



**LIQUOR  
DISTRIBUTION  
BRANCH**

**BCLDB LIQUOR DISTRIBUTION BRANCH**

**Internal Audit Report**

**Encorp Empty Container Process Review & Audit**

**June 3, 2013**

**Distribution:**

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## Executive Summary

This report presents the findings from a review of the British Columbia Liquor Distribution Branch ("LDB") empty container collection, refund, and recovery processes. Also included are the findings of a joint audit performed by the LDB and Encorp Pacific (Canada) ("Encorp"), designed to test the empty container transaction reporting accuracy for a sample of four (4) Government Liquor Store ("GLS") locations over a six (6) week audit period.

Based upon the audit work performed, there were variances identified between actual empty containers returned to Encorp (per physical counts) versus empty containers reported as returned to Encorp (per the LDB financial system), for the four (4) GLS locations selected for audit. Additionally, the empty container processes review identified opportunities where process controls could be strengthened, yet the audit results of these four (4) GLS locations was not considered a systemic issue across the entire population of GLS locations. Specific audit results for the four (4) GLS locations audited are as follows:

Store #	Store Name	Container Count per LDB Records	Containers Received by Encorp	Variance	% Variance	\$ Value
106	MacKenzie	3,904	2,883	(1,021)	(26.15%)	\$138
169	Tumbler Ridge	14,203	7,938	(6,265)	(44.11%)	\$835
217	North Burnaby	36,685	24,410	(12,275)	(33.46%)	\$1,715
238	Chetwynd	8,028	5,190	(2,838)	(35.35%)	\$375
	<b>Total</b>	<b>62,820</b>	<b>40,421</b>	<b>(22,399)</b>	<b>(35.66%)</b>	<b>\$3,063</b>

Additional investigation into the cause of these variances is currently being performed by the LDB and a revised empty container deposit and handling fee recovery process is anticipated. Currently, the LDB and Encorp are in discussion developing a revised payment method system that will be acceptable to both parties.

## Background

Encorp Pacific (Canada) ("Encorp") conducted a Special Audit Engagement to test the reliability of Government Liquor Store ("GLS") reported versus returned Encorp empty containers between January 29<sup>th</sup>, 2012 and February 25<sup>th</sup>, 2012 (please see Appendix A for a copy of Encorp's Special Audit Report). The findings of the engagement indicated potential variances between the empty containers reported versus returned by the selected GLS locations and as a result, Encorp met with the British Columbia Liquor Distribution Branch ("LDB") Finance Department to discuss the findings and the reliability of the LDB processes for empty container collection, refund, and recovery. As a result of this meeting, Internal Audit was requested to assist the LDB Finance Department by:

1. Reviewing the current empty container collection and recovery processes; and
2. Developing and executing a joint audit, in collaboration with Encorp, to test the reliability of actual containers returned to Encorp versus empty containers reported as returned for container fee recovery submission, for a sample of four (4) GLS locations.

Commencing July 2012, Internal Audit initiated the process review and joint audit engagement.

## Objective

The objectives of the audit engagement were to review and document LDB empty container return processes for empty containers returned to Encorp, as well as to test the reliability of the LDB reported empty container returns.

## Scope

To achieve the objectives, the scope of the work performed included:

1. Reviewing and documenting LDB empty container collection, refund, and recovery processes as they relate to containers returned to Encorp; and
2. Developing and executing an audit program to test the reliability of LDB reported empty container returns to Encorp.

The processes reviewed included both back office and GLS location processes, in addition to relevant data flow processes between GLS locations and the LDB back office. The scope of the audit included four (4) GLS locations.

## Approach

The approach utilized for reviewing and documenting the empty container collection, refund, and recovery processes, including its related internal controls, included:

1. Reviewing pertinent background information, including:
  - Encorp's Special Audit Report (please see Appendix A); and
  - The current empty container service agreement between Encorp and the LDB (please see Appendix B).
2. Reviewing available LDB empty container process documentation;
3. Interviewing LDB staff at both head office and at Store 300; and
4. Conducting process walkthroughs with applicable LDB employees.

The joint audit program was developed and executed in collaboration with Encorp and consisted of the following audit procedures:

1. Risk based selection of four (4) GLS locations for audit testing, made jointly by Encorp and LDB Internal Audit;

2. Designing empty container pick-up and count cut-off procedures to ensure reliable empty container count information was obtained;
3. Calculating any unit variances between actual empty containers returned to Encorp (per physical count results) and empty containers reported as returned to Encorp (per the LDB financial systems) during the audit period, as well as calculating the value of any variances; and
4. Testing, on a sample basis, the accuracy of empty container recovery invoices submitted to Encorp by the LDB.

