal year.

11 Pension plan

CLWR is a participating employer in the Pension Plan for Clergy and Lay Workers of the Evangelical Lutheran Church in Canada, a multi-employer defined contribution pension plan. Employer (8%) pension contributions for the year were \$139,094 (2022 – \$131,165).

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2023

12 Canadian Foodgrains Bank Association Inc.

The balance in CLWR's CFGB member equity account as at March 31, 2023 was \$1,786,935 (2022 – \$1,781,095). Of this balance, \$315,481 (2022 – \$390,183) is reserved for current commitments, while \$1,471,454 (2022 – \$1,390,915) is available for CLWR to commit to new projects, as long as the projects meet the objectives of CFGB.

13 Recognition of service

A permanent employee who was hired on or before December 31, 2018 and who leaves CLWR for any reason other than cause will be paid an amount for past service. For every year worked (weighted for full-time equivalent), departing employees will receive one week's salary, with the payment based on the employee's salary at the time they leave. As at March 31, 2023, CLWR accrued \$140,269 (2022 – \$119,922) for past service related to the qualifying employees.

14 Risk management

Interest rate risk

Interest rate risk refers to the adverse consequences of interest rate changes in CLWR's cash flows, financial position and revenue. This risk arises from differences in the timing and amount of cash flows related to CLWR's assets. The value of CLWR's investments is impacted by interest rates prevailing at the time of renewal.

Liquidity risk

Liquidity risk is the risk CLWR will not be able to meet its financial obligations as they come due. Financial liabilities consist of accounts payable and accrued liabilities and sponsorship funds under administration. Accounts payable and accrued liabilities are paid in the normal course of business. CLWR's approach to managing liquidity risk is to ensure, as far as possible, that it will always have sufficient liquidity to meet liabilities when due. As at March 31, 2023, CLWR has an unrestricted cash balance of \$4,064,054.

Credit risk

CLWR has limited exposure to credit risk, based on its large and diverse donor base.

Foreign currency risk

CLWR has limited exposure to foreign currency risk as most obligations are settled in Canadian funds.

Canadian Lutheran World Relief

Schedules of Revenue

For the year ended March 31, 2023

Contributions and donations

Schedule 1

	2023	2022
	\$	\$
General Fund		
Contributions and donations from congregations and individuals	6,038,741	5,699,510
Contributions and donations from congregations and individuals – restricted	38,047	39,695
Deferred donations – Beginning of year	748,183	180
Deferred donations – End of year	(205,610)	(748,183)
	<u>6,619,361</u>	<u>4,991,202</u>

Government and other grants

Schedule 2

	2023	2022
	\$	\$
Humanitarian Coalition	719,989	106,247
Global Affairs Canada	5,699,596	4,686,350
Funds recognized from provincial governments	64,329	22,500
	<u>6,483,914</u>	<u>4,815,097</u>

Canadian Lutheran World Relief

Schedule of Internally Restricted Funds

For the year ended March 31, 2023

Schedule 3

	2023			2022	
	Emergency response \$	Financial assistance \$	Strategic action plan \$	Total \$	Total \$
Revenue					
Donations and other income	38,047	-	-	38,047	39,695
Interest	-	103,595	-	103,595	29,493
	38,047	103,595	-	141,642	69,188
Expenses					
International programming	-	-	-	-	13,995
Program management	-	-	46,947	46,947	-
Refugees	-	39,679	-	39,679	6,500
	-	39,679	46,947	86,626	20,495
Excess of revenue over expenses for the year	38,047	63,916	(46,947)	55,016	48,693
Net assets – Beginning of year	378,204	294,196	87,137	759,537	630,394
Inter-fund transfer	-	-	-	-	80,450
Net assets – End of year	416,251	358,112	40,190	814,553	759,537

Canadian Lutheran World Relief

Schedule of International and We Care Program Expenses

For the year ended March 31, 2023

Schedule 4

	2023			2022	
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$
Africa					
Ethiopia	1,395,480	-	222,389	1,617,869	1,037,272
Uganda	1,076,480	-	-	1,076,480	1,145,126
South Sudan	15,000	-	1,472,405	1,487,405	493,674
Central African Republic	-	-	353,945	353,945	-
Burundi	-	-	754,618	754,618	819,752
	2,486,960	-	2,803,357	5,290,317	3,495,824
Asia					
India	-	-	-	-	154,524
Myanmar	983,685	-	-	983,685	1,107,396
Pakistan	585,390	-	-	585,390	-
	1,569,075	-	-	1,569,075	1,261,920
Central America					
Haiti	-	-	-	-	284,973
Venezuela	-	-	171,947	171,947	13,995
	-	-	171,947	171,947	298,968
Latin America					
Nicaragua	-	-	-	-	75,000
El Salvador	-	-	-	-	67,612
	-	-	-	-	142,612
Middle East					
Israel/Palestine	2,135,892	-	-	2,135,892	1,380,587
Jordan	20,795	-	-	20,795	127,000
	2,156,687	-	-	2,156,687	1,507,587
Eastern Europe					
Ukraine	751,940	-	-	751,940	-
Others					
Church-related and small projects	148,475	-	-	148,475	267,598
Lutheran World Federation – Geneva	445,250	-	-	445,250	474,000
Canada	125,220	-	-	125,220	-
	718,945	-	-	718,945	741,598
We Care management					
	-	-	-	-	74,606
	7,683,607	-	2,975,304	10,658,911	7,523,115

Canadian Lutheran World Relief

Schedule of General Management Expenses – General Fund

For the year ended March 31, 2023

Schedule 5

	2023 \$	2022 \$
General management expenses		
Salaries and benefits	630,233	609,151
Advertising and promotion	1,158	27,195
Travel	75,262	21,824
Memberships and licences	56,890	57,637
Office supplies and expenses	79,129	70,088
Occupancy costs	190,046	179,121
Professional and consulting fees	135,453	74,734
Education and training	27,523	11,773
Other	45,340	9,683
	<hr/> 1,241,034	<hr/> 1,061,206
Allocated to other departments	(903,500)	(810,886)
	<hr/> 337,534	<hr/> 250,320