Additionally, all audit fieldwork was conducted without the knowledge of the GLS Management or staff.

## Assumptions and Limitations

The findings presented are based upon some key assumptions and limitations encountered during the audit including:

1. At the GLS locations, empty container returns are stored in bins and mega bags that are picked-up by transporters appointed by Encorp. To maintain audit confidentiality, new bins and mega bags were not used on the first day of the audit period. As such, audit and non-audit period empty containers were not clearly differentiated. A similar method was also applied on the last day of the audit period. As such, the empty containers returned on the first and last day of the audit period were estimated. The impact of this estimation is considered minimal relative to the volume of empty containers returned during the defined audit periods.
2. To maintain audit confidentiality, the empty containers reported by the selected GLS locations were obtained from LDB's program, DataVantage ("DTV") and not from the source document (i.e. GLS litter till Z-receipt).

*Note: Empty container transactions are recorded in the GLS litter till and summarized daily in a "Z-receipt". The "Z-receipt" summary information is manually entered into the store operating system, which exports the information to DTV. The chance of misstatement during this manual entry is considered trivial.*

3. On February 20th, 2013, the GLS 217 transporter failed to segregate and clearly identify the bin(s) and/or mega bag(s) picked-up from this store, preventing a physical count of returned empty containers. As such, the average audit period empty container return for GLS 217 was used to estimate the February 20th empty container return. The impact of this estimate is considered minimal relative to the volume of empty containers returned during the audit period.
4. The bins used to store empty container returns do not have lids. As such, there is a risk of empty container loss. The impact of this risk is considered minimal relative to the volume of empty containers returned during the defined audit periods.
5. The physical counts of empty container returns were conducted manually by one Encorp employee and only one count was executed. As such, this increases the risk of counting errors. However, as Encorp regularly performs physical counts of bins and mega bags, this risk is reduced. Furthermore, this risk is considered minimal relative to the volume of empty containers returned during the audit period.
6. Since the four (4) GLS locations were not selected, and testing procedures were not applied, using statistical testing methods, audit results are not considered representative of the entire population of 197 GLS locations.

## Summary of Audit Findings

### 1. Joint Audit Results

The following tables disclose the results of the audit work performed for the four (4) GLS locations selected for audit. Overall during the defined audit periods, the four (4) selected GLS locations overstated empty container returns by approximately 22,400 containers, resulting in an estimated additional cost to Encorp of \$3,063. This cost consists of deposit fees ("deposit"), container handling fees ("CHF") and HST charged to Encorp by the LDB.

All Locations			Audit Period (Days) NA		
Container Category	Container Count per LDB Records	Containers Received by Encorp	Variance	%	\$ Value
Wine/Spirits ≤1L	18,022	14,444	(3,578)	(19.85%)	\$478
Wine/Spirits >1L	3,435	2,931	(504)	(14.67%)	\$119
Non Refillable ≤1L	41,110	22,982	(18,128)	(44.10%)	\$2,422
Non Refillable >1L	253	64	(189)	(74.70%)	\$44
<b>TOTAL</b>	<b>62,820</b>	<b>40,421</b>	<b>(22,399)</b>	<b>(35.66%)</b>	<b>\$3,063</b>

#### By Location:

GLS 106 – Mackenzie			Audit Period (Days) 42		
Container Category	Container Count per LDB Records	Containers Received by Encorp	Variance	%	\$ Value
Wine/Spirits ≤1L	978	879	(99)	(10.12%)	\$13
Wine/Spirits >1L	253	241	(12)	(4.74%)	\$3
Non Refillable ≤1L	2,655	1,756	(899)	(33.86%)	\$120
Non Refillable >1L	18	7	(11)	(61.11%)	\$2
<b>TOTAL</b>	<b>3,904</b>	<b>2,883</b>	<b>(1,021)</b>	<b>(26.15%)</b>	<b>\$138</b>

GLS 169 - Tumbler Ridge			Audit Period (Days) 49		
Container Category	Container Count per LDB Records	Containers Received by Encorp	Variance	%	\$ Value
Wine/Spirits ≤1L	1,507	1,625	118	7.83%	(\$16)
Wine/Spirits >1L	463	469	6	1.30%	(\$1)
Non Refillable ≤1L	12,229	5,828	(6,401)	(52.34%)	\$855
Non Refillable >1L	4	16	12	300.00%	(\$3)
<b>TOTAL</b>	<b>14,203</b>	<b>7,938</b>	<b>(6,265)</b>	<b>(44.11%)</b>	<b>\$835</b>

GLS 217 - North Burnaby			Audit Period (Days) 42		
Container Category	Container Count per LDB Records	Containers Received by Encorp	Variance	%	\$ Value
Wine/Spirits ≤1L	13,855	10,743	(3,112)	(22.46%)	\$416
Wine/Spirits >1L	2,534	2,022	(512)	(20.21%)	\$120
Non Refillable ≤1L	20,066	11,645	(8,421)	(41.97%)	\$1,125
Non Refillable >1L	230	0	(230)	(100.00%)	\$54
<b>TOTAL</b>	<b>36,685</b>	<b>24,410</b>	<b>(12,275)</b>	<b>(33.46%)</b>	<b>\$1,715</b>

GLS 238 – Chetwynd			Audit Period (Days) 42		
Container Category	Container Count per LDB Records	Containers Received by Encorp	Variance	%	\$ Value
Wine/Spirits ≤1L	1,682	1,197	(485)	(28.83%)	\$65
Wine/Spirits >1L	185	199	14	7.57%	(\$3)
Non Refillable ≤1L	6,160	3,753	(2,407)	(39.07%)	\$322
Non Refillable >1L	1	41	40	4000.00%	(\$9)
<b>TOTAL</b>	<b>8,028</b>	<b>5,190</b>	<b>(2,838)</b>	<b>(35.35%)</b>	<b>\$375</b>

## 2. Empty Container Returns Process Review

Process control weaknesses were identified which could result in inconsistency between actual empty containers returned to Encorp and empty containers reported as returned to Encorp.

The most prominent areas where errors could occur include:

1. Empty container returns could be input incorrectly at the litter till as containers returned to Encorp versus containers returned to BDL; and
2. Empty containers could be falsely recorded as received at the litter till.

## Response to Audit Results

Following the joint audit, Encorp, Internal Audit and LDB Store Operations met to discuss the results of the joint audit and included two main areas of discussion:

1. Potential actions to address the audit results, as proposed by Encorp; and
2. Additional investigation and process improvement activities.

### Potential Actions & LDB Response

To address the concerns over inaccurate LDB reporting of empty container returns, Encorp presented three (3) alternatives:

- 1.

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s.13, s.17

***Additional Investigation and Process Improvement Activities***

s.13

## APPENDIX A – Encorp Special Audit Report



Date: March 27, 2012  
To: Elena Zevakhina  
From: Shirley Wang  
Re: FOUR SELECTED LIQUOR STORE SPECIAL AUDIT RESULT AND  
FINANCIAL EXPOSURE OF SIGNIFICANT VARIANCES

DRAFT FOR DISCUSSION

Cc: Beverly Farmer

### BACKGROUND

Encorp conducted an internal review of BC liquor stores' average number of containers per shipping container in June 2011 and results show that a number of stores have had higher than normal average numbers for LDB glass. As a result, Encorp performed a special audit on four selected liquor stores to attest the accuracy of the billed volume compared to the actual number of containers received by Encorp from January 29 to February 25, 2012 (Reporting period 11, Fiscal Year 2011/2012).

### AUDIT APPROACH

The four stores selected are GLS169 – Tumbler Ridge, GLS217 – North Burnaby, GLS226 – Chase and GLS237 – 28<sup>th</sup> & Main Street.

In order to minimize the impact of inventory and in transit loads, Encorp coordinated with transporters to establish special pick up arrangements for these stores as follows:

For the two stores in the Lower Mainland, GLS217 and GLS237, Encorp instructed its transporter to pick up on January 30, 2012 as January 29 was a Sunday. The pick up on January 30 was excluded from the audit. Subsequent pickups were sent to Encorp QA facility on Annacis Island for count of all containers found in the bags(s). The last pick-up sent to QA was on Monday, February 27, 2012.

For GLS169 (Tumbler Ridge), only glass containers were audited. The cut off pickup was done on January 31, 2012. The last pick up was on February 24, 2012. For GLS226, audit loads were picked up on February 1 and 28, 2012.

We acknowledge that the actual counts may not potentially match the units reported by the stores in the reporting period due to the inventory left in open bag(s). Therefore, we performed a follow up review of the stores with high variances to extrapolate the QA



counts to the days that we potentially affected by the cut off and inventory in-transit (open bags). Please refer to Appendix A for the follow up review.

## FINDINGS

Two out of the four stores (GLS169 – Tumbler Ridge and GLS217 – North Burnaby) show significant variances between counted and invoiced quantities.

### GLS169 – TUMBLER RIDGE

Three pick-ups of five Mega Bags of glass containers from GLS169 have been sent to a processor for audit during this reporting period. Audit results, store reported volume and variances per container type are as follows:

GLS169	NRBC to 1L	NRBC>1L	W&S to 1L	W&S>1L	Non-conformant	Total
Audit Result	4,473		666	164	11	5,314
Reported by Store	6,686		1,003	303	11	8,003
Variance (Short/Over)	(2,213)		(337)	(139)	-	(2,689)

Average number of returned containers per shipping container is also calculated to help understand the situation and presented as follows:

GLS169	Per audit results	Per reported volume	Average provided by QA
Average # of Containers per Mega Bag	1,063	1,598	732

### GLS217 – NORTH BURNABY

Twelve pick-ups of 40 Red Bins, 16 Mixed Liquor Plastic Bags and 4 Mixed Bag-in-a-box Bags from GLS217 have been sent to QA for audit during this reporting period. Audit results, store reported volume and variances per container type are as follows:

GLS217	NRBC to 1L	NRBC>1L	W&S to 1L	W&S>1L	Glass Non-conformant	Liquor Plastic to 1L	Liquor Plastic>1L	Plastic Non-conformant	BIB	Total
Audit Result	8,115	1	7,654	1,528	68	929	369	71	188	18,914
Reported by Store	15,422	181	9,369	1,642	68	1,076	791	71	486	29,038
Variance (Short/Over)	(7,307)	(180)	(1,735)	(114)	-	(146)	(422)	-	(300)	(10,114)

GLS217's average number of returned containers per shipping container based on audit results and its reported volume is as follows:

GLS217	Per audit results	Per reported volume	Average provided by QA
Average # of Containers per Red Bin	444	663	434
Average # of Containers per Plastic Bag	85	117	80
Average # of Containers per BIB Bag	47	122	22



## RECOMMENDATIONS

To review the audit results with LDB and conduct a follow up audit of GLS169 – Tumbler Ridge and GLS217 – North Burnaby.



Appendix A

Date: April 4, 2012  
To: Elena Zevakhina  
From: Shirley Wang  
Re: GLS169 AND GLS217 SPECIAL AUDIT FOLLOW UP

## INTRODUCTION

This follow up review is performed to provide more information of the special audit conducted by Encorp in February 2012 on four liquor stores. High variances between invoiced quantities for reporting period 11 (January 29 to February 25) and audit results have been identified for GLS169 – Tumbler Ridge and GLS217 – North Burnaby. An

## PURPOSE

To normalize the QA audit counts by including the average container volume for the days that were potentially outside of the pickup schedule.

## FINDINGS

GLS169 had a pickup of one Mega Bag on January 31, 2012, which was not audited by processor. Returned volume on January 30 and January 31 might be missing from the audit result. Also, the final pickup audited by processor was on February 23. Returned volume on February 24 and 25 might not be included.

GLS169 had one Mega Bag picked up on January 31 and February 29 respectively. Therefore it is decided that four days' average returned volume based on one Mega Bag be attributed to GLS169's audit result:

GLS169	NRBC to 1L	NRBC > 1L	W&S to 1L	W&S > 1L	Non-conformant	Total
Original Result	4,473		666	164	11	5,314
Attributed Volume	596		89	22	1	709
Audit Result*	5,069		755	186	12	6,022
Reported by Store	6,686		1,003	303	12	8,004
Variance (Short/Over)	(1,617)		(248)	(117)	-	(1,982)
% Variance (Short/Over)	-24%		-25%	-39%		-25%

\* w/ estimate of 4 days' volume

GLS169 still shows a total shortage variance of 1,982 units after attributed four days' volume.

For GLS217, QA counted all pickups from February 1 to February 29, 2012. The original audit result provided excludes volume from February 29 since it is after the reporting



period and cut off pickup date. To compensate possible missed returned volume on January 30, 2012, count numbers for February 29's pick up is included:

GLS217	NRBC to 1L	NRBC > 1L	W&S to 1L	W&S > 1L	Glass Non-conformant	Liquor Plastic to 1L	Liquor Plastic > 1L	Plastic Non-conformant	BIB	Total
Original Result	3,115	1	7,654	1,528	59	923	369	71	159	13,914
Feb 29 Count	354		402	92	5	42	27		41	964
Audit Result *	3,469	1	8,056	1,620	74	965	396	71	200	14,873
Reported by Store	15,422	151	9,399	1,542	74	1,076	791	71	459	29,034
Variance (Short/Over)	-15,953	(150)	(1,333)	(79)	-	(110)	(395)	-	(259)	(9,156)
% Variance (Short/Over)	-45%	-99%	-14%	5%		-11%	-50%		-53%	-32%

\*w/ count of Feb 29 pick up

Again, GLS217 still shows a high shortage variance of 9,156 units in total with February 29 pickup of two Red Bins, one Plastic Bag and one BIB.

## APPENDIX B – Encorp and LDB Service Agreement

### SERVICES AGREEMENT

THIS AGREEMENT is made effective as of the 30<sup>th</sup> day of June, 2007,

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF THE  
PROVINCE OF BRITISH COLUMBIA, as represented by the  
LIQUOR DISTRIBUTION BRANCH of the Ministry of Public  
Safety and Solicitor General, with an office at 2625 Rupert Street,  
Vancouver, British Columbia V5M 3T5

("LDB");

AND:

ENCORP PACIFIC (CANADA), with an office at 206 – 2250  
Boundary Road, Burnaby, BC V5M 3Z3

("Encorp").

WHEREAS:

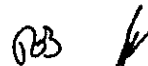
A. Encorp is an agency within the meaning of the British Columbia *Recycling Regulation* (the "Regulation"), and has an approved plan (as defined in the Regulation) in respect of used beverage containers (as such plan may be amended from time to time, the "Stewardship Plan");

B. Encorp has been appointed as the agency within the meaning of the Regulation for producers (as defined in the Regulation, and herein "Producers") of wine, spirit and non refillable beer, cider and cooler bottles of the types set out in Schedule "A" hereto (the "Containers");

C. The LDB will collect and remit to Encorp of all: (i) deposits to be collected from purchasers or Producers of Containers throughout British Columbia in amounts as are required by the Regulation from time to time ("Deposits"); and (ii) container recycling fees ("CRFs") from purchasers or Producers in an amount per container sold in British Columbia as set out in Schedule "A" hereto ("CRFs"); and

D. Encorp will pay to LDB certain handling fees for each Container returned to government operated liquor stores in British Columbia ("GLS") and made available for pick-up by Encorp in an amount per Container as set out in Schedule "A" hereto ("Handling Fees").

IN CONSIDERATION of the mutual promises contained in this Agreement, the parties agree as follows:

  
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## SECTION 1 INTERPRETATION

1.1 **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the Province of British Columbia and the parties to this Agreement submit and attorn to the exclusive jurisdiction of the Courts of the Province of British Columbia.

1.2 **Headings.** The headings in this Agreement are inserted for convenience of reference only and shall not affect the interpretation of this Agreement.

1.3 **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements and understandings, oral or written, by and between the parties with respect to the subject matter of this Agreement.

1.4 **Severability.** Should any provision of this Agreement be void or unenforceable it shall be severed from this Agreement and the remainder of this Agreement shall remain in full force and effect and shall be interpreted and construed as if the stricken provision had never formed part of this Agreement.

## SECTION 2 DEPOSIT AND CRF COLLECTION AND REMITTANCE

2.1 **Collection and Remittance of Deposits and CRFs.** LDB shall collect and remit to Encorp all Deposits and CRFs as follows:

- (a) In respect of Deposits and CRFs advanced on estimated sales occurring from the beginning of any LDB financial period and the end of the second week of the LDB financial period, by 14 business days after the end of the second week of the LDB financial period; and
- (b) In respect of Deposits and CRFs on sales occurring for the entire LDB financial period less the estimated amount advanced for the first two weeks, by fourteen business days following the end of that LDB financial period.

2.2 **Determination of CRFs.** Encorp may amend the amount of the CRFs once per year, and shall provide three months written notice thereof to the LDB. On receipt of such notice by the LDB, Schedule "A" hereto shall be deemed to have been amended accordingly. Changes to CRFs will be implemented on April 1 of each year or on a date mutually agreed to by Encorp and LDB.

## SECTION 3 SORTING AND HANDLING FEES

3.1 **Sorting.** The LDB will, in a neat and timely manner, package, sort and prepare for pick-up by Encorp, containers in volumes and packages as agreed to by LDB and Encorp.

3.2 **Handling Fees.** LDB may invoice Encorp for Handling Fees twice per LDB financial period; once for Handling Fees for estimated GLS returns from the beginning of the

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LDB financial period to the end of the second week of the LDB financial period, and a final billing for the entire LDB financial period less the amount advanced for the first two weeks. Encorp shall pay the undisputed amounts of all such invoices within fourteen business days of receipt.

3.3 **Determination of Handling Fees.** Handling fees will be reviewed annually and may be modified based on mutual agreement by the parties taking into consideration such factors as inflation, quality and level of compliance to the sorting specifications and changes in the number of containers returned to government liquor stores.

3.4 **Corrections.** When Encorp and LDB agree that there have been errors in the amount of deposits, CRFs or handling fees paid by one of the parties to the other, the parties shall correct the payments promptly.

#### SECTION 4 TERM AND TERMINATION

4.1 **Term.** Subject to earlier termination pursuant to 4.2, the term of this agreement (the "Term") commences on June 30, 2007 and continues through to and includes March 31, 2012 ("Initial Term"), provided however, the Term shall automatically be extended thereafter for successive two year periods (each, a "Renewal Term") unless and until either party provides written notice of termination to the other at least six months before the expiry of the Initial Term or the then current Renewal Term, in which event the Term shall expire at the end of the Initial Term or the then current Renewal Term as applicable.

4.2 **Termination.**

- (a) Either party may terminate this Agreement for convenience at any time, without penalty or default, on six (6) months' prior written notice to the other.
- (b) Either party may terminate this Agreement at any time, without penalty or default, in the event the other party is in material breach of this Agreement, immediately on written notice to the party in breach.
- (c) In the event of a termination of this Agreement pursuant to this Section 4.2, the rights and obligations of the parties hereunder shall survive the termination of this Agreement but only to the extent arising from or in connection with the period before termination.

#### SECTION 5 GENERAL

5.1 **Notice.** Any communication which any party is required or wishes to make to any other party pursuant to this Agreement will be effective and valid only if in writing and actually delivered (including by facsimile) to the other party at the address of such party set out at the beginning of this Agreement or at such other address as such party may from time to time

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designate by notice delivered in accordance with this subsection. Notice will be deemed given when received or if delivery is refused on the date delivery is so refused.

5.2 **Enurement.** This Agreement shall enure to the benefit of and be binding upon the parties and their respective successors.

5.3 **Time of the Essence.** Time is expressly declared to be of the essence of this Agreement.

5.4 **Waiver.** Any waiver by a party or any failure on a party's part to exercise any of its rights in respect of this Agreement shall be limited to the particular instance and shall not extend to any other instance or matter in this Agreement or in any way otherwise affect the rights or remedies of such party.

5.5 **Further Assurances.** The parties agree to execute and deliver all such other and additional instruments or documents and to do all such other acts and things as may be necessary to give full effect to this Agreement.

5.6 **Counterparts.** This Agreement may be executed in one or more counterparts or by facsimile transmission and if so executed such counterparts or facsimile transmissions shall be read and construed together as if they formed one document.

IN WITNESS WHEREOF the parties have executed this Agreement on the date first above written.

ENCORP PACIFIC (CANADA)

HER MAJESTY THE QUEEN IN RIGHT  
OF THE PROVINCE OF BRITISH  
COLUMBIA, as represented by the  
LIQUOR DISTRIBUTION BRANCH of  
the Ministry of Public Safety

Per:



Per:



Print Name:

JKL CHAN

Print Name:

Roger Bissoondatt

Date:

JULY 9 2007

Date:

June 27, 2007

  
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SCHEDULE "A"

Container Category	Container Recycling Fees (CRFs)	Handling Fees
Glass Wine & Spirit <=1L	\$0.09	\$0.030
Glass Wine & Spirit >1L	\$0.12	\$0.030
Non-Refillable Beer, Cider, Cooler Glass <=1L	\$0.06	\$0.025
Non-Refillable Beer, Cider, Cooler Glass >1L	\$0.07	\$0.030
Plastic, Tetra Pak, Cartons <=1L	\$0.02	\$0.030
Plastic, Tetra Pak, Cartons >1L	\$0.07	\$0.030
Bag in Box >1L	\$0.00	\$0.070

  
Initials